

CAMERON COUNTY, TEXAS
COMMISSIONERS' COURT APPROVED BUDGET



FISCAL YEAR 2017-2018

This budget will raise more revenue from property taxes than last year's budget by \$3,843,673 which is a 5.08 percent increase, and of that amount \$1,119,469 is tax revenue to be raised from new property added to the tax roll this fiscal year.



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

October 1, 2017

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

Dear Members of the Commissioners Court:

The budgets contained within this document represent the results of the budget development process, the Commissioners' Court review and direction, and required County obligations. The budget represents a starting point from which the County can proceed to operate according to the laws and statutes governing their activities and reflects the growth and implementation of those programs deemed priorities by this government. The following approved budgets were voted upon by Commissioners on September 19, 2017:

	2018 Proposed Budget	2018 Approved Budget	2017 Approved Budget	Increase (Decrease)
General Fund	\$ 88,357,873	\$ 88,559,040	\$ 86,979,907	\$ 1,579,133
Road & Brindge Fund	12,012,284	12,032,284	11,461,978	570,306
Law Library Fund	185,000	193,200	186,199	7,001
Employee Benefits Fund	14,731,353	13,633,998	14,868,236	(1,234,238)
Workers' Compensation Fund	942,500	940,950	1,060,373	(119,423)
PreTrial Diversion Fund	501,530	411,760	413,000	(1,240)
Unlimited Tax Revenue I&S Fund	123,930	123,930	125,043	(1,113)
Limited Tax Revenue I&S Fund	9,239,261	9,722,948	9,140,078	582,870
Veterans International Bridge at Los Tomates	6,943,111	10,078,374	8,793,249	1,285,125
Free Trade Bridge at Los Indios	1,860,381	2,308,491	2,114,905	193,586
Gateway International Toll Bridge	7,578,752	7,578,752	6,900,976	677,776
Colonia Light/Scofflaw Fund	334,425	387,644	332,882	54,762
Parks System Revenue Fund	9,058,022	9,133,976	9,745,328	(611,352)
County Airport Fund	59,581	24,781	84,781	(60,000)
Drug Forfeiture Fund	4,669,058	2,469,058	2,529,807	(60,749)
	<u>\$ 156,597,061</u>	<u>\$ 157,599,186</u>	<u>\$ 154,736,742</u>	<u>\$ 2,862,444</u>

Other program and grant budgets will be added during 2018 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.

This is a detailed map of the Brownsville area in Texas, showing the Rio Grande, Laguna Madre, and surrounding communities like Harlingen and Brownsville. The map includes a compass rose, a scale bar, and an inset map of Texas.

Geographical Features:

- Rio Grande:** The international border between the United States and Mexico, running vertically along the right side of the map.
- Laguna Madre:** A large body of water to the west of the Rio Grande.
- Padre Island:** A long island extending from the coast into the Gulf of Mexico.
- South Padre Island:** A smaller island further south along the coast.

Communities and Landmarks:

- Harlingen:** A large community in the center of the map, with a prominent yellow-shaded area.
- Brownsville:** A community on the eastern side of the map, also with a yellow-shaded area.
- San Benito:** A community located between Harlingen and Brownsville.
- Other locations:** Santa Rosa, Rio Hondo, San Benito, Harlingen, Brownsville, Rancho Verde, U.S. Presidio, Laguna Vista, and South Padre Island.

Map Details:

- Compass Rose:** Located in the top left corner, showing North (N), South (S), East (E), and West (W).
- Scale Bar:** Located in the top left corner, showing distances in miles (0 to 10) and kilometers (0 to 16).
- Inset Map:** Located in the bottom right corner, showing the state of Texas with a color-coded grid indicating the location of the main map area.

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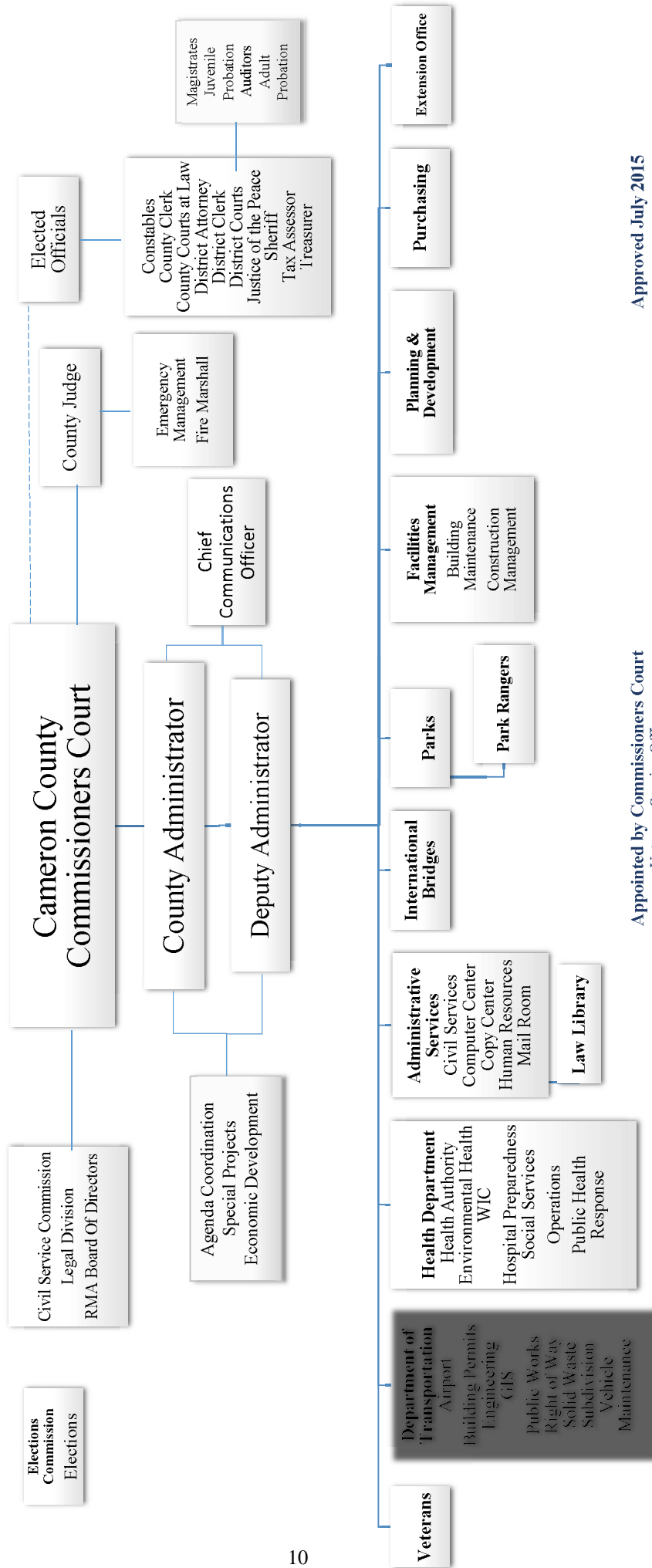
Budget Calendar

FY 2017-2018 BUDGET & TAX CALENDAR

May 1, 2017	Budget Packets sent to departments to begin formal budget preparation
May 31, 2017	Deadline for submittal of final budget requests
May 31- July 25, 2017	Preparation of Departmental Budgets & (Departmental Budget Workshops dates to be determined)
July 25, 2017	Certified Tax Roll Delivered to County
July 25, 2017	Meeting to discuss budget.
August 1, 2017	Meeting of Commissioners Court to discuss tax rate(effective & rollback rates) Certified Appraisal Roll, collection rate, debt taxes, etc., due to the Commissioners Court
August 7, 2017	FILE Proposed BUDGET W/ CCLERK
August 8, 2017	Meeting to discuss tax rate and record vote and schedule public hearing Vote regarding Elected Officials maximum compensation for publication
August 12, 2017	Publish Notice of Elected Officials salaries(set 10+ days after notice)
August 13, 2017	Publish Notice of Elected Officials salaries(set 10+ days after notice) "Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least seven days before public hearing. Calculation and publication of effective tax rate, rollback rate, etc., as required
August 15, 2017	Meeting to discuss budget.
August 20, 2017	Notice of Public hearing on Budget
August 22, 2017	Public Hearing on tax rate Public Hearing on Budget Public Hearing & Setting salaries of Elected Officials (5 days to file grievance from notice)
August 28, 2017	Last Day to file grievance regarding Elected Officials Salaries (5 days from notice of set amount)
August 29, 2017	Meeting to discuss budget.
September 5, 2017	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 12, 2017	Meeting to discuss budget.
September 17, 2017	Notice on Vote on Tax Rate (published before meeting to adopt tax rate) 2nd qtr page notice Notice of Public hearing on Budget
September 19, 2017	Public Hearing on Budget Final Adoption of Budget Order adopting tax rate

ELECTED OFFICIALS

Ediberto (Eddie) Trevino	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Alex Dominguez	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Gus Ruiz	Commissioner, Precinct 4
Arturo Nelson	Judge, 138 th Judicial District
Benjamin Euresti, Jr.	Judge, 107 th Judicial District
Juan Magallanes	Judge, 357 th Judicial District
Janet Leal	Judge, 103 rd Judicial District
Migdalia Lopez	Judge, 197 th Judicial District
Elia Cornejo-Lopez	Judge, 404 th Judicial District
David Sanchez	Judge, 444th Judicial District
Gloria Rincones	Judge, 445th Judicial District
Arturo McDonald	Judge, County Court at Law #1
Laura Betancourt	Judge, County Court at Law #2
David Gonzalez	Judge, County Court at Law #3
Benito Ochoa	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Johnathan Gracia	Justice of the Peace, Precinct 2-2
Mary Esther Sorola	Justice of the Peace, Precinct 2-3
Jesus Garcia (appointed)	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
Adrian Gonzalez	Constable, Precinct 3
Merced Burnias	Constable, Precinct 4
Everardo Solis	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



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	
	2017 ⁽¹⁾	2015	2017	2015
Civilian Labor Force	167,530	162,632	13,406,779	13,136,901
Employment	155,264	151,659	12,802,022	12,580,195
Unemployment	12,266	10,973	604,757	556,706
Unemployment Rate	7.3%	6.7%	4.5%	4.2%

(1) As of August 2017

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.

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

Cameron County General Information

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

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

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

2016 Property Valuations

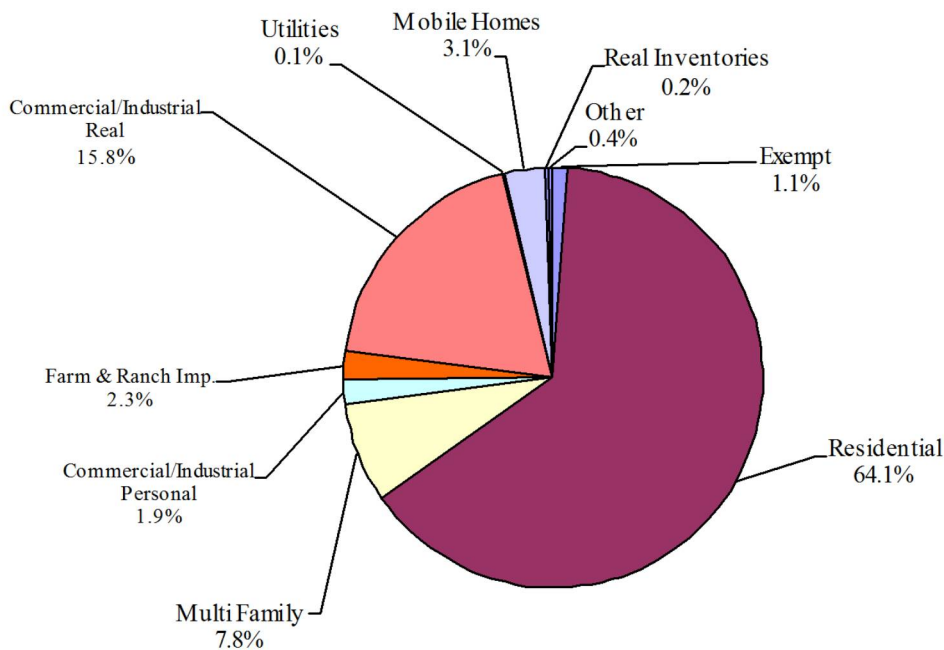
	A	B	C	D	E		F
			=B-A	=C/A			
	FY 2016-2017	FY 2017-2018	Increase	Percent	Tax Year 2017	Tax Year 2016	100%Collection
	Tax Year 2015	Tax Year 2017	(Decrease)	Change	100% Tax	100% Tax	Levy Increase
					Levy @ .410803	Levy @ .407743	@ .410803
Homestead Improvement	6,068,553,942	6,151,648,683	83,094,741	1.37%	25,271,157	24,744,104	527,053
Non-Homestead Improvement	5,069,070,329	5,242,142,250	173,071,921	3.41%	21,534,878	20,668,779	866,098
Total Improvement	11,137,624,271	11,393,790,933	256,166,662	2.30%	46,806,035	45,412,883	1,393,152
Homestead Land	2,022,628,558	2,066,151,296	43,522,738	2.15%	8,487,812	8,247,126	240,685
Non-Homestead Land	3,643,261,134	3,770,558,153	127,297,019	3.49%	15,489,566	14,855,142	634,424
Timber Market	49,618	49,618	-	0.00%	204	202	2
Ag Market	909,579,313	956,506,201	46,926,888	5.16%	3,929,356	3,708,746	220,610
Total Land	6,575,518,623	6,793,265,268	217,746,645	3.31%	27,906,938	26,811,217	1,095,721
Total Personal Property	2,706,066,489	2,844,176,796	138,110,307	5.10%	11,683,964	11,033,797	(5,908,139)
Total Mineral Property	733,890	960,480	226,590	30.88%	3,946	2,992	953
TOTAL MARKET VALUE +	20,419,943,273	21,032,193,477	612,250,204	3.00%	86,400,882	83,260,889	3,139,992
Homestead Cap -	86,859,506	73,816,414	(13,043,092)	-15.02%	303,240	354,164	(50,924)
Ag Market	909,402,653	955,162,940	45,760,287		3,923,838	3,708,026	215,812
Timber Use	2,410	2,435	25		10	10	0
Ag Use	99,150,972	99,177,309	26,337		407,423	404,281	3,142
Deferment	810,249,271	855,983,196	45,733,925	5.64%	3,516,415	3,303,745	212,670
TOTAL EXEMPTIONS -	1,803,376,657	1,755,007,941	(48,368,716)	-2.68%	7,209,625	7,353,142	(143,517)
NET TAXABLE	17,719,457,839	18,347,385,926	627,928,087	3.54%	75,371,602	72,249,839	3,121,763
(less) Freeze Taxable	1,574,263,358	1,655,400,088	81,136,730	5.15%	6,800,433	6,418,949	381,485
(less) Transfer Adjustment	704,871	662,361	(42,510)		2,721	2,874	(153)
Freeze Actual Tax					5,517,964	5,223,729	294,235
Over 65 Deferrals	-	-	-	0.00%	-	-	
Final Taxable Value	16,144,489,610	16,691,323,477	546,833,867	3.39%	74,086,412	71,051,745	3,034,666
			Less: Tax from new construction				(1,101,903)
			Net Tax from re-Appraisal Values				\$ 1,932,763
New Construction	\$ 267,798,340	\$ 270,244,561	\$ 2,446,221	0.91%	\$ 1,101,903		

Property Appraisal Comparison

New Construction Tax Year 2017

	New Construction Market Value	Tax Levy at Current Rate
Residential	177,032,307	727,254
Multi Family	21,453,079	88,130
Farm & Ranch Improvements	6,364,863	26,147
Commercial/Industrial Personal	5,147,164	21,145
Commercial/Industrial Real	52,571,457	215,965
Utilities	396,945	1,631
Mobile Homes	8,597,917	35,321
Real Inventories	538,840	2,214
Exempt	3,065,149	12,592
Other	1,152,173	4,733
Total	276,319,894	1,135,130

New Construction

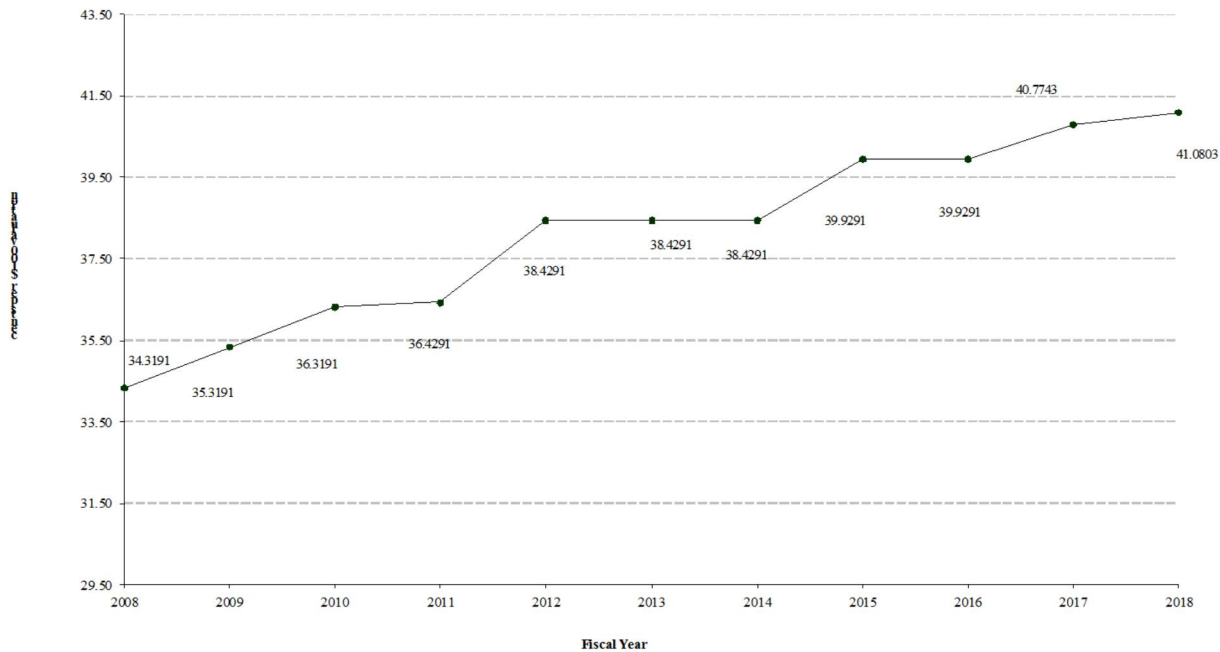


Cameron County's taxable values grew by 3.39% since January 2016. New construction in the county provided \$276,319,894 in new property values. New construction increased by .91% more than last year's amount. Residential construction represents 64.1% of the new properties. Commercial construction is also providing booming growth representing 15.8% of all new construction. Based upon the approved tax rate of \$0.410803 per \$100, at a 100% collection rate, total new construction should generate over \$1,135,130 in tax revenue.

2017-2018 Tax Rate and Tax Levy

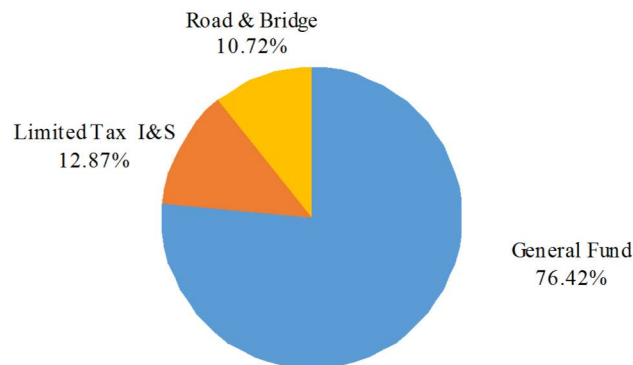
The Commissioners Court approved the tax rate of \$0.410803 per \$100 assessed property valuation. The tax rate is an increase of \$0.00303 over FY 2016-2017. At this rate, current property tax revenues are budgeted to increase by 4.7% generating \$3,034,666 in additional tax revenues at a 100% collection rate.

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



TAX RATE DISTRIBUTION

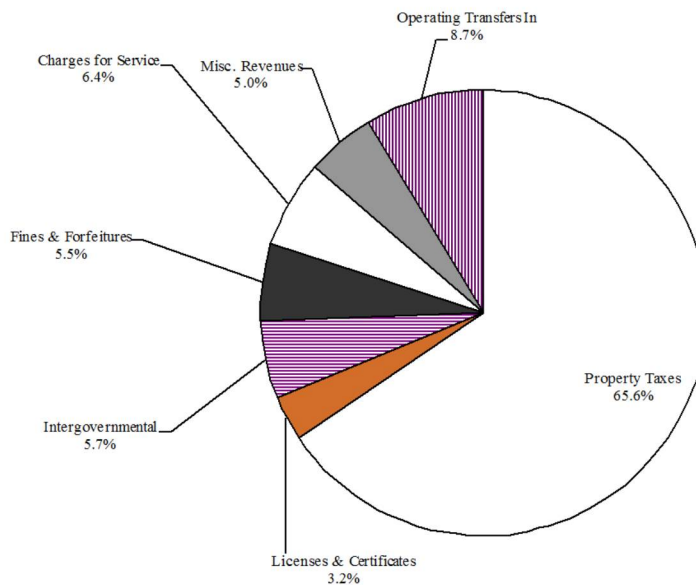
The General Fund portion of the tax revenues decreased from 78.08% to 76.42% of the total levy for FY 2017-2018, compared to FY 2016-2017. Road and Bridge tax revenues decreased from 11.02% to 10.72% for the corresponding years. Debt issue tax revenues decreased from 11.6% to 10.9% .



Your Tax Dollars at Work

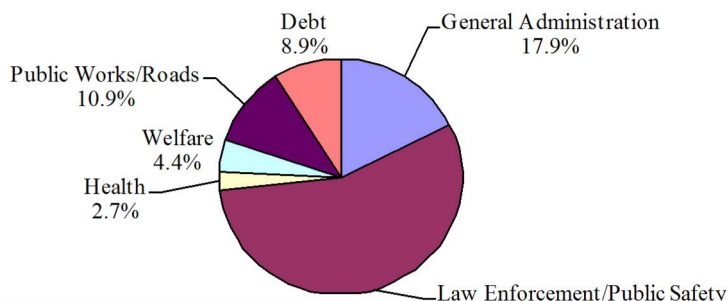
County's total Operating Budget for Fiscal Year 2017-2018, including the General Fund, Road & Bridge/Public Works, Debt Service and Enterprise Funds, is \$157,599,186, an increase of \$2,862,444 above the prior year's resources reflecting a 1.85% increase in government in just one year. The following 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 \$91,358 home will pay \$375.00 in County property taxes for Fiscal Year 2018, a \$2.00 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 \$375.00 is Spent?

General Administration	\$67.20
General Gov't.	
Law Enforcement	206.62
Health	10.24
Welfare	<u>16.41</u>
Health & Welfare	26.65
Public Works / Roads	40.99
Debt	<u>33.54</u>
TOTAL	\$375.00

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, 2016, was \$26,520,071 compared to \$24,552,371 at September 30, 2015. The unassigned portion of the fund balance was \$22,806,356. The County defends against various on-going lawsuits for which the actual cost of the litigation cannot be accurately assessed. To recognize that a potential likely liability exists for an amount yet to be defined, the County is committing \$500,000 out of its Unreserved Fund Balance. The County is also committing \$500,000 for Indigent defense and any potential increase in General Fund fund balance to fund Capital projects.

While a portion of the fund balance is obligated, the County could access the full amount of the fund balance if an emergency should arise. The total General Fund balance represents 33% of the Fiscal Year 2016 total General Fund expenditures of \$81,582,783 (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 118 days based on 2016 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 2017 but received up to 60 days after year-end will be attributed to FY 2017. 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, 2016, was \$7,873,528 compared to \$6,026,220 at September 30, 2015. The 2016 fund balance represents 64% of the \$12,259,511 annual Road and Bridge expenditures for FY 2016. Again, if all resources were not available, the Road and Bridge fund could operate for 234 days based on 2016 expenditures. Fund balance for the Road & Bridge Fund for Fiscal Year-end 2017 is estimated at \$7,703,700 , an amount greater than 230 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.

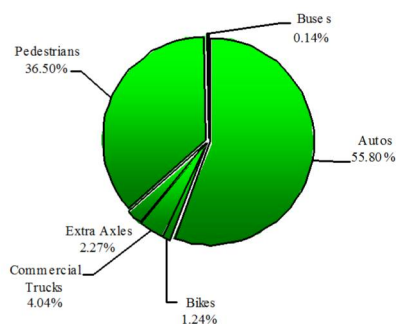
All bridges within the Cameron County International Toll Bridge System are operated under a joint agreement with the Government of Mexico. County ownership of the bridges extends to a point over the river representing the international boundary between the United States and Mexico. The respective owner 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, 2017 and the changes to the toll rates to be in effect October 1, 2017:

Type of Customer/Vehicle	Sept. 30, 2017 Rate	Oct. 01, 2017 Rate
Pedestrians	\$1.00	\$1.00
Motorcycles	3.50	3.50
Passenger Autos	3.50	3.50
Commercial Trucks:		
Two Axle	9.50	9.50
Three Axle	13.50	13.50
Four Axle	15.75	15.75
Five Axle	20.50	20.50
Six Axle	\$23.50	\$23.50

CROSSINGS

During the year ended September 30, 2016, over 5.5 million southbound cars, trucks, bicycles, motorcycles, and pedestrians crossed south into Mexico via the Cameron County International Toll Bridges

SOUTHBOUND CROSSINGS



	FY 2015-2016	FY 2014-2015	Increase/ (Decrease)	% Change
Autos	3,104,092	2,942,287	161,805	5.2%
Bikes	68,929	61,267	7,662	12.5%
Commercial	224,857	208,747	16,110	7.7%
Extra Axles	126,432	91,847	34,585	37.7%
Pedestrians	2,030,564	1,961,924	68,640	3.5%
Buses	7,636	7,541	95	1.3%
	5,562,510	5,273,613	288,897	5.5%

Southbound auto crossings, System-wide, increased by 161,805 reflecting a 5.2% increase. It is believed that the decreased security alerts and violence in Mexico is enticing individuals to cross for shopping or dining out. Commercial truck crossings decreased by 16,110, a 7.7% increase compared to the prior year's level.

Enterprise Operations: continued

Fiscal Policy

Enterprise Operations: continued

International Toll Bridge System: continued

Pedestrian crossings increased by over 68,640 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 decreased security alerts and decreasing violence caused people to cross more often.

Total operating revenue for the International Toll Bridge System was \$18,381,954, up from the prior year's \$16,399,221, a increase of \$1,982,733, or a 12.1% increase. At September 30, 2016, the Cameron County International Toll Bridge System had \$7,587,630 in working capital, an amount sufficient to provide for 339 days of operations based on fiscal year 2016 activity.

Park System: The County Park System operations generated \$8,829,880 in fees, rentals and other income for the year, which was approximately 17.29% above last year's totals. The net income from all Park System operations was \$1,338,253. At September 30, 2016, the Park System had \$3,763,477 in working capital, an amount sufficient to satisfy the following year's debt service and provide for 169 days of operations based on activity during fiscal year 2016.

County Airport: The Airport operations provided \$51,721 from rental revenue and commissions on aviation fuel sales. The Airport recently underwent renovations and expansion of facilities largely due to grant funding, which includes a new fuel farm and additional hangars.

Debt Administration

At September 30, 2016, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$113,235,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$113,235,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$235,000. The debt limits for the two authorizations are \$3,627,691,123 (25% of real property assessed valuation) and \$838,174,334 (5% of assessed valuation of all taxable property); therefore, the County has a legal debt margin on general obligation debt of \$4,748,121,024 and \$837,939,334.

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

Cash Management

Cash temporarily idle during the year was invested in certificates of deposit, money market funds, and state agency sponsored investment pools. The average yield on investments was .10%. Cameron County's investment policy is to minimize credit and market risks, while maintaining a competitive yield on its portfolio. Accordingly, the deposits were either insured by Federal Depository Insurance or collateralized. All collateral on deposits was held by the County, its agent, or a financial institution's trust department in the County's name. All investments held by the County during the year ended September 30, 2016, were classified in the category of "lowest credit risk" or Uncategorized if invested in an investment pool as defined by the Governmental Accounting Standards Board.

Fiscal Policy

Employee and Dependents' Health Benefits

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

During Fiscal Year 2016, a total of \$12,621,544 was paid in benefits and \$4,459,480 was paid in administrative costs. Incurred, but not reported, claims in the amount of \$526,814 have been accrued as a liability and were actuarially determined. The Health and Life Benefits Fund reported net operating loss of \$1,878,267, as compared to a net loss of \$1,135,680 in fiscal year 2015. Preliminary Employee Benefits Fund fund balance for Fiscal Year-end September 30, 2017, is projected to be approximately \$0.

Budgeting Controls

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

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

SUMMARY

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

Investment Policy

1.0 INVESTMENT STRATEGY

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

1.01 Investment Pools

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

1.02 Operating Funds

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

1.03 Capital Project Funds

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

1.04 Reserve Funds

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

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

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

2.0 INVESTMENT SCOPE

2.01 Legal Authority to Invest

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

2.02 County Investment Portfolio Structure

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

Investment Policy

or expressly prohibited by law.

2.03 Applicability of Policy

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

3.0 INVESTMENT OBJECTIVES AND PRIORITIES

3.01 General Statement

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

3.02 Safety of Principal

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

3.03 Maintenance of Adequate Liquidity

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

3.04 Desired Diversification

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

3.05 Rate of Return on Investments

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

3.06 Maturity

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

3.07 Quality and Capability of Investment Manager

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

Investment Policy

4.0 INVESTMENT RESPONSIBILITY AND CONTROL

4.01 Delegation of Investment Authority

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

4.02 Investment Advisory Committee

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

4.03 Prudence and Ethical Standards

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

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

4.04 Liability of Investment Officer

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

4.05 Accounting and Audit Control

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

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

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 the current Bank Depository Contract. Purchases shall be made with U. S. Government Securities Dealers appearing on the Primary Government Securities Dealers list and the Capital Market Division of the Depository Bank. Dealers must comply with Section 6.03 of this Investment Policy to be selected.

6.03 Approval of Broker/Dealer

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

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

7.0 INVESTMENT INSTRUMENTS

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

7.01 Bank Investments

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

7.02 Direct Investments

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

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 2017-2018 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 to provide for additional debt service requirements.

REVENUES

Current Tax revenues were budgeted at a 96.5% collection rate equal to last years rate. With a 3.81% taxable valuation growth and an increase in the tax rate the General Fund current tax revenue is projected to increase by \$1,528,561 dollars due to an increase in valuations and new construction.

Intergovernmental revenues are projected to decrease by \$159,521. The main areas that account for the increases is reimbursements by other governmental agencies. The major decrease is a deferral of the administrative fee paid by the CCRMA.

Charges for services have been budgeted to decrease by \$3,308,377 in revenues over last years budget. The largest decrease is due the decrease revenues generated for the housing of federal inmates.

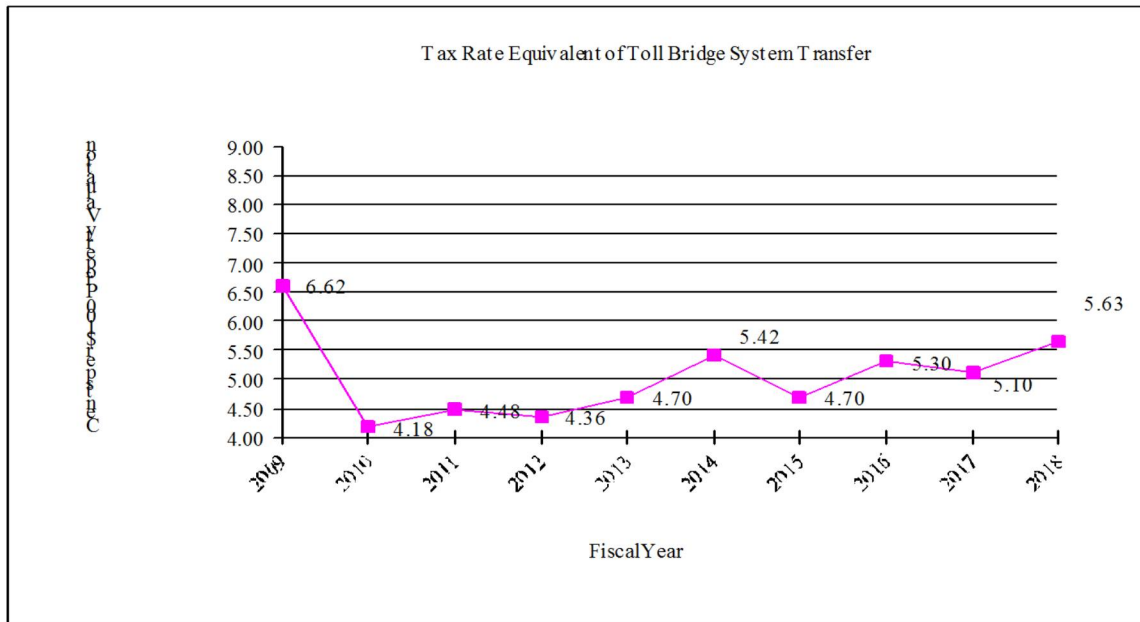
Fines and Forfeiture revenues are projected to increase by approximately \$940,915 over last fiscal year due to a increase in the collections in all the Courts.

Miscellaneous Revenue includes interest earnings, sales of surplus properties, commissions from rents or sales, and commissions on the collections of other governmental entities property taxes. The budgeted revenues are budgeted to increase compared to last fiscal year. The total is made up of various line item increases and decreases. The largest group of increases is interest earnings. The budget was increased by \$1,423,360.

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 2017-2018 is scheduled to be \$8,886,916, roughly equivalent in tax rate to \$0.0563 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 \$0.467103 per \$100 property valuation.

Approved Budget

Fiscal Year	Toll Bridge Transfer	Taxable Appraised Valuation	Tax Rate Equivalent
2009	6,991,408	14,381,842,729	6.62
2010	5,699,200	14,414,175,498	4.18
2011	6,070,577	14,538,184,554	4.48
2012	6,097,063	14,554,142,784	4.36
2013	6,915,368	14,933,614,061	4.70
2014	7,591,527	15,410,000,309	5.42
2015	6,825,444	15,487,806,113	4.70
2016	7,355,761	15,805,391,942	5.30
2017	7,702,300	16,144,489,610	5.10
2018	8,886,916	16,656,883,416	5.63



The revenue from the system is expected to increase as a result of the a increase in traffic. Toll revenue for the Toll Bridge System is projected to reach \$19,463,619 an increase of nearly 12% above the Year 2017 budget.

Approved Budget

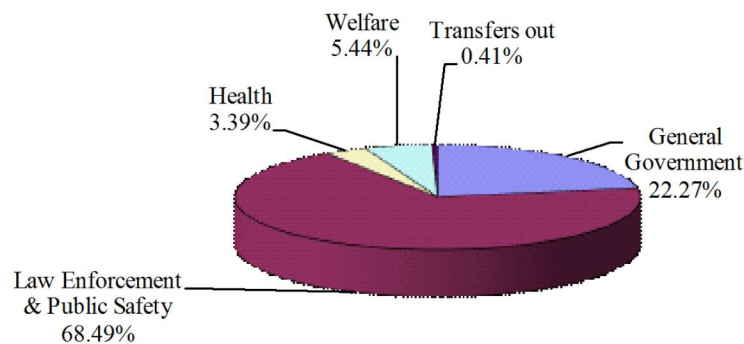
EXPENDITURES

Total General Fund appropriations are \$88,559,040 increasing by \$1,579,133 or 1.8% over the 2016-2017 Approved Budget. General Government reflects the largest increase, growing by 1.97 over the prior years approved budget. The increase in appropriations is accounted for in professional services.

	FY 2017-2018 Approved Budget	FY 2016-2017 Approved Budget	Increase (Decrease)	Percent Change
General Government	\$ 19,723,432	\$ 19,375,161	\$ 348,271	1.80%
Law Enforcement & Public Safety	60,651,465	59,530,851	1,120,614	1.88%
Health	3,004,502	2,962,511	41,991	1.42%
Welfare	4,816,957	4,723,700	93,257	1.97%
Transfers out	362,684	387,684	(25,000)	-6.45%
Total	<u>\$ 88,559,040</u>	<u>\$ 86,979,907</u>	<u>\$ 1,579,133</u>	<u>1.82%</u>

Law Enforcement and Public Safety represent the largest segment of General Fund Appropriations at 68.49%. 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 2017-2018 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 2017-2018 BUDGET



General Fund-General Administration Personnel

County Judges Office*(956) 544-0830*

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

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

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

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

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

County Clerk's Records Management

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

Archive Records Mgmt

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

Emergency Preparedness*(956) 544-0830*

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

Computer Center

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

County Commissioners

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

Veteran's Service Office

Veteran's Service Officer	\$52,000
Asst. Vet. Officer	32,224
Secretary	28,000
Clerk	24,000
Clerk	21,000

General Fund-General Administration Personnel

Elections/Voter Registration

(956) 544-0809

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

County Auditor's Office

(956) 544-0822 / 544-0876 fax

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

Purchasing Department

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

County Treasurer

(956) 544-0819

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

Tax Assessor-Collector

(956) 544-0800

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

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

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

General Fund-General Administration Personnel

Reproduction Department

(956) 544-0872

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

Vehicle Maintenance

(956) 399-6700

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

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

(956) 544-0829

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

Civil Division

(956) 544-0880

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

Farm & Home Extension Office

(956) 399-7757

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

Building Maintenance Personnel

M&O Brownsville Health Clinic

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

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

Custodian	23,526
Custodian	24,399

M&O Jail

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

M&O Harlingen Annex

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

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

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

Custodian	\$23,794
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M&O Courthouse

(956) 544-0823

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

M&O La Feria Bldg.

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

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

Judicial Courts Personnel

Bail Bond Administration

(956) 544-0818

Bail Bond Administrator \$38,114

County Court At Law #1

(956) 544-0855

Judge 151,600
 (\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)
 Court Administrator 46,833
 Court Coordinator 40,545
 Court Bailiff 36,346
 Court Reporter 94,077
 Court Records Coordinator 35,045
 Court Interpreter 54,728

County Court At Law #2

(956) 544-0856

Judge 151,600
 (\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)
 Court Administrator 53,517
 Court Coordinator 40,545
 Records Coordinator 35,044
 Court Bailiff 36,346
 Court Reporter 94,077

County Court At Law #3

(956) 514-0881

Judge 151,600
 (\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)
 Court Administrator 46,833
 Court Coordinator 40,545
 Court Bailiff 36,346
 Court Reporter 94,077
 Records Coordinator 35,044

District Trial Courts

138th Judicial District Court (956) 544-0877

107th Judicial District Court (956) 544-8045

357th Judicial District Court (956) 544-0837

103rd Judicial District Court (956) 544-0844

197th Judicial District Court (956) 574-8150

404th Judicial District Court (956) 574-0837

444th Judicial District Court

445th Judicial District Court

(8) District Judges \$12,600 ea.
 (9) Court Reporters 94,077 ea.
 (8) Court Coordinator 40,545 ea.
 (3) Interpreters 54,728 ea.
 (7) Court Administrators 46,836 ea.
 Local Administrator-Admin. Assist. 53,513 ea.
 (8) Bailiffs 36,346 ea.
 Chief Bailiff 38,719
 Juvenile Court Reporter 94,077
 Juvenile Court Coordinator 40,545
 (2) Bailiffs 36,346
 Associate Judge 120,000

County Court At Law #4

Judge 151,600
 (\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)
 Court Administrator 44,818
 Court Coordinator 40,545
 Auditor 48,266
 Investigator 42,962
 Court Reporter 94,077
 Court Bailiff 36,347

County Court At Law #5 (begins 1/1/2018)

Judge 151,600
 (\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)
 Court Administrator 46,833
 Court Coordinator 40,545
 Records Coordinator 35,044
 Court Bailiff 36,346
 Court Reporter 94,077

Indigent Defense/Pretrial Office

Juvenile Court Public Defender 62,144
 Juvenile Court Public Defender 61,237
 Defense Coordinator 37,889
 Pretrial Director 18,501
 Pretrial Officer 31,824
 Pretrial Officer 47,841
 Pretrial Officer 31,824
 Pretrial Officer 36,824
 Pretrial Officer 31,824
 Pretrial Officer 28,642
 Pretrial Officer 36,205
 Pretrial Officer 28,642

Criminal Hearing Office

Magistrate P/T 32,274
 Court Administrator 35,472

County Clerk-Judicial

(956) 544-0848

Finance Manager 46,005

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

Collections Supervisor 36,345

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

Records Mgmt. Supervisor 39,287

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

Civil Probate Supervisor 32,248

Deputy Clerk 26,520

(14) Deputy Clerk 27,581

Deputy Clerk 28,003

Deputy Clerk 28,642

Deputy Clerk 29,374

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

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

Official Records Supervisor 32,248

Judicial Courts Personnel

District Clerk's Office

(956) 544-0838

District Clerk	81,000
Chief Deputy	51,908
Criminal Manager	43,250
Court Clerk Manager	39,000
Collections Specialist	30,000
Administrative Asst.	43,250
Bookkeeping Manager	43,250
Bookkeeper	32,000
(8) District Court Clerk	33,250
Records Mgmt. Manager	32,000
Court Clerk	28,000
Jury Manager	39,000
Civil Clerk	26,000
Criminal Clerk	28,000
(4) Civil Clerk	26,000
Civil Clerk	30,000
(4) Criminal Clerk	26,000
Records Mgmt Clerk	26,000
Juvenile Court Clerk	31,274
Court Clerk	31,274
Records Mgmt Clerk	26,000
Filing Clerk	26,000
Collections Supervisor	39,000
(3) Collection Clerk	28,000
Child Support Clerk	33,250
Records Mgmt. Clerk	30,000
Warehouse Clerk	26,000
Extra Help	10,000

Juvenile Court

Judge	27,000
Referee	18,000
Court Coordinator	40,545
(2) Court Bailiff	36,346
Court Reporter	94,077
Asst. Coordinator	19,094

Justice of the Peace Personnel

Justice of the Peace, Precinct 1

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

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

Justice of the Peace, Precinct 2-1

Brownville / Southmost Area
(956) 544-0857

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

Justice of the Peace, Precinct 2-2

Brownville / Southmost Area
(956) 544-0858

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

Justice of the Peace, Precinct 3-1

San Benito
(956) 399-1387

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

Justice of the Peace, Precinct 3-2

San Benito
(956) 399-3525

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

Justice of the Peace, Precinct 4

Los Fresnos

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

Justice of the Peace, Precinct 5-1

Harlingen Area
(956) 427-8057

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

Justice of the Peace, Precinct 5-2

Harlingen Area
(956) 427-8058

Justice of the Peace*	\$51,889
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant II	31,873
Warrant Officer	34,948

Justice of the Peace, Precinct 5-3

Harlingen Area/La Feria
(956)

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant I	28,274
Warrant Officer	34,948

Justice of the Peace, Precinct 2-3

Brownsville

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

Justice of the Peace, Admin

Brownsville

Functional Analyst	\$48,277
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District Attorney Personnel

	General Fund	Forfeiture Fund	Other	PreTrial Diversion	Total		General Fund	Forfeiture Fund	Other	PreTrial Diversion	Total
County Attorney	\$ 28,156		-		\$ 28,156	(continued)					
Chief First Asst. D.A.	74,786	17,789		-	92,575	Investigator	48,266	-	-	2,550	50,816
Executive First Asst. DA	74,786	6,650		20,400	101,836	Investigator	42,962	-	-	3,570	46,532
Assistant D.A.	74,786	-	-	20,400	95,186	Investigator	40,841	3,754	-	-	44,595
Assistant D.A.	74,786	1,530		20,400	96,716	Investigator	-	-	40,000	-	40,000
Assistant D.A.	74,786	-		20,400	95,186	Investigator	-	-	57,000	-	57,000
Assistant D.A.	69,482	3,000		10,200	82,682	Investigator	-	-	56,000	-	56,000
Assistant D.A.	69,482	5,000		10,200	84,682	Investigator	-	-	56,000	-	56,000
Assistant D.A.	69,482	408		10,200	80,090	Secretary	42,962	4,468	-	5,610	53,040
Assistant D.A.	69,482	-		10,200	79,682	Secretary	42,962	4,468	-	5,610	53,040
Assistant D.A.	64,178	-		10,200	74,378	Secretary	42,962	2,000	-	5,610	50,572
Assistant D.A.	64,178	8,000		-	72,178	Secretary	42,962	6,589	-	5,100	54,651
Assistant D.A.	64,178	21,624		10,200	96,002	Secretary	42,962	1,265	-	3,570	47,797
Assistant D.A.	64,178	-		10,200	74,378	Secretary	37,658	6,630	-	5,100	49,388
Assistant D.A.	64,178	-		-	64,178	Secretary	35,006	1,204	-	3,570	39,780
Assistant D.A.	58,874	-		5,100	63,974	Secretary	35,006	3,325	-	3,570	41,901
Assistant D.A.	58,874	9,466		5,100	73,440	Secretary	35,006	143	-	3,570	38,719
Assistant D.A.	58,874	3,000		5,100	66,974	Secretary	35,006	8,099	-	3,570	46,675
Assistant D.A.	58,874	-		5,100	63,974	Secretary	35,006	5,447	-	3,570	44,023
Assistant D.A.	58,874	-		5,100	63,974	Secretary	35,006	2,264	-	3,570	40,840
Assistant D.A.	58,874	-		5,100	63,974	Secretary	32,354	6,120	-	3,060	41,534
Assistant D.A.	58,874	3,000		-	61,874	Secretary	32,354	2,836	-	4,590	39,780
Assistant D.A.	58,874	3,000		5,100	66,974	Secretary	32,354	2,264	-	3,570	38,188
Assistant D.A.	56,222	1,000		3,060	60,282	Secretary	32,354	-	-	3,060	35,414
Assistant D.A.	56,222	6,000		3,060	65,282	Secretary	32,354	3,305	-	3,060	38,719
Assistant D.A.	56,222	-		3,060	59,282	Secretary	28,642	122	-	3,060	31,824
Assistant D.A.	56,222	-		3,060	59,282	Secretary	28,642	2,550	-	3,060	34,252
Assistant D.A.	53,040	-		3,060	56,100	Secretary	28,642	61	-	1,530	30,233
Assistant D.A.	53,040	1,000		3,060	57,100	Secretary	28,642	184	-	4,590	33,416
Assistant D.A.	53,040	122		3,060	56,222	Secretary	28,111	82	-	2,040	30,233
Assistant D.A.	53,040	-		3,060	56,100	Secretary	26,520	-	-	5,100	31,620
Assistant D.A.	53,040	-		-	53,040	Secretary	26,520	551	-	4,590	31,661
Assistant D.A.	-	5,100	54,600	-	59,700	Secretary	26,138	2,000	-	2,040	30,178
Assistant D.A.	2,185	2,448	58,800	5,100	68,533	Secretary	23,847	-	-	-	23,847
Assistant D.A.	2,652	-	53,445	3,060	59,157	Secretary	-	-	-	-	-
Assistant D.A.	-	15,555	41,250	-	56,805	Secretary	-	-	44,290	-	44,290
Assistant D.A.	8,486	-	54,162	3,060	65,708	Secretary	-	-	44,290	-	44,290
Assistant D.A.	-	-	-	-	-	Secretary	-	-	44,290	-	44,290
Assistant D.A.	58,800	-	-	-	58,800	Secretary	-	-	44,290	-	44,290
Assistant D.A.	55,700	-	-	-	55,700	Secretary	-	-	29,870	-	29,870
Investigator	-	74,460		-	74,460	Secretary	-	-	44,290	-	44,290
Investigator	69,482	19,217		3,060	91,759	Secretary	-	2,040	38,850	-	40,890
Investigator	69,482	-		3,060	72,542	Secretary	-	10,200	26,670	2,550	39,420
Investigator	53,570	6,120		3,060	62,750	Secretary	-	-	45,230	-	45,230
Investigator	53,570	4,366		3,060	60,996	Secretary	-	408	35,786	-	36,194
Investigator	49,858	7,650		3,060	60,568	Secretary	-	-	36,188	-	36,188
Investigator	49,858	61		1,530	51,449	Secretary	-	-	35,700	-	35,700
Investigator	48,266	82		2,040	50,388	Secretary	-	-	35,700	-	35,700
Investigator	48,266	82		2,040	50,388	Secretary	-	45,176	31,000	-	76,176
Investigator	48,266	1714		3,060	53,040	Secretary	32,000	-	-	-	32,000

Constable's Personnel

Constable, Precinct 1

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

Constable	\$52,002
Chief Deputy Constable	39,346
(2) Deputy Constable	36,346
Deputy Constable	35,816
Secretary	24,322
8 Reserve Deputy Slots	

Constable, Precinct 2

Brownville / Southmost Area
(956) 544-0859

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

Constable, Pct. 2-Security

(10) Deputy Constable	36,346
Deputy Constable	35,816
Chief Deputy	39,346
Sergeant	36,346
Corporal	36,346

Constable, Precinct 3

San Benito
(956) 399-8057

Constable	\$52,002
Chief Deputy Constable	39,346
(8) Deputy Constable	36,346
Secretary	24,322

Plus \$5,000 from Mental Transport
6 Reserve Deputy Slots

Constable, Precinct 5

Harlingen Area
(956) 427-8059

Constable	\$52,002
Chief Deputy Constable	39,346
(7) Deputy Constable	36,346
(2) Secretary	24,322
Deputy	35,816
Deputy	34,948
6 Reserve Deputy Slots	

Constable, Precinct 4

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

Constable	\$52,002
Chief Deputy Constable	39,346
(7) Deputy Constable	36,346
Deputy Constable	35,816

Constable, Precinct 4 (continued)

Deputy Constable	34,948
(2) Secretary	24,322
14 Reserve Deputy Slots	

Constable, Precinct 3 Mental Transport

San Benito

(956) 399-8057

(7) Deputy Constable	36,346
Secretary	5,304

Constable, Precinct 5 Mental Transport

(2) Deputy Constable	36,346
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Sheriff's Office Personnel

Sheriff <i>(956) 554-6700</i>	General Fund	Forfeiture	Total		General Fund	Forfeiture	Total
	Salary	Fund Salary	Salary	AUTO THEFT	Salary	Fund Salary	Salary
Sheriff	\$ 107,936	\$ -	\$ 107,936	Sgt.	\$ 40,605	\$ 3,000	\$ 43,605
Chief Deputy	81,045	9,000	90,045	(3)Deputy	36,346	500	36,846
Captain	64,787	6,000	70,787	(2) Deputy	35,710	500	36,210
Captain	47,848	22,939	70,787	Deputy	36,346	1,700	38,046
Captain-Narcotics	65,205	12,000	77,205	Deputy	35,710	-	35,710
Lieutenant	47,689	3,000	50,689				
Lieutenant	47,742	4,000	51,742	Bridge			
Lieutenant	47,954	19,862	67,816	Auto Theft			
Lieutenant	47,848	20,862	68,710	Sgt.	\$ 39,544	\$ 10,428	\$ 49,972
Lieutenant	36,771	14,443	51,214	Deputy	36,664	2,200	38,864
Narcotics	47,848	4,000	51,848	(4)Deputy	35,710	-	35,710
Sgt.	40,605	3,000	43,605	Deputy	36,346	1,700	38,046
(4)Sgt.	40,870	3,000	43,870	Dispatcher	26,936		26,936
Training Officer	41,207	3,700	44,907				
(19) Deputy	35,710	-	35,710	Forfeiture funds			
(3)Deputy	35,710	500	36,210				
Deputy	36,134	-	36,134	(13) Deputy	35,710		35,710
(6) Deputy	36,134	500	36,634				
Deputy	36,134	700	36,834				
(2)Deputy	36,134	1,700	37,834				
(7) Deputy	36,346	1,700	38,046				
(10)Deputy	36,346	2,000	38,346				
Deputy	36,611	1,000	37,611				
(4) Deputy	36,611	2,000	38,611				
(5) Deputy	36,611	2,200	38,811				
Deputy	36,611	2,300	38,911				
Deputy	36,611	8,007	44,618				
Deputy	36,653	2,000	38,653				
Deputy	36,664	500	37,164				
Deputy	36,664	2,300	38,964				
Deputy	36,771	2,200	38,971				
Deputy	36,771	3,200	39,971				
Chief Dispatcher	32,538	-	32,538				
Asst. Chief Dispatcher	29,517	-	29,517				
(10) Dispatcher	26,512	-	26,512				
(3) Dispatcher	27,148	-	27,148				
Clerk	24,377	-	24,377				
Clerk	25,836	-	25,836				
Secretary	26,690	-	26,690				
Secretary	27,543	-	27,543				
Secretary	27,694	-	27,694				
Secretary	29,915	-	29,915				
Secretary	26,482	-	26,482				
Secretary	33,400	-	33,400				
Secretary	48,801	-	48,801				
PBX Operator	26,211	-	26,211				

Sheriff's Office & Detention Personnel

Jail/Detention Centers		Forfeiture	
<i>(956) 554-6700</i>	Total	Fund	Total
	Salary	Salary	Salary
Chief Jailer	\$ 78,529	9,000	\$ 87,529
Commander	51,466		
Major	51,466		
Clerk	28,642		
Secretary	31,247		
Asst. Administrator	30,233		
(7) Lieutenants	39,462		
(19) Sergeant	34,297		
(10) Corporal	32,868		
Attendance Clerk	30,642		
Jail Admin Secretary	31,247		
(2) Clerk	23,338		
Records Clerk	24,697		
(4) Clerk	23,794		
Clerk	22,919		
Clerk	25,014		
Finance Clerk	31,559		
Asst. Finance Clerk	29,374		
Clerk	28,642		
Data Systems Analyst	46,074		
Chief Cook	32,939		
(174) Detention Officer	29,955		
(42) Detention Officer	30,681		
(8) Detention Officer	31,228		
Detention Officer	31,438		
Detention Officer	31,698		
(6) Detention Officer	31,775		
(3) Detention Officer	32,321		
(28) Detention Officer	32,868		
Detention Officer	33,200		
Deputy - Transport	36,360	400	36,760
Deputy - Transport	36,360	1,021	37,381
Jail Chaplain	28,455		
Jail Infirmary			
Infirmary Supervisor	\$ 83,971		
(2) LVN	51,128		
RN	55,745		
(2) LVN-PM	50,291		
(2) LVN	47,916		
(6) LVN	45,452		
LVN	46,686		
(2) Clerks	23,538		
(2) Clerks	23,301		
Medication Aide	26,206		
(5) Medication Aide	23,795		
Medication Aide	25,099		
Medication Aide	23,412		
Administrative Asst.	32,448		
X-ray Tech	40,019		
(7) LVN	45,427		
(5) Medication Aide	24,494		
(1) Clerk	23,795		
Mental Health Counselor	55,000		

Juvenile Justice Personnel

	General Fund	Other Funds	Total		General Fund	Other Funds	Total
Juvenile Board Chairperson	\$ 5,400	\$ -	\$5,400				
(12) Juvenile Board Member	5,400	-	5,400	Juvenile Probation Officer	32,130	4,060	36,190
Chief JPO	78,418	48,244	126,662	Juvenile Probation Officer	10,408	31,476	41,884
Deputy Director	50,466	19,534	70,000	Juvenile Supervision Officer	8,806	18,694	27,500
Deputy Director	54,919	41,726	96,645	Juvenile Probation Officer	38,485	3,063	41,548
Administrator- Quality Control Auditor	48,561	12,548	61,109	ARMY JSO	3,155	24,345	27,500
Juvenile Probation Officer	33,962	4,745	38,707	Juvenile Supervision Officer	5,989	18,511	24,500
Administrator	55,786	2,520	58,306	Juvenile Supervision Officer	4,231	20,269	24,500
Administrator	44,632	22,187	66,819	Juvenile Probation Officer	3,352	30,148	33,500
Administrator	41,144	16,321	57,465	Juvenile Supervision Officer	4,137	23,363	27,500
Juvenile Probation Officer	33,223	277	33,500	Juvenile Probation Officer	4,461	31,295	35,756
Juvenile Probation Officer	34,253		34,253	Juvenile Supervision Officer	3,639	23,861	27,500
Juvenile Probation Officer	40,894	4,653	45,547	Support Staff- Fiscal	5,013	18,888	23,901
Juvenile Probation Officer	17,650	16,603	34,253	Prevention/Intervention	2,277	19,223	21,500
Juvenile Probation Officer	17,310	16,880	34,190	Juvenile Probation Officer	5,888	27,612	33,500
Juvenile Probation Officer	8,710	26,647	35,357	Juvenile Probation Officer	4,527	29,774	34,301
Juvenile Probation Officer	33,321	179	33,500	Juvenile Probation Officer	4,726	30,178	34,904
Juvenile Probation Officer	30,390	3,110	33,500	Juvenile Probation Officer	3,685	29,815	33,500
Juvenile Supervision Officer	1,335	26,165	27,500	Juvenile Probation Officer	3,752	31,605	35,357
Juvenile Probation Officer	33,359	4,224	37,583	Juvenile Probation Officer	3,976	30,505	34,481
Administrator	11,610	35,866	47,476	Juvenile Supervision Officer	21,408	6,092	27,500
Juvenile Probation Officer	13,300	20,200	33,500	Prevention/Intervention	3,459	18,041	21,500
Juvenile Probation Officer	24,904	8,596	33,500	Prevention/Intervention	3,398	18,102	21,500
Juvenile Probation Officer	17,647	15,853	33,500	Juvenile Probation Officer	7,129	27,415	34,544
Counselor	11,695	34,205	45,900	Mental Health Assistant	520	29,000	29,520
Juvenile Probation Officer	34,568	2,438	37,006	Mental Health Coordinator	1,824	30,057	31,881
Juvenile Probation Officer	20,760	17,429	38,189	Juvenile Probation Officer	630	32,870	33,500
Juvenile Probation Officer	9,709	23,791	33,500				
Juvenile Probation Officer	18,343	15,157	33,500				
Administrator	23,842	31,173	55,015				
Juvenile Probation Officer	6,532	38,650	45,182				
Vocational Instructor	7,570	15,430	23,000				
Administrator	26,036	36,331	62,367				
Juvenile Probation Officer	13,110	27,086	40,196				
Juvenile Probation Officer	17,891	22,785	40,676				
Victims Coordinator	27,050	9,421	36,471				
Administrator	48,165	19,615	67,780				
Support Staff- Fiscal	7,255	17,986	25,241				
Juvenile Probation Officer	3,274		3,274				
ARMY JSO	4,157	33,477	37,634				
Training Coordinator	43,397	12,959	56,356				
Administrator	11,185	43,880	55,065				
Prevention/Intervention	1,746	19,754	21,500				
Administrator- Fiscal	25,806	46,614	72,420				
Support Staff- Fiscal	24,477	9,355	33,832				
Support Staff- Fiscal	12,317	10,683	23,000				
Support Staff	34,549	6,749	41,298				
Support Staff	14,416	11,543	25,959				
Administrator - Support & Special Prog	24,495	32,560	57,055				
Support Staff	21,491	4,959	26,450				
Support Staff	29,160	4,169	33,329				
Support Staff	29,533	2,759	32,292				
JPO/ SNDP	2,280	37,500	39,780				
JPO/ SNDP	2,310	38,000	40,310				
Staff Associate Psychologist	48,960	0	48,960				

Juvenile Justice Personnel

	General	Other		Juvenile Bootcamp			
	Fund	Funds	Total				
Detention Superv.	\$ 54,115	\$ 11,444	\$ 65,559	Facility Administrator	7,223	56,777	64,000
Operations Manager	49,266	7,058	56,324	Captain	17,758	29,718	47,476
Juvenile Probation Officer	26,195	7,996	34,191	JSO/Asst. Supervisor	7,773	26,399	34,172
Juvenile Probation Officer	28,746	4,754	33,500	Administrative Secretary	27,454	2,000	29,454
Juvenile Probation Officer	30,167	13,099	43,266	Aftercare JPO/Counselor	42,432		42,432
Juvenile Supervision Officer	12,763	14,737	27,500	Food Service Manager	25,000	1,500	26,500
Juvenile Supervision Officer	24,428	3,072	27,500	Control Booth Operator	22,425		22,425
Juvenile Supervision Officer	24,928	2,494	27,422	Control Booth Operator	22,455	500	22,955
Juvenile Supervision Officer	25,000	2,500	27,500	Control Booth Operator	22,455	500	22,955
Juvenile Supervision Officer	25,500	2,000	27,500	JPO - Boot Camp	37,426	5,329	42,755
Juvenile Supervision Officer	25,074	2,426	27,500	JSO/Supervisor	32,180	2,169	34,349
(4) Juvenile Supervision Officer	26,203	1,297	27,500	JSO/Supervisor	34,603	1,219	35,822
Juvenile Supervision Officer	26,423	1,077	27,500	JSO/Supervisor	34,911	1,219	36,130
Juvenile Supervision Officer	26,432	2,494	28,926	Juvenile Probation Officer	34,741		34,741
Juvenile Supervision Officer	26,474	1,219	27,693	Juvenile Supervision Officer	8,251	19,249	27,500
Juvenile Supervision Officer	26,703	797	27,500	Juvenile Supervision Officer	25,672	1,828	27,500
Juvenile Supervision Officer	26,891	609	27,500	Juvenile Supervision Officer	27,422	78	27,500
(12) Juvenile Supervision Officer	27,422	78	27,500	Juvenile Supervision Officer	27,422	78	27,500
Juvenile Supervision Officer	27,452	500	27,952	Juvenile Supervision Officer	27,422	78	27,500
(2) Juvenile Supervision Officer	27,496	1,219	28,715	Juvenile Supervision Officer	27,496	1,219	28,715
Juvenile Supervision Officer	27,653	2,494	30,147	Juvenile Supervision Officer	27,496	1,219	28,715
Juvenile Supervision Officer	27,752	200	27,952	Juvenile Supervision Officer	27,496	1,219	28,715
(2) Juvenile Supervision Officer	27,952	-	27,952	Juvenile Supervision Officer	27,496	1,219	28,715
Juvenile Supervision Officer	28,235	2,494	30,729	Juvenile Supervision Officer	27,889	1,219	29,108
Juvenile Supervision Officer	28,332	2,494	30,826	Juvenile Supervision Officer	27,938		27,938
Juvenile Supervision Officer	28,341	2,494	30,835	Juvenile Supervision Officer	27,938		27,938
Juvenile Supervision Officer	29,360	2,994	32,354	Juvenile Supervision Officer	28049	1132	29,181
Juvenile Supervision Officer	29,952	3,675	33,627	Juvenile Supervision Officer	28203	469	28,672
Juvenile Supervision Officer	31,412	3,166	34,578	Juvenile Supervision Officer	28313	1219	29,532
Juvenile Supervision Officer	31,498	1,905	33,403	Juvenile Supervision Officer	29056	1219	30,275
Juvenile Supervision Officer	32,379	394	32,773	Juvenile Supervision Officer	29056	1219	30,275
Juvenile Supervision Officer	32,520	2,419	34,939	Juvenile Supervision Officer	29532		29,532
Juvenile Supervision Officer	32,786	1,160	33,946	Juvenile Supervision Officer	31529	825	32,354
Juvenile Supervision Officer	34,468	-	34,468	Juvenile Supervision Officer	31684	500	32,184
(6) Control Booth Operator	22,425	-	22,425				
Control Booth Operator	23,414	-	23,414				
Constable	35,000	2,238	37,238				
Nurse	48,651	-	48,651				
Administrative Secretary	29,904	3,219	33,123				
Medical Technician	22,188	48	22,236				
Vocational Instructor	33,990	1,889	35,879				

Health & Welfare Personnel

	<u>General</u>	<u>Other</u>	<u>Total</u>		<u>General</u>	<u>Other</u>	<u>Total</u>
<u>Health Department</u>							
Health Administrator	100,000	-	100,000	Medical Assistant	4,398	20,000	24,398
Assistant Health Administrator	41,400	30,600	72,000	Clinic Coordinator	10,610	18,669	29,279
Health Director	75,000	-	75,000	Clerk	7,449	15,600	23,049
Director of Operations	45,462	31,870	77,332	TB Primary Contact Investigator	6,405	22,155	28,560
Assistant Director	10,880	36,856	47,736	Medical Assistant	6,435	16,372	22,807
Director	14,725	48,923	63,648	TB LVN	8,871	31,129	40,000
Clinic Coordinator	36,513	14,565	51,078	CSA	7,449	15,600	23,049
Clinical Services Director	33,795	26,205	60,000	Immunization Outreach Specialis	4,307	18,500	22,807
Personnel/Payroll Specialist	32,637	-	32,637	CSA	7,449	15,600	23,049
Planner	29,015	-	29,015	Immunization Outreach Specialis	4,398	19,062	23,460
Community Health Worker	24,291	-	24,291	Immunization Outreach Specialis	7,466	15,872	23,338
Administrative Financial Asst.	31,121	-	31,121	Licensed Social Worker	936	46,800	47,736
Project Specialist	34,858	-	34,858	CSA	7,449	15,501	22,950
Warehouse Manager	35,975	-	35,975	Immunization Specialist	4,043	14,357	18,400
Administrative Asst.	23,237	-	23,237	Administrative Asst.	10,203	32,797	43,000
Clerk	23,050	-	23,050	Case Manager	7,902	24,756	32,658
Clerk	23,050	-	23,050	Case Manager	7,507	19,013	26,520
Clerk	23,050	-	23,050	Janitor	7,449	15,600	23,049
Clerk	23,050	-	23,050	Supervisor	6,918	44,000	50,918
Medical Assistant	23,066	-	23,066	Director	-	-	-
Operations Specialist	20,835	4,665	25,500	Preparedness Planner	2,142		2,142
Computer Support Specialist	8,393	30,857	39,250	Preparedness Planner	3,327		3,327
Clerk	23,050	-	23,050	Preparedness Lead Planner	-	-	-
Immunization Clerk	7,262	12,512	19,774				
Clinic Coordinator	23,229	3,002	26,231	<u>Environmental Health</u>			
TB CSA	6,825	13,175	20,000	Director	33,303	30,345	63,648
TB Contact Investigator	4,398	15,602	20,000	Health Inspector	25,000		25,000
Medical Assistant	23,664	-	23,664	(4) Animal Control Officer	27,500		27,500
Clinic Coordinator	7,631	18,600	26,231	Health Inspector	24,500		24,500
Immunization Coordinator	8,121	23,703	31,824	Animal Control Officer-Supervis	30,000		30,000
Immunization Medical Assistan	7,466	15,872	23,338	Health Inspector	24,500		24,500
Administrative Asst.	27,050	4,000	31,050	Health Inspector	24,500		24,500
Billing Clerk	7,661	24,291	31,952	Administrative Assistant	26,702		26,702
Special Project Coordinator	29,080	5,920	35,000	Health Inspector	27,000		27,000
Billing Specialist	35,362	5,438	40,800	Animal Control Officer/Clerk	27,500		27,500
ANP	40,036	61,133	101,169	Health Inspector	34,454		34,454
Health Educator/Training Coord	37,534	10,056	47,590	Asst. Director	29,702	10,880	40,582
Human Resources Specialist	44,036	3,700	47,736	Clerk	20,049		20,049
Lead Epidemiologist	10,411	50,789	61,200	Animal Control Officer	28,000		28,000
Medical Assistant	23,338	0	23,338	Animal Shelter Technician	27,500		27,500
Medical Assistant	5,124	16,092	21,216				
RN	37,112	3,355	40,467	<u>Indigent Services/Autopsies</u>			
TB LVN	10,504	36,171	46,675	Pathologist	407,880		
CSA	23,050	0	23,050	Medical Death Investigator	66,830		
Clerk	6,825	15,600	22,425				

Other Funds Personnel

Law Library

(956) 544-0824

Librarian	\$34,998
Assistant Librarian	25,832

Employee Benefits Fund

(956) 544-0827

Insurance Clerk	\$29,343
Clerk	23,719
Asst. Personnel Director	44,621

Special Road & Bridge Fund

M&O Consolidated Precincts

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

DA Bond Forfeiture Processing

Secretary	28,822
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Geographic Information Systems

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

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

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

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

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

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

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

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

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

Planning & Inspection

County Administrator	64,012
Staff Engineer	127,500
Building Official	47,206
Administrative Asst.	40,500
Permit Clerk	31,824
Deputy County Administrator	61,671
(3) Field Agent-Building Inspector	32,885
Field Agent-Building Inspector	37,520
Construction Superintendent	85,394

Engineering

Asst. Staff Engineer	85,312
R.O.W. Agent	63,974
R.O.W. Clerk	43,350
Secretary	32,130
Administrative Asst.	34,650
R.O.W. Clerk 4	45,000
Road Construction Inspector	30,233
Survey Party Chief	34,900
Survey Rod Man	28,647
Secretary/Payroll Clerk	36,099
R.O.W. Agent/Surveyor	73,695
Draftsman II	30,872

International Bridge System

Veterans International Bridge

(956) 982-2224

County Administrator	\$ 75,053
(Total \$190,944)	
Deputy Administrator	19,972
(Total \$122,400)	
Bridge Manager	40,512
(Total \$66,300)	
Bridge Supervisor	34,272
(Total \$54,988)	
(2) Cashier	28,775
Bookkeeper	36,233
Secretary	23,761
(5) Toll Collector	24,695
(9) Toll Collector	25,140
(8) Security Guards	23,579
(3) Custodian	23,579
Computer Technician	21,964
(Total \$38,494)	
Bridge System Director	55,000
Chief Civil Counsel	11,560
Civil Counsel-Litigation	9,857

Gateway International Bridge

(956) 542-4502

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

Free Trade Bridge at Los Indios

(956) 504-2011

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

County Park System

Community Parks

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

Isla Blanca Park*(956) 761-5494*

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

Andy Bowie*(956) 761-2639*

Asst. Coastal Park Manager	35,000
Asst. Park Manager	28,560
Asst. Park Keeper	23,460
Asst. Park Keeper	23,460

Thomae Park*(956) 748-2044*

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

Public Beaches

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

Park System Administration*(956) 761-5495*

System Director	74,150
Budget Analyst	36,470
Administrative Aide	31,294
Const./Repair Foreman	42,108
Construction Repair III	31,033
Carpenter	26,520
Construction Repair II	27,520
(2)Construction Repair	24,480
Maintenance Foreman	38,117
Asst. Maint. Foreman	28,407
Deputy Director	54,205
Special Projects Administrator	44,640
Heavy Equipment Operator	27,050
Administrative Services Director	11,104
Chief Civil Counsel	11,560
Civil Counsel-Litigation	9,857
Civil Counsel-Litigation	17,500

Browne Rd. Park

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

Greens Division

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

Park Rangers

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

Beach Safety

Coordinator	44,023
Extra Help	242,800



CAMERON COUNTY, TEXAS

GENERAL FUND

APPROVED 2017-2018 BUDGET

CAMERON COUNTY, TEXAS

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

Projected For the 2017-2018 Fiscal Year

Fund 100

	2016	2017	2017	2018
	Annual Report	Amended Budget	Year-End Estimate	Budget
REVENUES:				
TAX REVENUES	\$ 51,147,440	\$ 53,012,516	\$ 53,012,516	\$ 54,541,077
LICENSES AND PERMITS	652,797	607,076	607,076	606,505
INTERGOVERNMENTAL REVENUES	5,806,482	6,236,196	5,481,730	5,713,186
CHARGES FOR SERVICES	10,203,864	10,313,187	7,813,187	7,001,576
FINES AND FORFEITURES	5,358,548	6,068,898	6,068,898	6,068,506
MISCELLANEOUS REVENUES	4,480,829	4,382,465	4,657,370	5,238,755
TOTAL GENERAL FUND REVENUE	<u>77,649,960</u>	<u>80,620,338</u>	<u>77,640,777</u>	<u>79,169,605</u>
EXPENDITURES				
GENERAL GOVERNMENT ADMINISTRATI	17,613,969	22,666,808	19,158,161	19,723,432
LAW ENFORCEMENT & PUBLIC SAFETY	56,551,494	60,045,927	59,169,009	60,651,465
HEALTH	2,697,205	2,901,071	2,962,511	3,004,502
WELFARE	4,720,055	4,723,700	4,673,700	4,816,957
TOTAL GENERAL FUND EXPENDITURES	<u>81,582,723</u>	<u>90,337,506</u>	<u>85,963,381</u>	<u>88,196,356</u>
Excess of Revenues Over(Under) Expenditures	<u>(3,932,763)</u>	<u>(9,717,168)</u>	<u>(8,322,604)</u>	<u>(9,026,751)</u>
OTHER FINANCING SOURCES(USES)				
Financing Proceeds	1,023,841	220,511	0	0
Sale of capital assets	89,150	50,000	50,000	50,000
Insurance Proceeds	0	0	0	0
Transfers In	8,246,224	7,826,641	7,826,641	9,011,257
Transfers Out	(3,458,752)	(416,992)	(387,684)	(362,684)
TOTAL OTHER FINANCING SOURCES(USI	<u>5,900,463</u>	<u>7,680,160</u>	<u>7,488,957</u>	<u>8,698,573</u>
Excess of Revenues and other Sources Over (Under) Expenditures and Other Uses	<u>1,967,700</u>	<u>(2,037,008)</u>	<u>(833,647)</u>	<u>(328,178)</u>
Beginning Fund Balance	24,552,371	26,520,071	26,520,071	25,686,424
Ending Fund Balance	<u>\$ 26,520,071</u>	<u>\$ 24,483,063</u>	<u>\$ 25,686,424</u>	<u>\$ 25,358,246</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2017-2018 Fiscal Year

Fund: 100

			<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
<u>Revenues</u>						
400	4101	Current Advalorem Taxes	52,551,468	52,551,468	54,657,487	54,657,487
400	4102	Delinquent Advalorem Taxes	1,930,483	1,930,483	1,830,682	1,830,682
400	4112	TIRZ	(1,000,000)	(1,000,000)	(1,389,109)	(1,389,109)
400	4151	Discounts	(1,140,916)	(1,140,916)	(1,152,552)	(1,152,552)
400	4152	Commissions	(547,322)	(547,322)	(566,744)	(566,744)
400	4153	Errors and Adjustments	(272,410)	(272,410)	(282,441)	(282,441)
400	4159	Penalties and Interest	1,391,213	1,391,213	1,338,754	1,338,754
400	4325	Misc Pmts - in lieu of taxes	100,000	100,000	100,000	105,000
Total	Taxes		53,012,516	53,012,516	54,536,077	54,541,077
499	4201	Beer Licenses (net)	31,500	31,500	36,684	36,684
499	4202	Liquor Licenses (net)	78,736	78,736	81,033	81,033
499	4209	Gaming licenses	20,100	20,100	16,765	23,621
499	4403	Certificates of Title	470,230	470,230	456,932	456,932
499	4404	Tax Certificates	6,510	6,510	8,235	8,235
Total	Licenses and Permits		607,076	607,076	599,649	606,505
023	4954	Indir.CostReimb.-BorderHealth	17,355	17,355	17,550	17,550
024	4963	Bio terrorism-indirect cost	48,000	48,000	56,347	56,347
032	4953	Indir.CostReimb.-WICGrants Aid	550,000	550,000	630,626	630,626
402	4301	Contributions from other Entit	0	35,000		
406	4300	State Revenue	55,000	55,000	0	0
406	4353	Emergency Services District	185,000	185,000	206,000	206,000
409	4308	Fee Revenue Admin Fee	410,977	410,977	0	20,000
409	4320	Federal Wildlife Allocation	31,575	31,575	0	31,575
409	4341	State Mixed Drink Tax	939,371	939,371	879,868	879,868
409	4342	State Bingo Tax	96,137	96,137	97,057	97,057
409	4405	Sales Tax Commissions-Tax Auto	2,415,368	2,415,368	2,519,508	2,519,508
415	4308	Fee Revenue Admin Fee	21,086	21,086	250	250
418	4300	State Revenue	0	158,785		
419	4300	State Revenue	14,999	14,999	0	0
419	4353	Emergency Services District	40,000	46,748	40,000	40,000
419	4958	Indirect Cost	22,000	22,000	20,000	20,000
426	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
4261	4334	Aid Count Court at Law	84,000	0		
427	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
428	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
4285	4334	Aid Count Court at Law	0	0	0	63,000
4351	4300	State Revenue	307,038	307,038	285,899	357,403
4351	4332	Reimbursement Indigent defense	125,285	125,285	110,917	110,917
475	4337	DA Food Stamp Prosecutions	2,500	2,500	6,720	7,467
475	4338	State Aid-County Attorney	39,228	39,228	64,739	64,739
495	4958	Indirect Cost	12,000	12,000	14,304	14,304
499	4369	Rental TxDot lease	16,500	16,500	0	0
512	4319	Federal-SCAAP	0	152,956		

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2017-2018 Fiscal Year

Fund: 100

			<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
512	4604	Prisoner Transport	36,800	36,800	43,211	43,211
5601	4301	Contributions from other Entit	40,000	50,000	50,000	50,000
630	4350	State Tobacco Reimbursement	149,388	149,388	193,293	193,293
640	4300	State Revenue	5,100	5,100	2,500	2,500
6411	4300	State Revenue	40,000	40,000	35,571	35,571
Total	Intergovernmental Revenues		<u>5,956,707</u>	<u>6,236,196</u>	<u>5,526,360</u>	<u>5,713,186</u>
404	4444	County Clerk-Records Mgmt	439,500	439,500	500,995	500,995
4041	4444	County Clerk-Records Mgmt	475,000	475,000	509,848	509,848
406	4204	Inspections	20,000	23,234	57,621	65,915
406	4484	Emergency Mgmt Citations	20	20	15	15
409	4418	Child Safety Admin Fee	0	0	0	33,075
416	4464	Labor Charges	50,100	50,100	66,871	66,871
420	4464	Labor Charges	24,000	24,000	20,332	23,231
425	4431	Service Fees	21,525	21,525	12,759	20,999
425	4445	County Clerk-Judicial Rec Mgt	19,994	19,994	20,404	20,404
426	4415	Judges Signature Probate Fee	675	675	675	675
427	4415	Judges Signature Probate Fee	675	675	675	675
428	4415	Judges Signature Probate Fee	675	675	675	675
4285	4415	Judges Signature Probate Fee	0	0	0	500
435	4422	Steno Fees and Interpreter Fee	75,300	75,300	79,370	79,370
435	4427	Jury Fees	279,910	279,910	248,912	275,964
450	4431	Service Fees	19,795	19,795	20,227	20,227
450	4446	Dist Clerk-Judicial Recd Mgmt	33,175	33,175	31,316	31,316
450	4448	Dist. Clerk-Passport Revenue	36,721	36,721	67,277	67,277
450	4449	Research fees - District Clrk	23,800	23,800	24,288	24,288
450	4453	Passport Picture fee-Dist Clrk	9,680	9,680	20,080	20,080
450	4468	Retrieval fees - Dist. Clerk	975	975	987	987
450	4470	District Clerk	723,116	723,116	631,780	631,780
453	4480	Justices of the Peace	3,347	3,347	3,919	4,126
454	4480	Justices of the Peace	32,346	32,346	48,800	48,800
455	4480	Justices of the Peace	14,750	14,750	14,689	15,918
456	4480	Justices of the Peace	8,355	8,355	12,884	12,884
457	4480	Justices of the Peace	5,043	5,043	4,903	4,903
458	4480	Justices of the Peace	8,110	8,110	9,401	9,598
460	4480	Justices of the Peace	15,900	15,900	18,513	24,257
460	4486	Sheriff Arrest Fees	0	0	681	681
4601	4480	Justices of the Peace	1,369	1,369	4,871	5,063
461	4480	Justices of the Peace	6,505	6,505	11,006	11,006
464	4480	Justices of the Peace	16,325	16,325	31,081	30,444
475	4460	County Attorney	77,200	77,200	74,760	74,760
475	4480	Justices of the Peace	410	410	99	99
496	4204	Inspections	61,000	61,000	0	0
499	4154	Beer, Wine, Liquor Commissions	9,550	9,550	10,557	10,557
499	4450	Tax Assessor/Collector-Auto	856,462	856,462	962,596	962,596
512	4424	Jail-State, Other	47,778	47,778	36,221	36,221
512	4425	Jail-Federal	5,920,650	5,920,650	2,097,650	2,409,000

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2017-2018 Fiscal Year

Fund: 100

			<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
551	4431	Service Fees	8,570	8,570	7,002	7,002
551	4491	Constable Precinct #1	1,710	1,710	840	840
552	4431	Service Fees	153,835	153,835	211,547	211,547
552	4492	Constable Precinct #2	11,887	11,887	15,026	15,026
5521	4431	Service Fees	150	150	1,000	1,000
553	4431	Service Fees	96,500	96,500	90,510	90,510
553	4493	Constable Precinct #3	2,615	2,615	735	735
554	4431	Service Fees	19,973	19,973	19,744	19,744
554	4494	Constable Precinct #4	10,372	10,372	17,207	17,207
555	4431	Service Fees	209,200	209,200	145,680	145,680
555	4495	Constable Precinct #5	7,530	7,530	15,197	15,197
560	4420	Sheriff Fees	285,150	285,150	269,710	269,710
560	4486	Sheriff Arrest Fees	15,500	15,500	13,205	13,205
630	4211	Registration Fees-Flu Vaccine	5,750	5,750	10,300	10,300
631	4203	Subdivision Plat InspectionFee	3,400	3,400	3,300	3,466
631	4204	Inspections	86,585	86,585	64,590	86,647
631	4205	Septic Tank Fees	51,490	51,490	25,230	37,680
Total	Charges for Services		<u>10,309,953</u>	<u>10,313,187</u>	<u>6,568,561</u>	<u>7,001,576</u>
403	4430	Fee Revenue	1,016,234	1,016,234	1,038,125	1,038,125
425	4430	Fee Revenue	226,052	226,052	175,758	251,200
425	4440	Court Cost	1,130	1,130	347	1,100
425	4540	Fines	397,752	397,752	244,511	306,015
4352	4430	Fee Revenue	29,990	29,990	32,113	32,113
4352	4440	Court Cost	340	340	449	449
4353	4430	Fee Revenue	183,671	183,671	190,935	190,935
450	4430	Fee Revenue	2,183	2,183	53,744	53,744
450	4510	District Clerk	460,600	460,600	375,092	375,092
450	4540	Fines	26,975	26,975	22,036	22,036
452	4430	Fee Revenue	3,061	3,061	3,061	3,061
452	4454	JPTech Fee	120,123	238,062	120,123	120,123
453	4430	Fee Revenue	313,810	313,810	352,572	354,794
453	4440	Court Cost	13,482	13,482	15,771	15,958
453	4540	Fines	6,477	6,477	6,889	6,889
454	4430	Fee Revenue	395,346	395,346	418,040	418,040
454	4440	Court Cost	16,274	16,274	16,359	16,359
454	4540	Fines	7,615	7,615	8,084	8,084
455	4430	Fee Revenue	405,359	405,359	477,209	496,286
455	4440	Court Cost	13,511	13,511	16,674	17,431
455	4540	Fines	5,900	5,900	9,542	10,131
456	4430	Fee Revenue	189,626	189,626	227,021	227,021
456	4440	Court Cost	8,564	8,564	9,525	9,525
456	4540	Fines	6,623	6,623	7,453	7,453
457	4430	Fee Revenue	216,768	216,768	306,439	306,439
457	4440	Court Cost	8,560	8,560	12,339	12,339
457	4540	Fines	5,770	5,770	9,450	9,450
458	4430	Fee Revenue	123,491	123,491	171,092	181,298

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2017-2018 Fiscal Year

Fund: 100

			<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
458	4440	Court Cost	5,340	5,340	7,271	7,629
458	4540	Fines	3,310	3,310	5,471	5,706
460	4430	Fee Revenue	247,085	247,085	424,725	424,725
460	4440	Court Cost	12,180	12,180	17,212	17,212
460	4540	Fines	7,150	7,150	11,643	11,643
4601	4430	Fee Revenue	277,457	277,457	427,986	448,105
4601	4440	Court Cost	10,584	10,584	15,117	15,766
4601	4540	Fines	5,463	5,463	9,774	10,253
461	4430	Fee Revenue	157,253	157,253	224,184	224,184
461	4440	Court Cost	7,470	7,470	9,761	9,761
461	4540	Fines	4,042	4,042	5,510	5,510
464	4430	Fee Revenue	57,695	57,695	157,799	183,972
464	4440	Court Cost	2,130	2,130	7,256	8,078
464	4540	Fines	1,628	1,628	6,594	7,253
514	4455	Civil CH Const - Revenue	0	823,368		
551	4430	Fee Revenue	3,514	3,514	5,230	5,230
552	4430	Fee Revenue	0	0	2,033	2,033
553	4430	Fee Revenue	3,770	3,770	1,116	1,116
554	4430	Fee Revenue	68,000	68,000	113,815	113,815
555	4430	Fee Revenue	48,033	48,033	74,525	74,525
631	4540	Fines	200	200	500	500
Total	Fines and Forfeitures		5,127,591	6,068,898	5,848,275	6,068,506
403	4441	Copy Reimbursements	72,500	72,500	83,897	83,897
403	4600	Interest Income	2,925	2,925	2,162	2,162
403	4602	Miscellaneous	0	0	160	160
409	4360	Miscellaneous Revenue	0	0	200	200
409	4476	County's Waste Collection fee	225,000	225,000	231,595	235,620
409	4600	Interest Income	54,730	54,730	308,693	326,400
409	4601	Vending Machine Commissions	5,500	5,500	2,621	3,220
409	4602	Miscellaneous	65,000	65,000	207,747	207,747
409	4612	Snack Bar Commissions	3,600	3,600	3,600	3,600
410	4223	Reimburse - Salaries	13,000	13,000	0	0
415	4200	Program Revenues	750	750	477	477
415	4400	Bail Bond Fees	3,500	3,500	21,046	21,046
420	4601	Vending Machine Commissions	200	200	0	0
425	4441	Copy Reimbursements	45,043	45,043	47,506	63,412
425	4509	Transaction Fee	9,850	9,850	6,651	12,401
425	4600	Interest Income	8,700	8,700	11,925	11,925
450	4442	Copy Reimbursement-Dist Clerk	154,473	154,473	171,883	171,883
450	4452	District Clerk FAX Fee	50	50	0	0
450	4509	Transaction Fee	11,377	11,377	12,677	12,677
450	4600	Interest Income	14,735	14,735	22,268	22,268
450	4602	Miscellaneous	0	0	7,982	7,982
450	4670	Donations	1,050	1,050	0	0
453	4600	Interest Income	86	86	356	356
453	4705	Long/Short	0	0	41	41

CAMERON COUNTY, TEXAS
GENERAL FUND
 Detail Schedule of Revenues and Sources of Funds
 2017-2018 Fiscal Year

Fund: 100

			<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>
			<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
454	4600	Interest Income	110	110	455	455
455	4600	Interest Income	99	99	505	505
455	4705	Long/Short	20	20	0	0
456	4600	Interest Income	50	50	236	236
457	4600	Interest Income	50	50	300	300
458	4600	Interest Income	25	25	180	180
460	4600	Interest Income	85	85	360	360
4601	4600	Interest Income	72	72	420	420
461	4600	Interest Income	45	45	204	204
461	4602	Miscellaneous	250	250	0	0
464	4600	Interest Income	14	14	216	216
495	4461	Audit Fees	34,100	34,100	33,633	33,633
499	4150	Vehicle Inventory Tax Surplus	38,500	38,500	31,219	35,570
499	4340	Tax Commissions-AdValorem	2,150,000	2,150,000	2,130,118	2,240,700
499	4600	Interest Income	12,177	12,177	44,650	44,650
499	4602	Miscellaneous	10,500	10,500	10,441	10,441
499	4609	TWX Reimbursement	3,446	3,446	5,884	5,884
499	4705	Long/Short	6,150	6,150	6,150	6,150
4997	4150	Vehicle Inventory Tax Surplus	145,236	145,236	148,331	148,331
503	4614	Land Rental	22,320	22,320	22,320	22,320
512	4223	Reimburse - Salaries	136,375	168,667	168,667	168,667
512	4611	Pay Phones Commissions	525,000	525,000	613,666	713,666
512	4665	Reimbursement Inmate damages	500	500	500	500
515	4614	Land Rental	36,000	36,000	36,000	36,000
518	4602	Miscellaneous	16,500	16,500	14,500	14,500
5541	4200	Program Revenues	294,930	365,007	394,163	394,163
5552	4200	Program Revenues	0	106,673	105,803	105,803
560	4602	Miscellaneous	5,130	5,130	5,206	5,206
570	4602	Miscellaneous	7,870	7,870	9,648	9,648
576	4463	Restitution Rental	24,000	24,000	24,000	24,000
630	4600	Interest Income	100	100	310	310
630	4602	Miscellaneous	3,200	3,200	6,701	6,701
631	4602	Miscellaneous	8,500	8,500	14,327	18,361
640	4224	Reimburse - Equipment useage	0	0	3,201	3,201
Total	Miscellaneous		<u>4,173,423</u>	<u>4,382,465</u>	<u>4,975,801</u>	<u>5,238,755</u>
409	4380	Financing Proceeds	0	220,511		
409	4640	Sale of Surplus	50,000	50,000	50,000	50,000
Total	OTHER FINANCING SOURCES		<u>50,000</u>	<u>270,512</u>	<u>50,000</u>	<u>50,000</u>
Total Revenue & Operating Tran			79,237,266	80,890,850	78,104,723	79,219,605

CAMERON COUNTY, TEXAS

GENERAL FUND

2017-2018 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

	2017 Approved <u>Budget</u>	2017 Amended <u>Budget</u>	2018 Department <u>Request</u>	2018 Recommended <u>Budget</u>	2018 Approved <u>Budget</u>
GENERAL GOVERNMENT					
401 COUNTY JUDGE'S OFFICE	280,329	280,329	0	278,916	275,916
402 HUMAN RESOURCES	116,149	151,149	96,184	116,900	111,342
4021 CIVIL SERVICE COMMISSION	98,052	98,052	86,050	98,004	97,379
403 COUNTY CLERK	984,509	992,957	1,394,354	958,923	956,423
404 RECORDS MANAGEMENT	439,500	439,500	456,360	500,995	500,995
4041 OLD RECORDS RETRIEVAL	475,000	475,000	479,894	509,848	509,848
405 VETERANS SERVICE OFFICE	229,952	230,536	239,575	230,012	233,284
406 EMERGENCY MANAGEMENT	577,734	601,391	694,290	596,769	586,769
407 MAIL ROOM	27,144	27,144	0	27,144	13,316
408 DATA PROCESSING	1,826,652	1,805,921	1,093,643	1,886,926	1,849,268
409 GENERAL ADMINISTRATION	2,215,830	2,571,768	2,275,490	2,413,551	2,396,551
410 CIVIL DIVISION	641,356	641,356	693,664	644,870	617,237
411 COMMISSIONER PCT. #1	74,712	71,912	0	74,920	74,920
412 COMMISSIONER PCT #2	74,077	74,077	0	74,201	74,201
413 COMMISSIONER PCT. 3	77,652	77,652	0	77,865	77,865
414 COMMISSIONER PCT. 4	74,077	74,077	0	74,279	74,279
416 COPY CENTER	179,897	185,630	192,718	179,637	178,137
418 PROGRAM DEVELOPEMENT & MANAGM	0	158,785	0	0	0
419 PROGRAM DEVELOPMENT & MGT	427,646	421,994	427,646	432,220	432,220
420 VEHICLE MAINTENANCE	334,962	334,962	342,112	320,176	318,176
4201 VEHICLE MAINTENANCE	0	0	14,800	18,200	18,200
421 G.I.S. MAPPING	0	0	0	0	0
491 VOTER REGISTRATION / ELECTIONS	1,009,419	1,008,019	1,212,230	1,009,558	1,091,833
495 COUNTY AUDITOR	1,596,025	1,610,057	1,606,249	1,603,412	1,601,912
4951 PURCHASING	412,624	412,624	400,696	417,246	416,116
496 MOTOR VEHICLE INSPECTION	61,000	61,000	0	0	0
497 COUNTY TREASURER	265,955	267,127	221,327	267,176	264,476
499 TAX ASSESSOR-COLLECTOR	3,297,059	3,243,030	3,511,394	3,286,291	3,342,826
4997 VIT	145,236	145,236	144,754	148,331	148,331
5011 M&O VETERANS OFFICE	10,115	10,115	10,115	9,898	9,898
5012 M&O ELECTIONS BLDG	17,015	17,015	17,015	14,700	14,700
5015 M&O LEVEE ST. ANNEX	264,643	2,232,343	301,143	322,079	324,079
5016 M&O ANIMAL SHELTER	44,000	37,000	27,700	35,300	35,300
502 M&O CAMERON PARK LAW ENFORCEMENT	8,510	8,510	8,510	7,100	6,958
503 M&O LOS FRESNOS BUILDING	49,207	49,207	49,207	45,921	45,921
504 M&O RIO HONDO ANNEX	22,959	22,959	22,459	23,105	23,105
505 M&O PORT ISABEL ANNEX	29,700	29,700	29,700	27,530	26,685
510 M&O DANCY BUILDING	363,314	363,314	362,414	353,415	352,255
5111 M&O SANTA ROSA TECHNOLOGY CTR	42,537	42,537	42,537	41,314	41,314
513 M&O HARLINGEN BUILDING	116,191	116,191	116,191	107,539	107,539
514 M&O COURTHOUSE	1,778,368	2,583,578	1,767,136	1,744,549	1,790,716
515 M&O SAN BENITO ANNEX	288,305	288,305	282,675	286,678	285,657
516 M&O RECORDS WAREHOUSE	36,225	36,225	36,225	31,810	31,810
522 M & O LA FERIA BUILDING	68,151	68,151	68,151	69,475	69,475
524 M & O ARROYO CITY FIRE STATION	8,000	8,000	8,000	8,653	8,653
651 HISTORICAL COMMITTEE	2,700	2,700	2,000	2,000	1,960

CAMERON COUNTY, TEXAS

GENERAL FUND

2017-2018 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2017 Approved Budget	2017 Amended Budget	2018 Department Request	2018 Recommended Budget	2018 Approved Budget
665	FARM & HOME DEMONSTATION	279,680	279,680	0	279,588	275,598
666	M&O TICK ERADICATION	9,993	9,993	9,993	10,193	9,989
TOTAL	GENERAL GOVERNMENT	<u>19,382,161</u>	<u>22,666,808</u>	<u>18,744,601</u>	<u>19,667,217</u>	<u>19,723,432</u>
LAW ENFORCEMENT & PUBLIC SAFETY						
415	BAIL BOND ADMINISTRATION	58,589	58,589	88,148	58,224	57,059
425	COUNTY CLERK - JUDICIAL	1,061,501	1,017,707	1,115,465	1,069,733	1,061,733
426	COUNTY COURT AT LAW #1	639,762	633,840	680,988	612,292	609,292
4261	COUNTY COURT AT LAW IV	510,883	502,030	741,111	640,776	649,776
427	COUNTY COURT AT LAW #2	559,426	565,348	567,905	548,241	545,241
428	COUNTY COURT AT LAW #3	560,538	555,738	620,057	541,563	538,563
4285	COUNTY COURT AT LAW V	0	0	379,632	403,235	400,235
435	DISTRICT COURTS	3,482,506	3,474,406	697,807	3,497,137	3,562,697
4351	INDIGENT DEFENSE	2,479,781	2,479,781	0	2,480,321	2,440,321
4352	CRIMINAL HEARINGS OFFICER	195,230	195,230	237,875	195,338	104,518
4355	JUVENILE COURT	369,612	374,574	296,949	385,824	385,824
4357	M&O MAGISTRATE COURT	19,225	19,225	14,922	13,478	13,208
450	DISTRICT CLERK	2,224,619	2,220,019	2,220,019	2,222,427	2,202,427
452	JUSTICE OF THE PEACE GENERAL	121,751	239,690	0	121,912	121,912
453	JUSTICE OF THE PEACE, 1	215,896	220,001	270,353	217,315	217,315
454	JUSTICE OF THE PEACE, 2-1	300,829	305,174	337,201	307,362	311,902
455	JUSTICE OF THE PEACE, 2-2	259,292	258,702	220,924	261,014	266,238
456	JUSTICE OF THE PEACE, 3-1	172,345	172,710	151,763	177,725	177,725
457	JUSTICE OF THE PEACE, 3-2	173,270	173,270	134,660	174,285	174,285
458	JUSTICE OF THE PEACE, #4	170,435	174,540	258,856	175,996	175,996
460	JUSTICE OF THE PEACE, 5-1	275,344	275,344	235,519	277,658	277,658
4601	JUSTICE OF THE PEACE 5-3	222,002	222,002	240,386	224,579	275,572
461	JUSTICE OF THE PEACE, 5-2	222,071	222,071	230,170	223,482	274,474
464	JUSTICE OF THE PEACE 2-3	213,535	213,535	177,616	215,687	219,951
475	DISTRICT ATTORNEY	4,727,639	4,710,330	4,112,913	4,927,035	4,921,804
4981	ARRA/TEXAS AUTO THEFT PREVENT	0	0	0	0	0
4987	AUTO THEFT DIVISION	0	0	0	0	0
512	JAIL/DETENTION CENTERS	16,449,241	16,546,789	2,915,800	16,379,075	16,715,574
5121	M & O JAIL	1,955,445	2,043,145	374,900	1,943,238	1,943,238
518	JAIL - INFIRMARY	3,272,064	3,252,464	0	3,302,597	3,260,308
520	M&O DARRELL B. HESTER BUILDING	251,932	251,932	251,932	246,918	246,918
521	M&O 35 ORANGE ST.	58,158	58,158	58,158	57,108	57,108
551	CONSTABLE PRECINCT #1	348,778	354,773	426,568	351,277	354,878
552	CONSTABLE PRECINCT #2	475,683	479,057	558,892	460,272	514,059
5521	PCT 2 SECURITY	731,927	724,727	800,149	726,209	729,809
553	CONSTABLE PRECINCT #3	638,734	685,302	0	644,626	648,226
554	CONSTABLE PRECINCT #4	536,491	536,491	615,991	523,209	526,809
5541	MENTAL HEALTH TRANSPORT	294,930	364,007	0	394,163	394,163
555	CONSTABLE PCT #5	735,529	747,113	746,242	733,116	736,714
5551	CONSTABLE PCT 5,1/13	0	0	0	0	0
5552	CONSTABLE 5	0	106,673	0	105,803	105,803
560	SHERIFF	6,667,001	6,667,001	7,377,253	6,665,168	6,699,059

CAMERON COUNTY, TEXAS

GENERAL FUND

2017-2018 Budget

100 Fund:

DEPARTMENT EXPENDITURE SUMMARY

		2017 Approved Budget	2017 Amended Budget	2018 Department Request	2018 Recommended Budget	2018 Approved Budget
5601	M & O SHERIFF'S OFFICE	419,385	429,385	434,840	445,540	445,540
562	SHERIFF - AUTO THEFT DETAIL	414,334	414,334	0	411,038	411,038
570	JUVENILE BOOTCAMP	1,621,993	1,621,993	1,659,032	1,623,726	1,580,386
571	JUVENILE PROBATION	2,322,032	2,345,472	2,350,838	2,341,528	2,324,528
5713	JUVENILE DETENTION	2,954,501	2,954,501	3,082,262	2,973,868	2,857,122
576	M&O ADULT PROBATION	167,075	167,075	167,075	161,459	114,459
TOTAL	LAW ENFORCEMENT & PUBLIC SAFETY	<u>59,551,314</u>	<u>60,034,248</u>	<u>35,851,171</u>	<u>60,462,577</u>	<u>60,651,465</u>
HEALTH						
507	M&O BROWNSVILLE HEALTH CLINIC	103,189	103,189	104,950	111,974	109,734
508	M&O FATHER O'BRIEN HLTH CLINIC	66,583	66,583	66,483	62,123	62,123
517	M&O HARLINGEN HEALTH BLDG	69,490	69,490	69,490	81,021	81,021
630	HEALTH DEPARTMENT	1,935,957	1,889,801	2,010,299	1,962,002	1,913,761
6301	COMMUNITY SERVICES	0	0	0	0	0
631	ENVIRONMENTAL HEALTH	787,292	772,008	1,158,160	808,174	837,863
TOTAL	HEALTH	<u>2,962,511</u>	<u>2,901,071</u>	<u>3,409,382</u>	<u>3,025,294</u>	<u>3,004,502</u>
WELFARE						
640	INDIGENT SERVICES/AUTOPSIES	766,588	785,868	923,429	882,091	864,449
641	CHILD WELFARE	680,000	680,000	681,000	680,000	675,000
6411	CHILD PROTECTIVE LEGAL ADMIN	141,141	133,541	113,837	141,537	141,537
642	INDIGENT HEALTH CARE CLAIMS	3,135,971	3,135,971	3,135,971	3,135,971	3,135,971
TOTAL	WELFARE	<u>4,723,700</u>	<u>4,735,380</u>	<u>4,854,237</u>	<u>4,839,599</u>	<u>4,816,957</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	51,035,131.69	52,551,468	0	54,657,487	54,657,487
4102	Delinquent Advalorem Taxes	1,856,549.30	1,930,483	0	1,830,682	1,830,682
4112	TIRZ	-1,286,673.00	-1,000,000	0	-1,389,109	-1,389,109
4151	Discounts	-1,077,655.23	-1,140,916	0	-1,152,552	-1,152,552
4152	Commissions	-528,076.85	-547,322	0	-566,744	-566,744
4153	Errors and Adjustments	-260,422.83	-272,410	0	-282,441	-282,441
4159	Penalties and Interest	1,308,586.51	1,391,213	0	1,338,754	1,338,754
4308	Fee Revenue Admin Fee	13,500.00	0			
4325	Misc Pmts - in lieu of taxes	100,000.00	100,000	0	100,000	105,000
	Revenue Total:	<u>51,160,939.59</u>	<u>53,012,516</u>	<u>0</u>	<u>54,536,077</u>	<u>54,541,077</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 401

COUNTY JUDGE'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	65,343	0	65,343	65,343
6003	Salaries-Employees	76,900.43	117,117	0	121,992	121,992
6006	FICA	5,616.30	14,331	0	14,331	14,331
6007	Group Health	23,000.00	26,400	0	26,400	26,400
6008	Retirement	7,174.83	17,385	0	18,808	18,808
6011	Workers Compensation	577.17	1,405	0	703	703
6012	Unemployment Insurance	615.42	598	0	537	537
6014	Office Supplies	2,320.68	4,547	0	3,000	3,000
6048	Communications	19,678.33	20,000	0	20,000	17,000
6049	Postage	65.13	500	0	500	500
6050	Travel	0.00	2,500	0	2,500	2,500
6069	Equipment Rental	5,064.51	5,525	0	3,452	3,452
6072	Settlements and Judgments	0.00	0			
6073	Dues and Memberships	145.60	350	0	350	350
6077	Data Processing	0.00	3,328			
6078	Education and Training	0.00	1,000	0	1,000	1,000
	<i>Expenditure Total:</i>	<u>141,158.40</u>	<u>280,329</u>	<u>0</u>	<u>278,916</u>	<u>275,916</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	0.00	35,000			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	4,738.75	10,946	10,946	10,946	10,946
6003	Salaries-Employees	47,965.76	54,023	55,923	54,023	54,023
6006	FICA	3,954.87	4,970	0	4,970	4,970
6007	Group Health	9,584.16	9,900	0	9,900	9,900
6008	Retirement	4,921.19	6,029	0	6,523	6,523
6011	Workers Compensation	389.07	487	0	244	244
6012	Unemployment Insurance	414.78	318	0	286	286
6014	Office Supplies	3,690.36	4,000	4,000	4,000	3,500
6016	Gasoline	820.18	2,500	2,500	3,000	2,000
6030	Vehicle Repairs	3,008.52	1,000	1,000	1,000	1,000
6047	Mobile Phones	809.09	986	986	986	986
6048	Communications	7,483.89	8,000	8,000	8,000	8,000
6049	Postage	804.27	500	500	500	500
6050	Travel	1,460.58	1,500	2,500	1,500	1,000
6054	Advertising	2,346.75	3,000	3,000	3,000	1,000
6057	Vehicle Insurance	1,110.50	442	442	442	442
6058	Liability Other Insurance	0.00	0			
6059	Bonds	0.00	0	100	0	0
6069	Equipment Rental	2,821.21	2,940	2,940	2,972	2,972
6073	Dues and Memberships	325.00	452	600	452	400
6078	Education and Training	711.67	1,656	2,247	1,656	1,400
6079	Legal Books, Publications	0.00	500	500	500	250
6195	Safety Supplies	0.00	37,000	0	2,000	1,000
	<i>Expenditure Total:</i>	<u>97,360.60</u>	<u>151,149</u>	<u>96,184</u>	<u>116,900</u>	<u>111,342</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4021

CIVIL SERVICE COMMISSION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	58,663.37	60,190	63,000	60,190	60,190
6006	FICA	4,198.17	4,605	0	4,605	4,605
6007	Group Health	12,000.00	13,200	0	13,200	13,200
6008	Retirement	5,476.90	5,586	0	6,043	6,043
6011	Workers Compensation	442.51	451	0	226	226
6012	Unemployment Insurance	471.85	295	0	265	265
6014	Office Supplies	1,085.10	1,425	3,000	1,425	1,250
6045	Professional Services	11,822.73	10,000	15,000	10,000	10,000
6049	Postage	0.00	200	200	100	100
6050	Travel	135.30	500	1,000	700	500
6054	Advertising	0.00	1,000	2,000	1,000	750
6059	Bonds	0.00	100	100	0	0
6073	Dues and Memberships	0.00	250	250	0	0
6078	Education and Training	149.00	250	1,500	250	250
	<i>Expenditure Total:</i>	<u>94,444.93</u>	<u>98,052</u>	<u>86,050</u>	<u>98,004</u>	<u>97,379</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,048,819.44	1,016,234	0	1,038,125	1,038,125
4441	Copy Reimbursements	73,702.00	72,500	0	83,897	83,897
4600	Interest Income	2,584.64	2,925	0	2,162	2,162
4602	Miscellaneous	30.00	0	0	160	160
<i>Revenue Total:</i>		1,125,136.08	1,091,659	0	1,124,344	1,124,344
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	81,008.73	82,620	82,620	82,620	82,620
6002	Salaries-Assistants/Deputies	43,306.12	47,128	49,484	47,128	47,128
6003	Salaries-Employees	370,831.62	374,356	409,795	390,281	390,281
6006	FICA	36,657.36	39,856	414,455	39,856	39,856
6007	Group Health	88,845.18	97,964	99,000	97,964	97,964
6008	Retirement	46,122.09	48,259	54,407	52,211	52,211
6011	Workers Compensation	3,756.25	3,900	3,900	1,950	1,950
6012	Unemployment Insurance	3,356.56	2,143	4,335	1,925	1,925
6014	Office Supplies	22,739.83	10,400	21,500	21,500	19,000
6016	Gasoline	1,700.66	3,500	3,500	2,500	2,500
6030	Vehicle Repairs	1,997.46	3,000	3,000	3,000	3,000
6047	Mobile Phones	702.57	1,200	1,200	1,200	1,200
6048	Communications	12,764.09	14,200	14,200	14,200	14,200
6049	Postage	12,702.66	15,000	15,000	8,000	8,000
6050	Travel	3,000.00	5,500	3,000	3,000	3,000
6054	Advertising	0.00	0	2,000	0	0
6057	Vehicle Insurance	110.50	442	442	442	442
6058	Liability Other Insurance	0.00	0			
6059	Bonds	168.27	3,500	3,500	3,500	3,500
6067	Equipment Maintenance	31.26	1,500	1,500	1,500	1,500
6069	Equipment Rental	8,730.00	9,000	9,000	8,730	8,730
6073	Dues and Memberships	475.00	500	500	500	500
6077	Data Processing	164,466.58	215,772	184,800	165,000	165,000
6078	Education and Training	2,000.00	4,000	4,000	2,700	2,700
6082	Contractual Expense	9,216.00	9,216	9,216	9,216	9,216
<i>Expenditure Total:</i>		914,688.79	992,957	1,394,354	958,923	956,423

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 404

RECORDS MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4381	Insurance Proceeds	0.00	0			
4444	County Clerk-Records Mgmt	338,748.75	439,500	0	500,995	500,995
	Revenue Total:	<u>338,748.75</u>	<u>439,500</u>	<u>0</u>	<u>500,995</u>	<u>500,995</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	10,000.81	11,790	10,000	11,790	11,790
6003	Salaries-Employees	182,376.26	216,673	227,594	216,673	216,673
6005	Extra Help	26,741.60	28,000	28,000	28,000	28,000
6006	FICA	16,516.44	19,675	20,318	19,675	19,675
6007	Group Health	44,782.26	48,635	46,200	48,635	48,635
6008	Retirement	17,950.76	21,201	23,854	22,924	22,924
6011	Workers Compensation	1,651.54	1,923	1,923	961	961
6012	Unemployment Insurance	1,759.87	1,257	2,125	1,128	1,128
6014	Office Supplies	1,675.40	13,000	15,000	15,000	15,000
6038	Small Tools and Equipment	1,029.89	3,200	7,200	7,200	7,200
6047	Mobile Phones	0.00	150	150	150	150
6048	Communications	1,065.84	1,200	1,200	1,200	1,200
6050	Travel	3,000.08	7,000	7,000	7,000	7,000
6056	Property Insurance	0.00	0			
6057	Vehicle Insurance	104.00	416	416	416	416
6058	Liability Other Insurance	0.00	0			
6077	Data Processing	3,532.00	22,180	22,180	81,158	81,158
6078	Education and Training	1,200.00	3,200	3,200	3,200	3,200
6096	Equipment	25,362.00	40,000	40,000	35,885	35,885
	Expenditure Total:	<u>338,748.75</u>	<u>439,500</u>	<u>456,360</u>	<u>500,995</u>	<u>500,995</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4041

OLD RECORDS RETRIEVAL

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4444	County Clerk-Records Mgmt	111,771.52	475,000	0	509,848	509,848
	<i>Revenue Total:</i>	<u>111,771.52</u>	<u>475,000</u>	<u>0</u>	<u>509,848</u>	<u>509,848</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	3,978	3,978	3,978	3,978
6003	Salaries-Employees	78,218.12	83,726	87,784	83,726	83,726
6005	Extra Help	0.00	19,000	19,000	19,000	19,000
6006	FICA	5,914.76	8,163	8,473	8,163	8,163
6007	Group Health	19,108.63	20,711	19,800	20,711	20,711
6008	Retirement	7,303.91	8,139	9,213	8,806	8,806
6011	Workers Compensation	593.53	800	800	400	400
6012	Unemployment Insurance	632.57	523	886	469	469
6077	Data Processing	0.00	329,960	329,960	364,595	364,595
	<i>Expenditure Total:</i>	<u>111,771.52</u>	<u>475,000</u>	<u>479,894</u>	<u>509,848</u>	<u>509,848</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 405

VETERANS SERVICE OFFICE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	46,429.96	49,240	55,224	49,240	52,000
6003	Salaries-Employees	93,298.91	103,464	107,328	105,224	105,224
6006	FICA	10,377.13	11,816	12,419	11,816	12,028
6007	Group Health	30,000.00	33,000	33,000	33,000	33,000
6008	Retirement	13,038.50	14,334	16,297	15,508	15,785
6011	Workers Compensation	1,061.07	1,158	1,217	579	590
6012	Unemployment Insurance	1,131.27	757	0	680	692
6014	Office Supplies	2,164.27	2,200	2,200	2,200	2,200
6016	Gasoline	484.23	1,000	1,250	1,000	1,000
6030	Vehicle Repairs	17.39	1,000	1,000	1,000	1,000
6047	Mobile Phones	724.90	840	840	840	840
6048	Communications	2,430.12	2,900	2,900	2,900	2,900
6049	Postage	1,409.86	1,000	1,500	1,500	1,500
6050	Travel	163.83	3,000	2,000	2,000	2,000
6057	Vehicle Insurance	144.50	578	300	578	578
6058	Liability Other Insurance	0.00	0			
6069	Equipment Rental	1,301.12	1,605	1,700	1,547	1,547
6073	Dues and Memberships	0.00	100	100	100	100
6077	Data Processing	0.00	2,343			
6078	Education and Training	41.67	200	300	300	300
6082	Contractual Expense	0.00	0			
	<i>Expenditure Total:</i>	<u>204,218.73</u>	<u>230,536</u>	<u>239,575</u>	<u>230,012</u>	<u>233,284</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 406

EMERGENCY MANAGEMENT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	21,287.82	23,234	0	57,621	65,915
4300	State Revenue	0.00	55,000	0	0	0
4353	Emergency Services District	194,500.00	185,000	0	206,000	206,000
4484	Emergency Mgmt Citations	5.00	20	0	15	15
4640	Sale of Surplus	0.00	0			
	Revenue Total:	<u>215,792.82</u>	<u>263,254</u>	<u>0</u>	<u>263,636</u>	<u>271,930</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	70,466.47	71,622	72,582	71,622	71,622
6003	Salaries-Employees	270,914.74	265,813	292,296	291,096	291,096
6004	Overtime	0.00	0			
6006	FICA	25,532.15	27,932	27,913	27,932	27,932
6007	Group Health	47,500.00	52,800	52,800	52,800	52,800
6008	Retirement	31,852.90	33,605	36,634	36,357	36,357
6010	Uniforms	2,465.87	2,483	6,000	3,000	2,000
6011	Workers Compensation	7,208.43	9,104	10,481	4,552	4,552
6012	Unemployment Insurance	2,707.29	1,774	2,467	1,593	1,593
6014	Office Supplies	2,287.42	3,200	3,500	3,500	2,500
6016	Gasoline	7,567.81	11,500	14,000	12,000	12,000
6018	Diesel Fuel	2,000.00	0	3,500	0	0
6025	Food-Human	0.00	300	7,000	1,813	813
6028	Camera and Police Supplies	1,838.44	6,086	11,500	11,500	7,500
6030	Vehicle Repairs	3,518.41	4,116	5,000	4,000	4,000
6038	Small Tools and Equipment	8,808.86	2,420	3,200	3,200	3,200
6046	Medical and Dental	0.00	40			
6047	Mobile Phones	6,343.84	7,600	8,200	7,600	7,600
6048	Communications	14,241.34	14,500	18,000	14,500	14,500
6049	Postage	103.31	17	300	300	300
6050	Travel	1,866.96	3,500	7,000	3,500	3,500
6054	Advertising	0.00	0	1,500	1,000	0
6057	Vehicle Insurance	663.00	2,652	2,652	2,652	2,652
6058	Liability Other Insurance	0.00	0	2,000	2,000	2,000
6059	Bonds	100.00	184	300	184	184
6069	Equipment Rental	2,720.41	3,000	4,365	2,968	2,968
6073	Dues and Memberships	0.00	965	2,000	1,000	1,000
6078	Education and Training	525.00	2,800	4,000	4,000	2,000
6079	Legal Books, Publications	0.00	450	1,500	1,500	1,500
6082	Contractual Expense	15,443.00	30,000	30,000	30,000	30,000
6096	Equipment	29,488.00	42,483	62,000	0	0
6100	Weapons	0.00	0	1,600	0	0
6195	Safety Supplies	0.00	444	0	600	600
	Expenditure Total:	<u>556,163.65</u>	<u>601,391</u>	<u>694,290</u>	<u>596,769</u>	<u>586,769</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 407

MAIL ROOM

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	3,000.00	3,000	0	3,000	2,000
6048	Communications	532.92	600	0	600	600
6069	Equipment Rental	20,293.08	23,544	0	23,544	10,716
	<i>Expenditure Total:</i>	<u>23,826.00</u>	<u>27,144</u>	<u>0</u>	<u>27,144</u>	<u>13,316</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 408

DATA PROCESSING

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	72,588.20	95,372	0	95,372	95,372
6003	Salaries-Employees	495,727.98	547,920	0	565,620	565,620
6004	Overtime	0.00	500	500	500	500
6006	FICA	41,824.90	50,604	0	50,604	50,604
6007	Group Health	84,796.44	94,222	0	94,222	94,222
6008	Retirement	52,661.35	61,386	0	66,371	66,371
6010	Uniforms	0.00	0			
6011	Workers Compensation	4,224.91	4,961	0	2,479	2,479
6012	Unemployment Insurance	4,505.13	3,241	0	2,909	2,909
6014	Office Supplies	13,279.13	13,126	15,000	14,250	14,250
6016	Gasoline	1,461.62	1,200	3,000	2,400	2,000
6026	Household Supplies	0.00	0			
6030	Vehicle Repairs	553.17	750	2,000	2,000	1,000
6038	Small Tools and Equipment	0.00	0	2,500	0	0
6047	Mobile Phones	3,850.64	2,571	4,000	4,000	4,000
6048	Communications	225,607.52	265,000	275,000	265,000	250,000
6049	Postage	0.00	100	100	100	100
6050	Travel	2,946.99	4,916	5,500	4,000	4,000
6057	Vehicle Insurance	187.25	750	750	750	750
6058	Liability Other Insurance	0.00	0			
6067	Equipment Maintenance	619,992.80	606,414	740,343	684,070	662,862
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	3,274.70	3,600	7,200	3,573	3,573
6073	Dues and Memberships	150.00	0	250	250	200
6077	Data Processing	115,368.86	35,780	22,000	20,000	20,000
6078	Education and Training	341.67	8,507	10,000	3,000	3,000
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	5,243.73	5,000	5,500	5,456	5,456
	<i>Expenditure Total:</i>	<u>1,748,586.99</u>	<u>1,805,921</u>	<u>1,093,643</u>	<u>1,886,926</u>	<u>1,849,268</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4172	Settlements	55,199.00	0			
4200	Program Revenues	0.00	0			
4308	Fee Revenue Admin Fee	350,000.00	410,977	0	0	20,000
4320	Federal Wildlife Allocation	42,779.31	31,575	0	0	31,575
4341	State Mixed Drink Tax	884,286.16	939,371	0	879,868	879,868
4342	State Bingo Tax	72,552.94	96,137	0	97,057	97,057
4360	Miscellaneous Revenue	209.74	0	0	200	200
4380	Financing Proceeds	1,023,841.08	220,511			
4405	Sales Tax Commissions-Tax Auto	2,347,420.00	2,415,368	0	2,519,508	2,519,508
4418	Child Safety Admin Fee	0.00	0	0	0	33,075
4476	County's Waste Collection fee	214,172.37	225,000	0	231,595	235,620
4600	Interest Income	59,478.95	54,730	0	308,693	326,400
4601	Vending Machine Commissions	4,801.01	5,500	0	2,621	3,220
4602	Miscellaneous	234,014.94	65,000	0	207,747	207,747
4607	Reimbursement of Elections	0.00	0			
4612	Snack Bar Commissions	3,900.00	3,600	0	3,600	3,600
4640	Sale of Surplus	85,609.96	50,000	0	50,000	50,000
4642	Sale of Land	500.00	0			
4670	Donations	0.00	0			
	Revenue Total:	<u>5,378,765.46</u>	<u>4,517,770</u>	<u>0</u>	<u>4,300,889</u>	<u>4,407,870</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	500			
6033	Contingencies	0.00	355,938			
6040	Audit and Accounting	48,252.00	51,000	51,000	51,000	51,000
6045	Professional Services	12,820.00	38,000	38,000	38,000	21,000
6046	Medical and Dental	0.00	0			
6050	Travel	0.00	15,000	0	0	0
6052	Travel-Mileage Reimbursement	17,125.87	20,000	20,000	20,000	10,000
6054	Advertising	8,899.95	10,000	10,500	10,500	10,500
6056	Property Insurance	0.00	0			
6058	Liability Other Insurance	86,172.05	88,000	88,000	88,000	88,000
6067	Equipment Maintenance	22,062.15	22,100	22,000	22,100	22,100
6070	INDIRECT COST	917,862.52	926,942	926,942	964,903	964,903
6073	Dues and Memberships	53,941.00	53,950	53,950	53,950	53,950
6076	Bank Fees	172.68	0	0	100,000	100,000
6082	Contractual Expense	910,394.07	990,338	1,065,098	1,065,098	1,075,098
6096	Equipment	0.00	0			
	Expenditure Total:	<u>2,077,702.29</u>	<u>2,571,768</u>	<u>2,275,490</u>	<u>2,413,551</u>	<u>2,396,551</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 410

CIVIL DIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	13,000.00	13,000	0	0	0
	<i>Revenue Total:</i>	<u>13,000.00</u>	<u>13,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	54,151.60	129,418	129,418	129,418	129,418
6003	Salaries-Employees	285,454.18	314,099	341,100	314,099	296,599
6006	FICA	25,039.91	33,929	33,929	33,929	32,590
6007	Group Health	29,424.14	33,825	33,825	33,825	33,000
6008	Retirement	31,753.17	41,158	41,158	46,286	42,772
6011	Workers Compensation	306.90	3,060	3,060	1,591	1,470
6012	Unemployment Insurance	2,725.85	2,173	2,173	2,028	1,874
6014	Office Supplies	938.19	2,500	2,500	2,500	2,500
6045	Professional Services	26,835.28	40,000	60,000	40,000	40,000
6048	Communications	4,778.46	5,000	5,000	5,000	5,000
6049	Postage	432.02	250	300	250	250
6050	Travel	1,093.51	4,694	7,500	6,000	6,000
6059	Bonds	0.00	93	100	93	93
6069	Equipment Rental	3,208.59	3,501	3,501	3,501	3,501
6071	Court Costs and Transcripts	3,569.53	3,000	3,500	3,000	3,000
6072	Settlements and Judgments	37,234.03	4,458	6,500	4,900	720
6073	Dues and Memberships	1,070.00	1,492	1,600	1,350	1,350
6077	Data Processing	0.00	1,306			
6078	Education and Training	845.00	2,400	3,500	2,100	2,100
6079	Legal Books, Publications	11,629.76	15,000	15,000	15,000	15,000
6373	Old Port Isabel Relief-Ext-48	0.00	0			
	<i>Expenditure Total:</i>	<u>520,490.12</u>	<u>641,356</u>	<u>693,664</u>	<u>644,870</u>	<u>617,237</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 411

COMMISSIONER PCT. #1

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	37,742.58	38,493	0	38,493	38,493
6003	Salaries-Employees	18,903.77	14,831	0	17,631	17,631
6006	FICA	4,118.09	4,293	0	4,293	4,293
6007	Group Health	7,800.00	8,580	0	8,580	8,580
6008	Retirement	5,289.85	5,208	0	5,635	5,635
6011	Workers Compensation	412.67	421	0	210	210
6012	Unemployment Insurance	138.08	86	0	78	78
6047	Mobile Phones	0.00	0			
	<i>Expenditure Total:</i>	<u>74,405.04</u>	<u>71,912</u>	<u>0</u>	<u>74,920</u>	<u>74,920</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 412

COMMISSIONER PCT #2

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	37,739.97	38,493	0	38,493	38,493
6003	Salaries-Employees	16,847.40	16,442	0	16,442	16,442
6006	FICA	4,149.02	4,203	0	4,203	4,203
6007	Group Health	7,800.00	8,580	0	8,580	8,580
6008	Retirement	5,098.30	5,098	0	5,440	5,440
6011	Workers Compensation	403.75	412	0	203	203
6012	Unemployment Insurance	128.91	81	0	72	72
6047	Mobile Phones	0.00	768	0	768	768
	<i>Expenditure Total:</i>	<u>72,167.35</u>	<u>74,077</u>	<u>0</u>	<u>74,201</u>	<u>74,201</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 413

COMMISSIONER PCT. 3

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	37,742.58	38,493	0	38,493	38,493
6003	Salaries-Employees	18,847.81	19,384	0	19,384	19,384
6006	FICA	4,150.05	4,428	0	4,428	4,428
6007	Group Health	7,985.61	8,679	0	8,679	8,679
6008	Retirement	5,285.17	5,371	0	5,811	5,811
6011	Workers Compensation	425.64	434	0	217	217
6012	Unemployment Insurance	152.08	95	0	85	85
6047	Mobile Phones	800.00	768	0	768	768
	<i>Expenditure Total:</i>	<u>75,388.94</u>	<u>77,652</u>	<u>0</u>	<u>77,865</u>	<u>77,865</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 414

COMMISSIONER PCT. 4

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	37,742.58	38,493	0	38,493	38,493
6003	Salaries-Employees	16,120.46	16,442	0	16,442	16,442
6006	FICA	3,947.36	4,203	0	4,203	4,203
6007	Group Health	7,800.00	8,580	0	8,580	8,580
6008	Retirement	5,031.07	5,098	0	5,515	5,515
6011	Workers Compensation	403.77	412	0	206	206
6012	Unemployment Insurance	128.91	81	0	72	72
6047	Mobile Phones	384.00	768	0	768	768
	<i>Expenditure Total:</i>	<u>71,558.15</u>	<u>74,077</u>	<u>0</u>	<u>74,279</u>	<u>74,279</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 415

BAIL BOND ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	274.00	750	0	477	477
4308	Fee Revenue Admin Fee	120.00	21,086	0	250	250
4400	Bail Bond Fees	19,279.50	3,500	0	21,046	21,046
	<i>Revenue Total:</i>	<u>19,673.50</u>	<u>25,336</u>	<u>0</u>	<u>21,773</u>	<u>21,773</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	37,208.66	38,114	38,114	38,114	38,114
6005	Extra Help	0.00	0	21,000	0	0
6006	FICA	2,656.25	2,916	2,825	2,916	2,916
6007	Group Health	6,000.00	6,600	13,200	6,600	6,600
6008	Retirement	3,475.45	3,537	3,523	3,827	3,827
6011	Workers Compensation	279.16	286	277	143	143
6012	Unemployment Insurance	297.42	187	295	168	168
6014	Office Supplies	945.08	3,495	1,200	1,200	800
6048	Communications	587.26	650	815	650	650
6049	Postage	255.65	500	500	250	250
6050	Travel	978.48	0	1,500	1,200	800
6069	Equipment Rental	1,888.59	2,304	2,304	2,061	2,061
6078	Education and Training	835.00	0	1,095	1,095	730
6096	Equipment	0.00	0	1,500	0	0
	<i>Expenditure Total:</i>	<u>55,407.00</u>	<u>58,589</u>	<u>88,148</u>	<u>58,224</u>	<u>57,059</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 416

COPY CENTER

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	64,430.21	50,100	0	66,871	66,871
	<i>Revenue Total:</i>	<u>64,430.21</u>	<u>50,100</u>	<u>0</u>	<u>66,871</u>	<u>66,871</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	45,995.97	49,879	54,866	49,879	49,879
6003	Salaries-Employees	54,696.02	55,790	61,369	55,790	55,790
6005	Extra Help	11,947.22	12,449	12,449	12,449	12,449
6006	FICA	8,369.35	9,036	8,892	9,036	9,036
6007	Group Health	18,000.00	19,800	19,800	19,800	19,800
6008	Retirement	9,396.43	9,806	10,787	10,609	10,609
6011	Workers Compensation	1,790.68	2,008	1,976	1,004	1,004
6012	Unemployment Insurance	895.85	579	929	520	520
6014	Office Supplies	5,396.61	6,378	5,000	5,000	5,000
6016	Gasoline	0.00	0			
6038	Small Tools and Equipment	0.00	0	100	0	0
6048	Communications	273.82	300	300	300	300
6049	Postage	43.00	50	50	50	50
6050	Travel	0.00	1,200	1,200	1,200	1,200
6067	Equipment Maintenance	6,592.92	9,000	9,000	9,000	7,500
6069	Equipment Rental	3,738.00	4,150	6,000	5,000	5,000
6077	Data Processing	0.00	5,205			
	<i>Expenditure Total:</i>	<u>167,135.87</u>	<u>185,630</u>	<u>192,718</u>	<u>179,637</u>	<u>178,137</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 418

PROGRAM DEVELOPEMENT & MA

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	30,785.57	158,785			
	<i>Revenue Total:</i>	<u>30,785.57</u>	<u>158,785</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	785.57	214			
6041	Consulting	0.00	155,071			
6049	Postage	0.00	500			
6050	Travel	0.00	3,000			
	<i>Expenditure Total:</i>	<u>785.57</u>	<u>158,785</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 419

PROGRAM DEVELOPMENT & MGT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	14,999	0	0	0
4353	Emergency Services District	9,000.00	46,748	0	40,000	40,000
4958	Indirect Cost	27,741.91	22,000	0	20,000	20,000
	<i>Revenue Total:</i>	<u>36,741.91</u>	<u>83,747</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	72,224.36	77,102	77,102	77,102	77,102
6003	Salaries-Employees	174,186.65	206,839	223,278	223,278	223,278
6005	Extra Help	15,185.30	24,039	20,000	20,000	20,000
6006	FICA	19,598.20	21,831	21,831	21,831	21,831
6007	Group Health	30,000.00	33,000	33,000	33,000	33,000
6008	Retirement	22,831.37	24,627	24,627	30,158	30,158
6009	Auto Allowance	0.00	0			
6011	Workers Compensation	1,912.87	2,140	2,140	1,201	1,201
6012	Unemployment Insurance	2,039.46	1,398	1,398	1,410	1,410
6014	Office Supplies	3,235.10	5,400	3,000	3,000	3,000
6016	Gasoline	0.00	0			
6047	Mobile Phones	1,000.00	960	960	960	960
6048	Communications	8,442.33	8,700	8,700	8,700	8,700
6049	Postage	1,070.21	1,128	700	1,000	1,000
6050	Travel	1,401.78	600	1,500	1,500	1,500
6054	Advertising	3,574.71	4,528	4,000	4,000	4,000
6057	Vehicle Insurance	0.00	0			
6059	Bonds	128.00	110	110	110	110
6069	Equipment Rental	2,721.62	3,300	3,300	2,970	2,970
6073	Dues and Memberships	0.00	500	500	500	500
6077	Data Processing	0.00	5,248			
6078	Education and Training	334.64	544	1,500	1,500	1,500
	<i>Expenditure Total:</i>	<u>359,886.60</u>	<u>421,994</u>	<u>427,646</u>	<u>432,220</u>	<u>432,220</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 420

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4464	Labor Charges	2,326.54	24,000	0	20,332	23,231
4601	Vending Machine Commissions	0.00	200	0	0	0
	Revenue Total:	<u>2,326.54</u>	<u>24,200</u>	<u>0</u>	<u>20,332</u>	<u>23,231</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	50,048.67	51,108	51,108	51,108	51,108
6003	Salaries-Employees	156,034.06	162,510	162,510	162,510	162,510
6006	FICA	15,117.73	16,342	16,342	16,342	16,342
6007	Group Health	40,982.40	45,467	45,467	45,467	45,467
6008	Retirement	19,233.32	19,824	19,824	21,447	21,447
6010	Uniforms	1,407.16	2,000	2,000	2,000	1,500
6011	Workers Compensation	3,100.84	3,805	3,805	1,903	1,903
6012	Unemployment Insurance	1,654.11	1,047	1,047	940	940
6014	Office Supplies	1,830.43	2,000	2,000	2,000	2,000
6016	Gasoline	97.22	1,000	1,000	500	500
6018	Diesel Fuel	2,748.71	4,500	4,500	4,500	3,500
6022	Drugs Medicine	0.00	60	60	60	60
6030	Vehicle Repairs	2,963.93	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0			
6047	Mobile Phones	812.94	840	840	840	840
6048	Communications	973.02	1,000	1,000	1,000	1,000
6049	Postage	0.00	200	200	100	100
6056	Property Insurance	2,531.43	300	300	0	0
6057	Vehicle Insurance	177.75	1,109	1,109	1,109	1,109
6058	Liability Other Insurance	0.00	0			
6060	Electricity	7,018.38	8,000	8,000	0	0
6063	Sewage and Garbage	4,427.36	4,000	4,000	0	0
6064	Building Maintenance	1,442.89	1,500	1,500	0	0
6067	Equipment Maintenance	4,485.55	4,500	4,500	4,500	4,000
6069	Equipment Rental	180.00	200	4,500	200	200
6077	Data Processing	0.00	400	0	400	400
6078	Education and Training	0.00	250	3,500	250	250
	Expenditure Total:	<u>317,267.90</u>	<u>334,962</u>	<u>342,112</u>	<u>320,176</u>	<u>318,176</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4201

VEHICLE MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	0	600	600	600
6018	Diesel Fuel	0.00	0	400	0	0
6056	Property Insurance	0.00	0	3,000	800	800
6060	Electricity	0.00	0	5,000	8,000	8,000
6062	Water	0.00	0	1,000	1,000	1,000
6063	Sewage and Garbage	0.00	0	0	4,000	4,000
6064	Building Maintenance	0.00	0	1,000	1,500	1,500
6067	Equipment Maintenance	0.00	0	3,000	1,500	1,500
6082	Contractual Expense	0.00	0	800	800	800
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>14,800</u>	<u>18,200</u>	<u>18,200</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 425

COUNTY CLERK - JUDICIAL

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	198,610.26	226,052	0	175,758	251,200
4431	Service Fees	15,547.20	21,525	0	12,759	20,999
4440	Court Cost	928.95	1,130	0	347	1,100
4441	Copy Reimbursements	45,240.04	45,043	0	47,506	63,412
4445	County Clerk-Judicial Rec Mgt	20,378.54	19,994	0	20,404	20,404
4509	Transaction Fee	8,212.64	9,850	0	6,651	12,401
4540	Fines	376,620.22	397,752	0	244,511	306,015
4600	Interest Income	8,214.85	8,700	0	11,925	11,925
4705	Long/Short	-150.00	0			
<i>Revenue Total:</i>		<u>673,602.70</u>	<u>730,046</u>	<u>0</u>	<u>519,861</u>	<u>687,456</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	36,918.20	43,867	48,305	46,005	46,005
6003	Salaries-Employees	620,720.76	640,290	704,601	671,046	671,046
6006	FICA	48,482.17	54,854	57,597	54,854	54,854
6007	Group Health	142,534.80	156,862	158,400	156,862	156,862
6008	Retirement	61,402.60	66,542	75,592	71,992	71,992
6011	Workers Compensation	4,986.62	5,378	5,647	2,689	2,689
6012	Unemployment Insurance	5,315.87	3,514	6,023	3,155	3,155
6014	Office Supplies	22,120.96	11,100	24,000	24,000	20,000
6038	Small Tools and Equipment	0.00	0			
6048	Communications	1,774.10	2,200	2,200	2,200	2,200
6049	Postage	21,790.37	18,000	18,000	24,000	20,000
6050	Travel	2,983.78	3,000	3,000	3,000	3,000
6057	Vehicle Insurance	55.25	0			
6069	Equipment Rental	8,745.76	8,900	8,900	8,730	8,730
6078	Education and Training	1,610.00	3,200	3,200	1,200	1,200
<i>Expenditure Total:</i>		<u>979,441.24</u>	<u>1,017,707</u>	<u>1,115,465</u>	<u>1,069,733</u>	<u>1,061,733</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW #1

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	673.83	675	0	675	675
	Revenue Total:	<u>84,673.83</u>	<u>84,675</u>	<u>0</u>	<u>84,675</u>	<u>84,675</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,607.07	151,600	151,600	151,600	151,600
6003	Salaries-Employees	294,846.81	310,023	338,328	307,694	307,694
6006	FICA	31,068.97	35,356	37,477	35,228	35,228
6007	Group Health	41,793.60	45,943	46,200	45,943	45,943
6008	Retirement	41,698.80	42,766	49,189	46,101	46,101
6010	Uniforms	395.12	550	605	550	550
6011	Workers Compensation	4,404.92	4,517	4,955	2,253	2,253
6012	Unemployment Insurance	2,354.52	1,515	3,920	1,353	1,353
6014	Office Supplies	2,897.92	3,492	1,980	1,800	1,800
6038	Small Tools and Equipment	2,148.45	0			
6044	Appointed Attorneys	11,100.03	22,500	27,500	5,000	3,000
6045	Professional Services	2,455.00	1,653	1,100	1,000	1,000
6047	Mobile Phones	0.00	0	594	540	540
6048	Communications	889.97	1,100	1,210	1,100	1,100
6049	Postage	19.21	100	110	100	100
6050	Travel	2,810.77	3,896	4,620	4,200	4,200
6058	Liability Other Insurance	1,139.04	1,260	0	1,510	1,510
6059	Bonds	0.00	320	0	320	320
6067	Equipment Maintenance	0.00	0	5,000	0	0
6069	Equipment Rental	968.63	1,400	1,540	1,400	1,400
6071	Court Costs and Transcripts	1,145.00	0	1,100	1,000	1,000
6073	Dues and Memberships	225.00	625	550	500	500
6077	Data Processing	0.00	1,445			
6078	Education and Training	1,800.00	2,504	2,310	2,100	2,100
6079	Legal Books, Publications	1,000.00	1,275	1,100	1,000	0
	Expenditure Total:	<u>596,768.83</u>	<u>633,840</u>	<u>680,988</u>	<u>612,292</u>	<u>609,292</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4261

COUNTY COURT AT LAW IV

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	0.00	0			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	113,265	151,600	151,600	151,600
6003	Salaries-Employees	114,246.20	254,783	361,277	309,030	309,030
6006	FICA	8,345.12	28,797	39,236	35,238	35,238
6007	Group Health	17,500.00	38,213	52,800	46,200	46,200
6008	Retirement	10,682.51	34,933	51,493	46,247	46,247
6010	Uniforms	0.00	500	600	550	550
6011	Workers Compensation	1,734.45	4,849	4,961	2,885	2,885
6012	Unemployment Insurance	913.65	1,290	4,104	1,360	1,360
6014	Office Supplies	2,611.83	1,800	3,000	1,800	1,800
6028	Camera and Police Supplies	0.00	500	0	1,175	1,175
6044	Appointed Attorneys	0.00	5,745	50,000	30,000	40,000
6045	Professional Services	0.00	550	610	550	550
6047	Mobile Phones	623.83	540	700	540	540
6048	Communications	406.80	1,100	2,000	1,100	1,100
6049	Postage	210.15	160	250	110	110
6050	Travel	4,488.58	4,315	6,450	4,200	4,200
6058	Liability Other Insurance	0.00	1,500	1,650	1,500	1,500
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	0.00	1,400	1,900	1,813	1,813
6071	Court Costs and Transcripts	0.00	922	1,100	1,100	1,100
6073	Dues and Memberships	225.00	500	550	500	500
6077	Data Processing	0.00	2,000	2,000	0	0
6078	Education and Training	2,250.00	3,405	3,620	2,100	2,100
6079	Legal Books, Publications	573.50	135	1,210	1,000	0
6096	Equipment	0.00	0			
6100	Weapons	0.00	650	0	0	0
	<i>Expenditure Total:</i>	<u>164,811.62</u>	<u>502,030</u>	<u>741,111</u>	<u>640,776</u>	<u>649,776</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 427

COUNTY COURT AT LAW #2

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	673.83	675	0	675	675
	Revenue Total:	<u>84,673.83</u>	<u>84,675</u>	<u>0</u>	<u>84,675</u>	<u>84,675</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,607.07	151,600	151,600	151,600	151,600
6003	Salaries-Employees	234,037.22	258,400	285,483	260,069	260,069
6006	FICA	26,711.46	31,406	33,437	31,534	31,534
6007	Group Health	35,583.92	39,343	39,600	39,343	39,343
6008	Retirement	36,018.39	37,998	4,056	41,277	41,277
6010	Uniforms	475.24	550	605	550	550
6011	Workers Compensation	3,950.66	4,133	4,446	2,072	2,072
6012	Unemployment Insurance	1,872.18	1,264	3,497	1,142	1,142
6014	Office Supplies	1,904.77	8,071	1,980	1,800	1,800
6044	Appointed Attorneys	21,219.40	13,000	27,500	5,000	3,000
6045	Professional Services	2,875.00	0	550	500	500
6047	Mobile Phones	543.25	540	594	540	540
6048	Communications	847.00	1,100	1,210	1,100	1,100
6049	Postage	12.55	20	110	100	100
6050	Travel	3,671.97	6,869	5,082	4,200	4,200
6058	Liability Other Insurance	1,139.04	1,500	1,650	1,500	1,500
6059	Bonds	71.00	180	198	180	180
6069	Equipment Rental	949.72	1,134	1,247	1,134	1,134
6071	Court Costs and Transcripts	2,685.70	375	1,100	1,000	1,000
6073	Dues and Memberships	495.00	500	550	500	500
6077	Data Processing	0.00	2,940			
6078	Education and Training	1,705.00	3,820	2,310	2,100	2,100
6079	Legal Books, Publications	517.10	605	1,100	1,000	0
	Expenditure Total:	<u>528,892.64</u>	<u>565,348</u>	<u>567,905</u>	<u>548,241</u>	<u>545,241</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 428

COUNTY COURT AT LAW #3

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	84,000.00	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	673.83	675	0	675	675
	Revenue Total:	<u>84,673.83</u>	<u>84,675</u>	<u>0</u>	<u>84,675</u>	<u>84,675</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	151,607.07	151,600	157,000	151,600	151,600
6003	Salaries-Employees	236,213.98	248,466	365,811	253,266	253,266
6006	FICA	25,760.30	31,014	33,289	31,014	31,014
6007	Group Health	35,681.59	39,343	39,600	39,343	39,343
6008	Retirement	36,221.29	37,533	0	40,606	40,606
6010	Uniforms	454.98	550	605	550	550
6011	Workers Compensation	3,945.06	4,095	4,431	2,047	2,047
6012	Unemployment Insurance	1,869.43	1,239	3,481	1,113	1,113
6014	Office Supplies	2,451.37	2,300	1,980	1,800	1,800
6044	Appointed Attorneys	23,419.34	25,000	0	5,000	3,000
6045	Professional Services	1,595.20	100	605	600	600
6047	Mobile Phones	543.25	540	594	540	540
6048	Communications	906.02	1,100	1,210	1,100	1,100
6049	Postage	135.84	110	121	110	110
6050	Travel	3,784.50	4,200	4,620	4,200	4,200
6058	Liability Other Insurance	0.00	1,500	0	1,500	1,500
6059	Bonds	0.00	180	0	180	180
6069	Equipment Rental	2,351.52	2,268	1,540	2,394	2,394
6071	Court Costs and Transcripts	242.00	800	1,210	1,000	1,000
6073	Dues and Memberships	460.00	500	550	500	500
6078	Education and Training	2,245.00	2,300	2,310	2,100	2,100
6079	Legal Books, Publications	422.50	1,000	1,100	1,000	0
	Expenditure Total:	<u>530,310.24</u>	<u>555,738</u>	<u>620,057</u>	<u>541,563</u>	<u>538,563</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4285

COUNTY COURT AT LAW V

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4334	Aid Count Court at Law	0.00	0	0	0	63,000
4415	Judges Signature Probate Fee	0.00	0	0	0	500
	Revenue Total:	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>63,500</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	0.00	0	112,103	111,950	111,950
6003	Salaries-Employees	0.00	0	186,970	186,717	186,717
6006	FICA	0.00	0	22,910	22,878	22,878
6007	Group Health	0.00	0	22,698	24,590	24,590
6008	Retirement	0.00	0	30,027	29,986	29,986
6010	Uniforms	0.00	0	0	550	550
6011	Workers Compensation	0.00	0	3,028	2,047	2,047
6012	Unemployment Insurance	0.00	0	1,496	1,113	1,113
6014	Office Supplies	0.00	0	0	1,800	1,800
6028	Camera and Police Supplies	0.00	0	0	1,200	1,200
6044	Appointed Attorneys	0.00	0	0	5,000	3,000
6045	Professional Services	0.00	0	0	1,000	1,000
6047	Mobile Phones	0.00	0	400	400	400
6048	Communications	0.00	0	0	1,100	1,100
6049	Postage	0.00	0	0	100	100
6050	Travel	0.00	0	0	4,200	4,200
6058	Liability Other Insurance	0.00	0	0	1,220	1,220
6059	Bonds	0.00	0	0	320	320
6069	Equipment Rental	0.00	0	0	1,813	1,813
6071	Court Costs and Transcripts	0.00	0	0	1,000	1,000
6073	Dues and Memberships	0.00	0	0	500	500
6078	Education and Training	0.00	0	0	2,100	2,100
6079	Legal Books, Publications	0.00	0	0	1,000	0
6100	Weapons	0.00	0	0	650	650
	Expenditure Total:	<u>0.00</u>	<u>0</u>	<u>379,632</u>	<u>403,235</u>	<u>400,235</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 435

DISTRICT COURTS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4422	Steno Fees and Interpreter Fee	80,254.93	75,300	0	79,370	79,370
4427	Jury Fees	328,117.01	279,910	0	248,912	275,964
4702	ACH UNIDENTIFIED	0.00	0			
	Revenue Total:	<u>408,371.94</u>	<u>355,210</u>	<u>0</u>	<u>328,282</u>	<u>355,334</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	99,838.70	100,800	0	100,800	100,800
6002	Salaries-Assistants/Deputies	823,623.73	846,690	0	846,690	966,690
6003	Salaries-Employees	1,129,285.76	1,196,120	0	1,204,320	1,204,320
6004	Overtime	833.93	100			
6005	Extra Help	39,879.66	35,000	50,000	45,000	35,000
6006	FICA	153,263.07	167,291	0	168,056	176,471
6007	Group Health	251,778.84	277,992	0	277,992	284,592
6008	Retirement	190,886.95	199,231	0	215,548	227,596
6010	Uniforms	2,379.80	3,343	3,800	3,343	3,343
6011	Workers Compensation	23,880.31	25,985	0	13,030	13,443
6012	Unemployment Insurance	15,791.98	10,197	0	9,201	9,685
6014	Office Supplies	14,580.53	17,085	22,750	20,000	17,000
6028	Camera and Police Supplies	1,504.18	1,500	5,000	1,500	1,500
6044	Appointed Attorneys	27,900.00	29,000	30,000	30,000	30,000
6045	Professional Services	5,140.45	10,500	5,000	1,000	1,000
6046	Medical and Dental	0.00	2,000	5,000	5,000	0
6047	Mobile Phones	700.00	1,817	1,817	1,817	1,817
6048	Communications	15,743.23	17,452	20,000	20,000	18,000
6049	Postage	2,433.54	3,000	3,000	3,000	3,000
6050	Travel	16,068.54	26,000	30,000	28,000	28,000
6058	Liability Other Insurance	3,778.08	3,000	6,000	4,500	4,500
6059	Bonds	71.00	200	200	200	200
6067	Equipment Maintenance	0.00	48			
6069	Equipment Rental	19,265.00	21,000	25,000	21,000	21,000
6071	Court Costs and Transcripts	42,506.40	30,000	35,000	30,000	30,000
6073	Dues and Memberships	2,245.00	2,740	2,740	2,740	2,740
6076	Bank Fees	0.00	0	1,000	0	0
6077	Data Processing	1,798.44	1,915	5,000	0	0
6078	Education and Training	5,800.00	8,400	9,500	8,400	8,400
6079	Legal Books, Publications	65,696.10	60,000	60,000	60,000	0
6084	Judges	11,639.57	15,000	15,000	15,000	12,600
6085	Juror's Fees	358,948.00	360,000	360,000	360,000	360,000
6086	Juror's Expense	85.28	1,000	2,000	1,000	1,000
	Expenditure Total:	<u>3,327,346.07</u>	<u>3,474,406</u>	<u>697,807</u>	<u>3,497,137</u>	<u>3,562,697</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4351

INDIGENT DEFENSE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	408,816.00	307,038	0	285,899	357,403
4332	Reimbursement Indigent defense	115,111.45	125,285	0	110,917	110,917
	Revenue Total:	<u>523,927.45</u>	<u>432,323</u>	<u>0</u>	<u>396,816</u>	<u>468,320</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	117,359.73	121,681	0	123,381	123,381
6003	Salaries-Employees	42,595.36	37,889	0	37,889	37,889
6006	FICA	11,918.03	12,337	0	12,337	12,337
6007	Group Health	17,843.44	19,800	0	19,800	19,800
6008	Retirement	14,930.60	14,966	0	16,191	16,191
6009	Auto Allowance	1,654.80	1,700			
6011	Workers Compensation	1,185.78	1,210	0	605	605
6012	Unemployment Insurance	1,264.64	790	0	710	710
6014	Office Supplies	1,202.87	1,600	0	1,600	1,600
6044	Appointed Attorneys	1,943,085.06	2,050,000	0	2,050,000	2,040,000
6045	Professional Services	61,698.46	155,000	0	155,000	125,000
6047	Mobile Phones	0.00	308	0	308	308
6048	Communications	542.40	600	0	600	600
6049	Postage	0.00	150	0	150	150
6050	Travel	0.00	1,000	0	1,000	1,000
6071	Court Costs and Transcripts	41,439.77	60,000	0	60,000	60,000
6078	Education and Training	0.00	750	0	750	750
	Expenditure Total:	<u>2,256,720.94</u>	<u>2,479,781</u>	<u>0</u>	<u>2,480,321</u>	<u>2,440,321</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4352

CRIMINAL HEARINGS OFFICER

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	32,392.98	29,990	0	32,113	32,113
4440	Court Cost	445.30	340	0	449	449
4480	Justices of the Peace	0.00	0			
	Revenue Total:	<u>32,838.28</u>	<u>30,330</u>	<u>0</u>	<u>32,562</u>	<u>32,562</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	91,519.65	93,350	93,350	93,350	0
6003	Salaries-Employees	34,128.77	35,472	59,287	35,472	35,472
6005	Extra Help	22,672.00	17,358	17,000	17,358	49,632
6006	FICA	11,023.95	11,183	12,977	11,183	6,510
6007	Group Health	18,000.00	19,800	26,400	19,800	6,600
6008	Retirement	11,721.70	11,955	17,032	12,934	3,561
6011	Workers Compensation	1,117.29	1,096	1,272	548	319
6012	Unemployment Insurance	1,191.14	716	1,357	643	374
6014	Office Supplies	1,566.39	4,190	1,800	1,600	1,600
6049	Postage	500.00	10	600	250	250
6050	Travel	0.00	0	0	1,500	0
6059	Bonds	100.00	100	100	200	200
6076	Bank Fees	230.51	0			
6077	Data Processing	0.00	0	3,400	0	0
6078	Education and Training	0.00	0	2,000	500	0
6079	Legal Books, Publications	0.00	0	400	0	0
6082	Contractual Expense	0.00	0	900	0	0
	Expenditure Total:	<u>193,771.40</u>	<u>195,230</u>	<u>237,875</u>	<u>195,338</u>	<u>104,518</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4353

COURTHOUSE SECURITY

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	180,265.87	183,671	0	190,935	190,935
	<i>Revenue Total:</i>	180,265.87	183,671	0	190,935	190,935

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4355

JUVENILE COURT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	90,129.95	125,924	139,077	139,077	139,077
6003	Salaries-Employees	108,720.75	131,276	132,332	132,333	132,333
6006	FICA	15,157.16	19,809	0	20,855	20,855
6007	Group Health	24,000.00	33,000	0	33,000	33,000
6008	Retirement	18,560.88	23,918	0	27,250	27,250
6010	Uniforms	470.80	0	900	900	900
6011	Workers Compensation	3,532.01	4,056	0	2,079	2,079
6012	Unemployment Insurance	1,621.17	1,263	0	1,194	1,194
6014	Office Supplies	998.57	903	1,000	1,000	1,000
6028	Camera and Police Supplies	0.00	1,800			
6045	Professional Services	17,850.00	13,000	15,000	20,000	20,000
6047	Mobile Phones	540.00	540	540	540	540
6050	Travel	3,257.04	3,000	5,600	4,000	4,000
6059	Bonds	0.00	97			
6069	Equipment Rental	2,140.60	2,406	2,500	2,336	2,336
6073	Dues and Memberships	75.00	260	0	260	260
6077	Data Processing	0.00	1,171			
6078	Education and Training	525.00	900	0	1,000	1,000
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	45,000.00	11,250	0	0	0
	Expenditure Total:	<u>332,578.93</u>	<u>374,574</u>	<u>296,949</u>	<u>385,824</u>	<u>385,824</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4357

M&O MAGISTRATE COURT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	1,700	1,700	1,300	1,030
6038	Small Tools and Equipment	0.00	2,561	3,500	1,300	1,300
6048	Communications	0.00	900	900	700	700
6056	Property Insurance	0.00	1,025	1,025	1,529	1,529
6060	Electricity	0.00	939	0	0	0
6062	Water	0.00	1,000	0	0	0
6063	Sewage and Garbage	0.00	1,000	0	0	0
6064	Building Maintenance	0.00	7,000	3,000	3,000	3,000
6067	Equipment Maintenance	0.00	303	3,000	3,000	3,000
6069	Equipment Rental	0.00	1,197	1,197	2,049	2,049
6082	Contractual Expense	0.00	1,600	600	600	600
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>19,225</u>	<u>14,922</u>	<u>13,478</u>	<u>13,208</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	65,963.81	2,183	0	53,744	53,744
4431	Service Fees	20,496.17	19,795	0	20,227	20,227
4442	Copy Reimbursement-Dist Clerk	155,078.78	154,473	0	171,883	171,883
4446	Dist Clerk-Judicial Recd Mgmt	34,375.49	33,175	0	31,316	31,316
4448	Dist. Clerk-Passport Revenue	40,167.55	36,721	0	67,277	67,277
4449	Research fees - District Clrk	23,702.50	23,800	0	24,288	24,288
4452	District Clerk FAX Fee	35.00	50	0	0	0
4453	Passport Picture fee-Dist Clrk	11,800.00	9,680	0	20,080	20,080
4468	Retrieval fees - Dist. Clerk	870.00	975	0	987	987
4470	District Clerk	684,219.52	723,116	0	631,780	631,780
4509	Transaction Fee	12,250.00	11,377	0	12,677	12,677
4510	District Clerk	446,698.97	460,600	0	375,092	375,092
4540	Fines	26,238.19	26,975	0	22,036	22,036
4600	Interest Income	17,193.25	14,735	0	22,268	22,268
4602	Miscellaneous	5,583.50	0	0	7,982	7,982
4670	Donations	0.00	1,050	0	0	0
Revenue Total:		<u>1,544,672.73</u>	<u>1,518,705</u>	<u>0</u>	<u>1,461,637</u>	<u>1,461,637</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	81,003.12	81,000	81,000	81,000	81,000
6002	Salaries-Assistants/Deputies	51,902.62	51,908	51,908	51,908	51,908
6003	Salaries-Employees	1,201,827.67	1,281,900	1,281,900	1,286,500	1,286,500
6004	Overtime	0.00	0			
6005	Extra Help	10,907.83	10,000	10,000	10,000	10,000
6006	FICA	98,934.68	107,017	107,017	107,017	107,017
6007	Group Health	257,000.00	283,800	283,800	283,800	283,800
6008	Retirement	124,388.54	128,802	128,802	142,509	142,509
6011	Workers Compensation	10,080.16	10,485	10,485	5,360	5,360
6012	Unemployment Insurance	10,098.35	6,445	6,445	5,933	5,933
6014	Office Supplies	47,998.51	35,750	35,750	35,750	35,750
6016	Gasoline	1,178.90	3,200	3,200	2,000	2,000
6030	Vehicle Repairs	1,431.16	2,000	2,000	2,000	2,000
6047	Mobile Phones	0.00	960	960	960	960
6048	Communications	40,473.31	41,000	41,000	41,000	21,000
6049	Postage	63,081.22	55,000	55,000	63,000	63,000
6050	Travel	5,979.35	10,500	10,500	4,500	4,500
6057	Vehicle Insurance	77.00	533	533	533	533
6058	Liability Other Insurance	6,069.82	6,100	6,100	6,100	6,100
6059	Bonds	0.00	1,243	1,243	1,243	1,243
6067	Equipment Maintenance	0.00	500	500	500	500
6069	Equipment Rental	29,129.40	31,000	31,000	32,010	32,010
6073	Dues and Memberships	475.00	360	360	360	360

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 450

DISTRICT CLERK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6077	Data Processing	38,723.66	60,822	60,822	50,000	50,000
6078	Education and Training	3,315.00	4,750	4,750	3,500	3,500
6082	Contractual Expense	5,228.02	4,944	4,944	4,944	4,944
	<i>Expenditure Total:</i>	<u>2,089,303.32</u>	<u>2,220,019</u>	<u>2,220,019</u>	<u>2,222,427</u>	<u>2,202,427</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 452

JUSTICE OF THE PEACE GENE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	0.00	3,061	0	3,061	3,061
4454	JPTEch Fee	85,744.44	238,062	0	120,123	120,123
	Revenue Total:	<u>85,744.44</u>	<u>241,123</u>	<u>0</u>	<u>123,184</u>	<u>123,184</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	47,620.69	48,266	0	48,266	48,266
6006	FICA	3,496.09	3,692	0	3,692	3,692
6007	Group Health	6,000.00	6,600	0	6,600	6,600
6008	Retirement	4,444.73	4,479	0	4,846	4,846
6011	Workers Compensation	355.00	362	0	181	181
6012	Unemployment Insurance	378.32	237	0	212	212
6014	Office Supplies	0.00	500	0	500	500
6047	Mobile Phones	678.51	960	0	960	960
6050	Travel	390.70	600	0	1,200	1,200
6071	Court Costs and Transcripts	10,117.84	10,000	0	10,000	10,000
6073	Dues and Memberships	0.00	455	0	455	455
6077	Data Processing	12,887.98	162,939	0	45,000	45,000
6078	Education and Training	0.00	600			
	Expenditure Total:	<u>86,369.86</u>	<u>239,690</u>	<u>0</u>	<u>121,912</u>	<u>121,912</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 453

JUSTICE OF THE PEACE, 1

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	313,787.60	313,810	0	352,572	354,794
4440	Court Cost	13,528.94	13,482	0	15,771	15,958
4480	Justices of the Peace	3,795.00	3,347	0	3,919	4,126
4540	Fines	6,411.83	6,477	0	6,889	6,889
4600	Interest Income	91.01	86	0	356	356
4705	Long/Short	10.10	0	0	41	41
	Revenue Total:	<u>337,624.48</u>	<u>337,202</u>	<u>0</u>	<u>379,548</u>	<u>382,164</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,365.68	50,983	57,383	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	96,055.61	99,093	134,226	95,619	95,619
6005	Extra Help	0.00	0			
6006	FICA	10,888.68	11,894	11,628	11,903	11,903
6007	Group Health	24,000.00	26,400	26,400	26,400	26,400
6008	Retirement	13,298.86	13,927	13,605	15,080	15,080
6009	Auto Allowance	5,420.52	5,400	7,400	5,400	5,400
6010	Uniforms	0.00	0	1,000	0	0
6011	Workers Compensation	1,050.98	1,126	1,100	563	563
6012	Unemployment Insurance	749.54	486	469	437	437
6014	Office Supplies	923.80	2,451	3,500	2,650	2,650
6047	Mobile Phones	214.45	960	960	960	960
6048	Communications	563.40	500	500	500	500
6049	Postage	0.00	700	2,000	1,000	1,000
6050	Travel	1,020.08	1,200	4,500	1,500	1,500
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	2,148.81	2,467	2,268	1,906	1,906
6073	Dues and Memberships	0.00	100	200	100	100
6078	Education and Training	200.00	600	1,000	600	600
6079	Legal Books, Publications	0.00	0	500	0	0
6082	Contractual Expense	0.00	1,536	1,536	1,536	1,536
	Expenditure Total:	<u>202,900.41</u>	<u>220,001</u>	<u>270,353</u>	<u>217,315</u>	<u>217,315</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 454

JUSTICE OF THE PEACE, 2-1

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	403,595.16	395,346	0	418,040	418,040
4440	Court Cost	16,343.89	16,274	0	16,359	16,359
4480	Justices of the Peace	34,864.60	32,346	0	48,800	48,800
4540	Fines	7,677.15	7,615	0	8,084	8,084
4600	Interest Income	116.23	110	0	455	455
4705	Long/Short	45.00	0			
	Revenue Total:	<u>462,642.03</u>	<u>451,691</u>	<u>0</u>	<u>491,738</u>	<u>491,738</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,365.68	50,983	56,081	50,983	50,983
6003	Salaries-Employees	147,369.11	155,616	167,385	155,766	159,365
6004	Overtime	185.04	0			
6006	FICA	14,785.47	16,560	17,631	16,028	16,578
6007	Group Health	36,000.00	39,600	43,560	39,600	39,600
6008	Retirement	18,102.25	19,174	20,737	20,758	21,119
6009	Auto Allowance	5,420.52	5,400	6,534	5,400	5,400
6011	Workers Compensation	1,468.39	1,550	1,676	775	789
6012	Unemployment Insurance	1,194.30	763	821	685	701
6014	Office Supplies	4,341.11	3,800	4,560	3,800	3,800
6047	Mobile Phones	1,000.00	960	1,056	960	960
6048	Communications	902.42	1,100	1,210	1,100	1,100
6049	Postage	3,372.77	2,500	3,000	3,000	3,000
6050	Travel	2,498.68	1,300	5,800	2,500	2,500
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	2,651.77	2,904	3,200	2,893	2,893
6073	Dues and Memberships	135.00	135	150	150	150
6076	Bank Fees	58.03	139			
6078	Education and Training	600.00	900	1,400	900	900
6079	Legal Books, Publications	30.00	76	400	350	350
6082	Contractual Expense	1,536.00	1,536	2,000	1,536	1,536
	Expenditure Total:	<u>288,016.54</u>	<u>305,174</u>	<u>337,201</u>	<u>307,362</u>	<u>311,902</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 455

JUSTICE OF THE PEACE, 2-2

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	434,893.55	405,359	0	477,209	496,286
4440	Court Cost	14,454.00	13,511	0	16,674	17,431
4480	Justices of the Peace	16,192.90	14,750	0	14,689	15,918
4540	Fines	6,684.61	5,900	0	9,542	10,131
4600	Interest Income	109.65	99	0	505	505
4705	Long/Short	0.01	20	0	0	0
	Revenue Total:	<u>472,334.72</u>	<u>439,639</u>	<u>0</u>	<u>518,619</u>	<u>540,271</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,365.68	50,983	56,383	50,983	50,983
6003	Salaries-Employees	111,009.62	123,303	140,241	123,893	127,492
6006	FICA	12,422.56	13,791	0	13,791	14,066
6007	Group Health	28,750.00	33,000	0	33,000	33,000
6008	Retirement	15,048.40	16,229	0	17,558	17,919
6009	Auto Allowance	5,420.52	5,400	5,400	5,400	5,400
6011	Workers Compensation	1,231.04	1,312	0	656	669
6012	Unemployment Insurance	941.48	607	0	545	561
6014	Office Supplies	2,901.30	3,264	3,500	3,000	3,000
6047	Mobile Phones	671.73	188	1,000	0	960
6048	Communications	701.57	800	0	1,000	1,000
6049	Postage	3,306.55	2,500	4,000	3,000	3,000
6050	Travel	2,979.29	2,669	4,500	2,500	2,500
6059	Bonds	0.00	0	0	178	178
6069	Equipment Rental	2,424.00	2,460	0	2,424	2,424
6073	Dues and Memberships	60.00	60	500	500	500
6076	Bank Fees	323.82	0			
6078	Education and Training	675.00	600	2,500	750	750
6079	Legal Books, Publications	0.00	0	900	300	300
6082	Contractual Expense	1,536.00	1,536	2,000	1,536	1,536
	Expenditure Total:	<u>236,768.56</u>	<u>258,702</u>	<u>220,924</u>	<u>261,014</u>	<u>266,238</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 456

JUSTICE OF THE PEACE, 3-1

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	194,120.62	189,626	0	227,021	227,021
4440	Court Cost	8,980.40	8,564	0	9,525	9,525
4480	Justices of the Peace	9,361.00	8,355	0	12,884	12,884
4540	Fines	7,057.83	6,623	0	7,453	7,453
4600	Interest Income	62.60	50	0	236	236
Revenue Total:		<u>219,582.45</u>	<u>213,218</u>	<u>0</u>	<u>257,119</u>	<u>257,119</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,365.68	50,983	50,983	50,983	50,983
6003	Salaries-Employees	61,178.96	63,746	74,080	67,345	67,345
6006	FICA	8,514.97	9,263	0	9,263	9,263
6007	Group Health	17,711.00	19,800	0	19,800	19,800
6008	Retirement	10,045.12	10,969	0	11,880	11,880
6009	Auto Allowance	5,420.52	5,400	6,000	5,400	5,400
6011	Workers Compensation	788.74	886	0	444	444
6012	Unemployment Insurance	470.04	329	0	296	296
6014	Office Supplies	1,852.53	880	3,000	2,000	2,000
6047	Mobile Phones	1,000.00	960	1,000	960	960
6048	Communications	2,131.68	2,200	3,500	2,200	2,200
6049	Postage	3,242.09	1,300	4,000	2,000	2,000
6050	Travel	1,141.17	2,320	5,000	1,500	1,500
6059	Bonds	0.00	178	400	178	178
6069	Equipment Rental	744.00	1,300	800	990	990
6073	Dues and Memberships	60.00	60	500	200	200
6076	Bank Fees	127.60	0			
6078	Education and Training	150.00	450	1,500	600	600
6079	Legal Books, Publications	0.00	150	500	150	150
6082	Contractual Expense	1,536.00	1,536	500	1,536	1,536
Expenditure Total:		<u>162,480.10</u>	<u>172,710</u>	<u>151,763</u>	<u>177,725</u>	<u>177,725</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 457

JUSTICE OF THE PEACE, 3-2

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	234,063.08	216,768	0	306,439	306,439
4440	Court Cost	9,402.53	8,560	0	12,339	12,339
4480	Justices of the Peace	5,895.50	5,043	0	4,903	4,903
4540	Fines	6,577.25	5,770	0	9,450	9,450
4600	Interest Income	63.36	50	0	300	300
4705	Long/Short	0.12	0			
	Revenue Total:	<u>256,001.84</u>	<u>236,191</u>	<u>0</u>	<u>333,431</u>	<u>333,431</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,365.68	50,983	50,983	50,983	50,983
6003	Salaries-Employees	60,034.31	63,746	63,746	63,746	63,746
6006	FICA	8,254.57	9,263	0	9,263	9,263
6007	Group Health	17,386.14	19,800	0	19,800	19,800
6008	Retirement	9,935.77	10,647	0	11,519	11,519
6009	Auto Allowance	5,420.52	5,400	5,400	5,400	5,400
6010	Uniforms	180.00	0			
6011	Workers Compensation	797.04	860	860	430	430
6012	Unemployment Insurance	478.89	312	312	280	280
6014	Office Supplies	1,295.15	1,400	2,000	2,000	2,000
6017	Butane	0.00	0			
6047	Mobile Phones	1,000.00	960	960	960	960
6048	Communications	2,800.20	2,900	2,900	2,900	2,900
6049	Postage	1,822.09	1,500	2,000	2,000	2,000
6050	Travel	569.06	2,000	2,000	1,500	1,500
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	744.00	1,135	1,135	990	990
6071	Court Costs and Transcripts	0.00	0			
6073	Dues and Memberships	60.00	200	200	200	200
6076	Bank Fees	204.87	0			
6078	Education and Training	300.00	450	450	600	600
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	1,536.00	1,536	1,536	1,536	1,536
	Expenditure Total:	<u>159,184.29</u>	<u>173,270</u>	<u>134,660</u>	<u>174,285</u>	<u>174,285</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 458

JUSTICE OF THE PEACE, #4

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	132,775.40	123,491	0	171,092	181,298
4440	Court Cost	5,899.16	5,340	0	7,271	7,629
4480	Justices of the Peace	8,247.80	8,110	0	9,401	9,598
4540	Fines	3,869.56	3,310	0	5,471	5,706
4600	Interest Income	42.04	25	0	180	180
4705	Long/Short	99.90	0			
	Revenue Total:	<u>150,933.86</u>	<u>140,276</u>	<u>0</u>	<u>193,415</u>	<u>204,411</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,365.68	50,983	56,383	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	57,835.26	67,220	136,617	67,345	67,345
6006	FICA	7,880.40	9,529	9,263	9,539	9,539
6007	Group Health	17,500.00	19,800	19,800	19,800	19,800
6008	Retirement	9,711.72	10,969	10,647	11,880	11,880
6009	Auto Allowance	5,420.52	5,400	7,400	5,400	5,400
6010	Uniforms	0.00	0			
6011	Workers Compensation	816.50	886	860	444	444
6012	Unemployment Insurance	499.61	329	312	296	296
6014	Office Supplies	673.52	1,800	3,500	1,800	1,800
6047	Mobile Phones	1,417.89	960	960	960	960
6048	Communications	989.42	1,100	1,100	1,100	1,100
6049	Postage	250.00	500	2,000	1,000	1,000
6050	Travel	1,949.31	1,200	4,500	1,500	1,500
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,434.96	1,500	2,000	1,435	1,435
6073	Dues and Memberships	0.00	100	300	100	100
6078	Education and Training	200.00	450	1,000	600	600
6079	Legal Books, Publications	0.00	100	500	100	100
6082	Contractual Expense	1,536.00	1,536	1,536	1,536	1,536
	Expenditure Total:	<u>154,480.79</u>	<u>174,540</u>	<u>258,856</u>	<u>175,996</u>	<u>175,996</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 460

JUSTICE OF THE PEACE, 5-1

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	273,966.35	247,085	0	424,725	424,725
4440	Court Cost	13,949.92	12,180	0	17,212	17,212
4480	Justices of the Peace	17,517.51	15,900	0	18,513	24,257
4486	Sheriff Arrest Fees	0.00	0	0	681	681
4540	Fines	8,618.07	7,150	0	11,643	11,643
4600	Interest Income	95.19	85	0	360	360
	Revenue Total:	<u>314,147.04</u>	<u>282,400</u>	<u>0</u>	<u>473,134</u>	<u>478,878</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,365.68	50,983	60,000	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0	39,980	0	0
6003	Salaries-Employees	141,421.37	136,464	109,139	136,464	136,464
6006	FICA	14,236.51	14,826	0	14,826	14,826
6007	Group Health	30,000.00	33,000	0	33,000	33,000
6008	Retirement	17,532.54	17,312	0	18,729	18,729
6009	Auto Allowance	5,420.52	5,400	6,000	5,400	5,400
6010	Uniforms	399.35	550	1,000	550	550
6011	Workers Compensation	2,407.23	2,460	0	1,230	1,230
6012	Unemployment Insurance	1,056.12	664	0	596	596
6014	Office Supplies	1,827.57	2,001	3,500	2,500	2,500
6016	Gasoline	1,087.97	1,400	2,000	1,800	1,800
6028	Camera and Police Supplies	0.00	0	500	0	0
6030	Vehicle Repairs	1,131.29	900	1,000	1,000	1,000
6047	Mobile Phones	1,000.00	960	1,000	960	960
6048	Communications	0.00	0			
6049	Postage	1,911.80	2,000	2,500	2,000	2,000
6050	Travel	2,088.96	1,815	2,500	2,500	2,500
6057	Vehicle Insurance	110.50	442	500	442	442
6058	Liability Other Insurance	0.00	9	0	9	9
6059	Bonds	0.00	178	300	178	178
6069	Equipment Rental	735.24	1,604	1,000	2,005	2,005
6073	Dues and Memberships	0.00	0	300	100	100
6078	Education and Training	550.00	840	2,500	750	750
6079	Legal Books, Publications	0.00	0	300	100	100
6082	Contractual Expense	1,536.00	1,536	1,500	1,536	1,536
6087	Miscellaneous	0.00	0			
	Expenditure Total:	<u>270,818.65</u>	<u>275,344</u>	<u>235,519</u>	<u>277,658</u>	<u>277,658</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4601

JUSTICE OF THE PEACE 5-3

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	289,629.46	277,457	0	427,986	448,105
4440	Court Cost	11,659.81	10,584	0	15,117	15,766
4480	Justices of the Peace	1,973.70	1,369	0	4,871	5,063
4540	Fines	6,180.53	5,463	0	9,774	10,253
4600	Interest Income	74.74	72	0	420	420
	Revenue Total:	<u>309,518.24</u>	<u>294,945</u>	<u>0</u>	<u>458,168</u>	<u>479,607</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,365.68	50,983	50,983	50,983	50,983
6003	Salaries-Employees	91,129.32	95,619	105,181	95,619	130,567
6006	FICA	10,425.36	11,702	11,702	11,702	14,444
6007	Group Health	24,000.00	26,400	26,400	26,400	33,000
6008	Retirement	12,843.30	13,605	13,605	14,719	18,228
6009	Auto Allowance	5,420.52	5,400	10,000	5,400	5,400
6010	Uniforms	0.00	0	0	0	550
6011	Workers Compensation	1,016.65	1,100	1,100	550	1,191
6012	Unemployment Insurance	712.95	469	469	421	574
6014	Office Supplies	1,589.29	1,927	3,500	2,500	2,500
6028	Camera and Police Supplies	0.00	0	0	0	1,200
6047	Mobile Phones	1,000.00	960	960	960	960
6048	Communications	7,233.77	7,100	7,100	7,100	7,100
6049	Postage	960.00	1,798	1,950	1,500	1,500
6050	Travel	1,441.86	783	2,000	2,000	2,000
6059	Bonds	0.00	321	200	178	178
6069	Equipment Rental	1,819.55	2,122	2,000	2,061	2,061
6073	Dues and Memberships	60.00	110	200	100	100
6076	Bank Fees	43.83	450			
6078	Education and Training	600.00	625	1,000	750	750
6079	Legal Books, Publications	0.00	100	500	100	100
6082	Contractual Expense	0.00	428	1,536	1,536	1,536
6100	Weapons	0.00	0	0	0	650
	Expenditure Total:	<u>206,662.08</u>	<u>222,002</u>	<u>240,386</u>	<u>224,579</u>	<u>275,572</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 461

JUSTICE OF THE PEACE, 5-2

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	169,058.94	157,253	0	224,184	224,184
4440	Court Cost	8,319.06	7,470	0	9,761	9,761
4480	Justices of the Peace	7,686.50	6,505	0	11,006	11,006
4540	Fines	4,571.29	4,042	0	5,510	5,510
4600	Interest Income	53.77	45	0	204	204
4602	Miscellaneous	0.00	250	0	0	0
	Revenue Total:	<u>189,689.56</u>	<u>175,565</u>	<u>0</u>	<u>250,665</u>	<u>250,665</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	47,191.29	51,889	51,889	51,889	51,889
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	104,262.34	99,218	99,218	99,218	134,165
6006	FICA	11,495.35	11,973	11,973	11,973	14,715
6007	Group Health	24,000.00	26,400	26,400	26,400	33,000
6008	Retirement	14,141.69	14,023	14,023	15,171	18,680
6009	Auto Allowance	5,420.52	5,400	10,000	5,400	5,400
6010	Uniforms	0.00	0	0	0	550
6011	Workers Compensation	1,083.47	1,133	1,133	567	1,208
6012	Unemployment Insurance	777.83	486	486	437	590
6014	Office Supplies	2,583.97	2,930	3,500	3,000	3,000
6028	Camera and Police Supplies	0.00	0	0	0	1,200
6047	Mobile Phones	602.45	960	900	960	960
6048	Communications	0.00	0			
6049	Postage	3,114.22	2,571	3,000	3,000	3,000
6050	Travel	883.03	1,554	4,000	2,000	2,000
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	735.24	870	870	803	803
6073	Dues and Memberships	0.00	100	100	100	100
6078	Education and Training	0.00	750	2,000	750	750
6079	Legal Books, Publications	0.00	100	500	100	100
6082	Contractual Expense	1,536.00	1,536	0	1,536	1,536
6100	Weapons	0.00	0	0	0	650
	Expenditure Total:	<u>217,827.40</u>	<u>222,071</u>	<u>230,170</u>	<u>223,482</u>	<u>274,474</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 464

JUSTICE OF THE PEACE 2-3

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	74,086.05	57,695	0	157,799	183,972
4440	Court Cost	3,017.22	2,130	0	7,256	8,078
4480	Justices of the Peace	20,214.70	16,325	0	31,081	30,444
4540	Fines	2,480.49	1,628	0	6,594	7,253
4600	Interest Income	19.75	14	0	216	216
4705	Long/Short	40.00	0			
	Revenue Total:	<u>99,858.21</u>	<u>77,792</u>	<u>0</u>	<u>202,946</u>	<u>229,963</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	46,352.85	47,275	47,275	47,275	47,275
6003	Salaries-Employees	89,797.69	95,619	108,181	95,619	99,217
6005	Extra Help	0.00	0			
6006	FICA	10,239.51	11,344	0	11,344	11,620
6007	Group Health	23,250.00	26,400	0	26,400	26,400
6008	Retirement	12,713.90	13,261	0	14,347	14,708
6009	Auto Allowance	5,420.52	5,400	5,400	5,400	5,400
6011	Workers Compensation	1,014.83	1,072	0	536	549
6012	Unemployment Insurance	711.13	469	0	421	437
6014	Office Supplies	3,302.89	3,444	4,500	3,000	3,000
6047	Mobile Phones	714.63	960	960	960	960
6048	Communications	124.30	1,100	1,300	900	900
6049	Postage	1,465.91	1,783	4,000	1,500	1,500
6050	Travel	2,099.25	1,456	2,000	2,000	2,000
6059	Bonds	71.00	178	0	178	178
6069	Equipment Rental	2,723.16	2,971	3,400	2,971	2,971
6076	Bank Fees	43.83	0			
6078	Education and Training	450.00	450	600	600	600
6079	Legal Books, Publications	0.00	0	0	700	700
6082	Contractual Expense	0.00	353	0	1,536	1,536
	Expenditure Total:	<u>200,495.40</u>	<u>213,535</u>	<u>177,616</u>	<u>215,687</u>	<u>219,951</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4337	DA Food Stamp Prosecutions	9,240.00	2,500	0	6,720	7,467
4338	State Aid-County Attorney	63,100.16	39,228	0	64,739	64,739
4460	County Attorney	80,919.85	77,200	0	74,760	74,760
4480	Justices of the Peace	433.61	410	0	99	99
	<i>Revenue Total:</i>	<u>153,693.62</u>	<u>119,338</u>	<u>0</u>	<u>146,318</u>	<u>147,065</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	27,607.32	28,156	28,156	28,156	28,156
6002	Salaries-Assistants/Deputies	1,795,921.34	1,927,202	2,214,709	2,061,651	2,061,651
6003	Salaries-Employees	1,468,297.81	1,470,357	1,679,125	1,533,365	1,533,365
6004	Overtime	1,705.15	0			
6006	FICA	246,108.12	266,109	0	277,659	277,659
6007	Group Health	424,722.64	420,612	0	439,771	439,771
6008	Retirement	307,545.06	321,830	0	362,869	362,869
6009	Auto Allowance	5,420.52	5,400	0	5,400	5,400
6011	Workers Compensation	24,845.46	42,485	0	12,469	12,469
6012	Unemployment Insurance	26,150.51	17,096	0	16,229	16,229
6014	Office Supplies	28,544.42	27,366	29,400	28,000	28,000
6028	Camera and Police Supplies	5,000.00	5,000	5,250	5,000	5,000
6030	Vehicle Repairs	0.00	0			
6045	Professional Services	5,045.00	5,000	5,250	5,000	5,000
6047	Mobile Phones	382.13	559	1,112	1,059	108
6048	Communications	23,635.41	14,000	14,700	22,000	22,000
6049	Postage	5,816.42	5,000	5,250	4,000	4,000
6050	Travel	27,257.95	27,780	33,894	32,280	28,000
6057	Vehicle Insurance	189.00	0			
6059	Bonds	355.00	500	525	500	500
6067	Equipment Maintenance	3,000.00	784	3,150	3,000	3,000
6069	Equipment Rental	12,435.64	13,686	14,370	14,320	14,320
6071	Court Costs and Transcripts	13,343.15	11,550	8,400	8,000	8,000
6073	Dues and Memberships	7,582.00	9,600	10,080	9,600	9,600
6077	Data Processing	0.00	29,251			
6078	Education and Training	13,111.51	17,500	13,650	13,000	13,000
6079	Legal Books, Publications	27,284.94	27,300	28,875	27,500	27,500
6082	Contractual Expense	10,885.37	16,207	17,017	16,207	16,207
6087	Miscellaneous	0.00	0			
	<i>Expenditure Total:</i>	<u>4,512,191.87</u>	<u>4,710,330</u>	<u>4,112,913</u>	<u>4,927,035</u>	<u>4,921,804</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 491

VOTER REGISTRATION / ELEC

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	76,068.78	78,132	78,132	78,132	78,132
6003	Salaries-Employees	232,635.34	265,040	266,440	266,440	266,440
6004	Overtime	144,969.22	8,000	70,000	8,000	8,000
6005	Extra Help	211,474.69	245,000	245,000	245,000	245,000
6006	FICA	50,647.67	45,788	45,788	45,788	45,788
6007	Group Health	72,510.55	66,000	66,000	66,000	66,000
6008	Retirement	29,212.88	32,719	35,398	35,398	35,398
6011	Workers Compensation	9,019.15	4,482	2,241	2,241	2,241
6012	Unemployment Insurance	6,092.02	2,928	2,629	2,629	2,629
6014	Office Supplies	104,171.98	78,419	97,000	85,000	97,000
6016	Gasoline	4,599.44	4,000	4,000	4,000	4,000
6017	Butane	0.00	0			
6025	Food-Human	38.51	300	300	300	300
6030	Vehicle Repairs	1,000.00	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	388.80	0			
6045	Professional Services	9,375.87	3,250	8,250	8,250	8,250
6047	Mobile Phones	76,420.51	33,230	29,230	29,230	29,230
6048	Communications	2,683.87	3,781	2,200	2,200	2,200
6049	Postage	66,735.66	25,630	60,000	50,000	60,000
6050	Travel	3,432.33	7,570	3,000	3,000	3,000
6054	Advertising	19,142.05	10,000	10,000	10,000	10,000
6055	Printing and Binding	0.00	0			
6057	Vehicle Insurance	187.50	1,200	1,200	1,200	1,200
6058	Liability Other Insurance	0.00	0			
6059	Bonds	354.00	150	150	150	150
6067	Equipment Maintenance	0.00	60,000	70,275	60,000	70,275
6068	Real Estate Rental	2,885.00	550	550	550	550
6069	Equipment Rental	5,601.40	7,500	2,500	2,500	2,500
6073	Dues and Memberships	350.00	500	500	500	500
6077	Data Processing	4,345.58	19,800	107,397	0	50,000
6078	Education and Training	1,346.00	2,500	2,500	1,500	1,500
6079	Legal Books, Publications	0.00	50	50	50	50
6082	Contractual Expense	0.00	500	500	500	500
	<i>Expenditure Total:</i>	1,135,688.80	1,008,019	1,212,230	1,009,558	1,091,833

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 495

COUNTY AUDITOR

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4461	Audit Fees	34,241.00	34,100	0	33,633	33,633
4602	Miscellaneous	0.00	0	0	0	0
4958	Indirect Cost	14,304.00	12,000	0	14,304	14,304
	<i>Revenue Total:</i>	<u>48,545.00</u>	<u>46,100</u>	<u>0</u>	<u>47,937</u>	<u>47,937</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	124,798.10	127,296	127,296	127,296	127,296
6002	Salaries-Assistants/Deputies	908,459.86	988,093	988,093	988,093	988,093
6004	Overtime	2,996.25	3,000	5,000	3,000	3,000
6006	FICA	75,365.00	85,630	85,630	85,630	85,630
6007	Group Health	126,725.01	145,200	145,200	145,200	145,200
6008	Retirement	96,448.62	103,787	103,787	112,286	112,286
6011	Workers Compensation	7,795.48	8,388	8,388	4,194	4,194
6012	Unemployment Insurance	8,313.27	5,480	5,480	4,921	4,921
6014	Office Supplies	13,133.59	11,300	13,500	13,300	13,300
6016	Gasoline	449.49	1,000	1,200	1,000	1,000
6030	Vehicle Repairs	422.13	600	600	600	600
6047	Mobile Phones	1,430.96	1,480	1,480	1,480	1,480
6048	Communications	18,046.15	20,000	20,000	20,000	18,500
6049	Postage	1,447.41	2,000	2,000	2,000	2,000
6050	Travel	9,560.86	10,000	14,000	10,000	10,000
6054	Advertising	796.47	0			
6057	Vehicle Insurance	167.25	221	515	221	221
6059	Bonds	92.50	100	100	100	100
6067	Equipment Maintenance	62,289.86	61,000	62,830	62,830	62,830
6069	Equipment Rental	2,485.73	5,500	5,200	5,311	5,311
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	1,720.00	2,500	2,500	2,500	2,500
6077	Data Processing	5,871.32	20,031	6,000	6,000	6,000
6078	Education and Training	4,483.00	7,450	7,450	7,450	7,450
	<i>Expenditure Total:</i>	<u>1,473,298.31</u>	<u>1,610,057</u>	<u>1,606,249</u>	<u>1,603,412</u>	<u>1,601,912</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4951

PURCHASING

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	74,844.09	77,863	77,863	77,863	77,863
6003	Salaries-Employees	198,690.36	203,716	203,716	203,716	203,716
6006	FICA	20,542.59	21,614	21,541	21,614	21,614
6007	Group Health	42,000.00	46,200	46,200	46,200	46,200
6008	Retirement	25,540.49	26,131	27,003	28,271	28,271
6011	Workers Compensation	2,064.33	2,112	2,112	1,056	1,056
6012	Unemployment Insurance	2,200.97	1,380	2,253	1,239	1,239
6014	Office Supplies	5,281.15	2,796	2,977	2,977	2,397
6047	Mobile Phones	1,417.89	1,416	1,476	1,416	1,416
6048	Communications	6,145.28	6,300	8,115	6,300	6,300
6049	Postage	782.25	433	450	450	450
6050	Travel	226.88	914	2,000	2,000	1,450
6054	Advertising	27,724.32	16,000	0	20,000	20,000
6069	Equipment Rental	3,171.38	2,594	2,580	2,384	2,384
6073	Dues and Memberships	310.00	320	310	310	310
6077	Data Processing	1,529.25	1,314			
6078	Education and Training	745.00	1,518	2,100	1,450	1,450
	<i>Expenditure Total:</i>	<u>413,216.23</u>	<u>412,624</u>	<u>400,696</u>	<u>417,246</u>	<u>416,116</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 496

MOTOR VEHICLE INSPECTION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4204	Inspections	69,400.00	61,000	0	0	0
	<i>Revenue Total:</i>	<u>69,400.00</u>	<u>61,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	10,023.38	36,247	0	0	0
6006	FICA	704.16	2,773	0	0	0
6007	Group Health	5,500.00	6,600	0	0	0
6008	Retirement	950.50	3,347	0	0	0
6011	Workers Compensation	385.12	1,324	0	0	0
6012	Unemployment Insurance	83.94	177	0	0	0
6016	Gasoline	0.00	7,681	0	0	0
6030	Vehicle Repairs	495.22	500	0	0	0
6047	Mobile Phones	410.78	1,000	0	0	0
6057	Vehicle Insurance	0.00	1,351	0	0	0
	<i>Expenditure Total:</i>	<u>18,553.10</u>	<u>61,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 497

COUNTY TREASURER

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	63,754.16	65,032	68,284	65,032	65,032
6002	Salaries-Assistants/Deputies	50,752.53	48,510	50,935	48,510	48,510
6003	Salaries-Employees	63,588.49	63,355	66,522	63,355	63,355
6006	FICA	13,049.55	13,533	0	13,533	13,533
6007	Group Health	24,000.00	26,400	0	26,400	26,400
6008	Retirement	16,627.28	16,416	0	17,760	17,760
6011	Workers Compensation	1,300.52	1,327	0	663	663
6012	Unemployment Insurance	877.15	548	0	492	492
6014	Office Supplies	6,877.44	6,525	10,000	8,000	6,000
6047	Mobile Phones	1,000.00	960	960	960	960
6048	Communications	3,140.64	3,300	3,300	3,300	3,300
6049	Postage	8,856.22	8,200	8,200	8,800	8,800
6050	Travel	3,462.60	3,700	5,000	2,400	2,400
6059	Bonds	615.00	767	767	615	615
6067	Equipment Maintenance	796.00	1,200	1,200	1,200	500
6069	Equipment Rental	2,721.73	2,973	2,973	2,970	2,970
6073	Dues and Memberships	170.00	450	450	450	450
6077	Data Processing	2,578.00	1,171			
6078	Education and Training	934.00	900	900	900	900
6079	Legal Books, Publications	322.40	323	300	300	300
6082	Contractual Expense	1,536.00	1,536	1,536	1,536	1,536
	<i>Expenditure Total:</i>	266,959.71	267,127	221,327	267,176	264,476

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	35,369.07	38,500	0	31,219	35,570
4154	Beer, Wine, Liquor Commissions	11,580.63	9,550	0	10,557	10,557
4201	Beer Licenses (net)	43,082.50	31,500	0	36,684	36,684
4202	Liquor Licenses (net)	76,030.87	78,736	0	81,033	81,033
4209	Gaming licenses	19,293.00	20,100	0	16,765	23,621
4340	Tax Commissions-AdValorem	2,080,434.33	2,150,000	0	2,130,118	2,240,700
4369	Rental TxDot lease	16,500.00	16,500	0	0	0
4403	Certificates of Title	508,000.00	470,230	0	456,932	456,932
4404	Tax Certificates	6,390.00	6,510	0	8,235	8,235
4450	Tax Assessor/Collector-Auto	1,010,195.37	856,462	0	962,596	962,596
4600	Interest Income	7,340.89	12,177	0	44,650	44,650
4602	Miscellaneous	21,325.00	10,500	0	10,441	10,441
4609	TWX Reimbursement	4,298.00	3,446	0	5,884	5,884
4660	Election Reimbursements	0.00	0			
4705	Long/Short	6,981.68	6,150	0	6,150	6,150
Revenue Total:		<u>3,846,821.34</u>	<u>3,710,361</u>	<u>0</u>	<u>3,801,264</u>	<u>3,923,053</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	86,238.82	87,955	87,955	87,955	87,955
6002	Salaries-Assistants/Deputies	126,049.38	137,994	164,458	164,458	164,458
6003	Salaries-Employees	1,746,698.22	1,801,044	1,965,555	1,833,064	1,884,162
6004	Overtime	60.00	0			
6005	Extra Help	25,658.40	27,212	25,000	25,000	25,000
6006	FICA	146,671.90	161,584	169,675	161,584	165,493
6007	Group Health	398,209.72	439,758	475,200	439,758	452,958
6008	Retirement	182,772.97	193,531	222,685	209,381	214,511
6011	Workers Compensation	14,815.43	18,315	16,635	9,158	9,349
6012	Unemployment Insurance	15,103.91	9,910	17,744	8,899	9,124
6014	Office Supplies	60,608.70	54,539	64,000	64,000	55,800
6016	Gasoline	1,971.44	3,000	3,000	4,300	4,300
6030	Vehicle Repairs	11,441.45	3,000	3,000	3,000	3,000
6047	Mobile Phones	3,930.56	3,900	3,900	3,900	3,900
6048	Communications	31,212.40	40,000	40,000	40,000	36,600
6049	Postage	104,244.68	102,000	102,000	102,000	102,000
6050	Travel	2,544.64	7,142	8,000	8,000	8,000
6054	Advertising	20,902.40	21,000	21,000	21,000	19,680
6057	Vehicle Insurance	522.50	2,000	2,000	2,000	2,000
6059	Bonds	71.00	3,700	701	701	701
6067	Equipment Maintenance	14,084.56	14,524	19,000	19,000	15,000
6069	Equipment Rental	30,794.98	34,750	37,750	17,000	30,000
6073	Dues and Memberships	1,070.00	1,763	1,763	1,763	1,491
6076	Bank Fees	1,890.86	3,000	3,000	3,000	3,000

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6077	Data Processing	51,341.06	40,539	40,500	40,500	27,474
6078	Education and Training	590.00	3,046	3,049	3,046	3,046
6082	Contractual Expense	9,088.00	13,824	13,824	13,824	13,824
6096	Equipment	0.00	14,000			
	<i>Expenditure Total:</i>	<u>3,088,587.98</u>	<u>3,243,030</u>	<u>3,511,394</u>	<u>3,286,291</u>	<u>3,342,826</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 4997

VIT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4150	Vehicle Inventory Tax Surplus	79,754.65	145,236	0	148,331	148,331
	<i>Revenue Total:</i>	<u>79,754.65</u>	<u>145,236</u>	<u>0</u>	<u>148,331</u>	<u>148,331</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	6,997.39	7,000	7,000	7,000	7,000
6003	Salaries-Employees	40,742.28	46,986	45,892	46,986	46,986
6005	Extra Help	13,783.80	20,000	20,000	20,000	20,000
6006	FICA	4,658.65	4,130	4,046	5,852	5,852
6007	Group Health	7,375.90	6,000	6,600	6,600	6,600
6008	Retirement	4,461.46	5,010	5,310	5,672	5,672
6011	Workers Compensation	527.12	592	397	798	798
6012	Unemployment Insurance	493.30	432	423	337	337
6014	Office Supplies	0.00	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	4,896	4,896	4,896	4,896
6048	Communications	0.00	500	500	500	500
6049	Postage	0.00	3,330	3,330	3,330	3,330
6050	Travel	0.00	1,500	1,500	1,500	1,500
6054	Advertising	0.00	1,600	1,600	1,600	1,600
6069	Equipment Rental	0.00	2,000	2,000	2,000	2,000
6073	Dues and Memberships	0.00	500	500	500	500
6077	Data Processing	0.00	5,500	5,500	5,500	5,500
6078	Education and Training	0.00	2,000	2,000	2,000	2,000
6079	Legal Books, Publications	100.00	500	500	500	500
6096	Equipment	0.00	30,760	30,760	30,760	30,760
	<i>Expenditure Total:</i>	<u>79,139.90</u>	<u>145,236</u>	<u>144,754</u>	<u>148,331</u>	<u>148,331</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 5011

M&O VETERANS OFFICE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	2,189.76	2,600	2,600	2,600	2,600
6048	Communications	0.00	0			
6056	Property Insurance	499.00	415	415	400	400
6060	Electricity	1,360.04	3,000	3,000	2,298	2,298
6062	Water	128.56	500	500	500	500
6063	Sewage and Garbage	946.32	1,000	1,000	1,000	1,000
6064	Building Maintenance	1,016.23	1,000	1,000	1,500	1,500
6067	Equipment Maintenance	366.12	1,000	1,000	1,000	1,000
6082	Contractual Expense	600.00	600	600	600	600
	<i>Expenditure Total:</i>	<u>7,106.03</u>	<u>10,115</u>	<u>10,115</u>	<u>9,898</u>	<u>9,898</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 5012

M&O ELECTIONS BLDG

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	1,649.59	2,600	2,600	2,600	2,600
6056	Property Insurance	1,468.46	1,215	1,215	1,200	1,200
6060	Electricity	7,630.06	9,000	9,000	6,700	6,700
6062	Water	316.94	600	600	600	600
6063	Sewage and Garbage	1,176.40	1,000	1,000	1,000	1,000
6064	Building Maintenance	284.70	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	886.72	1,000	1,000	1,000	1,000
6082	Contractual Expense	661.14	600	600	600	600
	<i>Expenditure Total:</i>	<u>14,074.01</u>	<u>17,015</u>	<u>17,015</u>	<u>14,700</u>	<u>14,700</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 5015

M&O LEVEE ST. ANNEX

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	51,140	51,140	67,000	67,000
6005	Extra Help	0.00	5,400	5,400	0	0
6006	FICA	0.00	4,325	4,325	5,126	5,126
6007	Group Health	0.00	16,500	16,500	19,800	19,800
6008	Retirement	0.00	5,247	5,247	6,727	6,727
6010	Uniforms	0.00	500	1,000	1,000	1,000
6011	Workers Compensation	0.00	2,754	2,754	1,631	1,631
6012	Unemployment Insurance	0.00	277	277	295	295
6014	Office Supplies	0.00	4,500	5,000	5,000	5,000
6048	Communications	0.00	1,000	0	0	12,000
6056	Property Insurance	3,555.30	14,500	14,500	14,500	14,500
6060	Electricity	0.00	39,000	120,000	126,000	126,000
6062	Water	0.00	10,000	12,000	12,000	12,000
6063	Sewage and Garbage	0.00	3,500	8,000	8,000	8,000
6064	Building Maintenance	0.00	6,000	25,000	25,000	20,000
6067	Equipment Maintenance	0.00	10,258	20,000	20,000	15,000
6082	Contractual Expense	0.00	1,987,700	10,000	10,000	10,000
6096	Equipment	0.00	69,742			
	<i>Expenditure Total:</i>	<u>3,555.30</u>	<u>2,232,343</u>	<u>301,143</u>	<u>322,079</u>	<u>324,079</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 5016

M&O ANIMAL SHELTER

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	6,241	400	1,000	1,000
6017	Butane	0.00	7,500	0	7,000	7,000
6024	Animal Feed	0.00	3,500	0	0	0
6060	Electricity	0.00	1,647	11,000	11,000	11,000
6062	Water	0.00	1,000	2,000	1,000	1,000
6063	Sewage and Garbage	0.00	7,000	7,000	8,000	8,000
6064	Building Maintenance	0.00	0	4,000	4,000	4,000
6067	Equipment Maintenance	0.00	0	3,000	3,000	3,000
6077	Data Processing	0.00	10,112			
6082	Contractual Expense	0.00	0	300	300	300
	Expenditure Total:	<u>0.00</u>	<u>37,000</u>	<u>27,700</u>	<u>35,300</u>	<u>35,300</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 502

M&O CAMERON PARK LAW ENFO

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	309.90	500	500	500	500
6056	Property Insurance	370.17	310	310	300	300
6060	Electricity	0.00	500	500	500	358
6062	Water	311.87	500	500	500	500
6063	Sewage and Garbage	339.82	500	500	500	500
6064	Building Maintenance	652.20	2,500	2,500	2,000	2,000
6067	Equipment Maintenance	465.28	1,900	1,900	1,000	1,000
6082	Contractual Expense	1,392.62	1,750	1,750	1,750	1,750
6195	Safety Supplies	627.42	50	50	50	50
	<i>Expenditure Total:</i>	<u>4,469.28</u>	<u>8,510</u>	<u>8,510</u>	<u>7,100</u>	<u>6,958</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 503

M&O LOS FRESNOS BUILDING

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	22,320.00	22,320	0	22,320	22,320
	<i>Revenue Total:</i>	<u>22,320.00</u>	<u>22,320</u>	<u>0</u>	<u>22,320</u>	<u>22,320</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	8,106.01	11,793	11,793	12,029	12,029
6006	FICA	620.16	902	902	920	920
6010	Uniforms	155.35	300	300	300	300
6011	Workers Compensation	394.76	574	574	293	293
6012	Unemployment Insurance	64.82	58	58	53	53
6014	Office Supplies	4,469.03	2,500	2,500	3,000	3,000
6048	Communications	1,111.20	2,000	2,000	2,000	2,000
6056	Property Insurance	5,760.31	4,800	4,800	4,546	4,546
6060	Electricity	11,730.13	14,000	13,880	10,500	10,500
6062	Water	1,683.09	1,900	1,900	1,900	1,900
6063	Sewage and Garbage	1,446.91	1,300	1,300	1,300	1,300
6064	Building Maintenance	646.87	4,000	4,000	4,000	4,000
6067	Equipment Maintenance	1,290.51	4,000	4,000	4,000	4,000
6068	Real Estate Rental	0.00	0			
6082	Contractual Expense	1,117.83	1,080	1,200	1,080	1,080
	<i>Expenditure Total:</i>	<u>38,596.98</u>	<u>49,207</u>	<u>49,207</u>	<u>45,921</u>	<u>45,921</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 504

M&O RIO HONDO ANNEX

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	7,470.00	8,657	8,657	8,830	8,830
6006	FICA	571.50	662	662	675	675
6007	Group Health	0.00	0			
6011	Workers Compensation	363.80	422	422	215	215
6012	Unemployment Insurance	59.76	42	42	39	39
6014	Office Supplies	2,218.36	1,000	1,000	1,000	1,000
6048	Communications	0.00	0			
6056	Property Insurance	593.23	500	0	470	470
6060	Electricity	4,862.46	6,000	5,880	6,200	6,200
6062	Water	499.45	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	759.69	1,000	1,000	1,000	1,000
6064	Building Maintenance	992.02	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	2,259.66	2,400	2,400	2,400	2,400
6069	Equipment Rental	600.00	0			
6082	Contractual Expense	256.06	276	396	276	276
	<i>Expenditure Total:</i>	<u>21,505.99</u>	<u>22,959</u>	<u>22,459</u>	<u>23,105</u>	<u>23,105</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 505

M&O PORT ISABEL ANNEX

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	580.79	1,000	1,000	1,000	1,000
6048	Communications	1,278.96	2,000	2,000	2,000	2,000
6056	Property Insurance	3,073.76	2,600	2,600	2,430	2,430
6060	Electricity	9,780.36	11,100	12,000	10,000	9,155
6062	Water	1,793.29	2,100	2,100	2,100	2,100
6063	Sewage and Garbage	3,067.66	3,000	3,000	3,000	3,000
6064	Building Maintenance	2,219.00	2,500	2,000	2,000	2,000
6067	Equipment Maintenance	1,499.70	2,600	1,500	1,500	1,500
6082	Contractual Expense	3,252.87	2,800	3,500	3,500	3,500
	<i>Expenditure Total:</i>	<u>26,546.39</u>	<u>29,700</u>	<u>29,700</u>	<u>27,530</u>	<u>26,685</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 507

M&O BROWNSVILLE HEALTH CL

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	22,088.42	22,572	22,572	22,572	22,572
6006	FICA	1,606.89	1,727	1,727	1,727	1,727
6007	Group Health	6,000.00	6,600	6,600	6,600	6,600
6008	Retirement	2,062.61	2,095	2,095	2,266	2,266
6010	Uniforms	293.16	300	300	300	300
6011	Workers Compensation	1,077.58	1,099	1,099	550	550
6012	Unemployment Insurance	176.84	111	111	99	99
6014	Office Supplies	6,576.74	4,000	4,000	4,000	4,000
6048	Communications	0.00	0	1,761	8,300	8,300
6056	Property Insurance	3,974.54	4,600	4,600	2,475	2,475
6060	Electricity	39,239.77	42,000	42,000	45,000	42,760
6062	Water	1,535.40	1,785	1,785	1,785	1,785
6063	Sewage and Garbage	3,723.75	4,800	4,800	4,800	4,800
6064	Building Maintenance	10,987.53	4,000	4,000	4,000	4,000
6067	Equipment Maintenance	1,395.92	4,000	4,000	4,000	4,000
6082	Contractual Expense	3,425.32	3,500	3,500	3,500	3,500
	<i>Expenditure Total:</i>	<u>104,164.47</u>	<u>103,189</u>	<u>104,950</u>	<u>111,974</u>	<u>109,734</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 508

M&O FATHER O'BRIEN HLTH C

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,885.66	23,701	23,701	23,701	23,701
6006	FICA	1,803.76	1,813	1,813	1,813	1,813
6007	Group Health	6,000.00	6,600	6,600	6,600	6,600
6008	Retirement	2,229.33	2,199	2,199	2,380	2,380
6011	Workers Compensation	1,131.55	1,154	1,154	577	577
6012	Unemployment Insurance	185.76	116	136	104	104
6014	Office Supplies	1,999.38	2,000	2,000	2,000	2,000
6056	Property Insurance	2,210.59	1,900	1,900	1,748	1,748
6060	Electricity	13,270.88	14,900	14,780	11,000	11,000
6062	Water	1,762.15	1,800	1,800	1,800	1,800
6063	Sewage and Garbage	3,164.38	2,900	2,900	2,900	2,900
6064	Building Maintenance	1,455.37	2,000	2,000	2,000	2,000
6067	Equipment Maintenance	787.62	3,000	3,000	3,000	3,000
6068	Real Estate Rental	0.00	0			
6082	Contractual Expense	2,494.36	2,500	2,500	2,500	2,500
	<i>Expenditure Total:</i>	<u>62,380.79</u>	<u>66,583</u>	<u>66,483</u>	<u>62,123</u>	<u>62,123</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 510

M&O DANCY BUILDING

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	66,232.26	67,703	67,703	67,703	67,703
6006	FICA	5,005.23	5,179	5,179	5,179	5,179
6007	Group Health	18,000.00	19,800	19,800	19,800	19,800
6008	Retirement	6,184.98	6,283	6,283	6,797	6,797
6011	Workers Compensation	3,219.12	3,297	3,297	1,649	1,649
6012	Unemployment Insurance	528.61	332	450	298	298
6014	Office Supplies	3,254.22	8,000	8,000	5,000	5,000
6018	Diesel Fuel	462.05	2,000	2,000	2,000	2,000
6056	Property Insurance	38,961.93	30,000	30,000	28,609	28,609
6060	Electricity	113,257.95	124,660	120,142	115,000	115,000
6062	Water	7,749.12	3,500	7,000	11,000	11,000
6063	Sewage and Garbage	4,109.84	3,500	3,500	3,500	3,500
6064	Building Maintenance	16,863.30	22,000	22,000	25,000	25,000
6067	Equipment Maintenance	46,943.73	51,160	51,160	51,160	50,000
6069	Equipment Rental	0.00	2,500	2,500	0	0
6077	Data Processing	0.00	2,680	2,680	0	0
6082	Contractual Expense	4,899.68	10,720	10,720	10,720	10,720
6195	Safety Supplies	494.82	0			
	<i>Expenditure Total:</i>	<u>336,166.84</u>	<u>363,314</u>	<u>362,414</u>	<u>353,415</u>	<u>352,255</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 5111

M&O SANTA ROSA TECHNOLOGY

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	0.00	0			
6005	Extra Help	7,051.04	10,120	10,120	10,322	10,322
6006	FICA	539.49	774	774	790	790
6011	Workers Compensation	343.48	493	493	251	251
6012	Unemployment Insurance	56.32	50	50	45	45
6014	Office Supplies	5,053.95	5,500	5,500	5,500	5,500
6048	Communications	1,611.26	1,400	1,400	1,400	1,400
6056	Property Insurance	3,302.79	2,800	2,800	2,606	2,606
6060	Electricity	7,587.45	10,000	10,000	10,000	10,000
6062	Water	2,013.08	2,400	2,400	2,400	2,400
6063	Sewage and Garbage	2,897.51	2,000	2,000	2,000	2,000
6064	Building Maintenance	841.89	3,000	3,000	2,500	2,500
6067	Equipment Maintenance	1,032.50	3,000	3,000	2,500	2,500
6082	Contractual Expense	976.04	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>33,306.80</u>	<u>42,537</u>	<u>42,537</u>	<u>41,314</u>	<u>41,314</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 512

JAIL/DETENTION CENTERS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4223	Reimburse - Salaries	128,599.35	168,667	0	168,667	168,667
4319	Federal-SCAAP	0.00	152,956			
4424	Jail-State, Other	90,766.18	47,778	0	36,221	36,221
4425	Jail-Federal	6,015,591.08	5,920,650	0	2,097,650	2,409,000
4604	Prisoner Transport	0.00	36,800	0	43,211	43,211
4611	Pay Phones Commissions	619,794.10	525,000	0	613,666	713,666
4665	Reimbursement Inmate damages	329.21	500	0	500	500
	Revenue Total:	<u>6,855,079.92</u>	<u>6,852,351</u>	<u>0</u>	<u>2,959,915</u>	<u>3,371,265</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	200,023.92	178,391	0	178,391	178,391
6003	Salaries-Employees	8,791,178.54	9,431,485	0	9,437,745	9,890,661
6004	Overtime	493,255.49	423,000	500,000	423,000	335,000
6005	Extra Help	12,510.56	700			
6006	FICA	707,564.95	767,568	0	767,987	795,910
6007	Group Health	1,886,488.16	2,130,150	0	2,131,800	2,131,800
6008	Retirement	884,272.66	931,116	0	1,007,921	1,044,567
6010	Uniforms	51,986.31	57,300	65,000	60,000	60,000
6011	Workers Compensation	332,238.05	315,299	0	157,692	163,277
6012	Unemployment Insurance	75,736.11	49,165	0	44,172	45,778
6014	Office Supplies	84,933.41	83,897	85,000	88,000	87,823
6016	Gasoline	28,298.72	30,000	30,000	32,000	32,000
6018	Diesel Fuel	835.13	3,767	4,000	3,767	3,767
6025	Food-Human	1,558,428.36	1,565,000	1,650,000	1,600,000	1,500,000
6026	Household Supplies	243,196.16	243,956	244,000	244,000	244,000
6027	Clothing	11,683.90	50,584	55,000	55,000	55,000
6028	Camera and Police Supplies	16,272.92	16,000	20,000	20,000	20,000
6030	Vehicle Repairs	18,886.69	20,416	20,000	20,000	20,000
6038	Small Tools and Equipment	9,987.71	24,337	10,000	10,000	10,000
6046	Medical and Dental	12,115.00	13,400	12,000	12,000	12,000
6047	Mobile Phones	3,748.74	4,800	5,000	4,800	4,800
6048	Communications	9,269.01	11,000	11,000	11,000	11,000
6049	Postage	3,402.69	4,000	5,000	2,500	2,500
6050	Travel	1,559.95	7,000	5,000	5,000	5,000
6057	Vehicle Insurance	1,447.25	8,000	0	8,000	8,000
6064	Building Maintenance	0.00	0	1,000	0	0
6067	Equipment Maintenance	6,016.62	14,000	15,000	14,000	14,000
6069	Equipment Rental	24,299.25	24,292	24,500	24,500	24,500
6073	Dues and Memberships	99.00	500	1,000	500	500
6077	Data Processing	0.00	53,103	55,000	0	0
6078	Education and Training	5,442.00	6,600	6,000	6,000	6,000
6082	Contractual Expense	8,984.45	8,300	8,300	8,300	8,300

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 512

JAIL/DETENTION CENTERS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6084	Judges	0.00	0			
6096	Equipment	255,113.83	69,663	84,000	0	0
6195	Safety Supplies	907.04	0	0	1,000	1,000
	<i>Expenditure Total:</i>	<u>15,740,182.58</u>	<u>16,546,789</u>	<u>2,915,800</u>	<u>16,379,075</u>	<u>16,715,574</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 5121

M & O JAIL

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	168,519.27	172,787	0	172,987	172,987
6004	Overtime	1,878.49	200			
6006	FICA	12,588.30	13,233	0	13,233	13,233
6007	Group Health	35,500.00	39,600	0	39,600	39,600
6008	Retirement	15,914.23	16,053	0	17,368	17,368
6010	Uniforms	1,472.00	500	1,500	1,500	1,500
6011	Workers Compensation	6,740.08	8,424	0	4,212	4,212
6012	Unemployment Insurance	1,355.49	848	0	761	761
6014	Office Supplies	0.00	0	3,400	3,400	3,400
6030	Vehicle Repairs	0.00	4,400			
6056	Property Insurance	113,334.93	91,500	0	87,277	87,277
6060	Electricity	475,985.02	460,000	0	500,000	500,000
6061	Natural Gas	51,216.09	77,000	0	77,000	77,000
6062	Water	334,572.36	312,500	0	335,000	335,000
6063	Sewage and Garbage	352,377.73	320,000	0	320,000	320,000
6064	Building Maintenance	204,974.15	237,700	200,000	200,000	200,000
6067	Equipment Maintenance	164,587.87	168,000	170,000	170,000	170,000
6082	Contractual Expense	0.00	87,000	0	0	0
6096	Equipment	12,857.60	32,500			
6195	Safety Supplies	370.94	400	0	400	400
6196	Safety Equipment	494.44	500	0	500	500
	<i>Expenditure Total:</i>	<u>1,954,738.99</u>	<u>2,043,145</u>	<u>374,900</u>	<u>1,943,238</u>	<u>1,943,238</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 513

M&O HARLINGEN BUILDING

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	22,528.21	22,882	22,882	22,882	22,882
6006	FICA	1,679.60	1,750	1,750	1,750	1,750
6007	Group Health	6,000.00	6,600	6,600	6,600	6,600
6008	Retirement	2,103.56	2,123	2,123	2,297	2,297
6010	Uniforms	290.87	400	400	400	400
6011	Workers Compensation	1,092.51	1,114	1,114	557	557
6012	Unemployment Insurance	179.20	112	132	101	101
6014	Office Supplies	1,360.64	5,500	5,500	5,500	5,500
6056	Property Insurance	9,412.69	7,800	7,800	6,542	6,542
6060	Electricity	47,507.28	48,000	52,980	48,000	48,000
6062	Water	715.37	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	1,861.63	2,500	2,500	2,500	2,500
6064	Building Maintenance	2,092.02	8,800	2,800	2,800	2,800
6067	Equipment Maintenance	3,004.77	5,000	6,000	4,000	4,000
6082	Contractual Expense	2,916.98	1,960	1,960	1,960	1,960
6195	Safety Supplies	476.30	650	650	650	650
	<i>Expenditure Total:</i>	<u>103,221.63</u>	<u>116,191</u>	<u>116,191</u>	<u>107,539</u>	<u>107,539</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 514

M&O COURTHOUSE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4455	Civil CH Const - Revenue	0.00	823,368			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>823,368</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	34,831.78	56,912	56,192	56,912	56,912
6003	Salaries-Employees	567,502.93	619,210	628,210	638,922	671,740
6004	Overtime	24.95	0	9,000	0	0
6005	Extra Help	6,612.38	200	200	0	0
6006	FICA	45,262.11	53,231	53,231	53,231	55,742
6007	Group Health	143,000.00	158,400	158,400	158,400	165,000
6008	Retirement	56,232.19	64,573	64,573	69,862	73,157
6010	Uniforms	8,171.88	7,500	7,500	7,500	7,500
6011	Workers Compensation	24,897.66	29,320	29,320	14,660	15,459
6012	Unemployment Insurance	4,853.83	3,410	3,410	3,062	3,206
6014	Office Supplies	21,140.72	21,500	21,500	21,500	21,500
6016	Gasoline	17,221.34	19,000	19,000	20,000	20,000
6018	Diesel Fuel	1,072.24	4,000	4,000	4,000	4,000
6022	Drugs Medicine	0.00	150	150	150	150
6030	Vehicle Repairs	5,543.40	10,000	10,000	10,000	10,000
6046	Medical and Dental	43.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	6,602.62	9,000	9,000	8,000	8,000
6048	Communications	6,023.45	6,200	6,200	6,200	6,200
6049	Postage	58.67	200	200	200	200
6050	Travel	0.00	1,100	1,100	1,100	1,100
6056	Property Insurance	80,008.49	63,400	63,400	63,400	63,400
6057	Vehicle Insurance	901.00	3,650	3,650	3,650	3,650
6060	Electricity	307,933.05	360,000	350,000	345,000	345,000
6062	Water	18,655.21	42,000	42,000	58,000	58,000
6063	Sewage and Garbage	39,005.39	75,000	75,000	75,000	75,000
6064	Building Maintenance	50,880.08	50,000	55,000	55,000	55,000
6067	Equipment Maintenance	62,199.22	53,800	48,800	48,800	48,800
6069	Equipment Rental	3,081.33	4,200	4,200	4,200	4,200
6077	Data Processing	3,718.00	1,353			
6078	Education and Training	540.00	300	1,300	1,300	1,300
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	10,637.30	864,468	41,100	15,000	15,000
	<i>Expenditure Total:</i>	<u>1,526,654.22</u>	<u>2,583,578</u>	<u>1,767,136</u>	<u>1,744,549</u>	<u>1,790,716</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 515

M&O SAN BENITO ANNEX

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	36,000.00	36,000	0	36,000	36,000
	<i>Revenue Total:</i>	<u>36,000.00</u>	<u>36,000</u>	<u>0</u>	<u>36,000</u>	<u>36,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	47,613.74	47,923	47,293	47,923	47,923
6006	FICA	3,389.04	3,666	3,666	3,666	3,666
6007	Group Health	12,000.00	13,200	13,200	13,200	13,200
6008	Retirement	4,445.84	4,447	4,447	4,811	4,811
6010	Uniforms	1,820.46	1,400	1,400	1,400	1,400
6011	Workers Compensation	2,287.99	2,334	2,334	1,167	1,167
6012	Unemployment Insurance	375.70	235	255	211	211
6014	Office Supplies	7,883.06	8,000	8,000	8,000	8,000
6048	Communications	1,356.00	1,400	1,400	1,400	1,400
6056	Property Insurance	39,578.00	32,800	32,800	32,000	32,000
6060	Electricity	104,633.51	100,000	96,340	100,000	100,000
6062	Water	3,313.79	5,000	0	5,000	5,000
6063	Sewage and Garbage	16,975.08	20,000	20,000	20,000	20,000
6064	Building Maintenance	14,973.00	17,000	17,000	17,000	17,000
6067	Equipment Maintenance	20,277.66	22,640	22,640	25,000	23,979
6077	Data Processing	0.00	2,360	6,000	0	0
6082	Contractual Expense	5,755.46	5,900	5,900	5,900	5,900
	<i>Expenditure Total:</i>	<u>286,678.33</u>	<u>288,305</u>	<u>282,675</u>	<u>286,678</u>	<u>285,657</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 516

M&O RECORDS WAREHOUSE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	999.92	2,000	2,000	2,000	2,000
6056	Property Insurance	5,012.13	1,000	5,366	910	910
6060	Electricity	20,928.75	22,000	17,634	18,000	18,000
6062	Water	818.20	900	900	900	900
6063	Sewage and Garbage	2,278.83	2,000	2,500	2,000	2,000
6064	Building Maintenance	1,984.01	1,300	1,300	2,000	2,000
6067	Equipment Maintenance	2,963.71	3,700	3,700	4,000	4,000
6069	Equipment Rental	706.18	1,000	1,000	1,000	1,000
6082	Contractual Expense	3,318.35	2,325	1,825	1,000	1,000
	<i>Expenditure Total:</i>	<u>39,010.08</u>	<u>36,225</u>	<u>36,225</u>	<u>31,810</u>	<u>31,810</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 517

M&O HARLINGEN HEALTH BLDG

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,976.67	24,400	24,400	24,400	24,400
6006	FICA	1,672.47	1,867	1,867	1,867	1,867
6007	Group Health	6,000.00	6,600	6,600	6,600	6,600
6008	Retirement	2,239.11	2,264	2,264	2,450	2,450
6010	Uniforms	210.44	300	300	300	300
6011	Workers Compensation	1,165.09	1,188	1,188	594	594
6012	Unemployment Insurance	191.26	120	140	107	107
6014	Office Supplies	1,191.00	3,000	3,000	3,000	3,000
6048	Communications	0.00	0	0	12,000	12,000
6056	Property Insurance	3,499.38	1,500	1,500	1,352	1,352
6060	Electricity	15,658.73	18,000	17,980	18,000	18,000
6062	Water	298.37	400	400	500	500
6063	Sewage and Garbage	1,677.12	2,100	2,100	2,100	2,100
6064	Building Maintenance	474.49	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	3,537.44	4,000	4,000	4,000	4,000
6068	Real Estate Rental	1.00	1	1	1	1
6082	Contractual Expense	653.85	750	750	750	750
	<i>Expenditure Total:</i>	<u>62,446.42</u>	<u>69,490</u>	<u>69,490</u>	<u>81,021</u>	<u>81,021</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 518

JAIL - INFIRMARY

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	14,201.00	16,500	0	14,500	14,500
	<i>Revenue Total:</i>	14,201.00	16,500	0	14,500	14,500
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	80,738.56	82,356	0	82,356	82,356
6003	Salaries-Employees	1,426,108.61	1,454,529	0	1,493,129	1,533,744
6004	Overtime	9,383.74	20,000	0	20,000	20,000
6006	FICA	112,363.78	122,055	0	122,055	125,162
6007	Group Health	256,103.52	283,800	0	283,800	288,475
6008	Retirement	141,488.84	148,061	0	160,187	164,265
6011	Workers Compensation	4,592.09	4,838	0	2,419	2,476
6012	Unemployment Insurance	12,088.55	7,818	0	7,020	7,199
6014	Office Supplies	8,223.52	9,000	0	9,000	9,000
6022	Drugs Medicine	15,865.81	40,000	0	25,000	25,000
6045	Professional Services	84,629.40	81,900	0	110,000	110,000
6046	Medical and Dental	0.00	0	0	0	0
6047	Mobile Phones	1,392.02	1,680	0	1,680	1,680
6048	Communications	2,505.71	3,500	0	3,500	3,500
6049	Postage	4.90	0			
6050	Travel	1,162.00	0	0	1,200	1,200
6054	Advertising	0.00	0			
6067	Equipment Maintenance	0.00	0	0	1,250	1,250
6069	Equipment Rental	5,655.96	6,312	0	6,836	6,836
6073	Dues and Memberships	0.00	0	0	200	200
6077	Data Processing	11,901.50	12,000	0	12,000	12,000
6078	Education and Training	965.00	402	0	965	965
6082	Contractual Expense	199,992.00	200,000	0	200,000	200,000
6101	Physicians/Non-Emergency	107,074.25	117,000	0	115,000	115,000
6102	Prescriptions	531,717.42	480,000	0	475,000	380,000
6103	Hospital-In Patient	0.00	50,900	0	35,000	35,000
6104	Hospital-Out Patient	24,071.57	48,100	0	55,000	55,000
6105	Laboratory Xray	36,605.07	78,213	0	80,000	80,000
6108	Emergency-Physician	0.00	0	0	0	0
	<i>Expenditure Total:</i>	3,074,633.82	3,252,464	0	3,302,597	3,260,308

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 520

M&O DARRELL B. HESTER BUI

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	23,095.53	23,049	23,049	23,049	23,049
6006	FICA	1,767.02	1,763	1,763	1,763	1,763
6007	Group Health	6,000.00	6,600	6,600	6,600	6,600
6008	Retirement	2,156.23	2,139	2,139	2,314	2,314
6011	Workers Compensation	1,100.38	1,122	1,122	561	561
6012	Unemployment Insurance	180.77	113	133	101	101
6014	Office Supplies	3,187.96	4,500	4,500	4,500	4,500
6018	Diesel Fuel	0.00	100	400	100	100
6022	Drugs Medicine	0.00	146	146	146	146
6038	Small Tools and Equipment	0.00	3,347	3,347	0	0
6056	Property Insurance	18,372.86	14,300	14,300	12,684	12,684
6060	Electricity	96,557.69	92,000	88,653	89,000	89,000
6061	Natural Gas	2,238.79	4,500	4,200	4,500	4,500
6062	Water	8,818.68	10,000	10,000	10,000	10,000
6063	Sewage and Garbage	20,563.37	21,000	21,000	21,000	21,000
6064	Building Maintenance	22,092.97	21,653	25,000	25,000	25,000
6067	Equipment Maintenance	26,680.26	24,000	25,000	25,000	25,000
6069	Equipment Rental	0.00	1,000			
6082	Contractual Expense	14,478.66	20,600	20,580	20,600	20,600
	<i>Expenditure Total:</i>	<u>247,291.17</u>	<u>251,932</u>	<u>251,932</u>	<u>246,918</u>	<u>246,918</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 521

M&O 35 ORANGE ST.

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	22,795.75	23,794	23,794	23,794	23,794
6006	FICA	1,707.24	1,820	1,820	1,820	1,820
6007	Group Health	6,000.00	6,600	6,600	6,600	6,600
6008	Retirement	2,127.48	2,208	2,208	2,389	2,389
6010	Uniforms	337.78	360	360	360	360
6011	Workers Compensation	1,136.01	1,159	1,159	579	579
6012	Unemployment Insurance	186.54	117	137	105	105
6014	Office Supplies	422.54	2,400	2,400	2,000	2,000
6056	Property Insurance	1,622.63	1,200	1,200	761	761
6060	Electricity	2,364.18	2,600	2,580	2,800	2,800
6062	Water	779.79	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	2,896.30	3,300	3,300	3,300	3,300
6064	Building Maintenance	4,146.41	6,000	6,000	6,000	6,000
6067	Equipment Maintenance	2,462.44	4,000	4,000	4,000	4,000
6082	Contractual Expense	3,178.49	1,600	1,600	1,600	1,600
	<i>Expenditure Total:</i>	<u>52,163.58</u>	<u>58,158</u>	<u>58,158</u>	<u>57,108</u>	<u>57,108</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 522

M & O LA FERIA BUILDING

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	27,364.53	27,763	27,763	27,763	27,763
6004	Overtime	0.00	0			
6006	FICA	2,093.26	2,124	2,124	2,124	2,124
6007	Group Health	5,966.19	6,600	6,600	6,600	6,600
6008	Retirement	2,555.20	2,576	2,576	2,787	2,787
6011	Workers Compensation	1,325.43	1,352	1,352	676	676
6012	Unemployment Insurance	217.68	136	156	122	122
6014	Office Supplies	1,477.06	2,300	2,300	2,000	2,000
6056	Property Insurance	1,647.86	1,400	1,400	1,303	1,303
6060	Electricity	10,823.45	11,500	11,480	11,500	11,500
6062	Water	3,565.38	1,800	1,800	4,000	4,000
6063	Sewage and Garbage	1,235.27	1,900	1,900	1,900	1,900
6064	Building Maintenance	1,552.07	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	1,815.07	1,900	3,400	3,400	3,400
6082	Contractual Expense	3,141.74	3,800	2,300	2,300	2,300
	<i>Expenditure Total:</i>	<u>64,780.19</u>	<u>68,151</u>	<u>68,151</u>	<u>69,475</u>	<u>69,475</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 524

M & O ARROYO CITY FIRE ST

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6056	Property Insurance	825.00	700	700	653	653
6060	Electricity	2,636.36	3,500	3,500	3,500	3,500
6062	Water	944.69	1,300	1,300	1,500	1,500
6063	Sewage and Garbage	571.64	600	600	600	600
6064	Building Maintenance	365.55	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	332.02	500	500	1,000	1,000
6082	Contractual Expense	391.00	400	400	400	400
	<i>Expenditure Total:</i>	<u>6,066.26</u>	<u>8,000</u>	<u>8,000</u>	<u>8,653</u>	<u>8,653</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	4,869.78	3,514	0	5,230	5,230
4431	Service Fees	8,802.53	8,570	0	7,002	7,002
4491	Constable Precinct #1	60.00	1,710	0	840	840
	<i>Revenue Total:</i>	<u>13,732.31</u>	<u>13,794</u>	<u>0</u>	<u>13,072</u>	<u>13,072</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,972.15	52,003	60,000	52,003	52,003
6003	Salaries-Employees	149,995.32	170,076	177,000	170,076	173,076
6006	FICA	15,018.36	17,062	24,430	17,062	17,292
6007	Group Health	35,827.02	39,600	54,000	39,600	39,600
6008	Retirement	18,753.16	20,525	29,462	22,206	22,508
6010	Uniforms	1,859.24	1,900	3,500	2,200	2,200
6011	Workers Compensation	6,689.07	7,407	7,407	3,704	3,759
6012	Unemployment Insurance	1,180.29	829	1,939	744	758
6014	Office Supplies	1,349.09	1,800	2,500	1,800	1,800
6016	Gasoline	11,162.10	13,000	25,000	16,000	16,000
6028	Camera and Police Supplies	1,727.88	1,200	2,000	1,600	1,600
6030	Vehicle Repairs	6,264.02	9,825	10,000	8,000	8,000
6038	Small Tools and Equipment	0.00	0	1,500	0	0
6047	Mobile Phones	762.64	800	1,400	800	800
6048	Communications	563.40	600	1,500	600	600
6049	Postage	223.94	300	350	300	300
6050	Travel	0.00	450	1,750	1,750	1,750
6057	Vehicle Insurance	1,429.50	6,000	10,380	6,000	6,000
6058	Liability Other Insurance	0.00	0	184	0	0
6059	Bonds	0.00	178	250	178	178
6067	Equipment Maintenance	335.00	900	3,000	1,100	1,100
6068	Real Estate Rental	757.00	1,500	2,000	1,500	1,500
6069	Equipment Rental	1,823.54	1,906	2,300	1,906	1,906
6073	Dues and Memberships	317.00	317	500	500	500
6077	Data Processing	1,691.42	0	3,366	948	948
6078	Education and Training	160.00	500	600	600	600
6079	Legal Books, Publications	78.42	100	250	100	100
6082	Contractual Expense	0.00	0			
6096	Equipment	0.00	5,995			
	<i>Expenditure Total:</i>	<u>308,939.56</u>	<u>354,773</u>	<u>426,568</u>	<u>351,277</u>	<u>354,878</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 552

CONSTABLE PRECINCT #2

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	1,223.42	0	0	2,033	2,033
4431	Service Fees	170,241.97	153,835	0	211,547	211,547
4492	Constable Precinct #2	12,035.00	11,887	0	15,026	15,026
	<i>Revenue Total:</i>	<u>183,500.39</u>	<u>165,722</u>	<u>0</u>	<u>228,606</u>	<u>228,606</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,972.15	52,003	52,002	52,003	52,003
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	227,819.27	234,266	333,386	238,766	276,439
6006	FICA	20,716.00	22,473	22,473	22,473	25,199
6007	Group Health	47,926.80	52,800	52,800	52,800	59,400
6008	Retirement	26,133.45	27,078	27,078	29,296	32,873
6010	Uniforms	3,628.76	1,911	3,370	3,850	4,400
6011	Workers Compensation	9,695.03	9,998	9,998	4,999	5,653
6012	Unemployment Insurance	1,829.12	1,175	1,175	1,055	1,212
6014	Office Supplies	2,225.18	2,500	2,500	2,500	2,500
6016	Gasoline	17,219.07	18,000	22,000	20,000	20,000
6028	Camera and Police Supplies	10,600.91	5,430	2,300	2,300	3,500
6030	Vehicle Repairs	9,687.02	10,000	10,000	10,000	10,000
6038	Small Tools and Equipment	0.00	0			
6047	Mobile Phones	1,000.00	960	960	960	960
6048	Communications	900.22	1,100	1,100	1,100	1,100
6049	Postage	2,900.52	2,000	2,000	2,900	2,900
6050	Travel	827.61	1,858	2,100	2,100	2,100
6057	Vehicle Insurance	1,305.75	5,400	5,400	5,400	5,400
6058	Liability Other Insurance	0.00	0			
6059	Bonds	0.00	178	178	178	178
6067	Equipment Maintenance	461.24	1,459	1,000	1,000	1,000
6069	Equipment Rental	3,071.30	3,228	3,228	3,228	3,228
6073	Dues and Memberships	60.00	0			
6077	Data Processing	680.00	1,306	2,064	2,064	2,064
6078	Education and Training	2,230.00	650	1,300	1,300	1,300
6079	Legal Books, Publications	0.00	0			
6096	Equipment	26,014.82	23,284			
6100	Weapons	1,154.32	0	480	0	650
	<i>Expenditure Total:</i>	<u>469,058.54</u>	<u>479,057</u>	<u>558,892</u>	<u>460,272</u>	<u>514,059</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 5521

PCT 2 SECURITY

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4431	Service Fees	950.00	150	0	1,000	1,000
	<i>Revenue Total:</i>	<u>950.00</u>	<u>150</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	489,579.87	505,860	581,282	513,060	516,060
6006	FICA	37,910.48	39,249	39,249	39,249	39,479
6007	Group Health	83,363.43	92,400	92,400	92,400	92,400
6008	Retirement	45,772.65	47,172	47,172	51,035	51,337
6010	Uniforms	7,372.71	3,400	7,360	7,700	7,700
6011	Workers Compensation	18,003.45	18,655	18,655	9,328	9,383
6012	Unemployment Insurance	4,003.80	2,491	2,491	2,237	2,250
6014	Office Supplies	917.42	1,500	1,500	1,500	1,500
6016	Gasoline	0.00	0			
6028	Camera and Police Supplies	2,283.12	9,300	2,340	2,000	2,000
6030	Vehicle Repairs	0.00	0			
6038	Small Tools and Equipment	1,376.43	500	500	500	500
6050	Travel	2,049.96	500	2,500	2,500	2,500
6067	Equipment Maintenance	2,972.80	2,500	2,500	2,500	2,500
6069	Equipment Rental	930.03	0			
6077	Data Processing	0.00	0			
6078	Education and Training	1,970.00	1,200	2,200	2,200	2,200
6079	Legal Books, Publications	0.00	0			
	<i>Expenditure Total:</i>	<u>698,506.15</u>	<u>724,727</u>	<u>800,149</u>	<u>726,209</u>	<u>729,809</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 553

CONSTABLE PRECINCT #3

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	3,141.46	3,770	0	1,116	1,116
4431	Service Fees	97,533.98	96,500	0	90,510	90,510
4493	Constable Precinct #3	2,525.00	2,615	0	735	735
4640	Sale of Surplus	0.00	0	0	0	0
<i>Revenue Total:</i>		103,200.44	102,885	0	92,361	92,361
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,972.15	52,003	0	52,003	52,003
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	350,566.29	356,241	0	356,241	359,241
6004	Overtime	32.28	0			
6006	FICA	29,459.03	31,304	0	31,304	31,534
6007	Group Health	65,930.31	72,600	0	72,600	72,600
6008	Retirement	37,496.19	37,440	0	40,506	40,807
6010	Uniforms	2,687.38	5,500	0	5,500	5,500
6011	Workers Compensation	13,999.35	14,096	0	7,048	7,103
6012	Unemployment Insurance	3,190.48	1,722	0	1,546	1,560
6014	Office Supplies	2,420.47	3,197	0	2,500	2,500
6016	Gasoline	23,386.24	21,000	0	31,000	31,000
6028	Camera and Police Supplies	1,071.00	2,400	0	2,400	2,400
6030	Vehicle Repairs	16,548.11	16,500	0	16,500	16,500
6046	Medical and Dental	0.00	103			
6047	Mobile Phones	862.85	1,500	0	1,500	1,500
6048	Communications	3,739.92	4,300	0	4,300	4,300
6049	Postage	136.42	250	0	300	300
6050	Travel	972.44	2,379	0	3,500	3,500
6057	Vehicle Insurance	2,500.50	9,600	0	9,600	9,600
6059	Bonds	0.00	249	0	178	178
6067	Equipment Maintenance	0.00	1,100	0	1,100	1,100
6069	Equipment Rental	1,475.63	1,750	0	1,500	1,500
6073	Dues and Memberships	295.00	1,500	0	1,500	1,500
6077	Data Processing	0.00	0			
6078	Education and Training	89.08	2,000	0	2,000	2,000
6096	Equipment	52,029.64	46,568			
<i>Expenditure Total:</i>		659,860.76	685,302	0	644,626	648,226

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 554

CONSTABLE PRECINCT #4

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	123,111.70	68,000	0	113,815	113,815
4431	Service Fees	19,123.08	19,973	0	19,744	19,744
4494	Constable Precinct #4	10,045.20	10,372	0	17,207	17,207
4640	Sale of Surplus	0.00	0			
	<i>Revenue Total:</i>	<u>152,279.98</u>	<u>98,345</u>	<u>0</u>	<u>150,766</u>	<u>150,766</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,972.15	52,003	52,003	52,003	52,003
6003	Salaries-Employees	262,798.01	280,049	305,176	280,049	283,049
6004	Overtime	3,133.95	0	5,000	0	0
6006	FICA	23,567.90	30,564	30,966	25,402	25,632
6007	Group Health	53,160.09	59,400	62,000	59,400	59,400
6008	Retirement	29,574.16	30,388	38,000	33,067	33,368
6010	Uniforms	4,247.10	5,016	5,000	4,400	4,400
6011	Workers Compensation	11,285.69	11,377	14,403	5,689	5,744
6012	Unemployment Insurance	2,170.85	1,359	2,795	1,220	1,234
6014	Office Supplies	1,552.58	1,450	3,500	1,500	1,500
6016	Gasoline	28,060.45	35,600	44,000	30,000	30,000
6028	Camera and Police Supplies	5,022.79	4,181	3,500	2,100	2,100
6030	Vehicle Repairs	11,760.60	11,500	15,000	11,500	11,500
6047	Mobile Phones	919.39	1,225	1,500	1,225	1,225
6048	Communications	329.83	350	500	350	350
6049	Postage	99.64	500	5,000	1,200	1,200
6050	Travel	0.00	1,750	4,000	2,450	2,450
6057	Vehicle Insurance	579.50	6,000	7,000	6,000	6,000
6058	Liability Other Insurance	0.00	0			
6059	Bonds	142.00	178	200	178	178
6067	Equipment Maintenance	780.00	250	2,000	1,000	1,000
6069	Equipment Rental	2,044.90	2,100	2,500	2,028	2,028
6077	Data Processing	948.00	317	948	948	948
6078	Education and Training	860.28	934	3,000	1,500	1,500
6082	Contractual Expense	0.00	0			
6096	Equipment	52,029.64	0	3,000	0	0
6100	Weapons	4,038.00	0	5,000	0	0
	<i>Expenditure Total:</i>	<u>550,077.50</u>	<u>536,491</u>	<u>615,991</u>	<u>523,209</u>	<u>526,809</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 5541

MENTAL HEALTH TRANSPORT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	253,745.66	365,007	0	394,163	394,163
4300	State Revenue	0.00	0			
	<i>Revenue Total:</i>	<u>253,745.66</u>	<u>365,007</u>	<u>0</u>	<u>394,163</u>	<u>394,163</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	186,435.05	238,782	0	259,729	259,729
6004	Overtime	19,175.26	18,000	0	18,000	18,000
6006	FICA	15,399.20	18,267	0	21,334	21,334
6007	Group Health	30,922.00	41,800	0	46,200	46,200
6008	Retirement	19,221.64	22,053	0	27,862	27,862
6010	Uniforms	0.00	2,200	0	2,200	2,200
6011	Workers Compensation	7,283.73	8,721	0	5,096	5,096
6012	Unemployment Insurance	1,620.17	1,164	0	1,222	1,222
6016	Gasoline	4,523.50	5,500	0	5,500	5,500
6028	Camera and Police Supplies	939.56	2,450	0	1,950	1,950
6030	Vehicle Repairs	4,392.91	4,500	0	4,500	4,500
6047	Mobile Phones	0.00	0			
6057	Vehicle Insurance	0.00	570	0	570	570
	<i>Expenditure Total:</i>	<u>289,913.02</u>	<u>364,007</u>	<u>0</u>	<u>394,163</u>	<u>394,163</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 555

CONSTABLE PCT #5

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4430	Fee Revenue	77,517.21	48,033	0	74,525	74,525
4431	Service Fees	211,033.47	209,200	0	145,680	145,680
4495	Constable Precinct #5	6,599.60	7,530	0	15,197	15,197
	<i>Revenue Total:</i>	<u>295,150.28</u>	<u>264,763</u>	<u>0</u>	<u>235,402</u>	<u>235,402</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	50,522.76	52,003	53,564	52,003	52,003
6003	Salaries-Employees	391,222.55	401,237	408,137	412,937	415,937
6006	FICA	32,903.66	35,568	35,568	35,568	35,797
6007	Group Health	77,789.00	85,800	85,800	85,800	85,800
6008	Retirement	41,233.75	42,890	42,890	46,403	46,704
6010	Uniforms	5,929.94	6,050	6,500	6,050	6,050
6011	Workers Compensation	15,146.13	15,542	15,542	7,771	7,826
6012	Unemployment Insurance	3,149.89	2,010	2,010	1,805	1,818
6014	Office Supplies	1,740.91	1,958	4,000	2,000	2,000
6016	Gasoline	26,931.29	33,000	35,000	35,000	35,000
6028	Camera and Police Supplies	6,715.13	2,556	3,500	3,300	3,300
6030	Vehicle Repairs	15,507.45	19,000	25,000	19,000	19,000
6047	Mobile Phones	1,662.22	1,800	960	1,800	1,800
6048	Communications	5,185.98	5,000	5,000	5,000	5,000
6049	Postage	490.00	700	2,000	750	750
6050	Travel	0.00	3,500	4,000	3,500	3,500
6057	Vehicle Insurance	2,172.25	8,700	8,700	8,700	8,700
6059	Bonds	192.00	220	220	178	178
6067	Equipment Maintenance	1,412.53	1,300	1,300	1,300	1,300
6069	Equipment Rental	735.24	900	1,200	900	900
6077	Data Processing	1,566.59	1,051	1,051	1,051	1,051
6078	Education and Training	1,232.00	2,200	3,000	2,200	2,200
6079	Legal Books, Publications	0.00	100	300	100	100
6096	Equipment	26,014.82	23,284			
6100	Weapons	1,113.20	744	1,000	0	0
	<i>Expenditure Total:</i>	<u>710,569.29</u>	<u>747,113</u>	<u>746,242</u>	<u>733,116</u>	<u>736,714</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 5552

CONSTABLE 5

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	0.00	106,673	0	105,803	105,803
	<i>Revenue Total:</i>	0.00	106,673	0	105,803	105,803
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	0.00	72,693	0	72,692	72,692
6004	Overtime	0.00	4,500	0	4,500	4,500
6006	FICA	0.00	5,905	0	5,905	5,905
6007	Group Health	0.00	13,200	0	13,200	13,200
6008	Retirement	0.00	7,164	0	7,750	7,750
6011	Workers Compensation	0.00	2,833	0	1,416	1,416
6012	Unemployment Insurance	0.00	378	0	340	340
	<i>Expenditure Total:</i>	0.00	106,673	0	105,803	105,803

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4420	Sheriff Fees	296,659.92	285,150	0	269,710	269,710
4425	Jail-Federal	0.00	0			
4486	Sheriff Arrest Fees	17,249.85	15,500	0	13,205	13,205
4600	Interest Income	0.00	0			
4602	Miscellaneous	5,321.57	5,130	0	5,206	5,206
4607	Reimbursement of Elections	0.00	0			
	Revenue Total:	<u>319,231.34</u>	<u>305,780</u>	<u>0</u>	<u>288,121</u>	<u>288,121</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	105,797.53	107,936	107,936	107,936	107,936
6002	Salaries-Assistants/Deputies	140,552.29	148,832	148,832	148,832	148,832
6003	Salaries-Employees	3,649,198.97	3,768,180	4,235,628	3,774,180	3,845,600
6004	Overtime	39,693.90	46,000	55,000	35,000	35,000
6006	FICA	291,882.15	311,118	346,419	310,901	316,374
6007	Group Health	642,514.65	712,800	805,200	712,800	726,000
6008	Retirement	366,844.27	372,932	416,954	403,243	410,414
6010	Uniforms	29,416.22	39,000	50,000	40,000	40,000
6011	Workers Compensation	123,680.13	131,796	137,193	65,835	67,148
6012	Unemployment Insurance	30,273.83	19,163	22,855	17,197	17,511
6014	Office Supplies	46,542.91	44,000	45,000	45,000	45,000
6016	Gasoline	210,749.38	244,000	280,000	260,000	260,000
6018	Diesel Fuel	1,348.94	4,000	6,000	6,000	6,000
6022	Drugs Medicine	209.00	300	0	300	300
6025	Food-Human	0.00	0			
6028	Camera and Police Supplies	37,469.26	30,000	30,000	30,000	30,000
6030	Vehicle Repairs	216,639.29	210,000	200,000	210,000	210,000
6046	Medical and Dental	938.00	2,500	0	2,500	2,500
6047	Mobile Phones	24,768.10	25,000	25,000	25,000	25,000
6048	Communications	180,085.86	163,000	180,000	180,000	115,000
6049	Postage	20,354.36	24,500	20,000	25,000	25,000
6050	Travel	8,603.18	13,964	15,000	15,000	15,000
6051	Travel-Prisoner Transportation	70,064.34	88,000	80,000	90,000	90,000
6054	Advertising	0.00	500	500	500	500
6057	Vehicle Insurance	16,169.90	96,636	96,636	96,636	96,636
6059	Bonds	71.00	568	700	568	568
6064	Building Maintenance	0.00	0			
6067	Equipment Maintenance	4,759.76	9,500	10,000	10,000	10,000
6069	Equipment Rental	16,511.78	18,000	18,000	18,000	18,000
6073	Dues and Memberships	2,772.50	2,400	3,900	3,900	3,900
6078	Education and Training	6,892.00	8,000	10,000	8,000	8,000
6082	Contractual Expense	22,489.58	22,036	20,500	20,500	20,500
6100	Weapons	0.00	2,340	10,000	2,340	2,340

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
	<i>Expenditure Total:</i>	6,307,293.08	6,667,001	7,377,253	6,665,168	6,699,059

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 5601

M & O SHERIFF'S OFFICE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	40,000.00	50,000	50,000	50,000	50,000
	<i>Revenue Total:</i>	<u>40,000.00</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	2,000	2,000	2,000	2,000
6048	Communications	110,720.00	124,840	130,000	130,000	130,000
6056	Property Insurance	6,160.60	8,000	8,000	8,500	8,500
6060	Electricity	54,114.73	60,000	62,000	62,000	62,000
6061	Natural Gas	1,261.87	1,440	1,440	1,440	1,440
6062	Water	2,515.04	2,400	2,400	2,600	2,600
6063	Sewage and Garbage	12,554.75	11,000	11,000	11,000	11,000
6064	Building Maintenance	0.00	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	100,264.29	66,000	60,000	70,000	70,000
6069	Equipment Rental	149,747.03	150,705	155,000	155,000	155,000
	<i>Expenditure Total:</i>	<u>437,338.31</u>	<u>429,385</u>	<u>434,840</u>	<u>445,540</u>	<u>445,540</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 562

SHERIFF - AUTO THEFT DETA

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	290,361.05	295,160	0	295,160	295,160
6004	Overtime	877.64	0			
6006	FICA	21,439.67	22,580	0	22,580	22,580
6007	Group Health	47,212.72	52,800	0	52,800	52,800
6008	Retirement	27,111.45	27,201	0	29,429	29,429
6010	Uniforms	4,339.29	4,400	0	4,400	4,400
6011	Workers Compensation	10,508.49	10,757	0	5,379	5,379
6012	Unemployment Insurance	2,289.64	1,436	0	1,290	1,290
6057	Vehicle Insurance	649.00	0			
6058	Liability Other Insurance	0.00	0			
	<i>Expenditure Total:</i>	<u>404,788.95</u>	<u>414,334</u>	<u>0</u>	<u>411,038</u>	<u>411,038</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 570

JUVENILE BOOTCAMP

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	9,743.00	7,870	0	9,648	9,648
	<i>Revenue Total:</i>	<u>9,743.00</u>	<u>7,870</u>	<u>0</u>	<u>9,648</u>	<u>9,648</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	860,637.94	878,331	889,158	889,131	886,322
6004	Overtime	24.75	500	500	500	500
6005	Extra Help	94,525.75	70,000	85,000	70,000	70,000
6006	FICA	71,196.17	73,559	74,561	73,559	73,344
6007	Group Health	196,042.55	217,800	217,800	217,800	217,800
6008	Retirement	80,341.75	82,558	85,270	89,319	89,037
6010	Uniforms	3,309.88	3,500	3,500	3,500	3,500
6011	Workers Compensation	3,240.56	3,234	2,437	1,617	1,595
6012	Unemployment Insurance	7,610.81	4,702	7,797	4,222	4,210
6014	Office Supplies	12,652.02	15,565	12,350	12,350	12,350
6016	Gasoline	1,123.66	1,300	1,300	1,300	1,300
6018	Diesel Fuel	0.00	0			
6022	Drugs Medicine	25,884.95	21,250	26,000	15,000	15,000
6025	Food-Human	116,136.27	120,000	120,000	120,000	80,000
6027	Clothing	800.00	800	800	800	800
6030	Vehicle Repairs	0.00	0	1,000	1,000	1,000
6045	Professional Services	0.00	285	500	500	500
6046	Medical and Dental	11,458.47	30,800	25,000	25,000	25,000
6047	Mobile Phones	411.18	1,420	1,920	1,920	1,920
6048	Communications	2,596.68	3,450	4,200	4,200	4,200
6056	Property Insurance	9,369.28	7,800	9,800	6,869	6,869
6057	Vehicle Insurance	110.50	389	389	389	389
6060	Electricity	52,470.89	56,000	56,000	56,000	56,000
6061	Natural Gas	633.49	1,200	1,200	1,200	1,200
6062	Water	2,222.78	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	6,784.47	5,500	5,500	5,500	5,500
6064	Building Maintenance	9,981.12	10,000	15,000	10,000	10,000
6067	Equipment Maintenance	2,486.61	3,000	3,000	3,000	3,000
6069	Equipment Rental	2,608.65	3,050	3,050	3,050	3,050
6073	Dues and Memberships	500.00	500	500	500	500
6082	Contractual Expense	3,314.99	3,000	3,000	3,000	3,000
	<i>Expenditure Total:</i>	<u>1,578,476.17</u>	<u>1,621,993</u>	<u>1,659,032</u>	<u>1,623,726</u>	<u>1,580,386</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 571

JUVENILE PROBATION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	58,988.12	70,200	75,600	75,600	75,600
6002	Salaries-Assistants/Deputies	73,209.81	78,245	78,418	78,245	78,245
6003	Salaries-Employees	1,358,672.89	1,418,231	1,444,460	1,439,031	1,439,031
6004	Overtime	0.00	100			
6006	FICA	109,027.22	122,483	122,284	122,896	122,896
6007	Group Health	207,904.36	230,451	230,451	230,715	230,715
6008	Retirement	139,184.38	147,646	153,294	160,280	160,280
6010	Uniforms	798.12	800	800	800	800
6011	Workers Compensation	6,644.70	7,004	3,996	3,522	3,522
6012	Unemployment Insurance	11,412.36	9,925	12,788	6,692	6,692
6014	Office Supplies	13,581.02	23,000	17,100	17,100	17,100
6016	Gasoline	19,887.85	21,000	21,000	21,000	21,000
6018	Diesel Fuel	25.08	0	400	400	400
6022	Drugs Medicine	5,408.19	27,500	8,000	8,000	8,000
6030	Vehicle Repairs	14,696.46	15,000	13,300	13,300	13,300
6045	Professional Services	498.96	350	1,950	1,950	1,950
6046	Medical and Dental	9,309.21	47,500	15,000	10,000	10,000
6047	Mobile Phones	12,950.78	11,800	11,800	11,800	11,800
6048	Communications	34,339.39	30,000	38,000	38,000	21,000
6049	Postage	4,773.24	3,000	3,000	3,000	3,000
6051	Travel-Prisoner Transportation	3,463.04	3,500	3,500	3,500	3,500
6057	Vehicle Insurance	1,670.25	5,011	6,700	6,700	6,700
6058	Liability Other Insurance	0.00	0	195	195	195
6059	Bonds	142.00	142	71	71	71
6063	Sewage and Garbage	0.00	0			
6067	Equipment Maintenance	15,529.65	2,000	2,000	2,000	2,000
6069	Equipment Rental	6,717.06	7,844	7,300	7,300	7,300
6077	Data Processing	0.00	23,439			
6080	Board of Children	31,934.29	10,800	67,431	67,431	67,431
6082	Contractual Expense	11,901.50	28,500	12,000	12,000	12,000
	<i>Expenditure Total:</i>	2,152,669.93	2,345,472	2,350,838	2,341,528	2,324,528

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 5713

JUVENILE DETENTION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	51,421.23	54,115	54,141	54,115	54,115
6003	Salaries-Employees	1,630,556.71	1,729,488	1,728,072	1,729,488	1,701,997
6004	Overtime	329.45	1,219	1,500	1,500	1,500
6005	Extra Help	237,083.74	190,000	240,000	190,000	156,304
6006	FICA	142,570.82	151,169	154,814	151,169	146,488
6007	Group Health	367,374.28	415,800	415,800	415,800	409,200
6008	Retirement	157,018.25	165,658	170,914	179,224	176,464
6010	Uniforms	3,958.28	4,000	4,000	4,000	4,000
6011	Workers Compensation	8,090.76	6,422	5,160	3,211	3,327
6012	Unemployment Insurance	15,289.30	9,678	16,190	8,690	8,421
6014	Office Supplies	12,929.26	15,597	12,925	12,925	12,925
6022	Drugs Medicine	14,268.63	15,000	15,000	15,000	15,000
6025	Food-Human	167,772.00	170,000	170,000	170,000	120,000
6027	Clothing	2,999.74	3,000	3,000	3,000	3,000
6028	Camera and Police Supplies	0.00	0	0	0	5,135
6045	Professional Services	0.00	0	2,500	2,500	2,500
6046	Medical and Dental	11,392.27	15,000	80,000	25,000	25,000
6047	Mobile Phones	3,083.01	2,200	1,200	1,200	1,200
6048	Communications	215.13	0	700	700	700
6067	Equipment Maintenance	0.00	0	166	166	166
6069	Equipment Rental	3,833.79	4,030	4,030	4,030	4,030
6073	Dues and Memberships	500.00	500	500	500	500
6078	Education and Training	1,463.00	1,625	1,650	1,650	1,650
6082	Contractual Expense	0.00	0	0	0	3,500
	<i>Expenditure Total:</i>	<u>2,832,149.65</u>	<u>2,954,501</u>	<u>3,082,262</u>	<u>2,973,868</u>	<u>2,857,122</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 576

M&O ADULT PROBATION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4463	Restitution Rental	24,000.00	24,000	0	24,000	24,000
	<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	516.64	4,200	4,200	4,200	4,200
6048	Communications	72,201.98	75,000	75,000	75,000	26,000
6056	Property Insurance	11,882.73	10,000	10,000	9,384	9,384
6060	Electricity	38,118.82	40,000	40,000	35,000	35,000
6062	Water	1,424.20	1,800	1,800	1,800	1,800
6063	Sewage and Garbage	2,494.16	2,400	2,400	2,400	2,400
6064	Building Maintenance	1,769.43	3,600	3,000	3,000	5,000
6067	Equipment Maintenance	15,117.19	17,400	18,000	18,000	18,000
6068	Real Estate Rental	9,485.40	9,600	9,600	9,600	9,600
6082	Contractual Expense	4,970.97	3,075	3,075	3,075	3,075
	<i>Expenditure Total:</i>	<u>157,981.52</u>	<u>167,075</u>	<u>167,075</u>	<u>161,459</u>	<u>114,459</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 630

HEALTH DEPARTMENT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4211	Registration Fees-Flu Vaccine	5,758.33	5,750	0	10,300	10,300
4350	State Tobacco Reimbursement	149,387.64	149,388	0	193,293	193,293
4600	Interest Income	190.78	100	0	310	310
4602	Miscellaneous	7,476.64	3,200	0	6,701	6,701
4640	Sale of Surplus	0.00	0			
	Revenue Total:	<u>162,813.39</u>	<u>158,438</u>	<u>0</u>	<u>210,604</u>	<u>210,604</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	299,949.82	300,374	397,806	386,926	386,926
6003	Salaries-Employees	757,480.63	867,720	903,988	914,868	881,398
6004	Overtime	8.70	0			
6005	Extra Help	12,234.28	20,000	35,000	20,000	20,000
6006	FICA	77,291.16	94,599	102,265	101,121	98,560
6007	Group Health	198,804.65	214,847	214,847	195,989	195,989
6008	Retirement	98,585.01	112,900	124,843	130,705	127,495
6011	Workers Compensation	6,779.38	8,459	10,026	4,398	4,398
6012	Unemployment Insurance	8,580.70	6,059	10,695	5,816	5,816
6014	Office Supplies	6,125.30	9,405	9,405	9,405	9,405
6016	Gasoline	4,591.69	6,000	6,000	6,000	6,000
6022	Drugs Medicine	29,144.20	36,250	35,000	27,000	27,000
6025	Food-Human	0.00	0			
6030	Vehicle Repairs	2,126.08	3,000	3,000	3,000	3,000
6045	Professional Services	12,613.78	18,000	10,000	10,000	10,000
6046	Medical and Dental	0.00	2,000	2,000	2,000	2,000
6047	Mobile Phones	3,811.16	3,410	3,410	3,410	3,410
6048	Communications	86,633.98	94,000	94,000	94,000	85,000
6049	Postage	4,167.95	5,000	5,000	5,000	5,000
6050	Travel	4,741.11	7,000	7,000	7,000	7,000
6054	Advertising	0.00	500	500	500	500
6057	Vehicle Insurance	1,306.25	6,125	6,125	6,125	6,125
6059	Bonds	50.00	71	71	71	71
6060	Electricity	3,238.34	2,900	2,900	2,900	2,900
6063	Sewage and Garbage	3,320.00	5,000	5,000	5,000	5,000
6064	Building Maintenance	10,023.45	2,100	500	100	100
6067	Equipment Maintenance	1,315.50	1,600	1,600	1,600	1,600
6069	Equipment Rental	5,003.90	4,500	4,500	4,500	4,500
6073	Dues and Memberships	4,275.00	5,550	5,300	5,300	5,300
6077	Data Processing	180.61	4,843	250	0	0
6078	Education and Training	321.66	1,338	1,588	1,588	1,588
6082	Contractual Expense	67,844.00	46,250	7,680	7,680	7,680
	Expenditure Total:	<u>1,710,548.29</u>	<u>1,889,801</u>	<u>2,010,299</u>	<u>1,962,002</u>	<u>1,913,761</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4203	Subdivision Plat InspectionFee	3,600.00	3,400	0	3,300	3,466
4204	Inspections	85,450.00	86,585	0	64,590	86,647
4205	Septic Tank Fees	51,040.00	51,490	0	25,230	37,680
4540	Fines	291.84	200	0	500	500
4602	Miscellaneous	14,766.10	8,500	0	14,327	18,361
Revenue Total:		155,147.94	150,175	0	107,947	146,654
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	31,680.91	33,303	33,303	33,303	33,303
6003	Salaries-Employees	321,446.00	413,108	538,408	431,908	459,408
6004	Overtime	0.00	15,000	20,000	15,000	15,000
6006	FICA	25,749.85	36,736	43,736	36,736	38,840
6007	Group Health	95,109.90	112,200	138,600	112,200	118,800
6008	Retirement	32,974.79	44,564	57,400	48,213	50,974
6010	Uniforms	3,449.28	5,000	8,360	5,000	5,000
6011	Workers Compensation	3,316.03	4,177	6,975	2,089	2,192
6012	Unemployment Insurance	2,830.15	2,353	4,574	2,113	2,234
6014	Office Supplies	17,930.38	12,244	22,000	11,000	11,000
6016	Gasoline	17,575.93	19,000	38,000	27,000	21,000
6017	Butane	8,983.50	0	10,500	0	0
6022	Drugs Medicine	35,058.31	20,000	32,000	22,000	22,000
6024	Animal Feed	2,567.63	0	12,000	12,000	12,000
6025	Food-Human	0.00	0	1,000	0	0
6028	Camera and Police Supplies	5,657.66	3,517	5,000	5,000	5,000
6030	Vehicle Repairs	13,400.45	9,000	11,500	9,000	8,000
6038	Small Tools and Equipment	17,748.75	0	4,200	0	0
6045	Professional Services	8,262.50	5,500	12,685	5,500	5,500
6047	Mobile Phones	6,599.70	7,361	9,914	7,361	6,361
6048	Communications	7,993.80	8,500	11,500	8,500	7,500
6049	Postage	2,201.56	1,800	2,300	1,800	1,800
6050	Travel	2,360.02	3,672	7,500	2,500	2,500
6054	Advertising	0.00	0	10,000	0	0
6056	Property Insurance	70.81	60	75	60	60
6057	Vehicle Insurance	571.50	2,300	3,100	2,300	1,800
6059	Bonds	0.00	0	30	30	30
6063	Sewage and Garbage	6,700.00	0	2,500	0	0
6064	Building Maintenance	579.00	0	4,000	0	0
6067	Equipment Maintenance	1,631.22	0	3,000	0	0
6069	Equipment Rental	2,196.09	2,500	5,000	2,061	2,061
6073	Dues and Memberships	972.00	1,255	3,000	3,000	3,000
6077	Data Processing	0.00	3,757	6,000	0	0
6078	Education and Training	3,227.00	5,100	6,000	2,500	2,500

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 631

ENVIRONMENTAL HEALTH

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6096	Equipment	76,265.96	0	84,000	0	0
6195	Safety Supplies	995.42	0			
	<i>Expenditure Total:</i>	<u>756,106.10</u>	<u>772,008</u>	<u>1,158,160</u>	<u>808,174</u>	<u>837,863</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 640

INDIGENT SERVICES/AUTOPSI

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4224	Reimburse - Equipment useage	0.00	0	0	3,201	3,201
4300	State Revenue	7,895.03	5,100	0	2,500	2,500
	<i>Revenue Total:</i>	<u>7,895.03</u>	<u>5,100</u>	<u>0</u>	<u>5,701</u>	<u>5,701</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	254,805	407,580	0	0
6003	Salaries-Employees	65,519.39	66,830	66,830	474,710	474,710
6004	Overtime	0.00	0			
6005	Extra Help	0.00	0	3,000	3,000	3,000
6006	FICA	5,029.94	17,835	36,522	36,545	36,545
6007	Group Health	6,000.00	10,450	13,200	13,200	13,200
6008	Retirement	6,119.72	6,202	45,496	6,710	6,710
6011	Workers Compensation	478.40	2,453	3,581	8,766	8,766
6012	Unemployment Insurance	523.99	3,035	3,820	2,102	2,102
6014	Office Supplies	0.00	458	1,000	458	458
6045	Professional Services	160,065.00	150,000	155,000	150,000	141,179
6046	Medical and Dental	184,773.04	180,000	180,000	180,000	171,179
6047	Mobile Phones	674.52	900	900	900	900
6048	Communications	1,598.70	1,700	1,700	1,700	1,700
6049	Postage	0.00	0	100	0	0
6050	Travel	0.00	0	3,000	3,000	3,000
6077	Data Processing	0.00	0	1,500	0	0
6078	Education and Training	0.00	200	200	1,000	1,000
6082	Contractual Expense	351,000.00	91,000	0	0	0
	<i>Expenditure Total:</i>	<u>781,782.70</u>	<u>785,868</u>	<u>923,429</u>	<u>882,091</u>	<u>864,449</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 641

CHILD WELFARE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6044	Appointed Attorneys	649,985.00	650,000	660,000	660,000	655,000
6054	Advertising	15,511.36	29,781	20,000	19,000	19,000
6080	Board of Children	437.10	219	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>665,933.46</u>	<u>680,000</u>	<u>681,000</u>	<u>680,000</u>	<u>675,000</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 6411

CHILD PROTECTIVE LEGAL AD

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	36,850.99	40,000	0	35,571	35,571
	<i>Revenue Total:</i>	<u>36,850.99</u>	<u>40,000</u>	<u>0</u>	<u>35,571</u>	<u>35,571</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	104,682.84	100,008	112,988	107,608	107,608
6006	FICA	7,634.52	8,232	0	8,232	8,232
6007	Group Health	11,985.18	13,200	0	13,200	13,200
6008	Retirement	9,773.57	9,983	0	10,804	10,804
6011	Workers Compensation	93.03	742	0	371	371
6012	Unemployment Insurance	827.13	527	0	473	473
6014	Office Supplies	844.00	849	849	849	849
	<i>Expenditure Total:</i>	<u>135,840.27</u>	<u>133,541</u>	<u>113,837</u>	<u>141,537</u>	<u>141,537</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 642

INDIGENT HEALTH CARE CLAI

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	3,135,971.00	3,135,971	3,135,971	3,135,971	3,135,971
	<i>Expenditure Total:</i>	<u>3,135,971.00</u>	<u>3,135,971</u>	<u>3,135,971</u>	<u>3,135,971</u>	<u>3,135,971</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 651

HISTORICAL COMMITTEE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	0.00	1,800	2,000	2,000	1,960
6049	Postage	0.00	100	0	0	0
6073	Dues and Memberships	0.00	100	0	0	0
6078	Education and Training	0.00	700	0	0	0
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>2,700</u>	<u>2,000</u>	<u>2,000</u>	<u>1,960</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 665

FARM & HOME DEMONSTATION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	86,633.48	108,945	0	108,945	108,945
6003	Salaries-Employees	69,266.44	64,640	0	64,640	64,640
6006	FICA	8,203.57	13,279	0	13,279	13,279
6007	Group Health	42,000.00	46,200	0	46,200	46,200
6008	Retirement	3,492.82	5,999	0	6,490	6,490
6011	Workers Compensation	1,164.77	1,302	0	651	651
6012	Unemployment Insurance	1,241.52	851	0	764	764
6014	Office Supplies	4,072.15	3,954	0	4,000	4,000
6016	Gasoline	2,932.35	3,200	0	3,500	3,500
6018	Diesel Fuel	982.62	3,000	0	3,000	3,000
6029	Demonstration	527.05	818	0	3,300	1,800
6030	Vehicle Repairs	1,601.08	2,500	0	2,500	2,000
6048	Communications	7,659.41	8,400	0	8,400	8,400
6049	Postage	0.00	465	0	490	0
6050	Travel	8,511.29	9,740	0	8,000	6,500
6057	Vehicle Insurance	269.75	1,154	0	1,154	1,154
6059	Bonds	0.00	71			
6067	Equipment Maintenance	0.00	352			
6069	Equipment Rental	1,608.20	1,900	0	1,755	1,755
6073	Dues and Memberships	590.00	830	0	700	700
6077	Data Processing	650.00	320	0	320	320
6078	Education and Training	1,545.00	1,760	0	1,500	1,500
6079	Legal Books, Publications	0.00	0			
	<i>Expenditure Total:</i>	<u>242,951.50</u>	<u>279,680</u>	<u>0</u>	<u>279,588</u>	<u>275,598</u>

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

Fund 100 Dept. 666

M&O TICK ERADICATION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	0.00	375	375	375	375
6056	Property Insurance	1,290.49	118	118	118	118
6060	Electricity	1,401.67	2,000	2,000	2,000	1,796
6062	Water	1,637.84	2,000	2,000	2,200	2,200
6063	Sewage and Garbage	0.00	0			
6064	Building Maintenance	4,920.62	5,000	5,000	5,000	5,000
6067	Equipment Maintenance	0.00	500	500	500	500
	<i>Expenditure Total:</i>	<u>9,250.62</u>	<u>9,993</u>	<u>9,993</u>	<u>10,193</u>	<u>9,989</u>

CAMERON COUNTY, TEXAS

GENERAL FUND

Transfers

100-6700 Transfers

APPROVED 2017-2018 BUDGET

CAMERON COUNTY, TEXAS
GENERAL FUND
2017-2018 Budget

FUND 100

	2016	2017	2017	2018	2018
	<u>Actual</u>	<u>Approved</u>	<u>Amended</u>	<u>Recommended</u>	<u>Approved</u>
4390					
Transfers In					
Veterans	2,586,486	2,331,783	2,331,783	2,878,939	2,878,939
Free Trade Bridge	625,896	533,802	533,802	776,565	576,565
Gateway	4,887,956	4,836,715	4,836,715	5,431,412	5,431,412
Juvenile	25,982	0	0	0	0
Cameron County Parks	119,904	124,341	124,341	124,341	124,341
Total	<u>\$8,246,224</u>	<u>\$7,826,641</u>	<u>\$7,826,641</u>	<u>\$9,211,257</u>	<u>\$9,011,257</u>
6700					
Transfers Out					
Criminal Justice Grant	28,346	49,684	19,684	49,684	49,684
Federal Block Grant	34,260	0	30,000	0	0
Health Grant	39,792	0	0	0	0
Road & Bridge Fund	800,000	0	0	0	0
Health Fund	2,286,490	0	0	0	0
Juvenile Services	10,435	0	0	0	0
DA Hot Check	0	0	29,308	0	0
County Airport	0	50,000	50,000	25,000	25,000
Pre Trial Release	259,429	288,000	288,000	288,000	288,000
Total	<u>\$3,458,752</u>	<u>\$ 387,684</u>	<u>\$ 416,992</u>	<u>\$ 362,684</u>	<u>\$ 362,684</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 2017-2018 BUDGET

CAMERON COUNTY, TEXAS

ROAD & BRIDGE

Schedule of Revenues, Expenditures, and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2017

	2016 Actual	2017 Approved Budget	2017 Year-End Estimate	2018 Recommended Budget	2018 Approved Budget
ROAD & BRIDGE REVENUES:					
Taxes	\$ 7,358,131	\$ 7,560,967	\$ 7,560,967	\$ 7,799,346	\$ 7,799,346
License & Permits	3,566,455	3,310,351	3,310,351	3,492,655	3,492,655
Intergovernmental Revenues	927,648	391,301	391,301	455,650	475,650
Charges for Services	-	24,022	24,022	26,624	26,624
Miscellaneous	371,729	125,337	125,337	188,009	188,009
TOTAL REVENUES	<u>12,223,963</u>	<u>11,411,978</u>	<u>11,411,978</u>	<u>11,962,284</u>	<u>11,982,284</u>
EXPENDITURES					
Unitized Transition System					
GIS Mapping	234,643	242,959	242,959	243,401	243,401
D.A. Bond Forfeiture	39,305	40,659	40,659	40,537	40,537
Commissioner Staff Pct. #1	99,418	106,961	104,961	106,668	106,668
Commissioner Staff Pct. #2	96,565	108,581	105,581	108,192	108,192
Commissioner Staff Pct. #3	104,850	112,262	108,262	111,573	111,573
Commissioner Staff Pct. #4	98,872	108,210	106,210	107,392	107,392
Consolidated R&B	9,255,145	8,088,741	9,500,499	8,583,798	8,545,725
Road & Bridge Engineering	804,120	874,607	854,607	879,798	937,871
CTIF Projects	148,520	-	-	-	-
Planning & Inspections	674,380	757,767	747,767	809,694	809,694
TOTAL EXPENDITURES	<u>11,555,818</u>	<u>10,440,747</u>	<u>11,811,505</u>	<u>10,991,053</u>	<u>11,011,053</u>
Excess of Revenues Over (Under) Expenditures	<u>668,145</u>	<u>971,231</u>	<u>(399,527)</u>	<u>971,231</u>	<u>971,231</u>
DEBT SERVICE					
Principal retirement	678,401	980,008	962,409	980,008	980,008
Interest	25,292	41,223	30,181	41,223	41,223
TOTAL DEBT SERVICE	<u>703,693</u>	<u>1,021,231</u>	<u>992,590</u>	<u>1,021,231</u>	<u>1,021,231</u>
OTHER FINANCING SOURCES(USES)					
Sale of Capital Assets	66,425	50,000	50,000	50,000	50,000
Transfer In	800,000	-	-	-	-
Financing proceeds	1,016,431	-	578,382	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,882,856</u>	<u>50,000</u>	<u>628,382</u>	<u>50,000</u>	<u>50,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>1,847,308</u>	<u>-</u>	<u>(763,735)</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	6,026,220	5,539,058	7,873,528	7,109,793	7,109,793
Use of Fund Balance					
Ending Fund Balance	<u>\$ 7,873,528</u>	<u>\$ 5,539,058</u>	<u>\$ 7,109,793</u>	<u>\$ 7,109,793</u>	<u>\$ 7,109,793</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	3,851,011	3,851,011	0	4,162,938	4,162,938
400	GENERAL REVENUE	0.00	7,560,967	7,560,967	0	7,799,346	7,799,346
421	G.I.S. MAPPING	0.00	0	0	0	0	0
621	CONSOLIDATED PRECINTS	0.00	50,000	628,382	0	50,000	50,000
6213	R & B CTIF PROJECTS	0.00	0	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	0	0	0	0	20,000
<i>Revenue Total:</i>		0.00	11,461,978	12,040,360	0	12,012,284	12,032,284
<u>EXPENDITURE ACCOUNTS</u>							
421	G.I.S. MAPPING	0.00	242,959	242,959	246,332	243,401	243,401
475	DISTRICT ATTORNEY	0.00	40,659	40,659	30,263	40,537	40,537
617	COMMISSIONERS STAFF PCT 1	0.00	106,961	106,961	0	106,668	106,668
618	COMMISSIONERS STAFF PCT 2	0.00	108,581	108,581	0	108,192	108,192
619	COMMISSIONERS STAFF PCT 3	0.00	112,262	112,262	0	111,573	111,573
620	COMMISSIONER STAFF PCT 4	0.00	108,210	137,446	0	107,392	107,392
621	CONSOLIDATED PRECINTS	0.00	9,109,972	10,521,730	8,223,941	9,605,029	9,566,956
6211	COLONIA PAVING PROJECT	0.00	0	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	874,607	874,607	973,362	879,798	937,871
623	PLANNING & INSPECTION	0.00	757,767	787,702	821,173	809,694	809,694
<i>Expense Total:</i>		0.00	11,461,978	12,932,907	10,295,071	12,012,284	12,032,284

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4311	Building Permits	421,837.93	285,351	0	367,655	367,655
4312	Recording and Filing Fees	4,766.00	4,121	0	4,644	4,644
4313	Review Fees	27,167.00	24,022	0	26,624	26,624
4343	Automobile Licenses	360,000.00	360,000	0	360,000	360,000
4344	Automobile Registration Fees	3,144,616.83	3,025,000	0	3,125,000	3,125,000
4345	Overweight Fees	132,958.45	31,301	0	95,650	95,650
4354	Commercial Veh. Violations	74,313.54	5,000	0	96,325	96,325
4405	Sales Tax Commissions-Tax Auto	0.00	0			
4520	Bond Forfeitures	27,309.90	104,250	0	49,445	49,445
4600	Interest Income	17,053.84	11,966	0	37,595	37,595
4602	Miscellaneous	175.00	0			
	Revenue Total:	<u>4,210,198.49</u>	<u>3,851,011</u>	<u>0</u>	<u>4,162,938</u>	<u>4,162,938</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	7,248,694.07	7,413,675	0	7,665,605	7,665,605
4102	Delinquent Advalorem Taxes	205,371.42	236,554	0	236,279	236,279
4151	Discounts	-153,060.76	-158,851	0	-161,775	-161,775
4152	Commissions	-74,238.95	-76,760	0	-79,180	-79,180
4153	Errors and Adjustments	-34,701.29	-38,251	0	-39,509	-39,509
4159	Penalties and Interest	166,066.53	184,600	0	177,926	177,926
	<i>Revenue Total:</i>	<u>7,358,131.02</u>	<u>7,560,967</u>	<u>0</u>	<u>7,799,346</u>	<u>7,799,346</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 421

G.I.S. MAPPING

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	228,210.00	0			
	<i>Revenue Total:</i>	<u>228,210.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	173,496.49	181,166	181,165	181,166	181,166
6006	FICA	12,587.22	13,859	13,859	13,859	13,859
6007	Group Health	30,000.00	26,400	26,400	26,400	26,400
6008	Retirement	16,202.67	16,812	18,189	16,812	16,812
6011	Workers Compensation	741.06	1,334	1,519	667	667
6012	Unemployment Insurance	1,372.40	888	1,500	797	797
6014	Office Supplies	0.00	0			
6050	Travel	0.00	2,500	2,500	2,500	2,500
6078	Education and Training	0.00	0	1,200	1,200	1,200
	<i>Expenditure Total:</i>	<u>234,399.84</u>	<u>242,959</u>	<u>246,332</u>	<u>243,401</u>	<u>243,401</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	28,256.08	28,822	30,263	28,822	28,822
6006	FICA	2,158.55	2,205	0	2,205	2,205
6007	Group Health	6,000.00	6,600	0	6,600	6,600
6008	Retirement	2,639.11	2,675	0	2,675	2,675
6011	Workers Compensation	25.41	216	0	108	108
6012	Unemployment Insurance	225.83	141	0	127	127
	<i>Expenditure Total:</i>	<u>39,304.98</u>	<u>40,659</u>	<u>30,263</u>	<u>40,537</u>	<u>40,537</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 617

COMMISSIONERS STAFF PCT 1

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,435.65	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	43,079.53	42,879	0	42,879	42,879
6003	Salaries-Employees	16,286.13	17,631	0	17,631	17,631
6006	FICA	4,938.89	5,439	0	5,439	5,439
6007	Group Health	10,200.00	11,220	0	11,220	11,220
6008	Retirement	6,420.40	6,508	0	6,508	6,508
6011	Workers Compensation	515.62	526	0	263	263
6012	Unemployment Insurance	474.46	296	0	266	266
6014	Office Supplies	483.87	953	0	1,200	1,200
6016	Gasoline	927.56	1,300	0	2,800	2,800
6030	Vehicle Repairs	114.98	1,000	0	1,000	1,000
6047	Mobile Phones	1,956.01	2,340	0	2,340	2,340
6048	Communications	1,638.02	1,900	0	1,900	1,900
6049	Postage	1.92	50	0	50	50
6050	Travel	1,174.33	2,000	0	2,000	2,000
6057	Vehicle Insurance	187.50	870	0	870	870
6059	Bonds	0.00	249	0	178	178
6077	Data Processing	1,352.91	1,676			
6078	Education and Training	230.00	500	0	500	500
	<i>Expenditure Total:</i>	<u>99,417.78</u>	<u>106,961</u>	<u>0</u>	<u>106,668</u>	<u>106,668</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 618

COMMISSIONERS STAFF PCT 2

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,435.00	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	41,234.90	42,879	0	42,879	42,879
6003	Salaries-Employees	16,335.74	16,442	0	16,442	16,442
6006	FICA	4,838.97	5,421	0	5,421	5,421
6007	Group Health	10,200.00	11,220	0	11,220	11,220
6008	Retirement	6,254.55	6,398	0	6,398	6,398
6011	Workers Compensation	506.70	517	0	259	259
6012	Unemployment Insurance	465.04	291	0	261	261
6014	Office Supplies	439.07	1,200	0	1,200	1,200
6016	Gasoline	0.00	400	0	2,400	2,400
6030	Vehicle Repairs	57.09	1,000	0	1,000	1,000
6047	Mobile Phones	1,000.00	1,920	0	1,920	1,920
6048	Communications	2,559.53	2,600	0	2,600	2,600
6049	Postage	118.03	50	0	50	50
6050	Travel	0.00	4,000	0	2,000	2,000
6057	Vehicle Insurance	132.25	870	0	870	870
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	2,723.07	3,071	0	2,970	2,970
6078	Education and Training	265.00	500	0	500	500
	<i>Expenditure Total:</i>	<u>96,564.94</u>	<u>108,581</u>	<u>0</u>	<u>108,192</u>	<u>108,192</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 619

COMMISSIONERS STAFF PCT 3

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,435.65	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	43,623.71	45,000	0	45,000	45,000
6003	Salaries-Employees	17,709.75	17,493	0	17,493	17,493
6006	FICA	5,424.04	5,664	0	5,664	5,664
6007	Group Health	10,200.00	11,220	0	11,220	11,220
6008	Retirement	6,608.07	6,692	0	6,692	6,692
6011	Workers Compensation	530.15	541	0	270	270
6012	Unemployment Insurance	490.05	306	0	275	275
6014	Office Supplies	65.39	1,200	0	1,200	1,200
6016	Gasoline	776.28	2,400	0	2,400	2,400
6030	Vehicle Repairs	48.08	1,000	0	1,000	1,000
6047	Mobile Phones	1,200.00	1,152	0	1,152	1,152
6048	Communications	4,005.17	4,100	0	4,100	4,100
6049	Postage	0.00	50	0	50	50
6050	Travel	2,199.93	2,000	0	2,000	2,000
6057	Vehicle Insurance	242.75	870	0	870	870
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	1,840.72	2,272	0	1,885	1,885
6078	Education and Training	450.00	500	0	500	500
	<i>Expenditure Total:</i>	<u>104,849.74</u>	<u>112,262</u>	<u>0</u>	<u>111,573</u>	<u>111,573</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 620

COMMISSIONER STAFF PCT 4

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6001	Elected Officials	9,435.65	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	42,036.90	42,879	0	42,879	42,879
6003	Salaries-Employees	15,997.42	16,442	0	16,442	16,442
6006	FICA	5,011.33	5,421	0	5,421	5,421
6007	Group Health	10,200.00	11,220	0	11,220	11,220
6008	Retirement	6,296.61	6,398	0	6,398	6,398
6011	Workers Compensation	506.70	517	0	259	259
6012	Unemployment Insurance	465.04	291	0	261	261
6014	Office Supplies	200.93	1,200	0	1,200	1,200
6016	Gasoline	2,001.27	4,000	0	4,000	4,000
6030	Vehicle Repairs	997.59	1,000	0	1,000	1,000
6037	Road Materials	0.00	0			
6047	Mobile Phones	1,096.00	1,920	0	1,920	1,920
6048	Communications	831.78	1,400	0	1,400	1,400
6049	Postage	0.00	50	0	50	50
6050	Travel	678.03	2,000	0	2,000	2,000
6057	Vehicle Insurance	221.00	870	0	870	870
6059	Bonds	50.00	178	0	178	178
6069	Equipment Rental	1,621.73	2,300	0	1,770	1,770
6078	Education and Training	0.00	500	0	500	500
6096	Equipment	0.00	29,236			
	<i>Expenditure Total:</i>	<u>97,647.98</u>	<u>137,446</u>	<u>0</u>	<u>107,392</u>	<u>107,392</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 621

CONSOLIDATED PRECINTS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4380	Financing Proceeds	1,016,431.17	578,382			
4641	Sale of Capital Assets	66,425.00	50,000	0	50,000	50,000
	Revenue Total:	<u>1,082,856.17</u>	<u>628,382</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	43,490.66	43,685	43,685	42,955	42,955
6003	Salaries-Employees	2,965,984.60	3,046,549	3,134,549	3,196,747	3,229,305
6004	Overtime	247.69	10,000	0	25,000	25,000
6005	Extra Help	0.00	0	0	0	0
6006	FICA	223,027.23	248,000	248,000	247,911	250,631
6007	Group Health	619,014.00	680,915	680,915	680,915	687,515
6008	Retirement	283,183.25	300,751	300,751	352,266	328,836
6010	Uniforms	23,832.39	29,300	32,000	29,300	29,300
6011	Workers Compensation	180,538.86	194,495	194,495	97,237	97,649
6012	Unemployment Insurance	24,305.35	15,880	15,880	14,255	14,411
6014	Office Supplies	44,923.21	41,000	45,000	45,000	45,000
6016	Gasoline	72,600.22	72,000	110,000	80,000	80,000
6017	Butane	1,593.82	3,000	3,500	3,000	3,000
6018	Diesel Fuel	247,570.43	290,500	300,000	275,000	275,000
6022	Drugs Medicine	0.00	0	1,000	1,000	1,000
6025	Food-Human	0.00	1,000			
6030	Vehicle Repairs	196,098.80	216,000	235,000	230,000	230,000
6034	Pipe and Plumbing	1,573.59	0			
6036	Miscellaneous Repairs	297,815.09	56,347			
6037	Road Materials	2,233,761.09	0	2,093,466	2,525,012	2,387,923
6038	Small Tools and Equipment	12,698.53	17,465	10,000	6,500	6,500
6039	Penalty Charges	0.00	0			
6045	Professional Services	27,507.99	70,000	85,000	80,000	80,000
6046	Medical and Dental	515.00	1,500	2,000	1,500	1,500
6047	Mobile Phones	13,811.68	23,000	28,000	19,000	19,000
6048	Communications	21,828.35	36,200	20,000	27,000	27,000
6049	Postage	0.00	100	100	100	100
6050	Travel	0.00	0	2,000	2,000	2,000
6056	Property Insurance	30,504.89	26,786	19,000	18,000	18,000
6057	Vehicle Insurance	10,791.80	46,492	45,000	45,000	45,000
6058	Liability Other Insurance	0.00	0			
6059	Bonds	85.94	23	100	100	100
6060	Electricity	11,132.39	14,000	14,000	14,000	14,000
6061	Natural Gas	0.00	0			
6062	Water	6,228.73	7,000	7,000	7,000	7,000
6063	Sewage and Garbage	65,654.60	102,000	75,000	75,000	75,000
6064	Building Maintenance	5,313.40	9,150	10,000	10,000	10,000

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 621

CONSOLIDATED PRECINTS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6065	Bridge Repair	0.00	0	10,000	10,000	10,000
6067	Equipment Maintenance	337,862.04	305,000	310,000	310,000	310,000
6068	Real Estate Rental	0.00	0			
6069	Equipment Rental	50,405.64	21,324	50,000	50,000	50,000
6073	Dues and Memberships	720.00	850	500	500	500
6076	Bank Fees	0.00	0			
6077	Data Processing	1,343.48	796	2,000	2,000	2,000
6078	Education and Training	664.04	2,500	3,000	2,500	2,500
6082	Contractual Expense	45,513.75	40,000	40,000	40,000	120,000
6088	Right of Way (R.O.W.)	0.00	0			
6096	Equipment	1,052,840.43	623,283	35,000	0	0
6097	Debt Retirement	678,400.80	980,008	0	980,008	980,008
6098	Debt Interest	25,291.93	41,223	0	41,223	41,223
6136	Road Materials Pct. 1	0.00	274,263			
6137	Road Materials Pct. 2	0.00	311,730			
6138	Road Materials Pct. 3	0.00	732,478			
6139	Road Materials Pct. 4	0.00	768,137			
6195	Safety Supplies	13,814.04	17,000	18,000	18,000	18,000
6324	US 77/83 S. Corridor	0.00	0			
6350	San Jose Ranch Rd	86,143.70	800,000			
	<i>Expenditure Total:</i>	<u>9,958,633.43</u>	<u>10,521,730</u>	<u>8,223,941</u>	<u>9,605,029</u>	<u>9,566,956</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 622

ENGINEERING & RIGHT OF WA

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4301	Contributions from other Entit	0.00	0	0	0	20,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	90,243.57	86,478	85,312	92,050	92,050
6003	Salaries-Employees	397,038.03	397,250	491,920	444,250	484,250
6006	FICA	36,272.82	41,027	44,158	41,027	44,087
6007	Group Health	72,000.00	79,200	85,800	79,200	85,800
6008	Retirement	45,550.24	49,769	57,954	49,769	57,860
6011	Workers Compensation	2,462.94	3,083	3,500	1,542	1,688
6012	Unemployment Insurance	3,899.24	2,628	4,618	2,360	2,536
6014	Office Supplies	10,885.11	14,051	12,000	12,000	12,000
6016	Gasoline	5,146.67	7,000	7,000	7,000	7,000
6030	Vehicle Repairs	1,480.38	5,000	5,000	5,000	5,000
6045	Professional Services	1,108.84	15,000	15,000	15,000	15,000
6047	Mobile Phones	1,297.20	3,000	9,500	10,000	10,000
6048	Communications	16,496.42	20,000	20,000	20,000	20,000
6049	Postage	351.28	1,000	1,000	1,000	1,000
6050	Travel	2,517.77	4,450	7,500	7,500	7,500
6054	Advertising	7,120.31	6,500	6,500	6,500	6,500
6057	Vehicle Insurance	250.25	2,100	2,100	2,100	2,100
6059	Bonds	0.00	100	100	100	100
6067	Equipment Maintenance	370.00	1,000	1,000	1,000	1,000
6069	Equipment Rental	11,029.35	12,066	12,000	12,000	12,000
6073	Dues and Memberships	439.00	1,400	1,400	1,400	1,400
6077	Data Processing	3,663.39	4,633	6,000	0	0
6078	Education and Training	1,629.00	4,000	4,000	4,000	4,000
6082	Contractual Expense	22,292.00	38,150	40,000	40,000	40,000
6088	Right of Way (R.O.W.)	5,738.00	23,150	50,000	25,000	25,000
6096	Equipment	18,895.00	52,572			
	<i>Expenditure Total:</i>	<u>758,176.81</u>	<u>874,607</u>	<u>973,362</u>	<u>879,798</u>	<u>937,871</u>

CAMERON COUNTY, TEXAS
SPECIAL ROAD & BRIDGE FUN
2017-2018 Budget

Fund 150 Dept. 623

PLANNING & INSPECTION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	167,454.13	253,183	253,183	253,183	253,183
6003	Salaries-Employees	309,121.90	334,014	334,014	334,014	334,014
6006	FICA	34,664.61	44,921	44,921	44,921	44,921
6007	Group Health	59,370.00	65,307	72,600	65,307	65,307
6008	Retirement	43,686.70	5	58,955	58,955	58,955
6010	Uniforms	0.00	3,000	3,000	3,000	3,000
6011	Workers Compensation	2,738.65	3,460	3,500	1,730	1,730
6012	Unemployment Insurance	3,832.72	2,877	4,000	2,584	2,584
6014	Office Supplies	5,735.97	9,729	6,000	6,000	6,000
6016	Gasoline	8,423.10	17,000	15,000	12,000	12,000
6030	Vehicle Repairs	2,362.41	6,000	5,000	5,000	5,000
6038	Small Tools and Equipment	0.00	1,227			
6046	Medical and Dental	0.00	300	300	300	300
6047	Mobile Phones	5,375.93	7,000	7,000	7,000	7,000
6049	Postage	0.00	100	100	100	100
6050	Travel	0.00	2,000	2,000	2,000	2,000
6052	Travel-Mileage Reimbursement	4,112.44	5,500	7,000	7,000	7,000
6057	Vehicle Insurance	575.25	4,000	2,000	4,000	4,000
6059	Bonds	0.00	100	100	100	100
6077	Data Processing	0.00	2,559			
6078	Education and Training	505.00	2,500	2,500	2,500	2,500
6082	Contractual Expense	0.00	0			
6096	Equipment	26,310.00	22,920			
6195	Safety Supplies	111.43	0			
	<i>Expenditure Total:</i>	<u>674,380.24</u>	<u>787,702</u>	<u>821,173</u>	<u>809,694</u>	<u>809,694</u>

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

APPROVED 2017-2018 BUDGET

CAMERON COUNTY, TEXAS

LAW LIBRARY FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2017

	2016 Actual	2017 Approved	2017 Year-end Estimate	2018 Recommended	2018 Approved
REVENUES					
Library Fees	\$ 192,177	\$ 183,000	\$ 183,000	\$ 183,000	\$ 192,000
Photocopying	0	0	0	0	0
Interest Income	540	650	1,200	1,000	1,200
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>192,717</u>	<u>183,650</u>	<u>184,200</u>	<u>184,000</u>	<u>193,200</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>355,958</u>	<u>323,658</u>	<u>389,364</u>	<u>320,107</u>	<u>387,365</u>
AMOUNT AVAILABLE	548,675	507,308	573,564	504,107	580,565
LESS APPROPRIATIONS:	<u>159,311</u>	<u>186,199</u>	<u>186,199</u>	<u>185,000</u>	<u>193,200</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 389,364</u>	<u>\$ 321,109</u>	<u>\$ 387,365</u>	<u>\$ 319,107</u>	<u>\$ 387,365</u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
650	LAW LIBRARY	0.00	183,650	183,650	0	185,000	193,200
	<i>Revenue Total:</i>	<u>0.00</u>	<u>183,650</u>	<u>183,650</u>	<u>0</u>	<u>185,000</u>	<u>193,200</u>
<u>EXPENDITURE ACCOUNTS</u>							
650	LAW LIBRARY	0.00	186,199	186,199	186,719	185,000	193,200
	<i>Expense Total:</i>	<u>0.00</u>	<u>186,199</u>	<u>186,199</u>	<u>186,719</u>	<u>185,000</u>	<u>193,200</u>

CAMERON COUNTY, TEXAS
LAW LIBRARY FUND
2017-2018 Budget

Fund 170 Dept. 650

LAW LIBRARY

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4409	Law Library Fees	192,177.35	183,000	0	184,000	192,000
4600	Interest Income	539.62	650	0	1,000	1,200
	Revenue Total:	<u>192,716.97</u>	<u>183,650</u>	<u>0</u>	<u>185,000</u>	<u>193,200</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	34,310.71	34,998	38,000	34,998	34,998
6003	Salaries-Employees	24,828.21	25,832	28,000	25,832	25,832
6006	FICA	4,213.95	4,653	0	4,653	4,653
6007	Group Health	12,550.00	13,200	13,200	13,200	13,200
6008	Retirement	5,522.35	5,645	5,645	5,645	5,645
6011	Workers Compensation	363.90	456	456	228	228
6012	Unemployment Insurance	476.83	298	298	268	268
6014	Office Supplies	651.00	920	920	920	920
6016	Gasoline	0.00	0			
6048	Communications	259.90	600	600	600	600
6049	Postage	2.86	500	500	500	500
6069	Equipment Rental	718.32	1,600	1,600	1,600	1,600
6077	Data Processing	120.92	1,500	1,500	1,500	1,500
6079	Legal Books, Publications	75,291.61	95,997	96,000	95,056	103,256
	Expenditure Total:	<u>159,310.56</u>	<u>186,199</u>	<u>186,719</u>	<u>185,000</u>	<u>193,200</u>

CAMERON COUNTY, TEXAS

EMPLOYEE BENEFITS FUND

APPROVED 2017-2018 BUDGET

CAMERON COUNTY, TEXAS
EMPLOYEE BENEFITS FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2017

	2016	2017	2017	2018	2018
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Employee Premiums	\$ 11,945,810	\$ 13,194,756	\$ 13,479,309	\$ 13,467,587	\$ 13,467,587
Cobra Premiums	13,150	13,000	8,700	13,000	13,000
Other Revenues	1,290	0	0		0
Interest Revenues	4,353	4,000	4,000	4,000	4,000
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	11,964,603	13,211,756	13,492,009	13,484,587	13,484,587
OTHER SOURCES (USES)					
Transfer in	2,286,490	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	0	0	0	0	0
AMOUNT AVAILABLE	14,251,093	13,211,756	13,492,009	13,484,587	13,484,587
LESS APPROPRIATIONS:	14,251,093	14,868,236	14,368,236	14,867,820	14,867,820
USE OF FUND BALANCE	0	0	0	0	0
PROJECTED YEAR-END FUND BALANCE	\$ -	\$ (1,656,480)	\$ (876,227)	\$ (1,383,233)	\$ (1,383,233)

CAMERON COUNTY, TEXAS
HEALTH TRUST
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
409	GENERAL ADMINISTRATION	0.00	13,211,756	13,211,756	0	13,484,587	13,633,998
	<i>Revenue Total:</i>	<u>0.00</u>	<u>13,211,756</u>	<u>13,211,756</u>	<u>0</u>	<u>13,484,587</u>	<u>13,633,998</u>
<u>EXPENDITURE ACCOUNTS</u>							
402	HUMAN RESOURCES	0.00	136,883	136,883	0	136,467	135,917
409	GENERAL ADMINISTRATION	0.00	14,731,353	14,731,353	0	14,731,353	13,498,081
	<i>Expense Total:</i>	<u>0.00</u>	<u>14,868,236</u>	<u>14,868,236</u>	<u>0</u>	<u>14,867,820</u>	<u>13,633,998</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2017-2018 Budget

Fund 300 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	43,745.08	44,621	0	44,621	44,621
6003	Salaries-Employees	58,993.35	53,062	0	53,062	53,062
6006	FICA	7,490.89	7,473	0	7,473	7,473
6007	Group Health	19,007.38	19,800	0	19,800	19,800
6008	Retirement	9,591.28	9,065	0	9,065	9,065
6011	Workers Compensation	786.33	733	0	366	366
6012	Unemployment Insurance	838.25	479	0	430	430
6014	Office Supplies	1,115.03	1,500	0	1,500	1,000
6049	Postage	0.00	150	0	150	100
	<i>Expenditure Total:</i>	<u>141,567.59</u>	<u>136,883</u>	<u>0</u>	<u>136,467</u>	<u>135,917</u>

CAMERON COUNTY, TEXAS
HEALTH TRUST
2017-2018 Budget

Fund 300 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4321	Health Ins Premiums	11,945,810.24	13,194,756	0	13,467,587	13,616,998
4322	Cobra Premiums	13,150.03	13,000	0	13,000	13,000
4600	Interest Income	1,290.22	4,000	0	4,000	4,000
	<i>Revenue Total:</i>	<u>11,960,250.49</u>	<u>13,211,756</u>	<u>0</u>	<u>13,484,587</u>	<u>13,633,998</u>
<u>EXPENDITURE ACCOUNTS</u>						
6045	Professional Services	26,041.65	60,000	0	60,000	60,000
6046	Medical and Dental	12,272,899.28	12,834,149	0	12,834,149	11,600,877
6076	Bank Fees	0.00	0			
6082	Contractual Expense	1,810,584.28	1,837,204	0	1,837,204	1,837,204
	<i>Expenditure Total:</i>	<u>14,109,525.21</u>	<u>14,731,353</u>	<u>0</u>	<u>14,731,353</u>	<u>13,498,081</u>

CAMERON COUNTY, TEXAS

WORKERS' COMPENSATION FUND

APPROVED 2017-2018 BUDGET

CAMERON COUNTY, TEXAS
WORKERS' COMPENSATION FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2017

	2016	2017	2017	2018	2018
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Employee Premiums	\$ 1,239,444	\$ 1,172,650	\$ 1,342,503	\$ 647,524	\$ 647,524
Other Revenues	0	0	0		0
Interest Revenues	1,428	0	5,000	0	0
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>1,240,872</u>	<u>1,172,650</u>	<u>1,347,503</u>	<u>647,524</u>	<u>647,524</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>810,988</u>	<u>(19,716)</u>	<u>1,221,929</u>	<u>1,649,059</u>	<u>1,649,059</u>
AMOUNT AVAILABLE	2,051,860	1,152,934	2,569,432	2,296,583	2,296,583
LESS APPROPRIATIONS:	<u>829,931</u>	<u>1,062,373</u>	<u>920,373</u>	<u>942,500</u>	<u>940,950</u>
USE OF FUND BALANCE	0	0	0	0	0
PROJECTED YEAR-END FUND BALANCE	<u>\$ 1,221,929</u>	<u>\$ 90,561</u>	<u>\$ 1,649,059</u>	<u>\$ 1,354,083</u>	<u>\$ 1,355,633</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
 2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	3,500	3,500
409	GENERAL ADMINISTRATION	0.00	1,172,650	1,172,650	0	644,024	644,024
	<i>Revenue Total:</i>	<u>0.00</u>	<u>1,172,650</u>	<u>1,172,650</u>	<u>0</u>	<u>647,524</u>	<u>647,524</u>
<u>EXPENDITURE ACCOUNTS</u>							
402	HUMAN RESOURCES	0.00	62,373	60,373	12,360	62,500	60,950
409	GENERAL ADMINISTRATION	0.00	1,000,000	1,000,000	0	880,000	880,000
	<i>Expense Total:</i>	<u>0.00</u>	<u>1,062,373</u>	<u>1,060,373</u>	<u>12,360</u>	<u>942,500</u>	<u>940,950</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2017-2018 Budget

Fund 301 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	1,427.56	0	0	3,500	3,500
4602	Miscellaneous	0.00	0			
	Revenue Total:	<u>1,427.56</u>	<u>0</u>	<u>0</u>	<u>3,500</u>	<u>3,500</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2017-2018 Budget

Fund 301 Dept. 402

HUMAN RESOURCES

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	12,370.10	40,800	0	40,800	40,800
6006	FICA	868.65	3,121	0	3,121	3,121
6007	Group Health	5,275.00	6,600	0	6,600	6,600
6008	Retirement	1,147.88	3,786	0	3,786	3,786
6010	Uniforms	285.50	0	300	300	0
6011	Workers Compensation	92.77	306	0	153	153
6012	Unemployment Insurance	98.93	200	0	180	180
6014	Office Supplies	114.45	900	1,500	1,500	1,000
6016	Gasoline	0.00	1,600	1,600	1,600	1,600
6030	Vehicle Repairs	0.00	0	250	1,000	500
6047	Mobile Phones	378.33	960	960	960	960
6050	Travel	0.00	1,000	1,500	1,000	1,000
6057	Vehicle Insurance	0.00	500	500	500	500
6078	Education and Training	0.00	600	2,500	1,000	750
6079	Legal Books, Publications	0.00	0	250	0	0
6096	Equipment	0.00	0	3,000	0	0
	<i>Expenditure Total:</i>	<u>20,631.61</u>	<u>60,373</u>	<u>12,360</u>	<u>62,500</u>	<u>60,950</u>

CAMERON COUNTY, TEXAS
WORKERS COMPENSATION FUND
2017-2018 Budget

Fund 301 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4315	Workers Compensation Premium	1,239,444.47	1,172,650	0	644,024	644,024
	<i>Revenue Total:</i>	<u>1,239,444.47</u>	<u>1,172,650</u>	<u>0</u>	<u>644,024</u>	<u>644,024</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	460,655.00	600,000	0	480,000	480,000
6411	Workers Comp Claims	348,644.68	400,000	0	400,000	400,000
	<i>Expenditure Total:</i>	<u>809,299.68</u>	<u>1,000,000</u>	<u>0</u>	<u>880,000</u>	<u>880,000</u>

CAMERON COUNTY, TEXAS

PRETRIAL INTERVENTION FUND

APPROVED 2017-2018 BUDGET

CAMERON COUNTY, TEXAS
PRETRIAL INTERVENTION FUND
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2017

	2016	2017	2017	2018	2018
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Fees	\$ 136,073	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Interest Income	0	0	0	0	0
TOTAL REVENUES	<u>136,073</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
OTHER SOURCES (USES)					
Transfer in	259,429	288,000	285,000	288,000	288,000
ESTIMATED BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
AMOUNT AVAILABLE	395,502	413,000	410,000	413,000	413,000
LESS APPROPRIATIONS:	<u>395,502</u>	<u>413,000</u>	<u>410,000</u>	<u>411,760</u>	<u>411,760</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,240</u>	<u>\$ 1,240</u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
4354	DIVERT COURT	0.00	0	52,000	0	0	0
4367	DRUG COURT	0.00	0	0	0	0	0
576	M&O ADULT PROBATION	0.00	125,000	125,000	0	125,000	125,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>125,000</u>	<u>177,000</u>	<u>0</u>	<u>125,000</u>	<u>125,000</u>
<u>TRANSFERS IN</u>							
010	GENERAL FUND TRANSFER	0.00	288,000	288,000	0	288,000	288,000
	<i>Fund Balance:</i>	<u>0.00</u>	<u>288,000</u>	<u>288,000</u>	<u>0</u>	<u>288,000</u>	<u>288,000</u>
<u>EXPENDITURE ACCOUNTS</u>							
4354	DIVERT COURT	0.00	0	91,800	0	0	0
4367	DRUG COURT	0.00	0	0	0	0	0
576	M&O ADULT PROBATION	0.00	413,000	413,000	0	411,760	411,760
	<i>Expense Total:</i>	<u>0.00</u>	<u>413,000</u>	<u>504,800</u>	<u>0</u>	<u>411,760</u>	<u>411,760</u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2017-2018 Budget

Fund 420 Dept. 4354

DIVERT COURT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4309	Participant Divert Fee-Probatn	0.00	32,000			
4428	Drug Court Fee Account	23,084.97	20,000			
	<i>Revenue Total:</i>	<u>23,084.97</u>	<u>52,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	2,927.71	3,000			
6022	Drugs Medicine	1,592.00	21,000			
6047	Mobile Phones	0.00	2,500			
6048	Communications	0.00	300			
6050	Travel	9,579.29	2,500			
6078	Education and Training	5,171.96	2,500			
6082	Contractual Expense	0.00	53,000			
6087	Miscellaneous	6,150.27	7,000			
	<i>Expenditure Total:</i>	<u>25,421.23</u>	<u>91,800</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
ENCUMBERED PRE-TRIAL RELE
2017-2018 Budget

Fund 420 Dept. 576

M&O ADULT PROBATION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4400	Bail Bond Fees	136,073.00	125,000	0	125,000	125,000
	<i>Revenue Total:</i>	<u>136,073.00</u>	<u>125,000</u>	<u>0</u>	<u>125,000</u>	<u>125,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	284,401.54	291,869	0	291,869	291,869
6006	FICA	20,544.33	22,512	0	22,512	22,512
6007	Group Health	52,521.28	55,110	0	55,110	55,110
6008	Retirement	26,414.16	27,085	0	27,085	27,085
6009	Auto Allowance	777.33	2,400	0	2,400	2,400
6011	Workers Compensation	3,449.12	2,189	0	1,095	1,095
6012	Unemployment Insurance	2,274.01	1,430	0	1,284	1,284
6014	Office Supplies	2,001.98	3,029	0	3,029	3,029
6047	Mobile Phones	824.87	900	0	900	900
6048	Communications	0.00	0			
6049	Postage	19.98	200			
6050	Travel	0.00	2,500	0	2,500	2,500
6059	Bonds	142.00	150	0	150	150
6069	Equipment Rental	2,131.36	2,326	0	2,326	2,326
6078	Education and Training	0.00	1,300	0	1,500	1,500
	<i>Expenditure Total:</i>	<u>395,501.96</u>	<u>413,000</u>	<u>0</u>	<u>411,760</u>	<u>411,760</u>

CAMERON COUNTY, TEXAS

DEBT SERVICE FUNDS

APPROVED 2017-2018 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, 2017

Fund 610

	2016	2017	2017	2018	2018
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Taxes	\$ 19,622	\$ 10,750	\$ 10,750	\$ 6,807	\$ 6,807
Miscellaneous	1,447	0	1,619	0	0
TOTAL REVENUES	<u>21,069</u>	<u>10,750</u>	<u>12,369</u>	<u>6,807</u>	<u>6,807</u>
Debt Service Requirements:					
Redemption of Serial Bonds	125,725	125,043	125,043	123,930	123,930
Total Debt Service requirements	<u>125,725</u>	<u>125,043</u>	<u>125,043</u>	<u>123,930</u>	<u>123,930</u>
OTHER FINANCING SOURCES(USES)					
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(104,656)	(114,293)	(112,674)	(117,123)	(117,123)
BEGINNING FUND BALANCE (Oct 1)	<u>444,163</u>	<u>336,834</u>	<u>339,507</u>	<u>226,833</u>	<u>226,833</u>
ENDING FUND BALANCE (Sept.30)	<u>\$ 339,507</u>	<u>\$ 222,541</u>	<u>\$ 226,833</u>	<u>\$ 109,710</u>	<u>\$ 109,710</u>

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	10,750	10,750	0	6,807	6,807
	<i>Revenue Total:</i>	<u>0.00</u>	<u>10,750</u>	<u>10,750</u>	<u>0</u>	<u>6,807</u>	<u>6,807</u>
<u>EXPENDITURE ACCOUNTS</u>							
736	2008 ROAD BONDS	0.00	125,043	125,043	0	123,930	123,930
	<i>Expense Total:</i>	<u>0.00</u>	<u>125,043</u>	<u>125,043</u>	<u>0</u>	<u>123,930</u>	<u>123,930</u>

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2017-2018 Budget

Fund 610 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4102	Delinquent Advalorem Taxes	13,497.01	8,191	0	5,306	5,306
4105	Deliquent Tax Revenue Other	28.60	0			
4108	Commissions Other	-1.08	0			
4110	Penalty & Interest Other	70.79	0			
4151	Discounts	-0.28	0			
4152	Commissions	-202.20	-109	0	-69	-69
4153	Errors and Adjustments	-513.11	-18	0	-12	-12
4159	Penalties and Interest	6,743.06	2,686	0	1,582	1,582
	<i>Revenue Total:</i>	<u>19,622.79</u>	<u>10,750</u>	<u>0</u>	<u>6,807</u>	<u>6,807</u>

CAMERON COUNTY, TEXAS
I & S UNLIMITED TAX REV B
2017-2018 Budget

Fund 610 Dept. 736

2008 ROAD BONDS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	110,000.00	115,000	0	120,000	120,000
6098	Debt Interest	14,975.00	9,293	0	3,180	3,180
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>125,725.00</u>	<u>125,043</u>	<u>0</u>	<u>123,930</u>	<u>123,930</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, 2017

Fund 630

	2016	2017	2017	2018	2018
	Actual	Approved	Year-end	Recommended	Approved
			Estimate		
REVENUES					
Taxes	\$7,646,139	\$ 8,764,980	\$ 8,764,980	\$ 8,872,419	\$ 9,355,540
Miscellaneous	227,398	0	39,502	0	0
TOTAL REVENUES	<u>7,873,537</u>	<u>8,764,980</u>	<u>8,764,980</u>	<u>8,872,419</u>	<u>9,355,540</u>
Debt Service Requirements:					
Redemption of Serial Bonds	<u>7,850,600</u>	<u>9,140,078</u>	<u>9,140,078</u>	<u>9,239,261</u>	<u>9,722,948</u>
Total Debt Service requirements	<u>7,850,600</u>	<u>9,140,078</u>	<u>9,140,078</u>	<u>9,239,261</u>	<u>9,722,948</u>
OTHER FINANCING SOURCES(USES)					
Refunding	-	-	-	-	-
Operating Transfer In	<u>577,437</u>	<u>577,437</u>	<u>577,437</u>	<u>577,437</u>	<u>577,437</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>577,437</u>	<u>577,437</u>	<u>577,437</u>	<u>577,437</u>	<u>577,437</u>
Excess of Revenues Over (Under) Expenditures	600,374	202,339	202,339	210,595	210,029
BEGINNING FUND BALANCE (Oct 1)	<u>5,539,404</u>	<u>6,010,197</u>	<u>6,139,778</u>	<u>6,212,536</u>	<u>6,212,536</u>
ENDING FUND BALANCE (Sept.30)	<u>\$6,139,778</u>	<u>\$ 6,212,536</u>	<u>\$ 6,212,536</u>	<u>\$ 6,423,131</u>	<u>\$ 6,422,565</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	8,764,980	8,764,980	0	8,872,419	9,355,540
	<i>Revenue Total:</i>	0.00	8,764,980	8,764,980	0	8,872,419	9,355,540
<u>TRANSFERS IN</u>							
074	VETERAN'S BRIDGE TRANSFER	0.00	256,324	256,324	0	256,324	256,324
077	LOS INDIOS BRIDGE	0.00	71,545	71,545	0	71,545	71,545
080	GATEWAY BRIDGE TRANSFER	0.00	249,568	249,568	0	249,568	249,568
	<i>Fund Balance:</i>	0.00	577,437	577,437	0	577,437	577,437
<u>EXPENDITURE ACCOUNTS</u>							
721	2011 REFUNDING CO'S	0.00	496,300	496,300	0	497,900	497,900
722	2011 CO'S	0.00	1,603,424	1,603,424	0	1,382,232	1,382,232
723	2012 REFUNDING CO'S	0.00	1,153,950	1,153,950	0	1,155,950	1,155,950
724	2014 Certificates of Obli	0.00	1,202,794	1,202,794	0	1,199,694	1,199,694
725	2014 Refunding CO's	0.00	1,596,750	1,596,750	0	1,892,500	1,892,500
726	2015 Refunding CO's	0.00	443,287	443,287	0	444,363	444,363
727	2016 CO's	0.00	982,671	982,671	0	1,005,000	1,005,000
728	2017 CO's	0.00	0	0	0	0	483,687
729	CO'S,SERIES2008	0.00	323,681	323,681	0	324,401	324,401
747	LEASED EQUIPMENT PURCHASE	0.00	1,337,221	1,337,221	0	1,337,221	1,337,221
	<i>Expense Total:</i>	0.00	9,140,078	9,140,078	0	9,239,261	9,722,948

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

Fund 630 Dept. 400

GENERAL REVENUE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4101	Current Advalorem Taxes	6,279,930.00	7,338,779	0	7,376,561	7,869,439
4102	Delinquent Advalorem Taxes	247,838.03	192,153	0	211,343	211,343
4104	Current Taxes Other	1,150,190.07	1,288,236	0	1,334,284	1,334,284
4105	Deliquent Tax Revenue Other	54,925.42	48,716	0	49,951	49,951
4107	Discounts Other	-25,091.42	-143,308	0	-25,276	-25,276
4108	Commissions Other	-12,374.96	-75,519	0	-13,933	-13,933
4109	Errors & Adjustments Other	-6,118.78	-37,578	0	-6,921	-6,921
4110	Penalty & Interesst Other	34,062.88	164,248	0	34,314	34,314
4151	Discounts	-132,606.98	-25,156	0	-139,737	-149,073
4152	Commissions	-64,732.88	-13,464	0	-76,140	-81,045
4153	Errors and Adjustments	-31,582.86	-6,685	0	-37,871	-40,336
4159	Penalties and Interest	151,700.16	34,558	0	165,844	172,793
	Revenue Total:	<u>7,646,138.68</u>	<u>8,764,980</u>	<u>0</u>	<u>8,872,419</u>	<u>9,355,540</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

Fund 630 Dept. 721

2011 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	295,000.00	300,000	0	310,000	310,000
6098	Debt Interest	202,987.50	195,550	0	187,150	187,150
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>498,737.50</u>	<u>496,300</u>	<u>0</u>	<u>497,900</u>	<u>497,900</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

Fund 630 Dept. 722

2011 CO'S

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	911,015.00	958,388	0	768,897	768,897
6098	Debt Interest	676,118.94	644,286	0	612,585	612,585
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,587,883.94</u>	<u>1,603,424</u>	<u>0</u>	<u>1,382,232</u>	<u>1,382,232</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

Fund 630 Dept. 723

2012 REFUNDING CO'S

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	305,000.00	905,000	0	930,000	930,000
6098	Debt Interest	260,300.00	248,200	0	225,200	225,200
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>565,300.00</u>	<u>1,153,950</u>	<u>0</u>	<u>1,155,950</u>	<u>1,155,950</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

Fund 630 Dept. 724

2014 Certificates of Obli

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	635,000.00	650,000	0	660,000	660,000
6098	Debt Interest	564,893.76	552,044	0	538,944	538,944
6099	Fiscal Agent Fees	500.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,200,393.76</u>	<u>1,202,794</u>	<u>0</u>	<u>1,199,694</u>	<u>1,199,694</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

Fund 630 Dept. 725

2014 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,835,000.00	1,300,000	0	1,670,000	1,670,000
6098	Debt Interest	356,025.00	296,000	0	221,750	221,750
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>2,191,775.00</u>	<u>1,596,750</u>	<u>0</u>	<u>1,892,500</u>	<u>1,892,500</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

Fund 630 Dept. 726

2015 Refunding CO's

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	148,948	0	156,126	156,126
6098	Debt Interest	296,567.74	293,589	0	287,487	287,487
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>297,317.74</u>	<u>443,287</u>	<u>0</u>	<u>444,363</u>	<u>444,363</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

Fund 630 Dept. 727

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	0.00	350,000	0	350,000	350,000
6098	Debt Interest	0.00	631,921	0	654,250	654,250
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>982,671</u>	<u>0</u>	<u>1,005,000</u>	<u>1,005,000</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

Fund 630 Dept. 728

2017 CO's

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6098	Debt Interest	0.00	0	0	0	482,937
6099	Fiscal Agent Fees	0.00	0	0	0	750
	<i>Expenditure Total:</i>	0.00	0	0	0	483,687

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

Fund 630 Dept. 729

CO'S,SERIES2008

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	283,967.00	298,583	0	315,287	315,287
6098	Debt Interest	39,074.64	24,348	0	8,364	8,364
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>323,791.64</u>	<u>323,681</u>	<u>0</u>	<u>324,401</u>	<u>324,401</u>

CAMERON COUNTY, TEXAS
I & S LIMITED TAX REV BON
2017-2018 Budget

Fund 630 Dept. 747

LEASED EQUIPMENT PURCHASE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6097	Debt Retirement	1,095,141.14	1,262,555	0	1,262,555	1,262,555
6098	Debt Interest	90,259.59	74,666	0	74,666	74,666
	<i>Expenditure Total:</i>	1,185,400.73	1,337,221	0	1,337,221	1,337,221

CAMERON COUNTY, TEXAS

INTERNATIONAL TOLL BRIDGE
SYSTEM FUND

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

APPROVED 2017-2018 BUDGET

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM
INTERNATIONAL TOLL BRIDGE SYSTEM FUNDS
Statement of Revenues, Expenditures and Changes in Fund Balance
2017-2018 Budget

	2016 Actual	2017 Amended	2018 Recommended	2018 Approved
REVENUES				
Tolls	\$17,941,681	\$ 17,372,457	\$ 19,863,619	\$ 19,463,619
Interest	46,439	26,473	64,450	64,450
Other	2,922	12,000	12,000	12,000
Lease Revenue	437,351	398,200	425,548	425,548
TOTAL REVENUE	<u>18,428,393</u>	<u>17,809,130</u>	<u>20,365,617</u>	<u>19,965,617</u>
APPROPRIATIONS- Operations	(4,361,774)	(6,863,309)	(7,255,046)	(7,255,046)
Depreciation**	(1,422,300)	-	-	-
Total Operating Expenses	<u>(5,784,074)</u>	<u>(6,863,309)</u>	<u>(7,255,046)</u>	<u>(7,255,046)</u>
 OPERATING INCOME(LOSS)	 <u>12,644,319</u>	 <u>10,945,821</u>	 <u>13,110,571</u>	 <u>12,710,571</u>
 OTHER SOURCES (USES)				
Interlocal Agreement	(3,037,382)	(2,666,084)	(3,446,218)	(3,246,218)
Interest on Revenue Bonds	(619,921)	-	-	-
Transfer out - General Fund	(8,100,338)	(7,702,300)	(9,086,916)	(8,886,916)
Transfer out - Debt Service	(577,437)	(577,437)	(577,437)	(577,437)
TOTAL OTHER SOURCES (USES)	<u>(12,335,078)</u>	<u>(10,945,821)</u>	<u>(13,110,571)</u>	<u>(12,710,571)</u>
 CHANGE IN Net Assets	 309,241	 -	 -	 -
 BEGINNING Net Assets	 23,218,528		 23,527,769	 23,527,769
Prior period Adjustment				
ENDING Net Assets	<u>\$23,527,769</u>	<u>\$ -</u>	<u>\$ 23,527,769</u>	<u>\$ 23,527,769</u>

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

VETERANS INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets
2017-2018 Budget

	<u>2016 Actual</u>	<u>2017 Ammended</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
REVENUES				
Tolls	\$ 8,960,933	\$ 8,593,749	\$ 9,869,086	\$ 9,869,086
Interest	26,420	12,500	22,288	22,288
Other		12,000	12,000	12,000
Lease Revenue	187,000	175,000	175,000	175,000
TOTAL REVENUE	<u>9,174,353</u>	<u>8,793,249</u>	<u>10,078,374</u>	<u>10,078,374</u>
 APPROPRIATIONS- Operations	(2,066,453)	(4,840,533)	(4,273,459)	(4,273,459)
Depreciation**	(1,184,229)	-	-	-
Total Operating Expenses	<u>(3,250,682)</u>	<u>(4,840,533)</u>	<u>(4,273,459)</u>	<u>(4,273,459)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	<u>5,923,671</u>	<u>3,952,716</u>	<u>5,804,915</u>	<u>5,804,915</u>
 OTHER SOURCES (USES)				
Interlocal Agreement	(2,411,486)	(2,132,282)	(2,669,652)	(2,669,652)
Transfer In	-	767,673	-	-
Interest on Revenue Bonds	(414,742)	-	-	-
Transfer out-Gateway	(182,456)	-	-	-
Transfer out - General Fund	(2,586,486)	(2,331,783)	(2,878,939)	(2,878,939)
Transfer out - Debt Service	(256,324)	(256,324)	(256,324)	(256,324)
TOTAL OTHER SOURCES (USES)	<u>(5,851,494)</u>	<u>(3,952,716)</u>	<u>(5,804,915)</u>	<u>(5,804,915)</u>
 CHANGE IN NET ASSETS	72,177	-	-	-
 BEGINNING NET ASSETS	10,358,698	10,430,875	10,430,875	10,430,875
	-	-	-	-
ENDING NET ASSETS	<u>\$10,430,875</u>	<u>\$ 10,430,875</u>	<u>\$ 10,430,875</u>	<u>\$ 10,430,875</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	8,793,249	8,793,249	0	10,078,374	10,078,374
	<i>Revenue Total:</i>	<u>0.00</u>	<u>8,793,249</u>	<u>8,793,249</u>	<u>0</u>	<u>10,078,374</u>	<u>10,078,374</u>
<u>TRANSFERS IN</u>							
075	VETERANS I&S TRANSFER	0.00	0	767,673	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>767,673</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	2,331,783	2,331,783	0	2,878,939	2,878,939
063	I&S LIMITED	0.00	256,324	256,324	0	256,324	256,324
	<i>Fund Balance:</i>	<u>0.00</u>	<u>2,588,107</u>	<u>2,588,107</u>	<u>0</u>	<u>3,135,263</u>	<u>3,135,263</u>
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	2,132,282	2,132,282	0	2,669,652	2,669,652
562	SHERIFF - AUTO THEFT DETA	0.00	425,313	425,313	0	422,114	414,114
610	TOLL BRIDGE OPERATIONS	0.00	3,647,547	4,415,220	3,800,901	3,851,345	3,859,345
	<i>Expense Total:</i>	<u>0.00</u>	<u>6,205,142</u>	<u>6,972,815</u>	<u>3,800,901</u>	<u>6,943,111</u>	<u>6,943,111</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2017-2018 Budget

Fund 740 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	2,411,486.00	2,132,282	0	2,669,652	2,669,652
	<i>Expenditure Total:</i>	2,411,486.00	2,132,282	0	2,669,652	2,669,652

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2017-2018 Budget

Fund 740 Dept. 562

SHERIFF - AUTO THEFT DETA

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	268,078.04	290,091	0	290,091	290,091
6004	Overtime	952.79	0			
6006	FICA	19,966.91	22,192	0	22,192	22,192
6007	Group Health	50,062.45	52,800	0	52,800	52,800
6008	Retirement	25,091.58	26,397	0	28,559	28,559
6010	Uniforms	1,985.28	2,000	0	2,000	2,000
6011	Workers Compensation	9,518.62	10,439	0	5,220	5,220
6012	Unemployment Insurance	2,246.21	1,394	0	1,252	1,252
6016	Gasoline	11,646.88	20,000	0	20,000	12,000
	<i>Expenditure Total:</i>	<u>389,548.76</u>	<u>425,313</u>	<u>0</u>	<u>422,114</u>	<u>414,114</u>

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2017-2018 Budget

Fund 740 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	8,960,932.75	8,593,749	0	9,869,086	9,869,086
4600	Interest Income	22,103.62	12,500	0	22,288	22,288
4614	Land Rental	12,000.00	12,000	0	12,000	12,000
4841	Concessions Leases	175,000.08	175,000	0	175,000	175,000
Revenue Total:		<u>9,170,036.45</u>	<u>8,793,249</u>	<u>0</u>	<u>10,078,374</u>	<u>10,078,374</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	94,282.77	166,442	166,442	161,585	161,585
6003	Salaries-Employees	786,608.46	854,047	854,047	877,654	898,154
6004	Overtime	47,852.56	50,000	50,000	50,000	50,000
6006	FICA	67,647.58	82,275	82,275	83,327	84,895
6007	Group Health	196,065.87	217,965	217,965	218,790	223,740
6008	Retirement	86,604.31	99,805	99,805	109,360	111,418
6010	Uniforms	16,578.59	19,700	19,700	19,700	19,700
6011	Workers Compensation	21,351.54	25,398	25,398	12,803	12,874
6012	Unemployment Insurance	7,416.64	5,270	5,270	4,793	4,883
6014	Office Supplies	21,263.11	25,000	35,000	35,000	33,763
6016	Gasoline	10,014.62	13,000	13,000	13,000	13,000
6018	Diesel Fuel	0.00	750	750	750	750
6025	Food-Human	0.00	0	1,000	1,000	1,000
6030	Vehicle Repairs	2,386.48	3,500	3,500	3,500	3,500
6038	Small Tools and Equipment	3,752.28	4,000	4,000	4,000	4,000
6040	Audit and Accounting	7,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	17,500.00	10,000	10,000	43,334	43,334
6046	Medical and Dental	0.00	500	500	500	500
6047	Mobile Phones	773.39	2,000	4,000	4,000	4,000
6048	Communications	6,254.70	5,500	5,500	5,500	5,500
6049	Postage	2,253.40	3,000	3,000	3,000	3,000
6050	Travel	3,782.87	10,000	16,000	16,000	16,000
6054	Advertising	999.99	13,180	50,000	50,000	50,000
6056	Property Insurance	44,141.88	45,000	45,000	45,000	45,000
6057	Vehicle Insurance	380.75	3,000	3,000	3,000	3,000
6058	Liability Other Insurance	0.00	10,000	10,000	10,000	0
6060	Electricity	28,439.33	28,000	28,000	28,000	28,000
6062	Water	4,744.63	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	3,997.82	5,000	5,000	5,000	5,000
6064	Building Maintenance	5,633.36	9,000	18,000	18,000	13,000
6067	Equipment Maintenance	29,792.09	27,384	40,000	40,000	35,000
6069	Equipment Rental	3,483.48	3,500	7,000	7,000	7,000
6073	Dues and Memberships	24,434.50	20,120	19,000	19,000	19,000
6076	Bank Fees	487.20	1,000	1,000	1,000	1,000
6077	Data Processing	2,970.41	4,000	8,000	8,000	8,000

CAMERON COUNTY, TEXAS
VETERANS OPERATING FUND
2017-2018 Budget

Fund 740 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6078	Education and Training	1,735.00	2,500	2,500	2,500	2,500
6082	Contractual Expense	1,576.00	2,914	2,534	2,534	2,534
6091	Building Improvements	0.00	767,673			
6097	Debt Retirement	0.00	1,451,735	1,589,368	1,589,368	1,589,368
6098	Debt Interest	414,741.53	406,915	338,700	338,700	338,700
6099	Fiscal Agent Fees	0.00	0			
6195	Safety Supplies	3,979.67	4,500	5,000	5,000	5,000
	<i>Expenditure Total:</i>	<u>1,971,573.81</u>	<u>4,415,220</u>	<u>3,800,901</u>	<u>3,851,345</u>	<u>3,859,345</u>

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

FREE TRADE BRIDGE AT LOS INDIOS

Statement of Revenues, Expenditures and Changes in Fund Net Assets
2017-2018 Budget

	2016 Actual	2017 Amended	2018 Recommended	2018 Approved
REVENUES				
Tolls	\$ 2,232,439	\$ 2,068,985	\$ 2,657,920	\$ 2,257,920
Interest	3,221	2,720	7,371	7,371
Other	-	-	-	-
Lease Revenue	44,201	43,200	43,200	43,200
TOTAL REVENUE	<u>2,279,861</u>	<u>2,114,905</u>	<u>2,708,491</u>	<u>2,308,491</u>
 APPROPRIATIONS- Operations	(882,250)	(975,756)	(1,083,815)	(1,083,815)
Depreciation**	(171,555)	-	-	-
Total Operating Expenses	<u>(1,053,805)</u>	<u>(975,756)</u>	<u>(1,083,815)</u>	<u>(1,083,815)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	<u>1,226,056</u>	<u>1,139,149</u>	<u>1,624,676</u>	<u>1,224,676</u>
 OTHER SOURCES (USES)				
Interlocal Agreement	(625,896)	(533,802)	(776,566)	(576,566)
Interest on Revenue Bonds	(47,357)			
Transfer out - General Fund	(625,896)	(533,802)	(776,565)	(576,565)
Transfer out - Debt Service	(71,545)	(71,545)	(71,545)	(71,545)
TOTAL OTHER SOURCES (USES)	<u>(1,370,694)</u>	<u>(1,139,149)</u>	<u>(1,624,676)</u>	<u>(1,224,676)</u>
 CHANGE IN NET ASSETS	(144,638)	-	-	-
 BEGINNING NET ASSETS	915,495	770,857	770,857	770,857
 ENDING NET ASSETS	<u>\$ 770,857</u>	<u>\$ 770,857</u>	<u>\$ 770,857</u>	<u>\$ 770,857</u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	2,114,905	2,114,905	0	2,708,491	2,308,491
	<i>Revenue Total:</i>	<u>0.00</u>	<u>2,114,905</u>	<u>2,114,905</u>	<u>0</u>	<u>2,708,491</u>	<u>2,308,491</u>
<u>TRANSFERS IN</u>							
075	VETERANS I&S TRANSFER	0.00	0	324,242	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>324,242</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	533,802	533,802	0	776,565	576,565
063	I&S LIMITED	0.00	71,545	71,545	0	71,545	71,545
	<i>Fund Balance:</i>	<u>0.00</u>	<u>605,347</u>	<u>605,347</u>	<u>0</u>	<u>848,110</u>	<u>648,110</u>
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	533,802	533,802	0	776,566	576,566
610	TOLL BRIDGE OPERATIONS	0.00	975,756	1,299,998	1,040,468	1,083,815	1,083,815
	<i>Expense Total:</i>	<u>0.00</u>	<u>1,509,558</u>	<u>1,833,800</u>	<u>1,040,468</u>	<u>1,860,381</u>	<u>1,660,381</u>

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2017-2018 Budget

Fund 770 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	625,896.00	533,802	0	776,566	576,566
	<i>Expenditure Total:</i>	625,896.00	533,802	0	776,566	576,566

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2017-2018 Budget

Fund 770 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	2,232,438.69	2,068,985	0	2,657,920	2,257,920
4600	Interest Income	3,063.59	2,720	0	7,371	7,371
4841	Concessions Leases	39,600.00	43,200	0	43,200	43,200
	<i>Revenue Total:</i>	<u>2,275,102.28</u>	<u>2,114,905</u>	<u>0</u>	<u>2,708,491</u>	<u>2,308,491</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	48,975.84	69,947	69,947	74,947	74,947
6003	Salaries-Employees	395,302.54	426,667	426,667	431,667	431,667
6004	Overtime	29,373.21	33,000	33,000	33,000	33,000
6006	FICA	34,764.05	40,898	40,898	41,280	41,280
6007	Group Health	106,321.28	114,398	114,398	114,398	114,398
6008	Retirement	44,165.72	49,612	49,612	54,177	54,177
6010	Uniforms	4,650.84	9,600	9,600	9,600	9,600
6011	Workers Compensation	12,283.08	14,723	14,723	7,436	7,436
6012	Unemployment Insurance	3,785.55	2,620	2,620	2,374	2,374
6014	Office Supplies	14,361.52	17,000	17,000	17,000	17,000
6016	Gasoline	2,752.97	4,000	4,000	4,000	4,000
6022	Drugs Medicine	0.00	0			
6028	Camera and Police Supplies	0.00	0	1,000	1,000	1,000
6030	Vehicle Repairs	550.86	2,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	0	2,000	2,000	2,000
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	18,300.00	5,000	5,000	38,333	38,333
6046	Medical and Dental	0.00	0			
6047	Mobile Phones	791.79	1,000	1,000	1,000	1,000
6048	Communications	5,834.95	6,000	6,000	6,000	6,000
6049	Postage	0.00	750	750	750	750
6050	Travel	0.00	2,500	12,000	12,000	12,000
6054	Advertising	0.00	3,000	40,000	40,000	40,000
6056	Property Insurance	28,670.59	35,000	35,000	35,000	35,000
6057	Vehicle Insurance	55.25	550	550	550	550
6058	Liability Other Insurance	0.00	2,000	2,000	2,000	2,000
6060	Electricity	28,832.72	34,000	34,000	34,000	34,000
6062	Water	863.28	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	1,935.71	5,392	9,000	9,000	9,000
6067	Equipment Maintenance	6,694.82	12,500	10,000	10,000	10,000
6069	Equipment Rental	9,474.76	10,100	6,000	6,000	6,000
6073	Dues and Memberships	15,614.50	15,400	17,000	17,000	17,000
6076	Bank Fees	232.50	0			
6077	Data Processing	3,048.30	3,500	7,000	7,000	7,000
6078	Education and Training	70.00	500	500	500	500

CAMERON COUNTY, TEXAS
FREE TRADE BRIDGE - OPERA
2017-2018 Budget

Fund 770 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6082	Contractual Expense	2,239.60	1,536	1,536	1,536	1,536
6091	Building Improvements	0.00	325,742	1,500	1,500	1,500
6096	Equipment	0.00	0	2,400	5,000	5,000
6097	Debt Retirement	0.00	22,880	32,118	32,118	32,118
6098	Debt Interest	47,357.36	16,828	15,294	15,294	15,294
6099	Fiscal Agent Fees	0.00	0			
6195	Safety Supplies	0.00	1,000	3,000	3,000	3,000
	<i>Expenditure Total:</i>	<u>873,950.59</u>	<u>1,299,998</u>	<u>1,040,468</u>	<u>1,083,815</u>	<u>1,083,815</u>

CAMERON COUNTY, TEXAS
INTERNATIONAL TOLL BRIDGE SYSTEM

GATEWAY INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets
2017-2018 Budget

	2016 Actual	2017 Amended	2018 Recommended	2018 Approved
REVENUES				
Tolls	\$ 6,748,309	\$ 6,709,723	\$ 7,336,613	\$ 7,336,613
Interest	16,798	11,253	34,791	34,791
Other	2,922	-	-	-
Lease Revenue	206,150	180,000	207,348	207,348
TOTAL REVENUE	<u>6,974,179</u>	<u>6,900,976</u>	<u>7,578,752</u>	<u>7,578,752</u>
 APPROPRIATIONS- Operations	(1,413,071)	(1,814,693)	(1,897,772)	(1,897,772)
Depreciation**	(66,516)	-	-	-
Total Operating Expenses	<u>(1,479,587)</u>	<u>(1,814,693)</u>	<u>(1,897,772)</u>	<u>(1,897,772)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	<u>5,494,592</u>	<u>5,086,283</u>	<u>5,680,980</u>	<u>5,680,980</u>
 OTHER SOURCES (USES)				
Transfer In-Los Indios	182,456	-	-	-
Interest and fiscal fees	(157,822)	-	-	-
Transfer out - General Fund	(4,887,956)	(4,836,715)	(5,431,412)	(5,431,412)
Transfer out- Debt Service	(249,568)	(249,568)	(249,568)	(249,568)
TOTAL OTHER SOURCES (USES)	<u>(5,112,890)</u>	<u>(5,086,283)</u>	<u>(5,680,980)</u>	<u>(5,680,980)</u>
 CHANGE IN NET ASSETS	381,702	-	-	-
		-	-	-
 BEGINNING NET ASSETS	11,944,335	12,326,037	12,326,037	12,326,037
		-	-	-
ENDING NET ASSETS	<u><u>\$12,326,037</u></u>	<u><u>\$ 12,326,037</u></u>	<u><u>\$ 12,326,037</u></u>	<u><u>\$ 12,326,037</u></u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	6,900,976	6,900,976	0	7,578,752	7,596,752
	<i>Revenue Total:</i>	<u>0.00</u>	<u>6,900,976</u>	<u>6,900,976</u>	<u>0</u>	<u>7,578,752</u>	<u>7,596,752</u>
<u>TRANSFERS IN</u>							
075	VETERANS I&S TRANSFER	0.00	0	528,824	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>528,824</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	4,836,715	4,836,715	0	5,431,412	5,431,412
063	I&S LIMITED	0.00	249,568	249,568	0	249,568	249,568
	<i>Fund Balance:</i>	<u>0.00</u>	<u>5,086,283</u>	<u>5,086,283</u>	<u>0</u>	<u>5,680,980</u>	<u>5,680,980</u>
<u>EXPENDITURE ACCOUNTS</u>							
610	TOLL BRIDGE OPERATIONS	0.00	1,814,693	2,343,517	1,857,470	1,897,772	1,915,772
	<i>Expense Total:</i>	<u>0.00</u>	<u>1,814,693</u>	<u>2,343,517</u>	<u>1,857,470</u>	<u>1,897,772</u>	<u>1,915,772</u>

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2017-2018 Budget

Fund 800 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	6,748,309.13	6,709,723	0	7,336,613	7,336,613
4600	Interest Income	16,465.94	11,253	0	34,791	34,791
4614	Land Rental	206,150.03	180,000	0	207,348	225,348
4641	Sale of Capital Assets	0.00	0			
	Revenue Total:	<u>6,970,925.10</u>	<u>6,900,976</u>	<u>0</u>	<u>7,578,752</u>	<u>7,596,752</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	34,659.37	62,795	62,795	67,795	67,795
6003	Salaries-Employees	724,582.22	786,426	801,426	808,426	820,143
6004	Overtime	51,580.23	47,000	47,000	47,000	47,000
6006	FICA	59,992.60	70,091	70,091	70,626	71,523
6007	Group Health	198,780.77	211,913	211,913	211,913	211,913
6008	Retirement	75,634.01	85,025	85,025	92,691	93,868
6010	Uniforms	15,966.31	19,600	19,600	19,600	19,600
6011	Workers Compensation	21,010.73	25,196	25,196	12,691	12,865
6012	Unemployment Insurance	6,463.39	4,489	4,489	4,062	4,114
6014	Office Supplies	17,516.94	21,573	21,573	21,573	21,556
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6025	Food-Human	0.00	300	500	500	1,000
6028	Camera and Police Supplies	0.00	0	1,000	1,000	1,000
6030	Vehicle Repairs	0.00	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	0	2,000	2,000	2,000
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	12,500.00	15,000	300	33,333	33,333
6046	Medical and Dental	0.00	0			
6047	Mobile Phones	3,702.76	4,750	4,750	4,750	4,750
6048	Communications	542.40	1,000	1,000	1,000	6,500
6049	Postage	76.00	400	400	400	400
6050	Travel	841.07	2,000	2,000	2,000	3,000
6054	Advertising	0.00	0	20,000	20,000	20,000
6056	Property Insurance	36,026.66	35,000	35,000	35,000	35,000
6058	Liability Other Insurance	0.00	4,000	4,000	4,000	0
6060	Electricity	18,403.14	17,000	17,000	17,000	18,000
6062	Water	1,250.18	2,400	2,400	2,400	2,400
6063	Sewage and Garbage	1,941.29	2,000	2,000	2,000	2,000
6064	Building Maintenance	4,290.69	5,000	10,000	10,000	10,000
6067	Equipment Maintenance	1,886.33	11,500	7,000	7,000	7,000
6069	Equipment Rental	4,680.64	4,000	7,000	7,000	7,000
6073	Dues and Memberships	6,000.00	4,000	6,000	6,000	6,000

CAMERON COUNTY, TEXAS
GATEWAY BRIDGE - OPERATING
2017-2018 Budget

Fund 800 Dept. 610

TOLL BRIDGE OPERATIONS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6076	Bank Fees	1,530.00	1,000	1,000	1,000	1,000
6077	Data Processing	3,453.99	3,000	6,000	6,000	6,000
6078	Education and Training	0.00	0			
6082	Contractual Expense	1,536.00	2,000	2,000	2,000	2,000
6091	Building Improvements	773.52	530,324	1,500	1,500	1,500
6096	Equipment	0.00	0	5,000	5,000	5,000
6097	Debt Retirement	0.00	207,545	224,339	224,339	224,339
6098	Debt Interest	156,571.55	145,543	135,526	135,526	135,526
6099	Fiscal Agent Fees	1,250.00	0			
6195	Safety Supplies	0.00	3,000	2,000	2,000	2,000
	<i>Expenditure Total:</i>	<u>1,470,089.79</u>	<u>2,343,517</u>	<u>1,857,470</u>	<u>1,897,772</u>	<u>1,915,772</u>

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

APPROVED 2017-2018 BUDGET

CAMERON COUNTY, TEXAS

COLONIA LIGHT/SCOFFLAW FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2017

	2016 Actual	2017 Amended	2017 Year-end Estimate	2018 Recommended	2018 Approved
REVENUES					
Program Revenues	79,120	76,800	76,800	76,800	76,800
Assessment	65,876	311,899	166,452	233,506	285,198
TOTAL REVENUE	<u>144,996</u>	<u>388,699</u>	<u>243,252</u>	<u>310,306</u>	<u>361,998</u>
APPROPRIATIONS					
Scofflaw	(47,281)	(106,437)	(98,337)	(106,437)	(106,437)
Colonia Lights	(70,319)	(304,838)	(165,761)	(227,988)	(281,207)
Total Operating Expenses	<u>(117,600)</u>	<u>(411,275)</u>	<u>(264,098)</u>	<u>(334,425)</u>	<u>(387,644)</u>
REVENUES OVER (UNDER)					
APPROPRIATIONS	<u>27,396</u>	<u>(22,576)</u>	<u>(20,846)</u>	<u>(24,119)</u>	<u>(25,646)</u>
OTHER SOURCES (USES)					
Interest	348	-	-	-	-
TOTAL OTHER SOURCES (USES)	<u>348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN Net Assets	27,744	(22,576)	(20,846)	(24,119)	(25,646)
BEGINNING Net Assets	145,203	172,947	172,947	204,091	204,091
ENDING Net Assets	<u><u>\$ 172,947</u></u>	<u><u>\$ 150,371</u></u>	<u><u>\$ 152,101</u></u>	<u><u>\$ 179,972</u></u>	<u><u>\$ 178,445</u></u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	76,800	76,800	0	76,800	76,800
542	SOLID WASTE COLLECTION	0.00	233,506	311,899	0	233,506	285,198
	<i>Revenue Total:</i>	0.00	310,306	388,699	0	310,306	361,998
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	106,437	106,437	109,376	106,437	106,437
542	SOLID WASTE COLLECTION	0.00	129,666	128,123	50,331	129,666	102,810
5421	CAMERON PARK	0.00	21,952	21,952	0	21,952	21,952
5422	LAGUNA HEIGHTS	0.00	10,367	10,367	0	10,367	10,367
5423	MEADOW BROOKE	0.00	2,678	2,678	0	2,678	2,678
5424	RANCHO GRANDE SOUTH	0.00	1,004	1,004	0	1,004	1,004
5425	SALDIVAR SUBDIVISION	0.00	1,250	1,250	0	1,250	1,250
5426	BENT TREE SUBDIVISION	0.00	7,529	7,529	0	7,529	7,529
5427	SAN CARLOS SUBDIVISION	0.00	1,592	1,592	0	1,592	1,592
5428	LA PALOMA SUBDIVISION	0.00	2,142	2,142	0	2,142	2,142
5429	EL RANCHITO SUBDIVISION	0.00	7,826	7,826	0	7,826	7,826
5430	LAS PALMAS SUBDIVISION	0.00	3,869	3,869	0	3,869	3,869
5431	PASO REAL SUBDIVISION	0.00	8,859	8,859	0	8,859	8,859
5432	OLMITO SUBDIVISION	0.00	11,823	11,823	0	11,823	11,823
5433	VALLE DE CIPRES	0.00	7,568	7,568	0	7,568	7,568
5434	SAN PEDRO SUBDIVISION	0.00	5,345	5,345	0	5,345	5,345
5435	LUZ DEL CIELO SUBDIVISION	0.00	4,518	6,018	0	4,518	7,700
5437	EL CARIBE ESTATES SUBDIVI	0.00	0	1,785	0	0	1,785
5438	RANCHO GRANDE SOUTH SUBDV	0.00	0	53,376	0	0	53,376
5439	DAKOTA ESTATES SUBDIVISIO	0.00	0	5,616	0	0	5,616
5440	IGLESIA VIEJA SUBDIVISION	0.00	0	6,120	0	0	6,120
5442	LA GLORIA CANAL SUBDIVISI	0.00	0	9,996	0	0	9,996
	<i>Expense Total:</i>	0.00	334,425	411,275	159,707	334,425	387,644

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 499

TAX ASSESSOR-COLLECTOR

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	89,400.00	76,800	0	76,800	76,800
	<i>Revenue Total:</i>	<u>89,400.00</u>	<u>76,800</u>	<u>0</u>	<u>76,800</u>	<u>76,800</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	5,158.96	5,000	5,000	5,000	5,000
6003	Salaries-Employees	49,559.77	64,400	65,648	64,400	64,400
6006	FICA	4,077.36	5,309	5,405	5,309	5,309
6007	Group Health	12,657.65	12,360	13,200	12,360	12,360
6008	Retirement	5,120.10	6,440	7,093	6,440	6,440
6011	Workers Compensation	405.44	521	530	521	521
6012	Unemployment Insurance	431.91	472	565	472	472
6014	Office Supplies	1,069.20	1,000	1,000	1,000	1,000
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	154.54	2,100	500	500	500
6049	Postage	0.00	1,000	1,000	1,000	1,000
6050	Travel	0.00	0	1,500	1,500	1,500
6054	Advertising	0.00	1,700	1,800	1,800	1,800
6057	Vehicle Insurance	0.00	1,000	1,000	1,000	1,000
6069	Equipment Rental	0.00	1,800	1,800	1,800	1,800
6077	Data Processing	2,335.00	2,335	2,335	2,335	2,335
	<i>Expenditure Total:</i>	<u>80,969.93</u>	<u>106,437</u>	<u>109,376</u>	<u>106,437</u>	<u>106,437</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 542

SOLID WASTE COLLECTION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4458	Solid Waste Collection Fee	150,846.96	311,899	0	233,506	285,198
	<i>Revenue Total:</i>	150,846.96	311,899	0	233,506	285,198
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	8,257.31	8,000	8,000	8,000	8,000
6003	Salaries-Employees	1,042.22	3,000	5,000	5,000	5,000
6004	Overtime	0.00	0			
6005	Extra Help	5,261.60	8,500	11,000	6,500	11,000
6006	FICA	1,097.73	1,033	995	1,033	1,377
6007	Group Health	945.20	924	0	924	924
6008	Retirement	868.27	650	1,305	650	703
6011	Workers Compensation	109.21	101	98	101	68
6012	Unemployment Insurance	116.39	66	104	66	79
6014	Office Supplies	4,747.85	6,500	6,500	6,500	6,500
6038	Small Tools and Equipment	0.00	0	1,543	1,543	1,543
6049	Postage	2,750.00	3,500	4,786	3,500	4,786
6060	Electricity	0.00	86,349	0	86,349	51,830
6077	Data Processing	7,500.00	9,500	11,000	9,500	11,000
	<i>Expenditure Total:</i>	32,695.78	128,123	50,331	129,666	102,810

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 5421

CAMERON PARK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	23,028.43	21,952	0	21,952	21,952
	<i>Expenditure Total:</i>	<u>23,028.43</u>	<u>21,952</u>	<u>0</u>	<u>21,952</u>	<u>21,952</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 5422

LAGUNA HEIGHTS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	10,431.80	10,367	0	10,367	10,367
	<i>Expenditure Total:</i>	<u>10,431.80</u>	<u>10,367</u>	<u>0</u>	<u>10,367</u>	<u>10,367</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 5423

MEADOW BROOKE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,385.99	2,678	0	2,678	2,678
	<i>Expenditure Total:</i>	<u>1,385.99</u>	<u>2,678</u>	<u>0</u>	<u>2,678</u>	<u>2,678</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 5424

RANCHO GRANDE SOUTH

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,030.60	1,004	0	1,004	1,004
	<i>Expenditure Total:</i>	<u>1,030.60</u>	<u>1,004</u>	<u>0</u>	<u>1,004</u>	<u>1,004</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2017-2018 Budget

Fund 820 Dept. 5425

SALDIVAR SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	615.68	1,250	0	1,250	1,250
	<i>Expenditure Total:</i>	<u>615.68</u>	<u>1,250</u>	<u>0</u>	<u>1,250</u>	<u>1,250</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 5426

BENT TREE SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,736.17	7,529	0	7,529	7,529
	<i>Expenditure Total:</i>	<u>7,736.17</u>	<u>7,529</u>	<u>0</u>	<u>7,529</u>	<u>7,529</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 5427

SAN CARLOS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,600.93	1,592	0	1,592	1,592
	<i>Expenditure Total:</i>	<u>1,600.93</u>	<u>1,592</u>	<u>0</u>	<u>1,592</u>	<u>1,592</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2017-2018 Budget

Fund 820 Dept. 5428

LA PALOMA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	2,112.08	2,142	0	2,142	2,142
	<i>Expenditure Total:</i>	<u>2,112.08</u>	<u>2,142</u>	<u>0</u>	<u>2,142</u>	<u>2,142</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2017-2018 Budget

Fund 820 Dept. 5429

EL RANCHITO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	1,470.90	7,826	0	7,826	7,826
	<i>Expenditure Total:</i>	<u>1,470.90</u>	<u>7,826</u>	<u>0</u>	<u>7,826</u>	<u>7,826</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2017-2018 Budget

Fund 820 Dept. 5430

LAS PALMAS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	3,478.38	3,869	0	3,869	3,869
	<i>Expenditure Total:</i>	<u>3,478.38</u>	<u>3,869</u>	<u>0</u>	<u>3,869</u>	<u>3,869</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2017-2018 Budget

Fund 820 Dept. 5431

PASO REAL SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	8,717.93	8,859	0	8,859	8,859
	<i>Expenditure Total:</i>	<u>8,717.93</u>	<u>8,859</u>	<u>0</u>	<u>8,859</u>	<u>8,859</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 5432

OLMITO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	11,900.93	11,823	0	11,823	11,823
	<i>Expenditure Total:</i>	<u>11,900.93</u>	<u>11,823</u>	<u>0</u>	<u>11,823</u>	<u>11,823</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 5433

VALLE DE CIPRES

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	7,473.10	7,568	0	7,568	7,568
	<i>Expenditure Total:</i>	<u>7,473.10</u>	<u>7,568</u>	<u>0</u>	<u>7,568</u>	<u>7,568</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2017-2018 Budget

Fund 820 Dept. 5434

SAN PEDRO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	5,381.08	5,345	0	5,345	5,345
	<i>Expenditure Total:</i>	<u>5,381.08</u>	<u>5,345</u>	<u>0</u>	<u>5,345</u>	<u>5,345</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 5435

LUZ DEL CIELO SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	5,112.80	6,018	0	4,518	7,700
	<i>Expenditure Total:</i>	<u>5,112.80</u>	<u>6,018</u>	<u>0</u>	<u>4,518</u>	<u>7,700</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2017-2018 Budget

Fund 820 Dept. 5437

EL CARIBE ESTATES SUBDIVI

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	1,785	0	0	1,785
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>1,785</u>	<u>0</u>	<u>0</u>	<u>1,785</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 5438

RANCHO GRANDE SOUTH SUBDV

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	53,376	0	0	53,376
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>53,376</u>	<u>0</u>	<u>0</u>	<u>53,376</u>

CAMERON COUNTY, TEXAS
COLONIA LIGHTS/SCOFFLAW
2017-2018 Budget

Fund 820 Dept. 5439

DAKOTA ESTATES SUBDIVISIO

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	5,616	0	0	5,616
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>5,616</u>	<u>0</u>	<u>0</u>	<u>5,616</u>

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2017-2018 Budget

Fund 820 Dept. 5440

IGLESIA VIEJA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	6,120	0	0	6,120
	<i>Expenditure Total:</i>	0.00	6,120	0	0	6,120

CAMERON COUNTY, TEXAS
 COLONIA LIGHTS/SCOFFLAW
 2017-2018 Budget

Fund 820 Dept. 5442

LA GLORIA CANAL SUBDIVISI

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6060	Electricity	0.00	9,996	0	0	9,996
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>9,996</u>	<u>0</u>	<u>0</u>	<u>9,996</u>

CAMERON COUNTY, TEXAS

PARK SYSTEM REVENUE FUND

APPROVED 2017-2018 BUDGET

Cameron County, Texas
PARK SYSTEM REVENUE FUND
Statement of Revenues, Expenditures and Changes in Retained Earnings
For the Fiscal Year Ending September 30, 2017

Fund 830

	2016 Actual	2017 Approved	2017 Year-End Estimate	2018 Recommended	2018 Approved
OPERATING REVENUES					
Community Parks	\$ 17,606	\$ 12,491	\$ 12,491	\$ 12,491	\$ 12,491
Isla Blanca Park	6,081,289	4,226,795	4,226,795	4,226,795	4,226,795
Isla Blanca Beach Maintenance	-	979,981	979,981	979,981	979,981
Andy Bowie Park	657,482	497,364	497,364	497,364	497,364
Andy Bowie Beach Maintenance	-	76,863	76,863	76,863	76,863
Adolph Thomae Park	463,456	470,637	470,637	470,637	470,637
Public Beaches	1,240,136	556,828	556,828	556,858	556,858
Trash Bag Revenue	-	96,243	96,243	96,243	96,243
Beach Clean Up	5,300	-	-	-	-
Park Rangers	5,513	-	-	-	-
Beach Safety Program	359,098	382,410	382,410	382,410	382,410
Summer Program	-	5,304	5,304	5,304	5,304
2016 CO's	-	1,751,720	1,751,720	1,751,720	1,751,720
TOTAL OPERATING REVENUE	8,829,880	9,056,636	9,056,636	9,056,666	9,056,666
OPERATING EXPENSES					
Laureles	168,579	58,123	58,123	54,530	60,133
Community Parks	428,374	433,718	365,801	369,881	436,798
Rio Hondo Family Learning Center	93,773	-	-	-	-
La Paloma Park	152,985	58,004	54,000	56,343	57,946
Browne Road Park	288,175	417,226	242,440	237,846	239,425
El Ranchito Park	32,857	44,253	44,253	30,792	35,894
Isla Blanca Park	2,027,640	942,586	942,586	1,021,500	1,054,000
Isla Blanca Beach Maintenance	-	759,681	759,681	716,176	722,176
Andy Bowie Park	270,114	148,852	148,852	153,177	153,177
Andy Bowie Beach Maintenance	-	146,013	146,013	145,640	150,140
Adolph Thomae Park	330,933	336,533	336,533	470,637	470,637
Public Beaches	669,050	330,359	330,359	382,454	382,060
Trash Bag Collection Program	-	126,304	126,304	176,052	176,052
Capital Improvements	-	244,643	30,093	244,643	244,643
Bond Capital Improvements	-	-	-	-	-
Atwood Park	-	-	-	-	-
Park Rangers	704,584	724,336	724,336	719,344	719,344
Code Enforcement	40,613	37,430	37,430	36,857	36,857
Beach Safety Program	372,695	391,956	371,956	376,161	376,161
Administration	974,165	1,293,096	1,293,096	1,299,084	1,240,234
Administration Beach User Fees	-	433,786	433,786	433,516	433,516
Greens Division	212,384	244,904	244,904	243,134	243,134
Summer Program	16,497	14,194	14,194	14,194	14,194
2016 CO's	-	1,751,720	1,751,720	1,751,720	1,751,720
TOTAL OPERATING EXPENSES	6,783,418	8,937,717	8,456,460	8,933,681	8,998,241
Less: Depreciation/Capital Projects	36,839	-	-	-	-
NET OPERATING INCOME	2,009,623	118,919	600,176	122,985	58,425
NON-OPERATING REVENUES (EXPENSES)					
Other Resources	19,062	1,356	58,000	1,356	20,000
Gain on Sale of Capital Assets	19,725	-	-	-	-
State Grants	211,484	636,943	636,943	-	-
Bond Proceeds	-	-	-	-	-
Interest expense and fiscal agent fees	(526,253)	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Transfer In	-	-	-	-	-
Transfer to General Fund (Finance/Constable)	(119,904)	(124,341)	(124,341)	(124,341)	(124,341)
Transfer to Park Debt Service Fund	-	-	-	-	-
Donations	-	-	-	-	-
Grant & Program Expenses	(275,484)	(683,270)	(683,270)	-	-
Other Uses	0	-	-	-	-
TOTAL NON-OPERATING REVENUES AND (EXPENSES)	(671,370)	(169,312)	(112,668)	(122,985)	(104,341)
INCREASE (DECREASE) IN RETAINED EARNINGS/ FUND BALANCE	1,338,253	(50,393)	487,508	-	(45,916)
Begining Net Assets	11,750,867	13,089,120	13,089,120	13,576,628	13,576,628
Total Ending Net Assets	\$ 13,089,120	\$ 13,038,727	\$ 13,576,628	\$ 13,576,628	\$ 13,530,712

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	1,356	1,356	0	1,356	20,000
652	COMMUNITY PARKS	0.00	12,491	12,491	0	12,491	12,491
654	BROWNE ROAD PARK	0.00	137,140	137,140	0	0	0
6551	CIAP-ADMIN	0.00	0	48,663	0	0	0
6552	CIAP-NATURE PARK	0.00	0	728,315	0	0	0
6555	CIAP-OIL SPILL	0.00	0	70,738	0	0	0
6556	THOMAE PARK BOAT RAMP	0.00	499,803	499,803	0	0	0
6557	CIAP-PLANT CENTER	0.00	0	185,000	0	0	0
6558	CIAP-SHORELINE STABILIZAT	0.00	0	270,000	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	0	152,464	0	0	0
6561	CIAP	0.00	0	96,000	0	0	0
6562	BAHIA GRANDE PHASE III	0.00	0	575,000	0	0	0
660	ISLA BLANCA PARK	0.00	4,226,795	4,226,795	0	4,226,795	4,226,795
6601	ISLA BLANCA BEACH MAINTEN	0.00	979,981	979,981	0	979,981	979,981
661	ANDY BOWIE PARK	0.00	497,364	497,364	0	497,364	497,364
6611	ANDY BOWIE BEACH MAINTENA	0.00	76,863	76,863	0	76,863	76,863
662	THOMAE PARK	0.00	470,637	470,637	0	470,637	470,637
663	PARKS CAPITAL IMPROVEMENT	0.00	0	0	0	0	0
664	PUBLIC BEACHES	0.00	556,858	556,858	0	556,858	556,858
6641	TRASH BAG COLLECTION PROG	0.00	96,243	96,243	0	96,243	96,243
668	PARK RANGERS	0.00	0	0	0	0	0
6682	BEACH SAFETY PROGRAM	0.00	382,410	382,410	0	382,410	382,410
6692	Parks Donation	0.00	0	0	0	0	0
6693	BAHIA GRANDE	0.00	0	484,234	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	5,304	5,304	0	5,304	5,304
6696	2016 CO's	0.00	1,751,720	1,751,720	1,751,720	1,751,720	1,751,720
	<i>Revenue Total:</i>	0.00	9,694,965	12,305,379	1,751,720	9,058,022	9,076,666
<u>TRANSFERS OUT</u>							
010	GENERAL FUND TRANSFER	0.00	124,341	124,341	0	124,341	124,341
	<i>Fund Balance:</i>	0.00	124,341	124,341	0	124,341	124,341
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
535	LAURELS	0.00	58,123	58,123	64,302	54,530	60,133
652	COMMUNITY PARKS	0.00	433,718	433,718	443,211	369,881	436,798
6522	SANTA ROSA-LEARNING CENTE	0.00	0	0	0	0	0
6528	LA PALOMA PARK	0.00	58,004	58,004	57,902	56,343	57,946
654	BROWNE ROAD PARK	0.00	417,226	417,226	245,458	237,846	239,425
6541	EL RANCHTIO PARK	0.00	44,253	44,253	45,992	30,792	35,894
6551	CIAP-ADMIN	0.00	0	48,664	0	0	0
6552	CIAP-NATURE PARK	0.00	0	728,315	0	0	0
6555	CIAP-OIL SPILL	0.00	0	70,738	0	0	0
6556	THOMAE PARK BOAT RAMP	0.00	683,270	683,270	0	0	0
6557	CIAP-PLANT CENTER	0.00	0	185,000	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6558	CIAP-SHORELINE STABILIZAT	0.00	0	270,000	0	0	0
656	CABANA PROJECT-ISLA BLANC	0.00	0	152,464	0	0	0
6561	CIAP	0.00	0	160,000	0	0	0
6562	BAHIA GRANDE PHASE III	0.00	0	575,000	0	0	0
660	ISLA BLANCA PARK	0.00	942,586	958,069	957,871	1,021,500	1,054,000
6601	ISLA BLANCA BEACH MAINTEN	0.00	759,681	796,983	767,353	716,176	722,176
661	ANDY BOWIE PARK	0.00	148,852	144,346	164,844	153,177	153,177
6611	ANDY BOWIE BEACH MAINTENA	0.00	146,013	150,519	146,282	145,640	150,140
662	THOMAE PARK	0.00	336,533	364,433	344,069	470,637	470,637
663	PARKS CAPITAL IMPROVEMENT	0.00	0	0	0	0	0
6631	PARKS CAPITAL IMPROVEMNTS	0.00	244,643	244,643	244,643	244,643	244,643
664	PUBLIC BEACHES	0.00	330,359	330,359	389,408	382,454	382,060
6641	TRASH BAG COLLECTION PROG	0.00	126,304	161,439	186,372	176,052	176,052
667	E.K.ATWOOD PARK	0.00	0	17,577	0	0	0
668	PARK RANGERS	0.00	724,336	724,336	725,013	719,344	719,344
6681	CODE ENFORCEMENT	0.00	37,430	37,430	36,187	36,857	36,857
6682	BEACH SAFETY PROGRAM	0.00	391,956	391,956	394,741	376,161	376,161
669	PARK SYSTEM ADMINISTRATIO	0.00	1,293,096	1,551,053	1,287,446	1,299,084	1,240,234
6691	GREENS DIVISION	0.00	244,904	244,904	245,635	243,134	243,134
6692	Parks Donation	0.00	0	0	0	0	0
6693	BAHIA GRANDE	0.00	0	484,234	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	14,194	14,194	14,194	14,194	14,194
6695	PARK ADMIN BUF	0.00	433,786	437,838	438,130	433,516	433,516
6696	2016 CO's	0.00	1,751,720	1,751,720	1,751,720	1,751,720	1,751,720
	<i>Expense Total:</i>	0.00	9,620,987	12,690,808	8,950,773	8,933,681	8,998,241

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	19,057.38	1,356	0	1,356	20,000
4602	Miscellaneous	75.09	0			
4702	ACH UNIDENTIFIED	0.00	0			
	<i>Revenue Total:</i>	<u>19,132.47</u>	<u>1,356</u>	<u>0</u>	<u>1,356</u>	<u>20,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 535

LAURELS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	11,372.80	12,800	11,648	11,648	13,104
6006	FICA	870.23	979	891	891	1,002
6010	Uniforms	132.01	200	200	200	200
6011	Workers Compensation	449.33	506	460	230	259
6012	Unemployment Insurance	90.88	128	93	51	58
6014	Office Supplies	7,823.36	6,000	7,000	6,000	6,000
6022	Drugs Medicine	1,997.90	2,000	2,000	2,000	2,000
6037	Road Materials	3,000.00	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	0.00	500	4,500	500	500
6056	Property Insurance	110.07	900	900	400	400
6060	Electricity	12,060.33	15,000	15,000	15,000	15,000
6062	Water	8,683.76	8,500	8,500	5,000	8,500
6063	Sewage and Garbage	3,077.49	2,000	3,500	3,000	3,500
6064	Building Maintenance	4,590.90	2,500	3,500	3,500	3,500
6067	Equipment Maintenance	0.00	3,000	3,000	3,000	3,000
6195	Safety Supplies	110.00	110	110	110	110
	<i>Expenditure Total:</i>	<u>54,369.06</u>	<u>58,123</u>	<u>64,302</u>	<u>54,530</u>	<u>60,133</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 652

COMMUNITY PARKS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	5,187.00	5,122	0	5,122	5,122
4840	Community Center Rental	7,115.00	7,369	0	7,369	7,369
	Revenue Total:	<u>12,302.00</u>	<u>12,491</u>	<u>0</u>	<u>12,491</u>	<u>12,491</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	122,248.71	133,860	133,860	133,860	133,860
6004	Overtime	721.31	800	800	800	800
6005	Extra Help	25,072.50	36,880	36,880	36,880	36,880
6006	FICA	11,086.46	13,123	13,123	13,169	13,169
6007	Group Health	31,375.00	33,000	33,000	33,000	33,000
6008	Retirement	11,478.94	12,496	13,440	13,580	13,580
6010	Uniforms	339.90	400	400	400	400
6011	Workers Compensation	3,140.61	4,279	6,776	2,151	2,151
6012	Unemployment Insurance	1,189.56	841	1,372	757	757
6014	Office Supplies	8,719.27	9,000	9,000	9,000	9,000
6016	Gasoline	4,822.04	9,500	0	7,000	7,000
6022	Drugs Medicine	5,726.72	4,400	4,400	4,400	4,400
6030	Vehicle Repairs	1,162.58	1,200	1,200	1,200	1,200
6037	Road Materials	3,500.00	3,500	3,000	3,500	3,500
6038	Small Tools and Equipment	0.00	0	1,000	0	0
6047	Mobile Phones	465.05	700	700	700	700
6048	Communications	3,102.10	6,200	3,500	3,500	3,500
6056	Property Insurance	2,605.40	2,500	5,400	2,300	2,300
6057	Vehicle Insurance	728.25	550	550	550	550
6058	Liability Other Insurance	0.00	22	22	22	22
6060	Electricity	43,158.12	46,300	49,000	49,000	49,000
6062	Water	14,724.82	16,000	15,000	16,000	16,000
6063	Sewage and Garbage	21,593.10	15,000	15,000	23,000	23,000
6064	Building Maintenance	6,652.55	9,500	9,500	9,500	8,500
6067	Equipment Maintenance	4,183.14	4,200	4,200	4,200	4,200
6069	Equipment Rental	714.40	800	800	662	662
6082	Contractual Expense	139.50	600	81,138	600	600
6096	Equipment	0.00	67,917	0	0	67,917
6195	Safety Supplies	150.00	150	150	150	150
	Expenditure Total:	<u>328,800.03</u>	<u>433,718</u>	<u>443,211</u>	<u>369,881</u>	<u>436,798</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6528

LA PALOMA PARK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	11,293.60	11,648	11,648	11,648	13,104
6006	FICA	864.17	891	891	891	1,002
6010	Uniforms	300.00	300	200	300	300
6011	Workers Compensation	446.20	460	460	230	259
6012	Unemployment Insurance	90.25	82	93	51	58
6014	Office Supplies	5,584.06	6,000	6,000	6,000	6,000
6022	Drugs Medicine	1,997.90	2,000	2,000	2,000	2,000
6037	Road Materials	852.70	2,013	2,000	2,013	2,013
6056	Property Insurance	110.07	500	800	400	400
6060	Electricity	18,957.00	20,000	20,000	21,000	21,000
6062	Water	2,027.39	6,000	5,000	3,000	3,000
6063	Sewage and Garbage	3,181.20	2,500	3,200	3,200	3,200
6064	Building Maintenance	2,426.25	2,500	2,500	2,500	2,500
6067	Equipment Maintenance	349.99	3,000	3,000	3,000	3,000
6195	Safety Supplies	110.00	110	110	110	110
	<i>Expenditure Total:</i>	<u>48,590.78</u>	<u>58,004</u>	<u>57,902</u>	<u>56,343</u>	<u>57,946</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 654

BROWNE ROAD PARK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	137,140	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>137,140</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	70,967.37	72,412	72,412	72,412	72,412
6004	Overtime	241.72	500	500	500	500
6005	Extra Help	11,614.60	23,296	11,648	11,648	13,104
6006	FICA	6,182.67	7,360	6,469	6,504	6,615
6007	Group Health	18,825.00	19,800	19,800	19,800	19,800
6008	Retirement	6,647.27	6,720	7,270	7,316	7,316
6010	Uniforms	356.24	400	400	400	400
6011	Workers Compensation	2,668.96	1,474	3,340	702	708
6012	Unemployment Insurance	655.36	471	676	374	380
6014	Office Supplies	11,399.73	12,800	12,800	12,800	12,800
6016	Gasoline	0.00	1,500	1,500	1,500	1,500
6022	Drugs Medicine	3,000.00	3,000	0	3,000	3,000
6030	Vehicle Repairs	2,816.64	3,000	3,000	3,000	3,000
6037	Road Materials	0.00	0	3,000	3,000	3,000
6048	Communications	187.80	5,000	500	500	500
6056	Property Insurance	7,124.95	5,200	6,300	4,900	4,900
6057	Vehicle Insurance	155.50	390	390	390	390
6060	Electricity	43,321.82	47,000	48,500	48,000	48,000
6062	Water	8,568.54	15,500	15,500	10,000	10,000
6063	Sewage and Garbage	3,102.80	3,500	3,500	3,000	3,000
6064	Building Maintenance	7,367.51	6,200	7,700	7,700	7,700
6067	Equipment Maintenance	5,781.71	6,250	6,250	6,250	6,250
6069	Equipment Rental	606.10	517	515	662	662
6082	Contractual Expense	60.00	174,786	13,338	13,338	13,338
6195	Safety Supplies	140.82	150	150	150	150
	<i>Expenditure Total:</i>	<u>211,793.11</u>	<u>417,226</u>	<u>245,458</u>	<u>237,846</u>	<u>239,425</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6541

EL RANCHTIO PARK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6005	Extra Help	11,349.60	8,320	11,648	8,320	9,776
6006	FICA	868.45	637	891	637	748
6010	Uniforms	0.00	0			
6011	Workers Compensation	448.41	329	460	164	193
6012	Unemployment Insurance	90.70	67	93	37	43
6014	Office Supplies	4,633.29	6,500	6,000	5,000	5,000
6037	Road Materials	1,018.00	2,000	2,000	1,000	1,000
6038	Small Tools and Equipment	549.00	0			
6056	Property Insurance	0.00	900	900	900	900
6060	Electricity	1,641.13	11,500	9,000	3,000	3,000
6062	Water	7,221.31	5,000	7,000	3,500	7,000
6063	Sewage and Garbage	2,373.17	3,000	2,500	3,000	3,000
6064	Building Maintenance	1,925.92	3,000	2,500	3,000	3,000
6067	Equipment Maintenance	737.99	3,000	3,000	2,234	2,234
	<i>Expenditure Total:</i>	<u>32,856.97</u>	<u>44,253</u>	<u>45,992</u>	<u>30,792</u>	<u>35,894</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6551

CIAP-ADMIN

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	6,118.39	48,663			
	<i>Revenue Total:</i>	<u>6,118.39</u>	<u>48,663</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	4,471.57	34,180			
6006	FICA	340.56	2,604			
6007	Group Health	370.78	3,026			
6008	Retirement	422.56	3,080			
6011	Workers Compensation	179.68	1,746			
6012	Unemployment Insurance	34.84	481			
6033	Contingencies	0.00	0			
6050	Travel	298.40	3,547			
	<i>Expenditure Total:</i>	<u>6,118.39</u>	<u>48,664</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6552

CIAP-NATURE PARK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	728,315			
	<i>Revenue Total:</i>	0.00	728,315	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	728,315			
	<i>Expenditure Total:</i>	0.00	728,315	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6555

CIAP-OIL SPILL

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	87.53	70,738			
	<i>Revenue Total:</i>	<u>87.53</u>	<u>70,738</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	87.53	70,738			
	<i>Expenditure Total:</i>	<u>87.53</u>	<u>70,738</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6556

THOMAE PARK BOAT RAMP

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	1,500.00	499,803	0	0	0
	<i>Revenue Total:</i>	<u>1,500.00</u>	<u>499,803</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	0			
6095	Other Structures	1,500.00	683,270	0	0	0
	<i>Expenditure Total:</i>	<u>1,500.00</u>	<u>683,270</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6557

CIAP-PLANT CENTER

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	8,993.72	185,000			
	<i>Revenue Total:</i>	<u>8,993.72</u>	<u>185,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	8,993.72	185,000			
	<i>Expenditure Total:</i>	<u>8,993.72</u>	<u>185,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6558

CIAP-SHORELINE STABILIZAT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	14,468.78	270,000			
	<i>Revenue Total:</i>	<u>14,468.78</u>	<u>270,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	14,468.78	270,000			
	<i>Expenditure Total:</i>	<u>14,468.78</u>	<u>270,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 656

CABANA PROJECT-ISLA BLANC

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	14,180.00	152,464			
	<i>Revenue Total:</i>	<u>14,180.00</u>	<u>152,464</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	14,180.00	152,464			
	<i>Expenditure Total:</i>	<u>14,180.00</u>	<u>152,464</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6561

CIAP

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	96,000.00	96,000			
	<i>Revenue Total:</i>	<u>96,000.00</u>	<u>96,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6095	Other Structures	160,000.00	160,000			
	<i>Expenditure Total:</i>	<u>160,000.00</u>	<u>160,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6562

BAHIA GRANDE PHASE III

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	0.00	575,000			
	<i>Revenue Total:</i>	0.00	575,000	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	575,000			
	<i>Expenditure Total:</i>	0.00	575,000	0	0	0

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	12,410.09	14,462	0	14,462	14,462
4825	Commercial Permits	905.00	905	0	905	905
4830	RV Full	2,567,267.43	2,477,769	0	2,477,769	2,477,769
4838	Boat Slips Marina	162.00	1,364	0	1,364	1,364
4840	Community Center Rental	167.00	0			
4841	Concessions Leases	1,499,879.10	1,558,810	0	1,558,810	1,558,810
4845	Electricity	89,019.66	89,074	0	89,074	89,074
4846	Water	1,000.00	1,141	0	1,141	1,141
4849	Tents	31,365.00	31,415	0	31,415	31,415
4850	CABANAS RENTAL	50,095.00	51,855	0	51,855	51,855
Revenue Total:		<u>4,252,270.28</u>	<u>4,226,795</u>	<u>0</u>	<u>4,226,795</u>	<u>4,226,795</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	87,203.63	152,854	171,000	171,000	171,000
6004	Overtime	1,644.65	2,380	2,380	2,380	2,380
6005	Extra Help	10,130.70	37,739	37,739	37,739	37,739
6006	FICA	7,347.41	16,151	16,151	16,151	16,151
6007	Group Health	23,067.22	46,392	56,496	56,496	56,496
6008	Retirement	8,219.47	15,253	17,168	17,407	17,407
6010	Uniforms	1,958.67	2,618	2,618	2,618	2,618
6011	Workers Compensation	2,918.02	8,263	8,339	4,132	4,132
6012	Unemployment Insurance	776.03	1,041	1,689	937	937
6014	Office Supplies	2,728.75	8,779	10,000	10,000	10,000
6016	Gasoline	2,667.04	3,967	5,100	5,100	5,100
6018	Diesel Fuel	129.49	291			
6022	Drugs Medicine	0.00	0			
6030	Vehicle Repairs	22.50	2,500	2,500	2,500	2,500
6037	Road Materials	-1,319.67	2,500	2,500	2,500	2,500
6038	Small Tools and Equipment	0.00	0			
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	16,209.74	52,785			
6046	Medical and Dental	88.00	90	90	90	90
6047	Mobile Phones	2,701.83	4,489	4,489	4,489	4,489
6048	Communications	1,064.36	7,071	8,665	7,910	7,910
6049	Postage	312.06	1,000	1,000	1,000	1,000
6050	Travel	0.00	1,000	1,000	1,000	1,000
6054	Advertising	3,699.99	3,500	3,500	3,500	3,500
6056	Property Insurance	33,105.81	9,500	9,500	16,000	16,000
6057	Vehicle Insurance	1,199.25	2,000	2,000	2,000	2,000
6058	Liability Other Insurance	0.00	0			
6060	Electricity	259,927.10	295,098	270,000	321,000	325,100
6062	Water	68,557.59	73,912	70,000	80,000	80,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 660

ISLA BLANCA PARK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6063	Sewage and Garbage	174,557.03	100,845	160,000	157,000	173,800
6064	Building Maintenance	11,942.33	6,909	6,900	6,909	6,909
6067	Equipment Maintenance	117.10	2,545	2,500	2,545	2,545
6069	Equipment Rental	2,969.16	3,000	3,000	3,000	3,000
6073	Dues and Memberships	185.00	500	500	500	500
6074	Credit Services	6,025.19	15,000	0	7,500	7,500
6075	Taxes	7,599.05	8,200	0	8,200	8,200
6077	Data Processing	2,000.00	2,000	2,000	2,000	2,000
6078	Education and Training	391.67	400	400	400	400
6082	Contractual Expense	51,672.20	60,400	72,000	60,400	72,000
6096	Equipment	0.00	0			
6195	Safety Supplies	770.14	450	0	450	450
	<i>Expenditure Total:</i>	<u>799,235.51</u>	<u>958,069</u>	<u>957,871</u>	<u>1,021,500</u>	<u>1,054,000</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6601

ISLA BLANCA BEACH MAINTEN

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4602	Miscellaneous	84.00	80	0	80	80
4705	Long/Short	416.97	1,103	0	1,103	1,103
4821	Daily Entrance Fees	693,766.00	837,383	0	837,383	837,383
4822	Annual Passes	111,644.50	109,790	0	109,790	109,790
4824	90 Day Passes	27,738.00	26,172	0	26,172	26,172
4842	Parks Tag Fee	4,941.00	5,453	0	5,453	5,453
Revenue Total:		<u>838,590.47</u>	<u>979,981</u>	<u>0</u>	<u>979,981</u>	<u>979,981</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	294,510.11	270,734	252,588	252,588	252,588
6004	Overtime	4,605.07	4,128	4,128	4,128	4,128
6005	Extra Help	30,415.80	27,766	27,766	27,766	27,766
6006	FICA	24,371.35	21,763	21,763	21,763	21,763
6007	Group Health	80,719.20	79,008	68,904	68,904	68,904
6008	Retirement	27,915.24	26,017	25,360	25,774	25,774
6010	Uniforms	5,331.75	4,382	4,382	4,382	4,382
6011	Workers Compensation	9,935.78	8,421	11,237	1,133	1,133
6012	Unemployment Insurance	2,631.38	2,231	2,276	1,265	1,265
6014	Office Supplies	58,832.75	55,221	54,000	54,000	54,000
6016	Gasoline	10,198.11	17,000	17,000	11,000	11,000
6030	Vehicle Repairs	9,830.44	12,067	12,067	12,067	12,067
6047	Mobile Phones	-64.96	450	450	450	450
6048	Communications	12,283.39	6,839	5,000	6,000	6,000
6057	Vehicle Insurance	766.75	2,532	2,532	2,532	2,532
6060	Electricity	112,574.55	128,000	128,000	120,000	120,000
6062	Water	23,795.29	21,000	21,000	6,000	12,000
6063	Sewage and Garbage	95,001.11	78,000	78,000	65,000	65,000
6064	Building Maintenance	22,946.84	18,000	18,000	18,000	18,000
6067	Equipment Maintenance	17,932.33	7,900	7,900	7,900	7,900
6082	Contractual Expense	5,096.28	5,000	5,000	5,000	5,000
6195	Safety Supplies	676.70	524	0	524	524
Expenditure Total:		<u>850,305.26</u>	<u>796,983</u>	<u>767,353</u>	<u>716,176</u>	<u>722,176</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 661

ANDY BOWIE PARK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	0.00	0			
4602	Miscellaneous	7,934.04	7,874	0	7,874	7,874
4830	RV Full	86,788.39	85,870	0	85,870	85,870
4839	Apartment Rental	150.00	150	0	150	150
4841	Concessions Leases	401,799.46	398,846	0	398,846	398,846
4842	Parks Tag Fee	0.00	0			
4845	Electricity	2,971.91	2,509	0	2,509	2,509
4849	Tents	2,115.00	2,115	0	2,115	2,115
Revenue Total:		<u>501,758.80</u>	<u>497,364</u>	<u>0</u>	<u>497,364</u>	<u>497,364</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	66,344.92	67,704	67,704	67,704	67,704
6004	Overtime	580.18	1,719	1,719	1,719	1,719
6005	Extra Help	4,964.13	570	570	570	570
6006	FICA	5,187.81	5,355	5,721	5,355	5,355
6007	Group Health	15,142.06	13,200	13,200	13,200	13,200
6008	Retirement	6,240.46	6,442	6,797	6,855	6,855
6010	Uniforms	163.12	150	150	150	150
6011	Workers Compensation	1,118.85	525	2,957	262	262
6012	Unemployment Insurance	575.16	343	598	308	308
6014	Office Supplies	660.51	3,278	3,278	3,278	3,278
6016	Gasoline	0.00	990	3,000	3,000	3,000
6022	Drugs Medicine	150.00	150	150	150	150
6030	Vehicle Repairs	1,599.11	1,249	1,400	1,399	1,399
6037	Road Materials	2,019.00	5,500	5,200	5,500	5,500
6038	Small Tools and Equipment	0.00	1,000	1,000	1,000	1,000
6047	Mobile Phones	448.13	50	50	50	50
6048	Communications	777.86	4,979	1,050	1,046	1,046
6049	Postage	316.31	798	0	798	798
6054	Advertising	1,163.08	1,500	1,500	1,500	1,500
6056	Property Insurance	3,063.33	2,300	2,300	2,010	2,010
6057	Vehicle Insurance	0.00	800	800	800	800
6060	Electricity	6,135.37	6,000	6,300	10,000	10,000
6062	Water	4,006.43	3,800	3,800	4,300	4,300
6063	Sewage and Garbage	6,054.70	6,894	14,000	7,650	7,650
6064	Building Maintenance	2,389.91	2,745	3,200	3,200	3,200
6067	Equipment Maintenance	0.00	208	1,200	1,200	1,200
6074	Credit Services	1,493.71	2,900	2,900	2,900	2,900
6077	Data Processing	3,000.00	1,100	1,100	1,100	1,100
6082	Contractual Expense	0.00	2,000	13,200	6,000	6,000
6195	Safety Supplies	0.00	97	0	173	173
Expenditure Total:		<u>133,594.14</u>	<u>144,346</u>	<u>164,844</u>	<u>153,177</u>	<u>153,177</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6611

ANDY BOWIE BEACH MAINTENA

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	373.67	368	0	368	368
4821	Daily Entrance Fees	70,840.00	76,495	0	76,495	76,495
4822	Annual Passes	0.00	0			
	<i>Revenue Total:</i>	<u>71,213.67</u>	<u>76,863</u>	<u>0</u>	<u>76,863</u>	<u>76,863</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	41,594.98	46,920	46,920	46,920	46,920
6004	Overtime	150.49	781	781	781	781
6005	Extra Help	1,921.87	12,230	12,230	12,230	12,230
6006	FICA	3,125.50	4,585	4,585	4,585	4,585
6007	Group Health	9,957.94	13,790	13,200	13,200	13,200
6008	Retirement	3,913.21	4,427	4,711	4,789	4,789
6010	Uniforms	1,088.24	1,016	850	850	850
6011	Workers Compensation	645.68	1,200	2,367	225	225
6012	Unemployment Insurance	349.21	294	479	234	234
6014	Office Supplies	14,285.71	11,722	11,722	11,722	11,722
6016	Gasoline	7,203.12	8,010	6,000	10,000	10,000
6030	Vehicle Repairs	3,341.36	1,250	110	1,100	1,100
6037	Road Materials	509.51	0			
6047	Mobile Phones	67.35	324	257	257	257
6048	Communications	962.70	1,770	1,770	1,770	1,770
6057	Vehicle Insurance	138.00	0			
6060	Electricity	8,378.16	12,000	12,000	10,000	10,000
6062	Water	5,126.97	2,700	4,000	1,000	1,000
6063	Sewage and Garbage	14,462.73	6,900	6,900	6,900	11,400
6064	Building Maintenance	7,945.72	11,455	9,500	11,000	11,000
6067	Equipment Maintenance	3,907.95	4,042	3,000	3,050	3,050
6082	Contractual Expense	5,152.90	5,000	4,900	5,000	5,000
6195	Safety Supplies	197.44	103	0	27	27
	<i>Expenditure Total:</i>	<u>134,426.74</u>	<u>150,519</u>	<u>146,282</u>	<u>145,640</u>	<u>150,140</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 662

THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4451	Tolls - Entrance Fees	0.00	0			
4602	Miscellaneous	729.00	699	0	699	699
4705	Long/Short	-1,152.53	-798	0	-798	-798
4821	Daily Entrance Fees	148,437.00	331,558	0	331,558	331,558
4822	Annual Passes	38,398.50	37,259	0	37,259	37,259
4824	90 Day Passes	1,620.00	1,485	0	1,485	1,485
4830	RV Full	92,427.04	89,894	0	89,894	89,894
4838	Boat Slips Marina	1,080.00	1,080	0	1,080	1,080
4839	Apartment Rental	2,100.00	2,100	0	2,100	2,100
4842	Parks Tag Fee	1,325.00	1,590	0	1,590	1,590
4845	Electricity	579.24	685	0	685	685
4849	Tents	5,130.00	5,085	0	5,085	5,085
Revenue Total:		290,673.25	470,637	0	470,637	470,637
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	117,083.15	143,699	143,699	153,399	153,399
6004	Overtime	12.00	1,000	1,000	1,000	1,000
6005	Extra Help	8,544.00	6,400	6,400	6,400	6,400
6006	FICA	9,476.59	12,375	11,559	12,375	12,375
6007	Group Health	31,100.00	39,600	39,600	39,600	39,600
6008	Retirement	10,932.90	14,328	14,427	15,502	15,502
6010	Uniforms	341.16	400	1,170	400	400
6011	Workers Compensation	1,204.80	1,206	5,968	603	603
6012	Unemployment Insurance	992.97	788	1,209	708	708
6014	Office Supplies	16,939.57	25,000	15,000	15,000	15,000
6016	Gasoline	9,326.26	7,000	9,000	9,000	9,000
6030	Vehicle Repairs	1,934.41	2,000	3,000	2,000	2,000
6037	Road Materials	0.00	0			
6038	Small Tools and Equipment	0.00	0	1,000	0	0
6045	Professional Services	0.00	6,200			
6047	Mobile Phones	1,000.00	900	1,000	900	900
6048	Communications	1,443.06	2,000	1,900	2,000	2,000
6054	Advertising	1,946.37	2,000	2,000	2,000	2,000
6056	Property Insurance	976.99	1,400	1,400	1,000	1,000
6057	Vehicle Insurance	100.25	737	737	737	737
6060	Electricity	16,144.98	17,000	18,000	19,000	19,000
6062	Water	5,566.56	8,800	8,000	9,500	9,500
6063	Sewage and Garbage	19,138.21	14,000	18,000	14,000	14,000
6064	Building Maintenance	8,268.21	19,500	18,500	16,000	16,000
6067	Equipment Maintenance	2,499.96	2,500	2,500	2,500	2,500
6069	Equipment Rental	471.20	500	500	500	500
6074	Credit Services	3,554.67	4,000	4,000	4,000	4,000

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 662

THOMAE PARK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6077	Data Processing	2,944.05	3,000	3,000	3,000	3,000
6082	Contractual Expense	6,289.51	27,900	11,000	139,313	139,313
6195	Safety Supplies	177.97	200	500	200	200
	<i>Expenditure Total:</i>	<u>278,409.80</u>	<u>364,433</u>	<u>344,069</u>	<u>470,637</u>	<u>470,637</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6631

PARKS CAPITAL IMPROVEMNTS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	244,643	244,643	244,643	244,643
	<i>Expenditure Total:</i>	0.00	244,643	244,643	244,643	244,643

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 664

PUBLIC BEACHES

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	5,123.50	394	0	394	394
4821	Daily Entrance Fees	516,027.00	556,464	0	556,464	556,464
	Revenue Total:	<u>521,150.50</u>	<u>556,858</u>	<u>0</u>	<u>556,858</u>	<u>556,858</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	42,702.80	49,359	49,359	49,359	49,359
6004	Overtime	4,070.44	2,900	2,900	1,900	1,900
6005	Extra Help	56,891.52	62,400	62,400	62,400	62,400
6006	FICA	7,742.71	8,695	8,771	8,695	8,695
6007	Group Health	12,550.00	13,200	13,200	13,200	13,200
6008	Retirement	4,020.71	4,581	4,956	4,581	4,581
6010	Uniforms	488.40	500	700	500	500
6011	Workers Compensation	2,710.72	913	4,529	913	913
6012	Unemployment Insurance	822.76	557	917	557	557
6014	Office Supplies	10,355.47	12,000	12,000	12,000	12,000
6016	Gasoline	0.00	0	1,500	1,500	1,500
6022	Drugs Medicine	50.00	50	50	50	50
6030	Vehicle Repairs	0.00	0			
6045	Professional Services	203,691.78	69,155	69,155	69,155	69,155
6048	Communications	0.00	0	500	500	500
6049	Postage	700.00	700	700	700	700
6056	Property Insurance	0.00	2,327	2,327	9,000	9,000
6060	Electricity	577.82	2,000	18,000	10,000	10,000
6062	Water	0.00	2,078	15,500	15,500	15,500
6063	Sewage and Garbage	92,404.46	80,000	100,000	100,000	100,000
6064	Building Maintenance	3,745.60	4,000	7,000	7,000	6,606
6067	Equipment Maintenance	2,216.57	2,800	2,800	2,800	2,800
6069	Equipment Rental	0.00	700	700	700	700
6077	Data Processing	4,000.00	4,000	4,000	4,000	4,000
6082	Contractual Expense	6,825.19	7,044	7,044	7,044	7,044
6195	Safety Supplies	1,008.62	400	400	400	400
	Expenditure Total:	<u>457,575.57</u>	<u>330,359</u>	<u>389,408</u>	<u>382,454</u>	<u>382,060</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6641

TRASH BAG COLLECTION PROG

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4705	Long/Short	0.00	187	0	187	187
4843	Trash Bag Revenue	94,772.00	96,056	0	96,056	96,056
	Revenue Total:	<u>94,772.00</u>	<u>96,243</u>	<u>0</u>	<u>96,243</u>	<u>96,243</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	3,313.74	900	2,000	900	900
6005	Extra Help	53,971.41	57,600	57,600	57,600	57,600
6006	FICA	4,382.35	4,475	4,483	4,475	4,475
6010	Uniforms	200.00	200	0	200	200
6011	Workers Compensation	2,262.80	2,311	2,315	115	115
6012	Unemployment Insurance	457.89	468	469	257	257
6014	Office Supplies	14,081.76	23,000	23,000	15,000	15,000
6057	Vehicle Insurance	55.25	0			
6063	Sewage and Garbage	57,376.81	37,000	57,000	58,000	58,000
6082	Contractual Expense	44,890.63	35,135	39,155	39,155	39,155
6195	Safety Supplies	692.04	350	350	350	350
	Expenditure Total:	<u>181,684.68</u>	<u>161,439</u>	<u>186,372</u>	<u>176,052</u>	<u>176,052</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 667

E.K.ATWOOD PARK

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	0.00	17,577			
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>17,577</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 668

PARK RANGERS

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	425,168.55	431,071	431,071	431,071	431,071
6004	Overtime	10,093.02	10,000	10,000	10,000	10,000
6006	FICA	31,891.01	33,742	33,742	33,742	33,742
6007	Group Health	69,025.00	72,600	66,000	72,600	72,600
6008	Retirement	40,598.55	40,531	44,284	43,850	43,850
6010	Uniforms	2,857.60	3,500	3,000	3,500	3,500
6011	Workers Compensation	15,825.61	16,187	17,422	8,094	8,094
6012	Unemployment Insurance	3,448.28	2,140	3,529	1,922	1,922
6014	Office Supplies	2,951.90	2,400	2,900	2,900	2,900
6016	Gasoline	34,110.57	40,000	40,000	40,000	40,000
6028	Camera and Police Supplies	2,850.00	2,000	12,000	12,000	12,000
6030	Vehicle Repairs	42,914.21	39,400	36,000	36,000	36,000
6046	Medical and Dental	100.00	100	100	100	100
6047	Mobile Phones	1,542.70	1,500	1,500	1,500	1,500
6048	Communications	1,662.37	0	500	500	500
6049	Postage	0.00	98	98	98	98
6050	Travel	770.00	0	1,400	1,400	1,400
6057	Vehicle Insurance	4,164.25	5,707	5,707	5,707	5,707
6067	Equipment Maintenance	5,385.85	4,000	5,400	4,000	4,000
6068	Real Estate Rental	400.00	1,200	1,200	1,200	1,200
6069	Equipment Rental	8,191.94	4,860	4,860	4,860	4,860
6077	Data Processing	300.00	1,500	1,500	1,500	1,500
6078	Education and Training	332.99	500	500	500	500
6082	Contractual Expense	0.00	0	1,500	1,500	1,500
6096	Equipment	0.00	10,500			
6195	Safety Supplies	0.00	800	800	800	800
	<i>Expenditure Total:</i>	704,584.40	724,336	725,013	719,344	719,344

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6681

CODE ENFORCEMENT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	123.75	1,300	500	300	300
6005	Extra Help	31,042.60	29,329	25,600	25,600	25,600
6006	FICA	2,384.41	1,981	1,997	1,981	1,981
6010	Uniforms	357.36	500	0	500	500
6011	Workers Compensation	1,231.17	1,023	1,031	512	512
6012	Unemployment Insurance	249.32	176	209	114	114
6014	Office Supplies	1,970.80	621	2,000	2,000	2,000
6016	Gasoline	408.03	0	2,000	3,000	3,000
6067	Equipment Maintenance	2,498.76	2,500	2,500	2,500	2,500
6195	Safety Supplies	346.54	0	350	350	350
	<i>Expenditure Total:</i>	<u>40,612.74</u>	<u>37,430</u>	<u>36,187</u>	<u>36,857</u>	<u>36,857</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6682

BEACH SAFETY PROGRAM

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	2,535.00	2,535	0	2,535	2,535
4821	Daily Entrance Fees	356,562.50	379,875	0	379,875	379,875
4841	Concessions Leases	0.00	0			
	<i>Revenue Total:</i>	<u>359,097.50</u>	<u>382,410</u>	<u>0</u>	<u>382,410</u>	<u>382,410</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	43,111.93	44,023	44,023	44,023	44,023
6004	Overtime	4,149.23	3,863	2,500	1,000	1,000
6005	Extra Help	226,648.63	242,800	242,800	232,800	232,800
6006	FICA	20,935.58	22,018	22,171	21,253	21,253
6007	Group Health	6,275.00	6,600	6,600	6,600	6,600
6008	Retirement	4,023.62	4,085	4,420	4,420	4,420
6010	Uniforms	7,500.00	7,000	7,000	7,000	7,000
6011	Workers Compensation	10,821.42	9,960	11,448	4,783	4,783
6012	Unemployment Insurance	2,190.03	1,410	2,319	1,222	1,222
6014	Office Supplies	7,389.75	5,655	6,500	7,000	7,000
6016	Gasoline	9,639.56	10,500	10,500	10,500	10,500
6022	Drugs Medicine	4,016.51	5,100	5,000	5,100	5,100
6030	Vehicle Repairs	5,112.39	5,500	5,500	5,500	5,500
6047	Mobile Phones	697.13	900	900	900	900
6050	Travel	1,721.91	1,137	2,000	2,000	2,000
6057	Vehicle Insurance	165.75	800	800	800	800
6064	Building Maintenance	1,659.79	2,500	2,500	2,500	2,500
6067	Equipment Maintenance	2,991.04	3,000	2,700	3,000	3,000
6073	Dues and Memberships	1,200.00	2,160	2,460	2,660	2,660
6077	Data Processing	0.00	345			
6078	Education and Training	218.95	2,000	2,000	2,500	2,500
6082	Contractual Expense	8,800.00	9,600	9,600	9,600	9,600
6096	Equipment	0.00	0			
6195	Safety Supplies	420.50	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>369,688.72</u>	<u>391,956</u>	<u>394,741</u>	<u>376,161</u>	<u>376,161</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 669

PARK SYSTEM ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	65,228.63	91,119	91,119	91,119	95,344
6003	Salaries-Employees	124,078.62	180,176	180,176	180,176	162,676
6004	Overtime	4,336.24	7,000	4,000	4,000	4,000
6006	FICA	14,332.16	21,060	21,060	21,207	20,803
6007	Group Health	36,490.83	45,496	39,600	49,250	49,250
6008	Retirement	18,016.07	25,176	27,640	27,640	27,110
6010	Uniforms	82.74	186	186	186	186
6011	Workers Compensation	5,406.29	6,038	10,874	3,161	1,013
6012	Unemployment Insurance	1,528.65	1,349	2,202	1,211	1,188
6014	Office Supplies	659.11	396	500	396	396
6016	Gasoline	1,123.49	6,760	6,700	6,760	6,760
6018	Diesel Fuel	1,060.40	1,064	1,000	1,064	1,064
6030	Vehicle Repairs	0.00	226	2,100	2,100	2,100
6045	Professional Services	42,311.03	105,543	105,543	105,543	30,543
6046	Medical and Dental	47.00	312	500	500	500
6047	Mobile Phones	2,981.12	1,000	1,000	1,000	1,000
6048	Communications	-492.09	117	117	117	117
6049	Postage	179.02	250	250	250	250
6050	Travel	1,340.77	2,300	2,300	2,300	2,300
6052	Travel-Mileage Reimbursement	0.00	4,800	0	4,800	4,800
6054	Advertising	3,600.00	3,600	3,600	3,600	3,600
6056	Property Insurance	0.00	572	572	572	572
6057	Vehicle Insurance	0.00	2,800	2,800	2,800	2,800
6058	Liability Other Insurance	0.00	11,000	11,000	11,000	11,000
6059	Bonds	0.00	184			
6067	Equipment Maintenance	0.00	4,815	4,815	4,815	4,815
6068	Real Estate Rental	500.00	500	500	500	500
6069	Equipment Rental	573.52	3,753	4,705	4,705	4,705
6070	INDIRECT COST	0.00	117,500	0	58,750	58,750
6073	Dues and Memberships	0.00	316	500	500	500
6077	Data Processing	1,431.93	2,500	2,500	2,500	2,500
6078	Education and Training	1,200.00	1,400	1,400	1,400	1,400
6082	Contractual Expense	499.00	208,734	58,750	5,475	5,475
6097	Debt Retirement	0.00	364,737	380,422	380,422	411,130
6098	Debt Interest	352,139.93	328,024	319,015	319,015	320,837
6195	Safety Supplies	0.00	250	0	250	250
	Expenditure Total:	<u>678,654.46</u>	<u>1,551,053</u>	<u>1,287,446</u>	<u>1,299,084</u>	<u>1,240,234</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6691

GREENS DIVISION

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	127,236.36	148,272	148,272	148,272	148,272
6004	Overtime	264.15	350	350	350	350
6006	FICA	9,017.26	11,370	11,343	11,370	11,370
6007	Group Health	37,100.00	39,600	39,600	39,600	39,600
6008	Retirement	11,904.00	13,792	14,887	14,922	14,922
6010	Uniforms	763.21	965	965	965	965
6011	Workers Compensation	6,264.64	5,652	5,857	2,826	2,826
6012	Unemployment Insurance	1,028.33	728	1,186	654	654
6014	Office Supplies	3,601.24	4,000	4,000	4,000	4,000
6016	Gasoline	4,628.13	9,800	8,800	9,800	9,800
6030	Vehicle Repairs	2,300.00	2,300	2,300	2,300	2,300
6038	Small Tools and Equipment	0.00	0			
6047	Mobile Phones	241.53	300	300	300	300
6057	Vehicle Insurance	256.00	325	325	325	325
6067	Equipment Maintenance	7,479.43	7,150	7,150	7,150	7,150
6195	Safety Supplies	300.00	300	300	300	300
	<i>Expenditure Total:</i>	<u>212,384.28</u>	<u>244,904</u>	<u>245,635</u>	<u>243,134</u>	<u>243,134</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6693

BAHIA GRANDE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4300	State Revenue	70,135.76	484,234			
	<i>Revenue Total:</i>	<u>70,135.76</u>	<u>484,234</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6082	Contractual Expense	70,135.76	484,234			
	<i>Expenditure Total:</i>	<u>70,135.76</u>	<u>484,234</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6694

PARKS SUMMER PROGRAM

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	5,304.00	5,304	0	5,304	5,304
	<i>Revenue Total:</i>	<u>5,304.00</u>	<u>5,304</u>	<u>0</u>	<u>5,304</u>	<u>5,304</u>
<u>EXPENDITURE ACCOUNTS</u>						
6004	Overtime	78.00	0			
6005	Extra Help	13,646.00	10,848	10,848	10,848	10,848
6006	FICA	1,049.88	830	830	830	830
6011	Workers Compensation	542.12	429	429	429	429
6012	Unemployment Insurance	109.67	87	87	87	87
6014	Office Supplies	1,070.91	2,000	2,000	2,000	2,000
	<i>Expenditure Total:</i>	<u>16,496.58</u>	<u>14,194</u>	<u>14,194</u>	<u>14,194</u>	<u>14,194</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6695

PARK ADMIN BUF

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	100,072.69	100,315	100,315	100,315	100,315
6003	Salaries-Employees	185,067.29	171,765	171,765	171,765	171,765
6004	Overtime	5,856.78	3,740	8,000	8,000	8,000
6006	FICA	21,457.87	21,573	21,426	21,573	21,573
6007	Group Health	52,421.72	51,476	46,200	47,722	47,722
6008	Retirement	27,239.35	25,249	28,120	28,120	28,120
6010	Uniforms	0.00	616	616	616	616
6011	Workers Compensation	8,178.67	6,606	11,063	3,161	3,161
6012	Unemployment Insurance	2,326.89	1,372	2,241	1,232	1,232
6014	Office Supplies	2,146.11	4,104	4,100	4,104	4,104
6016	Gasoline	4,125.56	4,240	4,240	4,400	4,400
6018	Diesel Fuel	4,761.84	12,275	10,000	12,275	12,275
6030	Vehicle Repairs	9,434.57	10,908	9,034	9,034	9,034
6047	Mobile Phones	623.09	2,188	2,000	2,000	2,000
6048	Communications	893.40	523	525	523	523
6057	Vehicle Insurance	1,541.25	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	15,116.87	15,685	15,685	15,685	15,685
6069	Equipment Rental	1,971.55	4,007	1,800	1,795	1,795
6195	Safety Supplies	350.55	196	0	196	196
	<i>Expenditure Total:</i>	<u>443,586.05</u>	<u>437,838</u>	<u>438,130</u>	<u>433,516</u>	<u>433,516</u>

CAMERON COUNTY, TEXAS
PARK SYSTEM REVENUE FUND
2017-2018 Budget

Fund 830 Dept. 6696

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4821	Daily Entrance Fees	0.00	1,751,720	1,751,720	1,751,720	1,751,720
	<i>Revenue Total:</i>	0.00	1,751,720	1,751,720	1,751,720	1,751,720
<u>EXPENDITURE ACCOUNTS</u>						
6070	INDIRECT COST	0.00	411,449	436,020	421,020	421,020
6097	Debt Retirement	0.00	400,000	450,000	450,000	450,000
6098	Debt Interest	0.00	939,521	864,950	879,950	879,950
6099	Fiscal Agent Fees	0.00	750	750	750	750
	<i>Expenditure Total:</i>	0.00	1,751,720	1,751,720	1,751,720	1,751,720

CAMERON COUNTY, TEXAS

AIRPORT FUND

APPROVED 2017–2018 BUDGET

CAMERON COUNTY, TEXAS
COUNTY AIRPORT FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2017

	2016 Actual	2017 Approved	2017 Year-end Estimate	2018 Recommended	2018 Approved
REVENUES					
Airport Contract-SWA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Concessions	36,601	34,200	34,200	34,200	34,200
Other	729	0	0	0	0
Interest Income	36	600	100	600	600
Total Revenue	<u>37,366</u>	<u>34,800</u>	<u>34,300</u>	<u>34,800</u>	<u>34,800</u>
 LESS APPROPRIATIONS:					
Total Operating Expenses	<u>(256,148)</u>	<u>(84,781)</u>	<u>(41,376)</u>	<u>(59,581)</u>	<u>(59,581)</u>
 REVENUES OVER (UNDER) APPROPRIATIONS	<u>(218,782)</u>	<u>(49,981)</u>	<u>(7,076)</u>	<u>(24,781)</u>	<u>(24,781)</u>
 NON-OPERATING REVENUES (EXPENSES)					
Grant Revenue	1,240,948	0	0	0	0
Transfer In	0	50,000	7,076	25,000	25,000
Other Uses	0	0	0	0	0
TOTAL NON-OPERATING REVEN	<u>1,240,948</u>	<u>50,000</u>	<u>7,076</u>	<u>25,000</u>	<u>25,000</u>
 CHANGE IN FUND BALANCE	1,022,166	19	-	219	219
 BEGINNING Retained Earnings	1,385,283	1,180,892	2,407,448	2,407,448	2,407,448
Prior period Adjustment					
ENDING Retained Earnings	<u>\$ 2,407,448</u>	<u>\$ 1,180,911</u>	<u>\$ 2,407,448</u>	<u>\$ 2,407,667</u>	<u>\$ 2,407,667</u>

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 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	50,000	50,000	0	25,000	25,000
	<i>Fund Balance:</i>	0.00	50,000	50,000	0	25,000	25,000
<u>EXPENDITURE ACCOUNTS</u>							
519	AIRPORT MAINTENANCE	0.00	84,781	84,781	0	59,581	59,581
	<i>Expense Total:</i>	0.00	84,781	84,781	0	59,581	59,581

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2017-2018 Budget

Fund 880 Dept. 000

BALANCE SHEET

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	35.81	600	0	600	600
4602	Miscellaneous	0.00	0			
	Revenue Total:	<u>35.81</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>

CAMERON COUNTY, TEXAS
AIRPORT - OPERATING
2017-2018 Budget

Fund 880 Dept. 519

AIRPORT MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4614	Land Rental	22,790.00	21,200	0	21,200	21,200
4841	Concessions Leases	13,811.19	13,000	0	13,000	13,000
	Revenue Total:	<u>36,601.19</u>	<u>34,200</u>	<u>0</u>	<u>34,200</u>	<u>34,200</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	5,772.86	5,602	0	5,602	5,602
6006	FICA	432.57	429	0	429	429
6007	Group Health	670.89	650	0	650	650
6008	Retirement	539.62	553	0	553	553
6011	Workers Compensation	43.21	42	0	42	42
6012	Unemployment Insurance	46.17	45	0	45	45
6014	Office Supplies	0.00	0			
6022	Drugs Medicine	0.00	2,500	0	2,500	2,500
6056	Property Insurance	6,552.89	5,600	0	5,400	5,400
6060	Electricity	6,877.57	8,200	0	8,200	8,200
6062	Water	10,426.93	11,160	0	11,160	11,160
6064	Building Maintenance	28,708.42	50,000	0	25,000	25,000
6076	Bank Fees	0.00	0			
	Expenditure Total:	<u>60,071.13</u>	<u>84,781</u>	<u>0</u>	<u>59,581</u>	<u>59,581</u>

CAMERON COUNTY, TEXAS

DRUG FORFEITURE FUND

APPROVED 2017-2018 BUDGET

CAMERON COUNTY, TEXAS
DRUG FORFEITURE FUND

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ending September 30, 2017

	2016	2017	2017	2018	2018
	Actual	Amended	Year-end	Recommended	Approved
REVENUES					
Forfeitures	\$ 2,980,630	\$ 66,200	\$ 1,449,471	\$ 60,000	\$ 60,000
Interest Income	11,691	0	6,167	0	0
TOTAL REVENUES	<u>2,992,321</u>	<u>66,200</u>	<u>1,455,638</u>	<u>60,000</u>	<u>60,000</u>
OTHER SOURCES (USES)					
Transfer out	(185,159)	(315,062)	(315,062)	(110,749)	(110,749)
Transfer in	0	0	0	0	0
Gain on sale of Surplus	183,680	0	121,021	0	0
ESTIMATED BEGINNING					
FUND BALANCE	<u>6,048,384</u>	<u>5,458,692</u>	<u>5,458,692</u>	<u>4,137,503</u>	<u>4,137,503</u>
AMOUNT AVAILABLE	9,039,226	5,209,830	6,720,289	4,086,754	4,086,754
LESS APPROPRIATIONS:	<u>3,580,534</u>	<u>2,782,786</u>	<u>2,582,786</u>	<u>2,469,058</u>	<u>2,469,058</u>
PROJECTED YEAR-END					
FUND BALANCE	<u>\$ 5,458,692</u>	<u>\$ 2,427,044</u>	<u>\$ 4,137,503</u>	<u>\$ 1,617,696</u>	<u>\$ 1,617,696</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

<u>Dept.</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Approved</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 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	200	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	0	0	0	0
553	CONSTABLE PRECINCT #3	0.00	0	0	0	0	0
5532	CONSTABLE PCT. 3 FD DOT	0.00	0	6,000	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	0	0	0	0
5551	CONSTABLE PCT 5,1/13	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
668	PARK RANGERS	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	60,000	66,200	0	60,000	60,000
<u>TRANSFERS OUT</u>							
025	CRIMINAL JUSTICE GRANT TR	0.00	110,749	315,062	0	110,749	110,749
	<i>Fund Balance:</i>	0.00	110,749	315,062	0	110,749	110,749
<u>EXPENDITURE ACCOUNTS</u>							
000	BALANCE SHEET	0.00	0	0	0	0	0
475	DISTRICT ATTORNEY	0.00	806,136	1,005,136	994,000	806,136	806,136
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	65,655	65,655	115,655	115,655	115,655
485	DA FEDERAL FORFEITURE DOT	0.00	275,790	296,405	106,290	275,790	275,790
551	CONSTABLE PRECINCT #1	0.00	0	2,549	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	800	0	0	0
5532	CONSTABLE PCT. 3 FD DOT	0.00	0	6,000	0	0	0
555	CONSTABLE PCT #5	0.00	0	190	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	22,048	0	0	0
560	SHERIFF	0.00	354,096	354,096	354,096	354,096	354,096
5602	SHERIFF FEDERAL FORFEITUR	0.00	917,381	998,555	917,381	917,381	917,381
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	31,352	0	0	0
668	PARK RANGERS	0.00	0	0	0	0	0
	<i>Expense Total:</i>	0.00	2,419,058	2,782,786	2,487,422	2,469,058	2,469,058

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	74,080.17	140,000	200,000	140,000	140,000
6003	Salaries-Employees	129,959.69	255,000	285,000	255,000	255,000
6004	Overtime	1,366.48	0			
6005	Extra Help	106,957.78	160,000	160,000	160,000	160,000
6006	FICA	27,664.92	30,218	0	30,218	30,218
6007	Group Health	10,111.50	6,600	0	6,600	6,600
6008	Retirement	24,539.33	36,656	0	36,656	36,656
6010	Uniforms	0.00	8,000	8,000	3,000	3,000
6011	Workers Compensation	5,046.45	3,226	0	2,726	2,726
6012	Unemployment Insurance	2,864.32	3,436	0	1,936	1,936
6014	Office Supplies	2,171.34	5,000	5,000	5,000	5,000
6016	Gasoline	0.00	30,000	30,000	0	0
6028	Camera and Police Supplies	0.00	15,885	20,000	10,000	10,000
6030	Vehicle Repairs	0.00	17,000	17,000	0	0
6038	Small Tools and Equipment	0.00	10,000	10,000	10,000	10,000
6045	Professional Services	3,656.20	30,000	30,000	10,000	10,000
6047	Mobile Phones	3,617.52	6,000	6,000	6,000	6,000
6048	Communications	0.00	10,000	10,000	0	0
6050	Travel	4,050.76	20,000	20,000	10,000	10,000
6054	Advertising	0.00	20,000	20,000	20,000	20,000
6056	Property Insurance	54.41	500	500	0	0
6057	Vehicle Insurance	0.00	7,000	7,000	0	0
6059	Bonds	0.00	500	500	0	0
6060	Electricity	0.00	2,000	2,000	0	0
6062	Water	0.00	1,000	1,000	0	0
6063	Sewage and Garbage	0.00	1,000	1,000	0	0
6064	Building Maintenance	0.00	2,000	5,000	0	0
6067	Equipment Maintenance	0.00	10,000	10,000	10,000	10,000
6069	Equipment Rental	0.00	3,000	3,000	3,000	3,000
6071	Court Costs and Transcripts	1,791.67	25,000	10,000	10,000	10,000
6077	Data Processing	2,808.26	20,000	20,000	20,000	20,000
6078	Education and Training	2,000.00	8,000	8,000	8,000	8,000
6079	Legal Books, Publications	0.00	5,000	5,000	5,000	5,000
6082	Contractual Expense	730.00	35,000	25,000	10,000	10,000
6087	Miscellaneous	2,285.58	10,000	10,000	3,000	3,000
6096	Equipment	0.00	64,000	65,000	30,000	30,000

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 475

DISTRICT ATTORNEY

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
6100	Weapons	0.00	4,115			
	<i>Expenditure Total:</i>	<u>405,756.38</u>	<u>1,005,136</u>	<u>994,000</u>	<u>806,136</u>	<u>806,136</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 484

DA Federal Forfeiture DOJ

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	42,372.13	50,000	50,000	50,000	50,000
6006	FICA	3,215.94	3,825	3,825	3,825	3,825
6007	Group Health	6,275.00	6,600	6,600	6,600	6,600
6008	Retirement	3,958.27	4,640	4,640	4,640	4,640
6011	Workers Compensation	1,555.11	345	345	345	345
6012	Unemployment Insurance	338.92	245	245	245	245
6014	Office Supplies	0.00	0			
6096	Equipment	38,915.00	0	50,000	50,000	50,000
	<i>Expenditure Total:</i>	96,630.37	65,655	115,655	115,655	115,655

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 485

DA FEDERAL FORFEITURE DOT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4200	Program Revenues	345,991.19	0			
	<i>Revenue Total:</i>	<u>345,991.19</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	94,204.39	160,000	0	102,000	102,000
6003	Salaries-Employees	48,179.89	52,000	52,000	52,000	52,000
6006	FICA	10,606.29	16,218	11,781	11,781	11,781
6007	Group Health	12,376.65	33,000	26,400	26,400	26,400
6008	Retirement	13,308.58	19,853	14,291	14,291	14,291
6010	Uniforms	1,281.70	0			
6011	Workers Compensation	1,852.97	1,115	1,063	1,063	1,063
6012	Unemployment Insurance	1,138.88	1,219	755	755	755
6014	Office Supplies	5,591.42	0			
6016	Gasoline	24,158.07	0	0	30,000	30,000
6028	Camera and Police Supplies	2,817.37	0			
6030	Vehicle Repairs	26,381.01	3,000	0	20,000	20,000
6038	Small Tools and Equipment	3,896.00	0			
6045	Professional Services	10,000.00	0			
6047	Mobile Phones	0.00	0			
6056	Property Insurance	196.46	0	0	500	500
6057	Vehicle Insurance	8,576.75	0	0	7,000	7,000
6067	Equipment Maintenance	4,762.94	0			
6069	Equipment Rental	519.60	0			
6071	Court Costs and Transcripts	7,332.50	0			
6077	Data Processing	19,765.08	0			
6078	Education and Training	1,594.00	0			
6079	Legal Books, Publications	1,026.71	0			
6082	Contractual Expense	1,050.00	0			
6087	Miscellaneous	10,297.91	10,000	0	10,000	10,000
6096	Equipment	21,125.00	0			
	<i>Expenditure Total:</i>	<u>332,040.17</u>	<u>296,405</u>	<u>106,290</u>	<u>275,790</u>	<u>275,790</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 551

CONSTABLE PRECINCT #1

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4600	Interest Income	6.42	0			
4602	Miscellaneous	0.00	200			
	<i>Revenue Total:</i>	<u>6.42</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6038	Small Tools and Equipment	0.00	2,549			
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>2,549</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 552

CONSTABLE PRECINCT #2

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6010	Uniforms	364.70	300			
6030	Vehicle Repairs	1,150.00	500			
	<i>Expenditure Total:</i>	1,514.70	800	0	0	0

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 5532

CONSTABLE PCT. 3 FD DOT

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4362	Forfeitures - Federal	9,527.66	6,000			
4600	Interest Income	17.13	0			
	<i>Revenue Total:</i>	<u>9,544.79</u>	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6014	Office Supplies	408.85	500			
6030	Vehicle Repairs	5,037.83	0			
6038	Small Tools and Equipment	0.00	5,500			
	<i>Expenditure Total:</i>	<u>5,446.68</u>	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 555

CONSTABLE PCT #5

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>EXPENDITURE ACCOUNTS</u>						
6028	Camera and Police Supplies	0.00	189			
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>190</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 5551

CONSTABLE PCT 5,1/13

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 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	1,500			
6028	Camera and Police Supplies	9,196.27	8,545			
6038	Small Tools and Equipment	0.00	7,509			
6100	Weapons	0.00	4,494			
	<i>Expenditure Total:</i>	9,196.27	22,048	0	0	0

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 560

SHERIFF

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4352	Forfeitures - State	319,200.03	35,000	0	35,000	35,000
4600	Interest Income	1,116.65	0			
4640	Sale of Surplus	38,147.50	25,000	0	25,000	25,000
	<i>Revenue Total:</i>	<u>358,464.18</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
<u>EXPENDITURE ACCOUNTS</u>						
6002	Salaries-Assistants/Deputies	24,707.67	24,000	24,000	24,000	24,000
6003	Salaries-Employees	236,317.28	253,309	262,363	262,363	262,363
6004	Overtime	0.00	0			
6006	FICA	20,921.00	22,570	21,907	21,907	21,907
6007	Group Health	28,869.90	0			
6008	Retirement	24,774.56	26,451	26,574	26,574	26,574
6010	Uniforms	9,600.00	15,000	15,000	15,000	15,000
6011	Workers Compensation	9,528.11	10,828	2,849	2,849	2,849
6012	Unemployment Insurance	2,263.44	1,938	1,403	1,403	1,403
6030	Vehicle Repairs	0.00	0			
	<i>Expenditure Total:</i>	<u>356,981.96</u>	<u>354,096</u>	<u>354,096</u>	<u>354,096</u>	<u>354,096</u>

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 5602

SHERIFF FEDERAL FORFEITUR

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<u>EXPENDITURE ACCOUNTS</u>						
6003	Salaries-Employees	425,018.26	464,233	455,130	455,130	455,130
6004	Overtime	45,116.13	40,000	30,000	30,000	30,000
6006	FICA	35,045.51	35,513	37,112	37,112	37,112
6007	Group Health	66,090.14	85,800	92,400	92,400	92,400
6008	Retirement	43,543.86	44,287	45,020	45,020	45,020
6010	Uniforms	3,489.09	0	5,000	5,000	5,000
6011	Workers Compensation	17,109.71	17,037	9,514	9,514	9,514
6012	Unemployment Insurance	3,729.01	3,714	2,377	2,377	2,377
6014	Office Supplies	355.74	0	3,159	3,159	3,159
6016	Gasoline	86,185.47	95,000	61,000	61,000	61,000
6018	Diesel Fuel	2,258.47	3,000			
6022	Drugs Medicine	1,131.64	3,000	2,500	2,500	2,500
6024	Animal Feed	721.35	1,000			
6028	Camera and Police Supplies	28,000.96	30,005	15,430	15,430	15,430
6030	Vehicle Repairs	49,946.29	50,000	46,000	46,000	46,000
6038	Small Tools and Equipment	27,514.00	9,995			
6047	Mobile Phones	0.00	1,000	4,140	4,140	4,140
6057	Vehicle Insurance	14,711.75	18,000	18,800	18,800	18,800
6067	Equipment Maintenance	996.38	1,000	6,000	6,000	6,000
6077	Data Processing	33,005.60	20,000	17,485	17,485	17,485
6087	Miscellaneous	8,174.03	5,000			
6096	Equipment	317,065.45	55,971	49,688	49,688	49,688
6100	Weapons	4,655.60	15,000	16,626	16,626	16,626
	<i>Expenditure Total:</i>	1,213,864.44	998,555	917,381	917,381	917,381

CAMERON COUNTY, TEXAS
DRUG FORFEITURES
2017-2018 Budget

Fund 900 Dept. 5604

SHERIFF FEDERAL FORFEITUR

<u>Object</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Requested</u>	<u>2018 Recommended</u>	<u>2018 Approved</u>
<u>REVENUE ACCOUNTS</u>						
4362	Forfeitures - Federal	0.00	0			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURE ACCOUNTS</u>						
6022	Drugs Medicine	4,895.52	3,000			
6057	Vehicle Insurance	2,246.50	6,740			
6071	Court Costs and Transcripts	1,155.00	1,000			
6087	Miscellaneous	58,731.68	20,612			
	<i>Expenditure Total:</i>	<u>67,028.70</u>	<u>31,352</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS

Order setting the County's
Property Tax Rate

APPROVED 2017-2018 BUDGET

**COUNTY COMMISSIONER' COURT
OF CAMERON COUNTY, TEXAS
SEPTEMBER 19, 2017**

**IN THE MATTER OF ESTIMATING THE
NEEDS OF CAMERON COUNTY FOR THE
FISCAL YEAR 2018 AND FIXING THE
RATES OF LEVY FOR THE YEAR 2017.**

On this 19th day of September 2017, 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 2018, and the tax rate necessary for the several funds to be levied for the Tax Year 2017, and

THE COURT, after due and careful investigation of the resources of the County and of the necessary estimated expenditures, and having found that the probable amount of revenue necessary for the County to provide during the Fiscal Year 2017 will approximate the sum of \$ 158,913,275 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 2018 and the same be and are hereby levied at 100% of the appraised values as hereby set forth:

FOR MAINTENANCE FUNDS:

General Fund	\$0.313810	
Special Road and Bridge Maintenance Fund	0.044019	
TOTAL M&O FUNDS		<u>\$0.357829</u>

THIS TAX RATE WILL RAISE MORE FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 1.43.

FOR INTEREST AND SINKING FUNDS

2017 Certificates of Obligation	0.001076	
2017 Refunding Bonds	0.001984	
2016 Certificates of Obligation	0.005736	
2015 Refunding Certificates of Obligation	0.002519	
2014 Refunding Certificates of Obligation	0.010979	
2014 Certificates of Obligation	0.006702	
2012 Refunding Certificates of Obligation	0.006525	
2011 Refunding Certificates of Obligation	0.000364	
2011 Certificates of Obligation	0.007626	
2008 Certificates of Obligation	<u>0.001801</u>	
Total Limited Tax Bonds		<u>0.045312</u>
Lease/Equipment Financing (Tax Pledge)	<u>0.007662</u>	
TOTAL INTEREST & SINKING FUNDS		<u>\$0.052974</u>
TOTAL COUNTY LEVY		<u>\$0.410803</u>

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

GENERAL FUND:

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

A tax of \$0.313810 Cents on each One Hundred (\$100) Dollars valuation of taxable property in Cameron County, Texas, is hereby levied for the said County's General Fund.

SPECIAL COUNTY ROAD MAINTENANCE FUND:

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

OTHER GOVERNMENTAL OBLIGATIONS:

A tax of \$0.007662 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied to pay the interest and provide a sinking fund for the payment of the Capital lease-purchase obligations, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 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, 2015, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court on the 13th day of December, 2016

SERIES 2008 CERTIFICATES OF OBLIGATION:

A tax of \$0.001801 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds to be issued pursuant to an Order of the Commissioners Court to be adopted at a Regular Session of the Court on the 30th day of September, 2008.

SERIES 2011 CERTIFICATES OF OBLIGATION:

A tax of \$0.007626 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2011 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of June, 2011.

SERIES 2011 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.000364 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9th day of June, 2011.

SERIES 2012 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.006525 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2012 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 7th day of June, 2012.

SERIES 2014 CERTIFICATES OF OBLIGATION:

A tax of \$0.006702 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2014 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 29th day of January, 2014.

SERIES 2014 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.010979 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2014 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 31st day of July, 2014.

SERIES 2015 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.002519 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2015 Refunding Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 12th day of February, 2015.

SERIES 2016 CERTIFICATES OF OBLIGATION:

A tax of \$0.005736 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2016 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 23rd day of August, 2016.

SERIES 2017 REFUNDING CERTIFICATES OF OBLIGATION:

A tax of \$0.001984 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 2017 Refunding Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 22nd day of August, 2017.

SERIES 2017 CERTIFICATES OF OBLIGATION:

A tax of \$0.001076 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 2017 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 15th day of August, 2017

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 2017 Tax Roll which shall allow discounts on taxes paid as follows:

If paid in	October 2017	- 3% discount
	November 2017	- 2% discount
	December 2017	- 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 19th DAY OF SEPTEMBER, 2017:


EDIBERTO (EDDIE) TREVINO, Jr.
COUNTY JUDGE


SOFIA BENAVIDES
COMMISSIONER, PCT #1


ALEX DOMINGUEZ
COMMISSIONER, PCT. #2


DAVID A. GARZA
COMMISSIONER, PCT. #3


GUS RUIZ
COMMISSIONER, PCT #4


ATTESTED BY:
SYLVIA GARZA PEREZ
COUNTY CLERK



CAMERON COUNTY, TEXAS

Fiscal Year 2015-2016

General Purpose Financial Statements
and
Notes to the Financial Statements

APPROVED 2017-2018 BUDGET

INDEPENDENT AUDITORS' 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, 2016, 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.

Auditors' 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 auditors' 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 auditors consider 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, 2016, 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 on pages 25 through 38 and schedule of funding progress – OPEB, schedule of changes in net pension liability and related ratios, schedule of employer contributions, schedules of revenues, expenditures, and changes in fund balance-budget to actual, on pages 106 through 111 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 and 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 schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas Single Audit Circular, and is also not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2016 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Brownsville, Texas

March 28, 2017



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, 2016. 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 and deferred outflows of the County's Governmental activities exceeded liabilities and deferred inflows at the close of the FY2016 and FY2015 by \$174,085,001 and \$175,394,184 before the prior period adjustment of \$691,897 (*net position*), respectfully. Of this amount, \$21,417,422 is restricted for specific purposes; the largest restriction is 60%, or \$12,789,478, for operating reserve and construction. As required by GASB 34, net position also reflects \$160,249,902 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net assets are (\$7,582,323).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$78,178,441 of which \$22,806,356 or 29.17% 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 and capital projects; Special Revenue fund balances are restricted by external funding obligations, 2016 Certificates of Obligation for capital improvements and in the Road and Bridge fund for road improvements throughout the County.

The general fund unassigned fund balance of \$22,806,356 equals 27.95% of total general fund expenditures. The County's budgetary fund balance target is 24.66%; this fund balance target has been exceeded for the past 4 fiscal years.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The

governmental activities of the County include general government, public safety, highways and streets, public welfare, health, judicial, and libraries.

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

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

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

The County maintains forty-one individual governmental funds (excluding fiduciary funds) 34 special revenue funds, 3 capital project funds, 2 debt service funds and the 1 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 2016 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 governmental activities total assets and deferred outflow of resources of \$338,428,980 the largest components are: 1) cash and investments of \$85,731,574 or 25.3%; 2) receivables which largely represent the deferred taxes for FY 2016 of \$6,874,879 (net of allowance) or 2.13%, accounts/trade receivables of \$11,828,855 or 3.5%, internal balances and due from other governments of \$6,141,391 or 1.8%; and 3) capital assets net of accumulated depreciation of \$206,275,427 or 60.9%. Deferred outflows of resources of \$1,071,111 are deferred charges on refunding in addition to \$18,875,347 for pensions due to GASB Statement No. 68 implementation. The receivables are offset by deferred revenue since the FY2016 tax revenue is not recognized until FY 2017 even though the levy takes place in FY2016. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$161,404,799, \$26,143,060 are current liabilities; however, the current liabilities for compensated absences \$1,398,570 are not anticipated to result in the draw-down of emergency reserves. The OPEB liability of \$28,566,947 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis. The Net Pension Liability of \$21,842,547 is not expected to cause a fund balance reduction. Deferred inflows of resources of \$2,939,180 are recognized due to pension reporting requirements.

The County's governmental activities assets and deferred inflows if resources exceeded liabilities and deferred outflows of resources by \$174,085,001 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2016 and 2015 are summarized as follows:

	Governmental Activities		Increase
	FY2016	FY2015	Decrease
Current and other assets	\$ 112,207,095	\$ 97,554,425	\$ 14,652,670
Capital Assets (net of depreciation)	206,275,427	199,596,843	6,678,584
Total Assets	318,482,522	297,151,268	21,331,254
Deferred outflows of resources	19,946,458	3,715,287	16,231,171
Current and other liabilities	33,912,731	28,890,113	5,022,618
Long-term liabilities	127,492,068	96,280,725	31,211,343
Total Liabilities	161,404,799	125,170,838	36,233,961
Deferred inflows of resources	2,939,180	301,532	2,637,648
Net position:			
Net investment in capital assets	160,249,902	155,947,286	4,302,616
Restricted	21,417,422	20,531,568	885,854
Unrestricted	(7,582,323)	(1,084,670)	(6,497,653)
Total net position	\$174,085,001	\$175,394,184	\$ (1,309,183)

Business-Type Activities

	<u>FY2016</u>	<u>FY2015</u>	<u>Increase/(Decrease)</u>
Current and other assets	\$ 49,988,903	\$ 24,045,119	\$ 25,943,784
Capital Assets (net of depreciation)	<u>42,431,644</u>	<u>41,871,289</u>	<u>560,355</u>
Total Assets	92,420,547	65,916,408	26,504,139
Deferred outflow of resources	<u>1,641,334</u>	<u>214,288</u>	<u>1,427,046</u>
Current and other liabilities	4,839,200	3,906,934	932,266
Long-term liabilities	<u>47,720,842</u>	<u>23,829,203</u>	<u>23,891,639</u>
Total Liabilities	52,560,042	27,736,137	24,823,905
Deferred inflow of resources	<u>255,581</u>	<u>26,220</u>	<u>229,361</u>
Net position:			
Net investment in capital assets	24,026,722	22,608,558	1,418,164
Restricted	11,351,146	9,740,517	1,610,629
Unrestricted	<u>5,868,390</u>	<u>6,019,264</u>	<u>(150,874)</u>
Total net position	<u>\$ 41,246,258</u>	<u>\$ 38,368,339</u>	<u>\$ 2,877,919</u>

About 12.3% or \$21,417,422 of the County's net position represents *restricted net position* which are resources that are subject to external restrictions on how they may be used. Restrictions include highway and street requirements, debt service, capital projects and operating reserve and construction. The most significant portion, \$160,249,902 of the County's net position reflects its capital assets (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's governmental activities net position by \$ (617,366). 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 (\$14,353,317).
- 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 \$410,941.
- A decrease in net assets due to depreciation exceeding capital outlay in the amount of (\$1,310,852).
- A decrease in net assets due to annual OPEB of UAAL of (\$1,475,741) and recognition of pension expense of (\$3,152,334).
- The net effect of various miscellaneous transactions involving capital assets is to increase capital assets \$8,663,215.

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 46 further details the increase in net assets. Program revenues and expenses are presented net of interfund eliminations.

Cameron County's Changes in Net Position - Governmental Activities			
	<u>FY 2016</u>	<u>FY 2015</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 41,055,546	\$ 38,296,353	\$ 2,759,193
Operating grants and contributions	20,147,116	19,561,337	585,779
Capital grants and contributions	4,814,492	5,410,682	(596,190)
General revenues:			
Property taxes	66,060,721	65,062,058	998,663
Miscellaneous	16,705,073	8,089,402	8,615,671
Gain on sale of capital assets	184,157	130,215	53,942
Unrestricted investments earnings	<u>187,135</u>	<u>225,416</u>	<u>(38,281)</u>
Total revenues	<u>\$149,154,240</u>	<u>\$ 136,775,463</u>	<u>\$ 12,378,777</u>
Expenses:			
General government	\$ 39,622,529	37,768,918	\$ 1,853,611
Law Enforcement and Public Safety	75,151,900	74,313,531	838,369
Highways and streets	23,318,830	19,825,416	3,493,414
Health	10,325,428	10,468,682	(143,254)
Welfare	7,475,526	9,466,140	(1,990,614)
Interest on long-term debt	<u>2,675,072</u>	<u>5,672,376</u>	<u>(2,997,304)</u>
Total expenses	<u>\$158,569,285</u>	<u>\$ 157,515,063</u>	<u>\$ 1,054,222</u>
Increase (decrease) in net position before transfers	(9,415,045)	(20,739,600)	11,324,555
Transfers	<u>8,797,679</u>	<u>7,788,931</u>	<u>1,008,748</u>
Increase (decrease) in net assets	(617,366)	(12,950,669)	12,333,303
Net assets – beginning	175,394,184	189,190,075	(13,795,891)
Prior Period Adjustment	<u>(691,817)</u>	<u>(845,222)</u>	<u>153,405</u>
Net position – ending	<u>\$ 174,085,001</u>	<u>\$ 175,394,184</u>	<u>\$ (1,309,183)</u>

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

- Program revenues of \$66,017,154 equaled 41.6% of government expenses of \$158,569,285. General revenues, \$83,137,086, did not provide the required support and coverage for expenses.
- Miscellaneous revenues increased by \$8,615,671 from prior year due to recognition of land transfer due to construction completion of the West Rail Project.
- 47% of the expenses are for Law Enforcement and Public Safety (\$75,151,900) while this category provided about 17.8% (\$26,592,996) of total program revenues. Total expenses increased by \$1,054,222 over the prior year and revenues increased \$12,378,777 due to the increases in program revenues and general revenues. Cameron County's taxable values increased by 2.82% with new construction representing \$287,115,979 in new property values. General governmental expenditures increased by \$1,853,611, highways and streets increased \$3,493,414 and law enforcement increased by minimally by \$838,369.
- Capital Grant revenue and contributions comprise about 7.3% of program revenues. Cameron County continues administering Disaster Recovery Funding Round 2 from impacts suffered by communities from Hurricane Dolly/Ike in July 2008. Completion date is December 2018.
- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
 - The Bridge System revenues of \$18,428,393 accounted for 61.8% of the Business-type activities revenues.
 - The total expenses of the Bridge System were 52.1% or \$9,441,377 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 - 2016</u>	<u>FY - 2015</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 28,254,538	\$ 24,943,693	\$ 3,310,845
Capital grants and contributions	1,438,041	1,022,688	415,353
Gain on sale of asset	19,725	9,702	10,023
General revenues:			
Unrestricted investments earnings	67,023	58,492	8,531
Miscellaneous	<u>29,362</u>	<u>14,548</u>	<u>14,814</u>
Total revenues	\$29,808,689	\$ 26,049,123	\$ 3,759,566
Expenses:			
Bridge System	\$ 9,441,377	\$ 8,295,813	\$ 1,145,564
Parks System	7,621,994	8,060,889	(438,895)
Jail Commissary	813,572	850,783	(37,211)
Airport System	<u>256,148</u>	<u>127,853</u>	<u>128,295</u>
Total expenses	<u>\$18,133,091</u>	<u>\$ 17,335,338</u>	<u>\$ 797,753</u>
Increase (decrease) in net position			
before transfers	11,675,598	8,713,785	2,961,813
Transfers In	-	85,000	(85,000)
Transfers Out	<u>(8,797,679)</u>	<u>(7,873,931)</u>	<u>(923,748)</u>
Increase (decrease) in net assets	2,877,919	924,854	1,953,065
Net assets – beginning	<u>38,368,339</u>	<u>37,284,567</u>	<u>1,083,772</u>
Period Adjustment	-	158,918	(158,918)
Net position – ending	<u>\$ 41,246,258</u>	<u>\$ 38,368,339</u>	<u>\$ 2,877,919</u>

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. Moody's Investor Service "A1" rating was upgraded to Aa3 and Standard and Poor's rating agency affirmed County's rating of "A+" rating with an outlook upgrade to "positive" as reported in the credit profile dated February, 2015. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "AA-" was affirmed on the outstanding unlimited tax bonds, limited tax bonds and certificates of obligation.

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$78,178,441, an increase of \$10,711,334 in comparison with prior year. This reflects a prior period adjustment of (\$18,038) due to an overstatement of revenues in the prior year. Approximately \$22,806,356 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,478,433 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 for: 1) capital projects (\$24,516,079), 2) special revenue projects (\$20,520,550) and 3) reserve for debt service (\$5,889,323);

or *committed* for County Capital Projects (\$1,967,700) 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 \$22,806,356. As a measure of the general fund's liquidity, we compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 27.9% of total fund expenditures, while total fund balance represents 32.5% of total fund expenditures. General budgetary targets for reserves are 24.7% of expenditures which compares favorably to GFOA recommended reserves for large counties. Cameron County has exceeded GFOA's recommended reserves by 12.5%.

The fund balance of the County's chief operating fund, General Fund, increased by \$1,967,700 during the current fiscal year. Key factors for the FY2016 change are as follows:

Current ad valorem property tax for FY16 had a collection of 97.87% and tax collection met projected revenues.

Licenses and permits, intergovernmental, fines and forfeitures and miscellaneous revenues exceeded budget by \$1,018,809 or 1.3% of General Fund revenue.

Charges for services experienced a revenue budget deficit of (\$955,329) due to decrease in federal inmate population at County Detention facilities. This deficit served to offset the gain in other categories of revenue.

General Fund expenditures in FY2016 were budgeted with a 1.5% increase from FY2015 from \$82,866,022 to \$84,112,832; actual FY16 expenditures were \$81,582,723. This decrease in actual expenditures is due to departments not utilizing 4.6% of their approved departmental budget.

General Fund transferred \$2,286,490 to the County's Health Insurance Internal Service Fund to provide sufficient funds for increased medical cost. The County's Health Insurance Plan is self-funded by the County.

Road and Bridge fund balance of \$7,873,528 reflects an increase of \$1,847,308. Revenues remained consistent with budget as anticipated with a slight increase of \$166,781, the largest contributor to Road and Bridge fund balance increase was \$1.9 million of budgeted line item expenditures that were not used.

2016 Series Certificates of Obligation fund balance of \$15,029,549 is a major governmental fund. These Certificates of Obligation are for a number of capital projects which are ongoing. These projects include the purchase of the Wells Fargo Building that will house county offices, construction of 4 precinct warehouses and a vehicle maintenance warehouse, Judicial and Administrative improvements, and various countywide renovations.

Other Governmental Funds fund balance decreased by (\$8,133,223) due to regular operations of these funds and completed projects.

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>FY 2016</u>	<u>FY 2015</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 66,171,333	\$ 65,380,479	\$ 790,854	1.2%
Licenses	4,219,252	3,835,740	383,512	9.9%
Fines and Forfeitures	5,419,667	5,188,369	231,298	4.5%
Intergovernmental revenues	32,466,587	30,877,035	1,589,552	5.2%
Charges for current services	10,713,243	11,105,186	(391,943)	-3.5%
Miscellaneous	8,045,399	6,809,742	1,235,657	18.1%
Total	<u>\$ 127,035,481</u>	<u>\$ 123,196,551</u>	<u>\$ 3,838,930</u>	<u>3.12%</u>

- Taxes – the increase of \$790,854 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental revenues – the increase of \$1,589,552 is due to grant funded projects and increased state and federal funding.
- Charges for current services – the decrease in revenues of (\$391,943) over the prior year in this category is largely due operational fluctuations of federal inmate population in county detention facilities.
- Fines and forfeitures increased \$231,298 from prior year collection due to improved case handling and collection.
- Miscellaneous – Revenues increased \$1,235,657 compared to the prior year due to other governmental funds operations.

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

Expenditures by Function – Governmental Funds

<u>Expenditures by Function</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 19,095,888	\$ 18,545,218	\$ 550,670	3.0%
Law Enforcement and Public safety	70,825,532	68,818,371	2,007,161	2.9 %
Streets and Highways	15,570,710	11,694,086	3,876,624	33.2%
Health	9,969,626	9,948,968	20,658	0.2%
Public welfare	7,376,898	9,200,251	(1,823,353)	-19.8%
Capital outlays	12,122,764	6,776,797	5,345,967	78.9%
Debt service-principal	6,148,524	6,112,196	36,328	0.6%
Debt service-interest/fiscal fees	2,671,873	5,734,521	(3,062,648)	-73.23%
Total	<u>\$143,781,815</u>	<u>\$ 136,830,408</u>	<u>\$ 6,951,407</u>	<u>5.08%</u>

Overall, total expenditures increased 5.08% but there were some categories that experienced significant change. For example, streets and highway expenditures increased by 33.2% due to road improvements ongoing throughout the county. Public Welfare expenditures decreased by 19.8% due to the planning process for capital projects that will start in 2017. Debt service obligations decreased due to debt refunding and debt restructuring.

COMPONENT UNITS

In compliance with GASB Statement 39, Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2003. CCRMA is a legally separate organization that is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA is authorized to receive revenues from tolls, fees and rents from the operation of turnpike projects. They may also issue revenue bonds for the purpose of financing the costs of these projects. The Authority is governed by a 7 member board, 6 members are appointed by Cameron County commissioners for a term of 2 years and the Chairman of the board who is appointed by the Governor. Cameron County may influence operations of the CCRMA through the appointment process and for reporting purposes, is treated as a discretely presented component unit.

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

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

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

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

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

In December 2014, CCRMA and Cameron County entered into interlocal agreements for TRZ #3, #4 and #5. The areas included in these zones respectively are FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the

movement of traffic. These agreements remain in effect as long as any CCRMA debt is outstanding and unpaid.

In December 2015, CCRMA and Cameron County entered into interlocal agreement TRZ#6 establishing a County-Wide Transportation Reinvestment Zone.” The projections are that this TRZ#6 will support \$1.6 Billion in transportation projects promoting safety, support development and facilitate the movement of traffic throughout Cameron County. The base year for this zone is all real property as of January 1, 2015 with a cumulative maximum transfer amount \$1,625,954,462. County’s participation is 25% of the tax increment M&O tax rate and excluding amounts committed on existing TIRZ agreements. TRZ#6 supersedes previous CCRMA TRZs #1 through #5.

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

Cameron County under Senate Bill 1623 (SB1623) established “CAMERON COUNTY HEALTH CARE FUNDING DISTRICT” (CCHCFD) in July 2013. SB1623 amended chapter 288 of the Health and Safety Code by making these “districts” components of county government and not separate political subdivisions and designates the commissioners’ court as the governing body of the district. The CCHCFD annually holds a public hearing setting the amount of mandatory payments required and how proceeds will be spent. A representative of each paying hospital may appear and be heard on any matter related to the mandatory payments required by the CCHCFD. Funds received under SB1623 are restricted to fund intergovernmental transfers from the district to the state to provide the nonfederal share of a Medicaid supplemental payment program, the Texas Healthcare Transformation and Quality Improvement Program, subsidize indigent programs, district administrative expenses and refunds of mandatory payments from paying hospital and refunding the proportionate share of money received by District from HHSC that is not used to fund the nonfederal share of Medicaid supplemental payment program payments. The intent of the CCHCFD is to assist Safety-Net hospitals in gaining fair access to the Texas Transformational & Quality Improvement Waiver and improving access, affordability, delivery and funding for healthcare services without expanding Medicaid. Medical providers were assessed a 6.0% tax mandatory payment based on 2010 net patient revenue; in FY16 funds forwarded to the State for uncompensated care were \$38,904,237 which was generated by the self-assessed tax on the medical providers.

Non-major component units are the Cameron County Emergency Services District #1 (ESD#1). ESD#1 is a separate political subdivision as adopted by the voters to supply the rural areas with fire and ambulance services. Funding for ESD#1 is generated through its ability to tax property owners within the District’s unincorporated areas and all debt incurred is an obligation of the District. County appoints all members of the board and can influence operations significantly.

In 2013, Cameron County Commissioners Court formed the Cameron County Spaceport Development Corporation under Chapter 22 of the Texas Business Organizations Code, as authorized by Chapter 507 of the Texas Local Government Code to assist in the promotion and development of a spaceport project in Cameron County. In FY16, this component unit received intergovernmental revenue funds of \$15,375.

For additional financial reporting information, each component unit may be contacted for their independent financial report as listed on page 54 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 2016</u>	<u>FY 2015</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$18,381,954	\$16,389,519	\$ 1,992,435	12.15%
Park System	8,829,880	7,528,434	1,301,446	17.30%
Non-major Enterprise Funds	51,721	38,828	12,893	33.21%
Jail Commissary	<u>1,020,345</u>	<u>1,001,460</u>	<u>18,885</u>	<u>1.88 %</u>
Total	<u>\$28,283,900</u>	<u>\$24,958,241</u>	<u>\$ 3,325,659</u>	<u>13.32%</u>

The Bridge System is the biggest generator of revenues with an overall 5.47% increase in crossings from FY15. 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, 2016, a total of 5,562,510 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY15 crossings of 5,273,613. Increases in the revenue stream are due to the slight increase in passenger and pedestrian crossings.

The following table reflects toll increases by fiscal year and by category.

Classification	September 30, 2016	September 30, 2015	September 30, 2014
	Rate	Rate	Rate
Pedestrian	1.00	\$1.00	\$1.00
Motorcycle	3.50*	3.50	3.25
Passenger	3.50*	3.50	3.25
Commercial Vehicles			
Two Axle	9.50*	9.50	8.50
Three Axle	13.50*	13.50	12.50
Four Axle	15.75*	15.75	14.75
Five Axle	20.50*	20.50	19.50
Six Axle	23.50*	23.50	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 2016</u>	<u>FY 2015</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$ 9,441,377	\$ 8,295,813	\$ 1,145,564	13.8%
Park System	7,621,994	8,060,889	(438,895)	- 5.4%
Non-major enterprises	256,148	127,853	128,295	100.4%
Jail Commissary	<u>813,572</u>	<u>850,783</u>	<u>(37,211)</u>	<u>- 4.4%</u>
Total	<u>\$18,133,091</u>	<u>\$17,335,338</u>	<u>\$ 797,753</u>	<u>4.60%</u>

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Auditors Office and the County Administrator 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 FY2016 budget was adopted on September 10, 2015 with the total General Fund expenditures and reserves amounting to \$84,112,832 an increase of \$886,255 over the FY2015 budgeted expenditures and reserves, an increase of 1.07%. Commissioners Court approved a tax rate of \$0.399291 per \$100, the same tax rate as the prior year. County employees receive a 4% compensation increase and the County contribution to county self funded health insurance fund was increased from \$5,600 to \$6,000 per employee.

The actual General Fund expenditures were \$3,971,543 less than the final amended budget. This decrease was due to funding provided to departments that did not utilize the full approved budgeted appropriations. In addition, Commissioners Court officially adopted an order restricting usage of lapsed salaries. Revenues exceeded the original adopted budget by \$260,978 due to minimal increases of 4.9% in intergovernmental revenues and fines and forfeiture increases of 8.6%. An operating transfer to the County's self funded Health Insurance Fund of \$2.3 million was required due to the rising costs of health care costs.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2016, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$113,235,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$113,000,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$235,000. The debt limits for the two authorizations are \$3,627,691,123 (25% of real property assessed valuation) and \$838,174,334 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$4,748,121,024 and \$837,939,334.

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 FY2016:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$81,320,000	\$ 16,260,000	\$ 5,505,000	\$ 92,075,000
Capital leases	5,792,020	2,524,974	1,792,442	6,524,552
Compensated absences	<u>1,265,397</u>	<u>2,898,717</u>	<u>2,765,544</u>	<u>1,398,570</u>
Total	<u>\$88,377,417</u>	<u>\$ 21,683,691</u>	<u>\$ 10,062,986</u>	<u>\$ 99,998,122</u>
Business-Type Activities:				
Revenue bonds	\$ 3,660,000	\$ -	\$ 970,000	\$ 2,690,000
Certificates of Obligation	19,248,204	21,160,000	1,130,018	39,278,186*
Compensated absences	<u>82,083</u>	<u>272,975</u>	<u>269,949</u>	<u>85,109</u>
Total	<u>\$22,990,287</u>	<u>\$ 21,432,975</u>	<u>\$ 2,369,967</u>	<u>\$ 42,053,295</u>

**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 12 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, 2016 net capital assets of the governmental activities totaled \$206,275,427. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E of the governmental activities totaled \$13,433,616.

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

- In addressing the needs of the County for capital improvements, Cameron County issued \$16,260,000 Certificates of Obligation Series 2016A in September 2016 for the purpose of contractual obligations in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of the Dancy Courthouse, Wells Fargo Building for County offices, IT Center relocation, Vehicle Maintenance building, precinct offices and warehouses, Judicial and Administrative facilities renovation, County Jail, Rio Hondo tax office, Lucio County Clinic, Detention Centers 1 & 2, Adult Probation Center, County Streetlight program and for payment of issuance costs. The Wells Fargo Building purchase was finalized in 2016 and renovations are underway to house numerous County offices. Preliminary designs have been approved for the vehicle maintenance and precinct warehouses and land has been donated for the Precinct #4 construction site. The County Streetlight Program continues to move forward as more urban areas request assistance for their neighborhoods for safety purposes and crime prevention.
- Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B for the purpose of providing for the payment of contractual obligations in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County parks, including Isla Blanca Park, Andy Bowie Park, IK Atwood Park, and Olmito Community Park and to pay issuance costs of the Certificates. This debt is the financing tool for the County South Padre Coastal Parks Master Plan.
- Cameron County Commissioners Court approved the Cameron County South Padre Island Coastal Parks Master Plan to include parks improvements to Isla Blanca Park, Andy Bowie Park, Edward King Atwood Park and the North Beach Access areas. This plan is a roadmap for short term and long term improvements, creates opportunities for new events and will bring much needed improvements to these venues and enhance services available to the general public. Isla Blanca Parks improvements will focus on access improvements, RV site upgrades and identifying developments areas such as a rocket viewing launch site. Potential improvements to Andy Bowie Park are flatlands improvements for major events, daily use and extended stay improvements and improved entry access. E.K. Atwood Park improvements will be overnight stay sites, day use parking, pavilion improvements and entry access redesign. Parks improvements will be phased in to accommodate peak occupancy and usage seasons throughout the year. A construction management team is in place to facilitate and coordinate construction. Debt obligations will be paid by entry fees that were increased in January 2016 in preparation for these major Parks improvements.
- Cameron County Old County Jail has replaced all of the Jail Cell doors expending \$1,412,000. \$1,787,000 was used to upgrade the plumbing system for this facility and was completed in December 2015; Texas Commission of Jail Standards inspected this facility and modifications to the waiting/visiting section are underway. The facility is being utilized for inmate detention. Improvements to the Old County Jail to date are \$3,199,000. Cameron County is in the process of upgrading the camera security system at the Carrizalez Rucker Detention Facility.
- Disaster Recovery Program Round 2.1 fund was received thru CDBG General Land Office for \$7.6 Million for the construction of two (2) drainage improvement projects. To date, \$3,838,612 has been expended; completion date is anticipated for 2018.
- Canopy Capital improvements for Veterans Bridge and Free Trade Bridge are complete at a cost of \$275,000. Gateway Bridge canopy improvements are scheduled for completion in mid-FY16. The toll collection booths have been refurbished for Gateway Bridge.
- Buildings purchased from Brownsville Independent School District have been refurbished to house the Veterans Office and County Elections Department. These offices were previously housed in the Administrative Courthouse and adjoining area. Relocation of the election offices has provided space needed for improvements to the Old County Jail visitors area. The Veterans Administration Office is better able to serve the needs of our military veterans.
- Construction of the Magistrate's Courthouse at the Carrizalez Rucker Detention Center has been completed with total expenditures of \$674,449 and is ready for occupancy, furniture is pending delivery and the Magistrations division will occupy prior to Summer 2017. Dancy Historical Courthouse roofing and window refurbishment was completed in 2016; total funds expended were

- \$1,925,474. Elevators at the Judicial Courthouse have been completely upgraded along with the addition of a new Elevator \$1,141,000, Sheriff's Office additions and renovations construction is complete pending delivery of furniture \$1,242,000.

County's Capital Assets			
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental Activities:			
Land	\$ 5,697,617	\$ -	\$ 5,697,617
Buildings and improvements	121,581,739	45,426,877	76,154,862
Equipment, Vehicles, Machinery	43,784,612	38,059,395	5,725,217
Infrastructure	305,619,176	201,783,877	103,835,299
Construction in Progress	<u>14,862,432</u>	<u>-</u>	<u>14,862,432</u>
Total	<u>\$491,545,576</u>	<u>\$285,270,149</u>	<u>\$206,275,427</u>
Business-Type Activities:			
Land	\$ 6,063,852	\$ -	\$ 6,063,852
Buildings and improvements	33,213,166	16,802,547	16,410,619
Equipment, Vehicles, Machinery	8,749,944	6,401,580	2,348,364
Other structures	41,424,699	28,107,250	13,317,449
Construction in Progress	<u>4,291,360</u>	<u>-</u>	<u>4,291,360</u>
Total	<u>\$ 93,743,021</u>	<u>\$ 51,311,377</u>	<u>\$ 42,431,644</u>

Additional information on the County's capital assets can be found in Note 6 on pages 68-69 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 2015-2016 budget on September 10, 2015. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2015 and estimated revenues to be received in the fiscal year 2016. The total available resources for all funds for the fiscal year 2016 are \$145,248,164. For the County's 2015-2016 Budget, the General Fund utilizes \$84,112,832 of the available funds.

For 2016-2017, the property tax rate is \$0.407743 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 4.7% generating an additional \$3,215,022 at the 100% property tax collection rate. County appropriations to be expended during Fiscal Year 2016 remained constant compared to FY15 appropriations with the largest appropriations due to General Fund for Law Enforcement and Public Safety. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent 24.66% of appropriations; this year as of fiscal year end 9/30/16, actual General Fund fund balance is approximately 30.5%.

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, 2016**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
Cash & Investments	\$ 85,731,574	\$ 14,150,329	\$ 99,881,903	\$ 2,008,726	\$ 7,059,967	\$ 2,132,830
Receivables:						
Accounts or trade(Note 4)	11,828,855	266,057	12,094,912	556,409	172	-
Taxes - net of allowances(Note 4)	6,874,879	-	6,874,879	-	-	649,289
Due from other governments(Note 4)	6,141,391	-	6,141,391	-	-	-
Due from other agencies	-	-	-	2,018,887	-	-
Internal balances	(231,874)	231,874	-	-	-	-
Other assets	1,902	-	1,902	46,621,328	-	-
Inventory	96,272	1,032	97,304	-	-	-
Prepaid expenses	1,524,171	109,085	1,633,256	7,616	-	-
Unamortized bond insurance costs	239,925	-	239,925	118,890	-	-
Restricted Assets:						
Construction Fund:						
Cash	-	27,613,670	27,613,670	-	-	-
Revenue Bond Debt Service Fund:						
Cash	-	1,571,518	1,571,518	463,122	-	-
Revenue Bond Debt Reserve Fund:						
Cash	-	3,801,933	3,801,933	2,268,628	-	-
Revenue Bond Repair and Replacement Fund:						
Cash	-	2,235,000	2,235,000	-	-	-
Restricted use:						
Cash	-	8,405	8,405	4,344,730	-	-
Capital Assets:						
Buildings	101,146,152	15,911,925	117,058,077	-	-	-
Improvements other than buildings	6,132,153	52,672,142	58,804,295	-	-	-
Equipment	43,784,612	6,690,647	50,475,259	-	-	-
Other structures	14,303,434	8,113,095	22,416,529	-	-	-
Accumulated depreciation	(285,270,149)	(51,311,377)	(336,581,526)	-	-	-
Land	5,697,617	6,063,852	11,761,469	-	-	-
Infrastructure	305,619,176	-	305,619,176	68,187,067	-	-
Construction work in progress	14,862,432	4,291,360	19,153,792	22,230,768	-	-
Total capital assets	206,275,427	42,431,644	248,707,071	90,417,835	-	-
Total Assets	318,482,522	92,420,547	410,903,069	148,826,171	7,060,139	2,782,119
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges on refunding	1,071,111	-	1,071,111	-	-	-
Deferred outflows of resources for Pensions	18,875,347	1,641,334	20,516,681	92,323	-	-
Total deferred outflows of resources	19,946,458	1,641,334	21,587,792	92,323	-	-
Total Assets plus Deferred Outflows of Resources	\$ 338,428,980	\$ 94,061,881	\$ 432,490,861	\$ 148,918,494	\$ 7,060,139	\$ 2,782,119
LIABILITIES						
Accounts payable	19,340,308	1,136,714	20,477,022	718,861	716,402	-
Wages and fringe payable	242,107	23,844	265,951	-	-	-
Compensated absences payable (Note 11)	1,398,570	85,109	1,483,679	-	-	-
Accrued interest payable	-	39,128	39,128	450,790	-	-
Deposits	-	491,167	491,167	-	-	-
Due to other governments	5,088,447	347,856	5,436,303	167,500	2,593,462	2,164,696
Notes payable	27,020	-	27,020	-	-	-
Escrows	46,608	-	46,608	-	-	-
Noncurrent liabilities due within one year:						
Reserve	-	82,907	82,907	-	-	-
Current bonds payable (Note 12)	5,025,919	1,439,082	6,465,001	1,705,000	-	-
Current revenue bonds payable	-	1,015,000	1,015,000	-	-	-
Accrued bond interest payable	338,830	-	338,830	-	-	-
Current Capital Lease payables (Note 7)	2,405,123	178,393	2,583,516	-	-	-
Noncurrent liabilities due in more than one year:						
Lease hold Deposits	-	15,317	15,317	-	-	-
Long-term Capital lease payables (Note 7)	3,615,576	325,460	3,941,036	-	-	-
Long-term bonds payable	68,930,895	37,839,104	106,769,999	77,361,730	-	-
Due to other agencies	-	-	-	14,091,646	-	-
Liabilities related to redevelopment assets	-	-	-	41,395,770	-	-
Long-term revenue bonds payable	-	1,675,000	1,675,000	-	-	-
Less: Unamortized insurance costs	-	53,093	53,093	-	-	-
Other	4,535,902	3,271,773	7,807,675	89,758	-	-
OPEB liability	28,566,947	2,641,743	31,208,690	-	-	-
Net Pension Liability	21,842,547	1,899,352	23,741,899	3,116	-	-
Total Liabilities	161,404,799	52,560,042	213,964,841	135,984,171	3,309,864	2,164,696

(Continued)

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2016

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue Property Taxes	-	-	-	-	-	602,048
Deferred inflows of resources	-	-	-	31,341	-	-
Deferred inflows of resources for Pensions	2,939,180	255,581	3,194,761	-	-	-
Total deferred inflows of resources	2,939,180	255,581	3,194,761	31,341	-	602,048
Total Liabilities plus Deferred Inflows of Resources	164,343,979	52,815,623	217,159,602	136,015,512	3,309,864	2,766,744
NET POSITION						
Net investment in capital assets	160,249,902	24,026,722	184,276,624	436,845	-	-
Restricted for :						
Highways and street	7,824,828	-	7,824,828	10,307,998	-	-
Debt service	753,535	5,373,451	6,126,986	-	-	-
Capital projects	49,581	-	49,581	-	-	-
Beach Maintenance	-	-	-	-	-	-
Health Care	-	-	-	-	3,750,275	-
Operating reserve and construction	12,789,478	5,977,695	18,767,173	-	-	-
Economic Development and Assistance	-	-	-	-	-	15,375
Unrestricted	(7,582,323)	5,868,390	(1,713,933)	2,158,139	-	-
Total Net Position	\$ 174,085,001	\$ 41,246,258	\$ 215,331,259	\$ 12,902,982	\$ 3,750,275	\$ 15,375

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, 2016**

Functions / Programs	Net (Expense) Revenue and Changes in Net Position						
	Program Revenues			Primary Government		Component units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Government activities:							
General government	\$ 39,622,529	\$ 21,223,062	\$ 140,799	\$ 4,705	\$ (18,253,963)	\$ -	\$ (18,253,963)
Law Enforcement and Public safety	75,151,900	13,984,100	12,608,896	-	(48,558,904)	-	(48,558,904)
Highways and streets	23,318,830	4,544,799	-	3,387,946	(15,186,085)	-	(15,186,085)
Health	10,325,428	1,303,585	6,392,005	-	(2,629,838)	-	(2,629,838)
Welfare	7,475,526	-	1,005,416	1,221,841	(5,248,269)	-	(5,248,269)
Interest and Insurance costs	2,675,072	-	-	-	(2,675,072)	-	(2,675,072)
Total government activities	158,569,285	41,055,546	20,147,116	4,814,492	(92,552,131)	-	(92,552,131)
Business-type activities:							
Bridge system	9,441,377	18,381,954	-	-	-	8,940,577	8,940,577
Parks system	7,621,994	8,829,880	-	211,484	-	1,419,370	1,419,370
Airport System	256,148	36,601	-	1,226,557	-	1,007,010	1,007,010
Jail Commissary	813,572	1,006,103	-	-	-	192,531	192,531
Total business-type activities	18,133,091	28,254,538	-	1,438,041	-	11,559,488	11,559,488
Total primary government	176,702,376	69,310,084	20,147,116	6,252,533	(92,552,131)	11,559,488	(80,992,643)
Component units:							
Cameron County Regional Mobility Authority	6,851,087	5,134,846	-	1,385,000	-	-	(331,241)
Cameron County Health Care Funding District	38,914,040	10,862,457	-	-	-	-	(28,051,583)
Emergency Services District #1	3,039,321	-	-	-	-	-	(3,039,321)
Cameron County Spaceport Developmet Corp.	-	-	-	15,375	-	-	15,375
Total component units	48,804,448	15,997,303	-	1,400,375	-	-	(31,406,770)
General revenues:							
Property taxes, levied for general purposes					\$ 58,408,232	\$ -	\$ 58,408,232
Property taxes, levied for debt service					7,652,489	-	7,652,489
Unrestricted investment earnings					187,135	67,023	254,158
Miscellaneous					16,705,073	49,087	16,754,160
Gain on Sale of capital assets					184,157	-	184,157
Transfers					8,797,679	(8,797,679)	-
Total general revenue and transfers					91,934,765	(8,681,569)	83,253,196
Changes in net position					(617,366)	2,877,919	2,260,553
Net position - beginning					175,394,184	38,368,339	213,762,523
Refunds due to Other Entities					-	-	-
Prior Period Adjustment					(691,817)	-	(691,817)
Net position - ending					\$ 174,085,001	\$ 41,246,258	\$ 215,331,259
							\$ 16,668,632

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

**CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2016**

	General	Road & Bridge Fund	2016 Series Certificates of Obligation	Other Governmental Funds	TOTAL
ASSETS					
Cash and cash equivalents (Note 3)	\$ 25,105,662	\$ 4,191,063	\$ 18,423,934	\$ 36,737,930	\$ 84,458,589
Receivables: (Note 4)					
Accounts or trade	5,607,744	536,566	1,749	5,177,625	11,323,684
Taxes - net of allowances	5,403,679	666,104	-	805,096	6,874,879
Due from other governments	481,070	1,333,190	-	4,327,131	6,141,391
Due from other funds (Note 10)	7,258,676	2,579,419	25,355	3,833,826	13,697,276
Prepaid expenditures (Note 1D)	657,378	48,700	-	683,718	1,389,796
Other assets	1,902	-	-	-	1,902
Inventory (Note 1D)	88,637	7,635	-	-	96,272
TOTAL ASSETS	\$ 44,604,748	\$ 9,362,677	\$ 18,451,038	\$ 51,565,326	\$ 123,983,789
LIABILITIES					
Accounts payable	\$ 10,140,688	789,494	\$ 3,421,489	\$ 3,989,248	\$ 18,340,919
Wages and fringe payable	198,839	23,320	-	19,429	241,588
Compensated absences payable	1,341,319	56,462	-	789	1,398,570
Due to other governments	37,964	-	-	4,224,500	4,262,464
Due to other funds (Note 10)	1,241,908	-	-	13,822,532	15,064,440
Escrows	46,608	-	-	-	46,608
Notes payable	27,020	-	-	-	27,020
Total Liabilities	13,034,346	869,276	3,421,489	22,056,498	39,381,609
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	5,050,331	619,873	-	753,535	6,423,739
Total deferred inflows of resources	5,050,331	619,873	-	753,535	6,423,739
FUND BALANCES					
Nonspendable:					
Inventory	88,637	-	-	-	88,637
Prepaid expenditures	657,378	48,700	-	683,718	1,389,796
Restricted:					
Debt service	-	-	-	5,889,323	5,889,323
Special revenue	-	7,824,828	-	12,695,722	20,520,550
Capital projects	-	-	15,029,549	9,486,530	24,516,079
Committed:					
Pending litigation	500,000	-	-	-	500,000
Road Projects	-	-	-	-	-
Indigent Defense	500,000	-	-	-	500,000
Capital Projects	1,967,700	-	-	-	1,967,700
Unassigned					
Total fund balances	26,520,071	7,873,528	15,029,549	28,755,293	78,178,441
Total liabilities, deferred inflows of resources and fund balanc	\$ 44,604,748	\$ 9,362,677	\$ 18,451,038	\$ 51,565,326	\$ 123,983,789

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, 2016

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

Total Fund Balances - Governmental Funds (page 43)	\$ 78,178,441
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	206,275,427
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	6,423,739
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.	1,221,930
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds (page 63).	(133,950,703)
Long term debt (Note 2A) (83,541,209)	
OPEB (28,566,947)	
Pension (21,842,547)	
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the funds.	(2,939,180)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the funds.	<u>18,875,347</u>
Net position of governmental activities	<u><u>\$ 174,085,001</u></u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	General	Road & Bridge Fund	2016 Series Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 51,147,440	\$ 7,358,131	\$ -	\$ 7,665,762	\$ 66,171,333
Licenses and permits	652,797	3,566,455	-	-	4,219,252
Intergovernmental	5,806,482	927,648	-	25,732,457	32,466,587
Charges for services	10,203,864	-	-	509,379	10,713,243
Fines and forfeitures	5,358,548	-	-	61,119	5,419,667
Miscellaneous	4,480,829	371,729	167	3,192,674	8,045,399
TOTAL REVENUES	77,649,960	12,223,963	167	37,161,391	127,035,481
EXPENDITURES					
Current:					
General government	17,318,749	-	228,856	1,548,283	19,095,888
Law enforcement and public safety	56,049,644	-	-	14,775,888	70,825,532
Highways and streets	-	10,411,830	-	5,158,880	15,570,710
Health	2,620,937	-	-	7,348,689	9,969,626
Welfare	4,720,055	-	-	2,656,843	7,376,898
Capital outlay	873,338	1,143,988	3,167,135	6,938,303	12,122,764
Debt Service:					
Bond issuance cost	-	-	140,379	-	140,379
Principal retirement	-	678,401	-	5,470,123	6,148,524
Interest and fiscal charges	-	25,292	-	2,506,202	2,531,494
TOTAL EXPENDITURES	81,582,723	12,259,511	3,536,370	46,403,211	143,781,815
Excess (deficiency) of Revenues Over (Under) Expenditures	(3,932,763)	(35,548)	(3,536,203)	(9,241,820)	(16,746,334)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	89,150	66,425	-	184,880	340,455
Bond Issuance	-	-	16,260,000	-	16,260,000
Discount on bonds issued	-	-	(98,210)	-	(98,210)
Premium on bonds issued	-	-	2,403,962	-	2,403,962
Refunding Bonds Issued	-	-	-	-	-
Payment to refunded Bond Escrow Agent	-	-	-	-	-
Financing Proceeds	-	-	-	-	-
Capital lease financing	1,023,841	1,016,431	-	-	2,040,272
Transfers in	8,246,224	800,000	-	1,711,796	10,758,020
Transfers (out)	(3,458,752)	-	-	(788,079)	(4,246,831)
TOTAL OTHER FINANCING SOURCES (USES)	5,900,463	1,882,856	18,565,752	1,108,597	27,457,668
Net change in fund balances	1,967,700	1,847,308	15,029,549	(8,133,223)	10,711,334
Fund Balances - beginning	24,552,371	6,026,220	-	36,906,554	67,485,145
Prior Period Adjustment	-	-	-	(18,038)	(18,038)
FUND BALANCES - ending	\$ 26,520,071	\$ 7,873,528	\$ 15,029,549	\$ 28,755,293	\$ 78,178,441

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, 2016

Amounts reported for governmental activities in the statement of activities (page 42) are different because:

Net change in fund balances - total governmental funds (page 45)	\$ 10,711,334
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)	(1,310,852)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	(110,612)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net assets.	8,663,215
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)	(14,353,317)
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)	(4,628,075)
<div style="display: flex; justify-content: flex-end; align-items: flex-end;"> <div style="margin-right: 20px;"> OPEB Expenses 1,475,741 Pension Expense <u>3,152,334</u> </div> </div>	
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	<u>410,941</u>
Change in net position of governmental activities (page 42)	<u><u>\$ (617,366)</u></u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
Proprietary Funds
SEPTEMBER 30, 2016

	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 and cash equivalents	\$ 7,938,148	\$ 5,086,731	\$ 1,125,450	\$ 14,150,329	\$ 1,272,985
Construction Fund Cash	2,877,110	24,736,560	-	27,613,670	-
Revenue Bond Debt Service Fund Cash	1,571,518	-	-	1,571,518	-
Revenue Bond Debt Reserve Fund Cash	2,055,088	1,746,845	-	3,801,933	-
Reserves-Other	-	8,405	-	8,405	-
Operating Reserve Fund Cash	-	2,235,000	-	2,235,000	-
Total Cash and cash equivalents	<u>14,441,864</u>	<u>33,813,541</u>	<u>1,125,450</u>	<u>49,380,855</u>	<u>1,272,985</u>
Accounts receivable - trade(Note 4)	120,254	117,549	28,254	266,057	505,171
Inventory	-	1,032	-	1,032	-
Due from other funds (Note 10)	3,366,494	-	-	3,366,494	1,135,290
Prepaid expenses and other assets	78,991	25,820	4,274	109,085	134,375
Total Current Assets	<u>18,007,603</u>	<u>33,957,942</u>	<u>1,157,978</u>	<u>53,123,523</u>	<u>3,047,821</u>
Capital Assets:(Note 6)					
Buildings	3,715,428	10,869,402	1,327,095	15,911,925	-
Improvements other than buildings	33,741,959	7,895,910	11,034,273	52,672,142	-
Equipment	1,601,385	4,267,387	821,875	6,690,647	-
Other structures	2,118,400	5,994,695	-	8,113,095	-
Accumulated depreciation	(23,778,316)	(17,559,546)	(9,973,515)	(51,311,377)	-
Net capital assets	<u>17,398,856</u>	<u>11,467,848</u>	<u>3,209,728</u>	<u>32,076,432</u>	<u>-</u>
Construction in progress	3,671,421	613,357	6,582	4,291,360	-
Land	4,037,468	1,718,384	308,000	6,063,852	-
Total Capital Assets	<u>25,107,745</u>	<u>13,799,589</u>	<u>3,524,310</u>	<u>42,431,644</u>	<u>-</u>
TOTAL ASSETS	<u>43,115,348</u>	<u>47,757,531</u>	<u>4,682,288</u>	<u>95,555,167</u>	<u>3,047,821</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources for Pensions	1,025,834	615,500	-	1,641,334	-
Total deferred outflows of resources	<u>1,025,834</u>	<u>615,500</u>	<u>-</u>	<u>1,641,334</u>	<u>-</u>
Total Assets plus Deferred Outflows of Resources	<u>44,141,182</u>	<u>48,373,031</u>	<u>4,682,288</u>	<u>97,196,501</u>	<u>3,047,821</u>
LIABILITIES					
Current Liabilities					
Accounts payable	202,109	874,421	52,919	1,129,449	999,389
Capital Lease Payable-Current	-	178,393	-	178,393	-
Wages and fringe payable	11,286	12,558	-	23,844	519
Accrued compensated absences	20,377	64,732	-	85,109	-
Accrued interest payable	-	39,128	-	39,128	-
Due to other funds	3,134,620	-	-	3,134,620	-
Due to other governments	347,856	-	-	347,856	825,983
Deposits	192,744	298,423	-	491,167	-
Retainage payable	7,265	-	-	7,265	-
Total Current Liabilities	<u>3,916,257</u>	<u>1,467,655</u>	<u>52,919</u>	<u>5,436,831</u>	<u>1,825,891</u>
Long-Term Liabilities:					
Due within one year:					
Leasehold deposits	15,317	-	-	15,317	-
Reserve	75,688	7,219	-	82,907	-
Current maturities of certificates of obligation	805,441	633,641	-	1,439,082	-
Current maturities of revenue bonds	1,015,000	-	-	1,015,000	-
Total Long-Term Liabilities due within one year	<u>1,911,446</u>	<u>640,860</u>	<u>-</u>	<u>2,552,306</u>	<u>-</u>

(Continued)

CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
Proprietary Funds
SEPTEMBER 30, 2016

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
Due in more than one year:					
Certificates of Obligation (Note 12)	10,060,274	27,778,830	-	37,839,104	-
Revenue bonds, net of current portion	1,675,000	-	-	1,675,000	-
Less: Unamortized insurance costs	53,093	-	-	53,093	-
Less: Unamortized discount	-	(136,087)	-	(136,087)	-
Plus: Unamortized premium	-	3,407,860	-	3,407,860	-
Capital Lease Payable	-	325,460	-	325,460	-
OPEB Liability	1,650,510	991,233	-	2,641,743	-
Net Pension Liability	1,187,095	712,257	-	1,899,352	-
Total Long-Term Liabilities due in more than one year:	<u>14,625,972</u>	<u>33,079,553</u>	<u>-</u>	<u>47,705,525</u>	<u>-</u>
TOTAL LIABILITIES	<u>20,453,675</u>	<u>35,188,068</u>	<u>52,919</u>	<u>55,694,662</u>	<u>1,825,891</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources for Pensions	159,738	95,843	-	255,581	-
Total deferred inflows of resources	<u>159,738</u>	<u>95,843</u>	<u>-</u>	<u>255,581</u>	<u>-</u>
Total Liabilities plus Deferred Inflows of Resources	<u>20,613,413</u>	<u>35,283,911</u>	<u>52,919</u>	<u>55,950,243</u>	<u>1,825,891</u>
NET POSITION					
Net investment in capital assets	14,482,232	6,020,630	3,523,860	24,026,722	-
Restricted for Revenue Bond Debt Service	1,571,518	1,746,845	-	3,318,363	-
Restricted for Revenue Bond Debt Reserve	2,055,088	-	-	2,055,088	-
Restricted for Revenue Bond Operating Reserve	250,000	2,235,000	-	2,485,000	-
Restricted for Beach Maintenance	-	-	-	-	-
Restricted for Construction	2,877,110	607,180	-	3,484,290	-
Restricted for Donations	-	8,405	-	8,405	-
Unrestricted	2,291,821	2,471,060	1,105,509	5,868,390	1,221,930
TOTAL NET POSITION	<u>\$ 23,527,769</u>	<u>\$ 13,089,120</u>	<u>\$ 4,629,369</u>	<u>\$ 41,246,258</u>	<u>\$ 1,221,930</u>

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, 2016

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 17,941,681	\$ 3,819,345	\$ 1,006,103	\$ 22,767,129	\$ 13,198,405
Rental income	437,351	4,839,969	36,601	5,313,921	-
Other	2,922	170,566	29,362	202,850	4,352
TOTAL OPERATING REVENUES	18,381,954	8,829,880	1,072,066	28,283,900	13,202,757
OPERATING EXPENSES					
Salary, wages and fringe benefits	2,851,309	3,367,596	136,104	6,355,009	160,592
Employee Benefits	817,678	65,588	-	883,266	-
Pension Expense	171,322	102,794	-	274,116	-
Supplies	95,958	298,648	15,666	410,272	1,229
Repairs and maintenance	53,944	246,254	39,271	339,469	-
Professional services	69,241	6,647	-	75,888	26,042
Insurance	109,386	56,395	6,553	172,334	-
Travel	6,428	3,831	-	10,259	-
Advertising	1,000	10,409	-	11,409	-
Taxes	-	7,599	-	7,599	-
Medical claims	-	-	14,201	14,201	12,621,544
Utilities	106,374	1,196,066	17,305	1,319,745	-
Depreciation and amortization	1,422,300	1,019,306	220,250	2,661,856	-
Miscellaneous	56,144	29,811	64,972	150,927	378
Equipment and land rental	-	17,675	-	17,675	-
Administration fees	-	-	6,740	6,740	-
Contractual services	22,990	391,638	548,658	963,286	2,271,239
TOTAL OPERATING EXPENSES	5,784,074	6,820,257	1,069,720	13,674,051	15,081,024
OPERATING INCOME (LOSS)	12,597,880	2,009,623	2,346	14,609,849	(1,878,267)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	46,439	19,062	1,522	67,023	2,718
Interest expense and fiscal agent fees	(619,921)	(526,253)	-	(1,146,174)	-
Insurance proceeds - net of related losses	-	19,725	-	19,725	-
Capital Grant - Expenses	-	(275,484)	-	(275,484)	-
Aid to / from other governments	(3,037,382)	-	1,226,557	(1,810,825)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,610,864)	(762,950)	1,228,079	(3,145,735)	2,718
Income (Loss) before Capital Contributions and transfers	8,987,016	1,246,673	1,230,425	11,464,114	(1,875,549)
Capital Grant and Contributions	-	211,484	-	211,484	-
Transfers (out)	(8,677,775)	(119,904)	-	(8,797,679)	-
Transfers in	-	-	-	-	2,286,490
CHANGE IN NET POSITION	309,241	1,338,253	1,230,425	2,877,919	410,941
Net Position - Beginning of year	23,218,528	11,750,867	3,398,944	38,368,339	810,989
Net Position - End of year	\$ 23,527,769	\$ 13,089,120	\$ 4,629,369	\$ 41,246,258	\$ 1,221,930

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, 2016

	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	\$ 18,925,753	\$ 8,758,683	\$ 1,019,531	\$ 28,703,967	\$ 13,116,455
Cash received from other operating activities	440,273	-	38,909	479,182	4,352
Cash payments for goods and services	(2,681,219)	(2,045,013)	(698,234)	(5,424,466)	(15,590,146)
Cash payments to employees	(3,624,554)	(3,436,035)	(136,104)	(7,196,693)	(166,284)
Cash Provided (Used) by Operating Activities	<u>13,060,253</u>	<u>3,277,635</u>	<u>224,102</u>	<u>16,561,990</u>	<u>(2,635,623)</u>
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	-	-	-	-	-
Insurance Proceeds	-	19,725	-	19,725	-
Transfers in	-	-	-	-	2,286,490
Transfers (out)	(8,677,775)	(119,904)	-	(8,797,679)	-
Cash Provided (Used) for Non-Capital Financing Activities	<u>(8,677,775)</u>	<u>(100,179)</u>	<u>-</u>	<u>(8,777,954)</u>	<u>2,286,490</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions	(731,346)	(1,266,401)	(1,224,465)	(3,222,212)	-
Financing for additions and Improvements	-	21,160,000	-	21,160,000	-
Intergovernment agreement	(3,037,382)	-	-	(3,037,382)	-
Capital Grants and Contributions	-	211,484	1,226,557	1,438,041	-
Capital Grants -Expenses	-	(275,484)	-	(275,484)	-
Bond issuance cost	-	3,247,630	-	3,247,630	-
Lease Payments	-	465,801	-	465,801	-
Interest paid	-	(352,140)	-	-	-
Principal payments	(1,607,922)	(495,636)	-	(2,103,558)	-
Fiscal agent fees	(619,921)	(174,113)	-	(794,034)	-
Cash Provided/(Used) for Capital and Related Financing Activities	<u>(5,996,571)</u>	<u>22,521,141</u>	<u>2,092</u>	<u>16,878,802</u>	<u>-</u>
Cash Flows From Investing Activities:					
Receipts of interest	46,439	19,062	1,522	67,023	2,718
Cash Provided by Investing Activities	<u>46,439</u>	<u>19,062</u>	<u>1,522</u>	<u>67,023</u>	<u>2,718</u>
Increase (decrease) in cash and cash equivalents	(1,567,654)	25,717,658	227,716	24,729,860	(346,415)
Cash and cash equivalents, October 1, 2015	16,009,518	8,095,883	897,734	25,003,135	1,619,400
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2016	<u>\$ 14,441,864</u>	<u>\$33,813,541</u>	<u>\$ 1,125,450</u>	<u>\$ 49,732,995</u>	<u>1,272,985</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 12,597,880	\$ 2,009,623	\$ 2,346	\$ 14,609,849	\$ (1,878,267)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	1,422,300	1,019,306	220,250	2,661,856	-
Decrease (increase) in Post employment benefits expense	98,383	102,794	-	201,177	-
Pension Expense	171,322	65,588	-	236,910	-
Decrease (increase) in accounts receivable	(26,268)	(78,858)	(13,626)	(118,752)	(81,950)
Decrease (increase) in prepaids and other assets	993,676	21,968	16,345	1,031,989	(7,878)
Decrease (increase) in inventory	-	64	-	64	-
Decrease (increase) in Due from other Funds	(1,007)	-	-	(1,007)	(683,480)
Decrease (increase) in Due from other governments	-	-	-	-	-
Increase (Decrease) in accounts payable	102,549	419,519	2,062	524,130	9,471
Increase (Decrease) in wages and fringe payable	(83,788)	(80,809)	-	(164,597)	(3,253)
Increase (Decrease) in compensated absences payable	(9,343)	12,370	-	3,027	(2,440)
Increase (Decrease) in reserve payable	-	1,272	-	1,272	-
Increase (Decrease) in accrued interest payable	-	29,748	-	29,748	-
Increase (Decrease) in deposit payable	(650)	-	-	(650)	-
Increase (Decrease) in retainage payable	4,931	-	-	4,931	-
Increase (Decrease) in due to other funds	(2,222,472)	(252,611)	(3,275)	(2,478,358)	-
Increase (Decrease) in due to other governments	17,877	-	-	17,877	12,174
Increase (Decrease) in deferred revenue	-	-	-	-	-
Increase (Decrease) in deposits	(5,137)	7,661	-	2,524	-
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 13,060,253</u>	<u>\$ 3,277,635</u>	<u>\$ 224,102</u>	<u>\$ 16,561,990</u>	<u>\$ (2,635,623)</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2016

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 7,578,910	\$ 12,668,274
Investments	8,115,264	-
TOTAL ASSETS	<u>15,694,174</u>	<u>12,668,274</u>
LIABILITIES		
Accounts payable	\$ -	\$ 2,284,211
Deposits	-	43,813
Due to other governments	32	8,792,486
Fees payable	-	1,547,764
TOTAL LIABILITIES	<u>32</u>	<u>12,668,274</u>
NET POSITION		
Net position held in trust	<u>\$ 15,694,142</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	Private Purpose Trust Funds
ADDITIONS:	
Contributions:	
Registry	\$ 7,440,091
Miscellaneous	<u>287</u>
Total contributions	7,440,378
Investment earnings:	
Interest	<u>122,896</u>
Total investment earnings	122,896
Total additions	<u>7,563,274</u>
DEDUCTIONS:	
Judgments	7,690,823
Administrative expenses	<u>19,216</u>
Total deductions	<u>7,710,039</u>
Change in net assets	(146,765)
Net position - beginning	<u>15,840,907</u>
Net position - ending	<u><u>\$ 15,694,142</u></u>

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

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, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 (CCHCFD) was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This district is governed by the five (5) members of commissioners court. The purpose of this District is to generate revenue from 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. The Commissioners Court serve as the "Directors" of this district and 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

Cameron County created Cameron County Spaceport Development Corporation (CCSDC) in 2013, a domestic nonprofit corporation, as authorized by Chapter 507 of the Texas Local Government Code. This corporation was created in support and to benefit the promotion and development of a spaceport project in Cameron County. This corporation is managed by seven board members as appointed by Cameron County Commissioners, the governing body of Cameron County.

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, 2016, Cameron County Emergency Services District #1, September 30, 2016, Cameron County Health Care Funding District, September 30, 2016 and Cameron County Spaceport Development Corporation, September 30, 2016.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. REPORTING ENTITY (continued)

	Emergency Services District	Cameron County Regional Mobility Authority	Cameron County Health Care Funding	Cameron County Spaceport Development Corporation	Total Component Units
Condensed Balance Sheet					
ASSETS					
Current Assets	\$ 2,766,744	\$ 11,668,118	\$ 7,060,139	\$ 15,375	\$ 21,510,376
Capital Assets	-	137,158,053	-	-	137,158,053
Total Assets	<u>2,766,744</u>	<u>148,826,171</u>	<u>7,060,139</u>	<u>15,375</u>	<u>158,668,429</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Pension Outflows	-	92,323	-	-	92,323
Total Assets and Deferred Outflows of Resources	<u>\$ 2,766,744</u>	<u>\$ 148,918,494</u>	<u>\$ 7,060,139</u>	<u>\$ 15,375</u>	<u>\$ 158,760,752</u>
LIABILITIES					
Current Liabilities	2,164,696	2,874,651	716,402	-	5,755,749
Due to other governments	-	167,500	2,593,462	-	2,760,962
Noncurrent Liabilities	-	132,942,020	-	-	132,942,020
Total Liabilities	<u>2,164,696</u>	<u>135,984,171</u>	<u>3,309,864</u>	<u>-</u>	<u>141,458,731</u>
DEFERRED INFLOWS OF RESOURCES					
Property Tax Revenue	602,048	31,341	-	-	633,389
NET ASSETS					
Net investment in capital assets	-	436,845	-	-	436,845
Restricted	-	10,307,998	3,750,275	15,375	14,073,648
Unrestricted	-	2,158,139	-	-	2,158,139
Total Net Assets	<u>-</u>	<u>12,902,982</u>	<u>3,750,275</u>	<u>15,375</u>	<u>16,668,632</u>
Total Liabilities and Deferred Inflows of Resources and Net Position	<u>\$ 2,766,744</u>	<u>\$ 148,918,494</u>	<u>\$ 7,060,139</u>	<u>\$ 15,375</u>	<u>\$ 158,760,752</u>
Condensed Statement of Revenues and Expenses					
REVENUES					
Property Tax	\$ 3,085,918	\$ 426,261	\$ -	\$ -	\$ 3,512,179
Charges for Services	-	4,717,997	10,862,457	-	15,580,454
Intergovernmental	-	-	-	15,375	15,375
Investment Earnings	999	17,330	25,524	-	43,853
Total Revenues	<u>3,086,917</u>	<u>5,161,588</u>	<u>10,887,981</u>	<u>15,375</u>	<u>19,151,861</u>
EXPENSES					
Charges for Services	3,039,321	3,420,704	38,914,040	-	45,374,065
Excess of Revenues over Expenses	47,596	1,740,884	(28,026,059)	15,375	(26,222,204)
Interest Expense	-	(3,430,383)	-	-	(3,430,383)
Capital Contribution	-	1,385,000	-	-	1,385,000
Due to Others	(47,596)	-	-	-	(47,596)
Total net position-Beginning	-	13,207,481	31,776,334	-	44,983,815
Total Net Position - Ending	<u>\$ -</u>	<u>\$ 12,902,982</u>	<u>\$ 3,750,275</u>	<u>\$ 15,375</u>	<u>\$ 16,668,632</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

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 2016 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 non-major 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, 2016, and became due October 1, 2016 have been assessed to finance the budget of the fiscal year beginning October 1, 2016 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, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

at September 30, 2016. 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.

2016 Series Certificates of Obligation is used to account for the 2016 Series bond proceeds that are being used to fund Capital Projects as identified in this issuance.

Other fund types include special revenue funds, capital projects funds and debt service funds which are considered nonmajor 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.

Major proprietary funds are the Bridge System and Parks funds. The Bridge System is used to account for international crossings at points of entry. Usage if this fund accounts for the operation and maintenance of the international bridges and is financed primarily through user charges. The Park System accounts for the operation and maintenance of county managed beaches and is financed by user fees.

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

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

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, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Inventories and prepaid items (continued)

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

4. Deferred Outflows/Inflows of Resources

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

In reporting advance refunding of debt, the difference between the reacquisition price and the net carrying amount of the old debt is recorded as unamortized reacquisition costs and reported as a deferred outflow of resources. These costs are amortized as components of interest expense over the shorter of the remaining life of the refunding or the refunded debt. Deferred outflow of resources due to refunding debt was recognized under Government Wide Statements of \$1,071,111. Pursuant to implementation of GASB Statement No. 68 in fiscal year 2015, the County recorded deferred outflow of resources of \$20,516,681 related to pension recognition. Deferred inflows of resources due to GASB Statement No. 68 were recognized of \$3,194,761.

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. Per implementation of GASB 72, acquisition value is used to measure the fair value of capital assets purchased or constructed. Fair value is the amount required to replace the present service capacity of an asset. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight line method over the following estimated useful lives:

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

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

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

6. Compensated Absences (continued)

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

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

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

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

7. Subsequent Events

Management has evaluated subsequent events through March 28, 2017, which is the date the financial statements were available to be issued.

8. Implementation of Accounting Standards

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

Statement No. 72, “Fair Value Measurement and Application.”

This Statement became effective for Cameron County beginning with year ending September 30, 2016. This Statement serves to establish principles for measuring fair value and standards of accounting and financial reporting for assets and liabilities measured at fair value. Cameron County participates in First Public/Lone Star Investment Pool for investment purposes. These funds maintain a net asset value of one dollar and the dollar weighted average maturity is 60 days or less. Capital assets are recorded at fair value which is the amount that would be received were the asset to be sold. Cameron County does not transfer capital asset liabilities. GASB No. 72 implementation for Cameron County did not have an impact on Cameron County and no restatement was necessary.

Statement No. 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68.”

This Statement establishes standards of accounting and financial reporting for defined benefit pensions and defined contribution pensions that are provided to state employees and local government employers and are not within the scope of Statement 68. Statement 68 established requirements for pensions that are provided through pension plans administered through trusts. Cameron County’s pension benefit is within the scope of Statement 68 and all required disclosures have been met. (See Note 15)

Statement No. 76, The “Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”.

This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses usage of authoritative and nonauthoritative literature in the event the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. Implementation of Statement No. 76 did not have an effect on Cameron County.

Statement No. 79, “Certain External Investment Pools and Pool Participation”.

Cameron County’s pool investments are measured at net asset value per share and investment income is recognized in each respective funds. Implementation of this statement did not have an effect on Cameron County.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9. Long-term Obligations

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

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

10. Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 13).

11. Fund Balance and flow assumptions

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

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

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

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

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

Committed – these are funds that can only be used for specific purposes pursuant to constraints imposed by formal action (court order) of the government's highest level of decision-making authority. Commissioners Court adopted a policy mandating that committed amounts remain binding unless removed or rescinded by the governing body of the County.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Fund Balance and flow assumptions (continued)

To redeploy or modify committed fund balance, formal action requires a discussion agenda item at a duly posted Court meeting during which the proposed modification are discussed after which a vote is taken and entered into the minutes of the Court. This is the official record of the governing body and are the requirements as adopted by Commissioners Court for any changes to committed fund balance. Cameron County Commissioners Court has committed funds of \$500,000 for any pending litigation that may arise during the year and \$500,000 for indigent defense costs in the event unanticipated costs are incurred. They have also committed \$1,967,700 for County Capital Projects.

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

Unassigned – these funds represent that are available for any purpose. Positive amounts are reported only in the general fund.

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

	<u>General Fund</u>	<u>Road & Bridge</u>	<u>2016 Series Certificates of Obligation</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Fund Balances					
<i>Non-spendable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	88,637	-	-	-	88,637
Prepaid	657,378	48,700		683,718	1,389,796
<i>Committed</i>	-	-	-	-	-
Pending Litigation	500,000	-	-	-	500,000
Indigent Defense	500,000	-	-	-	500,000
County Capital Projects	1,967,700	-	-	-	1,967,700
<i>Restricted</i>	-	-	-	-	-
Highway& Streets	-	7,824,828	-	-	7,824,828
Capital Projects	-	-	15,029,549	9,486,530	24,516,079
Special Revenue Reserve for Debt Service	-	-	-	12,695,722	12,695,722
	-	-	-	5,889,323	5,889,323
<i>Unassigned</i>	-	-	-	-	-
Fund Balance	22,806,356	-	-	-	22,806,356
Totals	<u>\$ 26,520,071</u>	<u>\$ 7,873,528</u>	<u>\$ 15,029,549</u>	<u>\$28,755,293</u>	<u>\$ 78,178,441</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 \$(83,541,209) difference are:

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

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

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

Bonds payable as of 9/30/2016	\$ (73,956,814)
Accrued interest payable	(338,830)
Capital Leases Payable	(6,020,699)
Deferred charge for Refunding	1,071,111
Deferred charge on Discount	388,049
Deferred charge on Premium	(4,923,951)
Deferred charge related to insurance cost	239,925
Net adjustment to reduce fund balance - total government	
Funds to arrive at net position -governmental activities	<u>\$ (83,541,209)</u>

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 \$(1,310,852) difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 12,122,764
Depreciation expense	<u>(13,433,616)</u>
Net adjustment to increase net changes in fund balance - total	
governmental funds to arrive at net position –governmental activities	<u>\$ (1,310,852)</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:

Bond Issuance	\$ (16,260,000)
Lease Debt Issuance	(2,040,272)
Principal Repayments	6,148,524
Debt Issuance Interest	
Bond Issuance Cost Amortization & Refunding	181,306
Bond Cost Premium Amortization	<u>(2,382,875)</u>
Net adjustment to decrease net changes in fund balances-total	
governmental Funds to arrive at changes in net assets of governmental	
activities	<u>\$ (14,353,317)</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

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

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 (cont)

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 (\$4,628,075) differences is as follows:

Net OPEB Beginning of the Year	\$ 27,091,206
Pension Expense	(3,152,334)
Net OPEB End of Year	<u>(28,566,947)</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net assets of governmental activities	<u>\$ (4,628,075)</u>

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash equivalents. It is the County's policy for cash to be 105% secured by collateral valued at market or par, whichever is lower, less the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2016, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$112,763,037. Bank balances and certificates of deposit totaling \$114,145,913 at September 30, 2016, were insured by FDIC or collateralized with a Letter of Credit held by the pledging institution's agent in the County's name. As of September 30, 2016, the County's cash and cash equivalents held by the County's depository institution were insured by \$250,000 through the FDIC and collateralized for amounts above the FDIC limits by a Letter of Credit in the County's name, held by the County's depository of record. Collateral amounts include coverage for balances held in the County's depository for the Cameron County Health Care District reported in the Discretely Presented Component Units. Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2015 was 120%, 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, 2016.

GASB72, *Fair Value Measurement and Application* became effective year ending September 30, 2016. GASB72 requires disclosures regarding investments that calculate net asset value per share (or its equivalent). It addresses accounting and financial reporting issues related to fair value measurements by providing guidance for determining fair value for financial reporting purposes. All investments of Cameron County have a determining fair value for financial reporting purposes. All investments of Cameron County have a determined net asset value per share of \$1.00 per share and a dollar weighted average maturity of 60 days or less.

GASB79, *Certain External Investment Pools and Pool Participation*, became effective year ending September 30, 2016. This Statement requires certain disclosures for an external investment pool to measure investments at amortized cost for financial reporting purposes. Cameron County's participation in investment pools does not meet the reporting criteria of this statement.

B. INVESTMENTS

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74th Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

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

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

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

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

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

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

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 0.05310% interest rate at September 30, 2016, based upon a weighted average for all County investments and cash balance.

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNITS

Cash and cash equivalents

The Discretely Presented Component Units consider account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash.

Cameron Regional Mobility Authority (CCRMA) had demand and a time deposit carrying balance of \$9,085,206 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Emergency Services District #1 (ESD) had a demand deposit balance of \$2,117,455 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 \$7,059,967 and Cameron County Spaceport Development Corporation had demand deposits of \$15,375 which were either insured by FDIC or collateralized, by bank pledges held in each entity's name.

Investments

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of one year and money market mutual funds as investments designed to achieve a certain rate of return.

No investments meeting these criteria are reported by ESD and CCRMA; however, CCRMA does have an investment policy. CCRMA recognizes that effective cash management is good fiscal management. CCRMA's investment policy considers safety and risk of investment, while seeking to optimizing investment earnings. The purpose of the CCRMA's investment Policy is to comply with Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires the Authority to adopt a written investment policy regarding the investment of its funds and funds under its control. CCRMA's Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the Authority's funds.

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

4. RECEIVABLES

Receivables consisted of the following at September 30, 2016

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$ 11,828,855	\$ 266,057	\$ 12,094,912
Taxes	7,197,514	-	7,197,514
Due from governments	6,141,391	-	6,141,391
Gross receivables	25,167,760	266,057	25,433,817
Less: allowance for uncollectible accounts	322,635	-	322,635
Total Net Receivables	\$24,845,125	\$ 266,057	\$25,111,182

At September 30, 2016, property tax receivables were reported in the combined balance sheet on page 40 net of an allowance for uncollectible taxes of \$322,635.

5. PROPERTY TAXES

The County adopted the 2015 tax rate, per \$100 of taxable value, for the Fiscal Year 2015-2016, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$0.309920	\$0.007216	\$0.317136
Road Debt Service	0.044019	0.038136	0.082155
Total	\$0.353939	\$0.045352	\$0.399291

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.399291 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.007216 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.038136 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 4.69% of the total delinquent taxes receivable at September 30, 2016.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2016 was as follows:

Primary Government

	Beginning Balance 2015	Additions	Deletions	*Adjustments	Ending Balance 2016
Governmental Activities:					
Capital Assets, not being depreciated:					
Land	\$ 5,651,424	\$ 46,193	\$ -	\$ -	\$ 5,697,617
Construction in progress	7,872,466	9,411,410	(2,421,444)	-	14,862,432
Total capital assets, not being depreciated	<u>13,523,890</u>	<u>9,457,603</u>	<u>(2,421,444)</u>	<u>-</u>	<u>20,560,049</u>
Capital assets, being depreciated					
Buildings	98,724,708	2,421,444	-	-	101,146,152
Improvements other than buildings / Other Structures	11,735,587	8,700,000	-	-	20,435,587
Equipment	43,753,110	2,784,674	(2,753,172)	-	43,784,612
Infrastructure	<u>305,619,176</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>305,619,176</u>
Total capital assets, being depreciated	<u>459,832,581</u>	<u>13,906,118</u>	<u>(2,753,172)</u>	<u>-</u>	<u>470,985,527</u>
Less accumulated depreciation for:					
Buildings	(37,335,266)	(2,870,583)	-	-	(40,205,849)
Improvements other than building/other structures	(5,044,784)	(176,244)	-	-	(5,221,028)
Equipment	(37,329,237)	(2,653,253)	2,596,874	(673,779)	(38,059,395)
Infrastructure	<u>(194,050,341)</u>	<u>(7,733,536)</u>	<u>-</u>	<u>-</u>	<u>(201,783,877)</u>
Total accumulated depreciation	<u>(273,759,628)</u>	<u>(13,433,616)</u>	<u>2,596,874</u>	<u>(673,779)</u>	<u>(285,270,149)</u>
Total capital assets being depreciated, net	<u>186,072,953</u>	<u>472,502</u>	<u>(156,298)</u>	<u>(673,779)</u>	<u>185,715,378</u>
Governmental activities capital assets, net	<u>\$ 199,596,843</u>	<u>\$ 9,930,105</u>	<u>\$(2,577,742)</u>	<u>\$ (673,779)</u>	<u>\$ 206,275,427</u>

*Note: Adjustment of \$673,779 is due to an equipment adjustment that was reported in the deletions column rather than the adjustments column in the prior year. This is a prior period adjustment, see Note 16.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance			Ending Balance
	2015	Additions	Deletions	2016
Capital assets, not being depreciated:				
Land	\$ 6,063,852	\$ -	\$ -	\$ 6,063,852
Construction in progress	3,580,880	1,194,878	(484,398)	4,291,360
Total capital assets, not being depreciated	<u>9,644,732</u>	<u>1,194,878</u>	<u>(484,398)</u>	<u>10,355,212</u>
Capital assets, being depreciated:				
Buildings	15,291,507	190,740	-	15,482,247
Improvements other than buildings	16,544,010	1,186,909	-	17,730,919
Equipment	7,674,963	1,074,981	-	8,749,944
Other structures	41,365,597	59,102	-	41,424,699
Total capital assets, being depreciated	<u>80,876,077</u>	<u>2,511,732</u>	<u>-</u>	<u>83,387,809</u>
Less accumulated depreciation for:				
Buildings	(10,085,591)	(496,315)	-	(10,581,906)
Improvements other than buildings	(5,783,930)	(436,711)	-	(6,220,641)
Equipment	(5,969,638)	(431,942)	-	(6,401,580)
Other structures	(26,810,361)	(1,296,889)	-	(28,107,250)
Total accumulated depreciation	<u>(48,649,520)</u>	<u>(2,661,857)</u>	<u>-</u>	<u>(51,311,377)</u>
Total capital assets, being depreciated, net	<u>32,226,557</u>	<u>(150,125)</u>	<u>-</u>	<u>32,076,432</u>
Business-type activities capital assets, net	<u>\$ 41,871,289</u>	<u>\$1,044,753</u>	<u>\$ (484,398)</u>	<u>\$ 42,431,644</u>

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

Governmental activities:	
General government	\$ 2,001,439
Law enforcement and public safety	3,473,906
Highways and streets	7,560,011
Culture and recreation	152,614
Health	235,807
Welfare	9,839
Total depreciation expense - governmental activities	<u>\$ 13,433,616</u>
Business-type activities:	
Bridge system	\$ 1,422,300
Parks system	1,019,306
Airport system & Commissary	220,250
Total depreciation expense - business-type activities	<u>\$ 2,661,856</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

6. CAPITAL ASSETS (continued):

COMMITMENTS

Other Capital Projects:

The International Toll Bridge System undergone canopy refurbishments/construction for all bridges. Canopy costs capitalized are \$275,500 and Gateway Bridge refurbishments will be finished this year. Collection Toll booth are being refurbished and are scheduled for completion the early part of 2017.

Judicial Courthouse Improvements on the Elevators is now complete with a total amount of \$1.1 million expended. At the Old County Jail, which has a housing capacity of 258 inmates, all the jail cell doors have been replaced at a costs of \$1.4 million dollars. The plumbing infrastructure project was completed this year at a total cost of 1.8M. Although this detention facility is the oldest County jail, it is one of the most secure detention facilities and has an excellent location due to its proximity to the Judicial Building where all the County courts are located.

At the Sheriff's Jail Facility a Magistrate's Courtroom is complete and a move in date is pending delivery of furniture. Operations for the magistration of inmates are presently held at the Detention Facility; with the completion of this facility will greatly relieve congestion and safety concerns. This building was constructed as a full service courtroom with the intent of eventually converting this to a county court or district courtroom at a later date.

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

The historical Dancy Courthouse renovation of roofing repair and window replacement is a completed project and funds expended were \$1.9 million.

Major roads scheduled for improvement throughout the County are Primera Road, San Jose Ranch Road, Vermillion Road and the U.S. 77 Parallel Corridor Project. Primera Road project is complete with a County costs of \$2,000,000 . For the San Jose Road project, bridge construction is complete. Road construction will be done in house by County Road and Bridge, costs to date for this road are \$3,733,169 Vermillion Road project is complete, costs were \$1.5 million. U.S. 77/83 South Parallel Corridor Project is now open to the public providing an alternate route for traffic from FM1479/Rangerville to FM509/Paso Real. Phase II will connect with FM732 and provide an alternate route for Los Indios traffic and the Los Indios Free Trade Bridge as well as Harlingen. With the increasing population and heavily traveled area this corridor will relieve traffic congestion.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

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 \$6,524,552 at September 30, 2016. 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
2017	\$1,526,210	\$ 992,588	\$185,694	\$2,704,492
2018	1,217,406	748,512	166,288	2,132,206
2019	886,990	349,140	166,286	1,402,416
2020	535,168	-	-	535,168
2020	-	-	-	-
Total future lease payments	4,165,774	2,090,240	518,268	6,774,282
Less: interest	(183,751)	(51,564)	(14,415)	(249,730)
Net Present Value of Future Minimum Lease Payments	\$3,982,023	\$2,038,676	\$503,853	\$6,524,552
Current portion of lease payments	1,442,715	962,408	178,393	2,583,516
Long Term Lease Payments	\$2,539,308	\$1,076,268	\$325,460	\$3,941,036

A historical net book value of equipment acquired under capital leases by asset class is shown on the table below:

Capital Leases by Asset Class

	General Fund	Road and Bridge Fund	Parks Enterprise Fund	Total
Equipment				
Balance 10/01/2015	\$ 7,573,964	\$ 5,891,940	\$ 91,086	\$ 13,556,990
Increases	797,757	842,851	450,320	2,090,928
Decreases	(1,086,501)	(275,057)	-	(1,361,558)
Balance 9/30/2016	7,285,220	6,459,734	541,406	14,286,360
Less: accumulated depreciation	(5,568,646)	(4,367,136)	(38,278)	(9,974,060)
Carrying value	\$ 1,716,574	\$ 2,092,598	\$ 503,128	\$ 4,312,300

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$206,405 in financing for 7 vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.288%, with three payments of \$67,781, \$68,797, and \$69,827 payable on May, 2017 through May, 2019. Interest to be paid during the term of the lease totals \$6,217.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$268,220 in financing for 6 Law Enforcement vehicles, Body Armour vests, administrative vehicle and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

rate of 2.17%, with three payments of \$88,149, \$89,401, and \$90,670 payable on July, 2017 through March, 2019. Interest to be paid during the term of the lease totals \$7,656.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$305,756 in financing for computer related software and equipment, administrative vehicle (1) and Law Enforcement equipment for vehicles through the County's master lease agreement with Bank of America, N.A., at a rate of 2.47%, with three payments of \$100,283, \$101,910, and \$103,563 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$9,972.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$243,461 in financing for computer related software and equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.42%, with three payments of \$79,877, \$81,147, and \$82,437 payable on September, 2017 through September, 2019. Interest to be paid during the term of the lease totals \$7,780.

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

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

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

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

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

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 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 \$173,581 in financing for Road and Bridge Heavy equipment and one (1) wheel loader trucks through the County's master lease agreement with Bank of America, N.A. at a rate of 2.36%, with three payments of \$56,972, \$57,856 and \$58,753 payable on March, 2017 through March, 2019. Interest to be paid during the term of the lease totals \$5,410.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$351,645 in financing for Road and Bridge Backhoe Loader and one (1) Double Drum Roller through the County's master lease agreement with Bank of America, N.A. at a rate of 2.29%, with three payments of \$115,476, \$117,206 and \$118,963 payable on May, 2017 through May, 2019. Interest to be paid during the term of the lease totals \$10,591.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$491,205 in financing for Road and Bridge Caterpillar Dump Truck, three (3) JD Tractors and rotary cutters and related and two (2) Pickups through the County's master lease agreement with Bank of America, N.A. at a rate of 2.32%, with three payments of \$161,275, \$163,722 and \$166,208 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$14,988.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

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

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

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

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

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

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

Enterprise Fund lease additions:

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$180,869 in financing for County Parks equipment, one (1) Polaris and five (5) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.17 with three payments of \$59,441, \$60,286 and \$61,142 payable on July, 2017 through July, 2019. Interest to be paid during the term of the lease totals \$5,163.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$144,054 in financing for County Parks maintenance equipment, one (1) JD cab tractor with related and two (2) JD riding lawnmowers through the County's master lease agreement with Bank of America, N.A. at a rate of 2.32%, with three payments of \$47,296, \$48,015 and \$48,743 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$4,395.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

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 \$182,836 and equipment rental paid was \$586,577 for the year ended September 30, 2016. 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 April 9, 2015. As of 09/30/2016 the monthly fee is equivalent to 7.50 (plus tax) per unit costing \$4,305 per month. TWC may not increase the monthly fee during the first two years; thereafter monthly rates may increase at any time upon 30 days notice to Cameron County. Rates increases shall not exceed 3% during any calendar year.

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 9/30/16 are as follow:

RESTRICTED

Major Governmental Fund	\$ 1,042,992
Nonmajor Governmental Fund	\$ 1,290,837

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables consisted of the following at September 30, 2016:

Receivable Fund	Payable Fund	Amount
General Fund	Enterprise Fund	\$ 3,134,620
	Nonmajor Governmental Fund	4,124,056
Major Governmental Fund	General Fund	25,355
Nonmajor Govenmental Fund	Nonmajor Governmental Fund	7,119,057
	General Fund	1,216,553
Road and Bridge	Nonmajor Governmental Fund	2,579,419
TOTAL		\$ 18,199,060

- a. The purpose of interfund balances is to provide working capital on a temporary basis to non-major governmental funds while waiting to be reimbursed from the funding source of individual projects.
- b. Interfund balances are all expected to be repaid within one year from the date of the financial statements.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES (continued)

Interfund transfers during the year-ended September 30, 2016, are as follows:

***Enterprise Fund transfers to General Fund in FY16 were \$8,220,242.**

Transfers In:							Total
Transfers Out:	General Fund	Road and Bridge Fund	2016 CO's Fund	Other Gov. Funds	Gov. Act. Intl. Svc. Fund	Enterprise Funds	
General Fund	\$ -	\$ 800,000	\$ -	\$ 372,262	\$2,286,490	\$ -	\$ 3,458,752
Road and Bridge	-	-	-	-	-	-	-
2016 CO's	-	-	-	-	-	-	-
Other Gov. Funds	25,982	-	-	762,097	-	-	788,079
Gov. Act. Intl. Svc. Fund	-	-	-	-	-	-	-
Enterprise Funds	8,220,242	-	-	577,437	-	-	8,797,679
	<u>\$8,246,224</u>	<u>\$ 800,000</u>	<u>\$ -</u>	<u>\$1,711,796</u>	<u>\$2,286,490</u>	<u>\$ -</u>	<u>\$13,044,510</u>

- 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, 2016.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2015	\$ 1,265,397	\$ 82,083
Increases	2,898,717	272,975
Decrease	(2,765,544)	(269,949)
Ending balance at September 30, 2016	<u>\$ 1,398,570</u>	<u>\$ 85,109</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, 2016

12. LONG TERM DEBT

GOVERNMENTAL ACTIVITIES

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS

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

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

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

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

	General Obligation Bonds	Certificates of Obligation	Total
Debt payable as of October 1, 2015	\$ 345,000	\$ 80,975,000	\$ 81,320,000
New Debt	-	37,420,000	37,420,000
Debt retired	(110,000)	(5,395,000)	(5,505,000)
Bonds Payable as of September 30, 2016	235,000	113,000,000	113,235,000
Premium on Refunding Bonds Issued	-	2,403,962	2,403,962
Discount on Bond Issued	-	(98,210)	(98,210)
Debt payable as of September 30, 2016	\$ 235,000	\$ 115,305,752	\$ 115,540,752

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2016 are as follows:

Year Ending September 30,	Certificates of Obligation		General Obligation Bonds		
	Principal	Interest	Principal	Interest	Total
2017	\$ 6,350,000	\$ 4,448,997	\$ 115,000	\$ 9,293	\$ 10,923,290
2018	6,615,000	4,368,776	120,000	3,180	11,106,956
2019	7,480,000	4,103,719	-	-	11,583,719
2020	7,855,000	3,805,522	-	-	11,660,522
2021	7,590,000	3,493,669	-	-	11,083,669
2022-2026	33,740,000	12,908,153	-	-	46,648,153
2027-2031	26,980,000	6,516,710	-	-	33,496,710
2032-2036	16,390,000	1,685,506	-	-	18,075,506
	<u>\$ 113,000,000</u>	<u>\$ 41,331,052</u>	<u>\$ 235,000</u>	<u>\$ 12,473</u>	<u>\$ 154,578,525</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

12. LONG TERM DEBT (continued)

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, 2016:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30, 2016	Less Current Maturities (to be paid in FY 2016-2017)	Long-Term Maturities September 30, 2017
Road Bonds:			
<u>\$2,575,000 Unlimited Tax Road Bonds, Series 2008</u> due in annual principal installments of \$80,000 to \$215,000 through February 15, 2028, plus interest rates ranging from 5.0% to 6.125%, issued for road improvements.	\$ 235,000	\$ 115,000	\$ 120,000
Total General Obligation Bonds	\$ 235,000	\$ 115,000	\$ 120,000
	Outstanding Balance September 30, 2016	Less Current Maturities (to be paid in FY 2016-2017)	Long-Term Maturities September 30, 2017
Certificates of Obligation:			
<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.	\$ 1,470,000	\$ 715,000	\$ 755,000
<u>\$5,560,000 Limited Tax Refunding Bonds, Series 2011</u> due in annual principal installments of \$175,000 to \$1,660,000 through February 15, 2022, plus interest at rates ranging from 2% to 5.0%, refunding previously issued bonds.	4,520,000	300,000	4,220,000
<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.	20,865,000	1,315,000	19,550,000
<u>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</u> due in annual principal installments of \$120,000 to 1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%, for debt service savings and to pay cost of issuance of the bond.	8,600,000	905,000	7,695,000
<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	15,455,000	650,000	14,805,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

12. LONG TERM DEBT (continued)

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

	Outstanding Balance September 30, 2016	Less Current Maturities (to be paid in FY 2016-2017)	Long-Term Maturities September 30, 2017
<u>\$8,435,000 Limited Tax Refunding Bonds, Series 2014</u> due in annual principal installments of \$30,000 to 1,835,000 through February 2020, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs	6,570,000	1,300,000	5,270,000
<u>\$18,100,000 Limited Tax Refunding, Series 2015</u> due in annual principal installments of \$415,000 to 2,065,000 through February 2028, plus interest at rates ranging from 3.0% to 5.0%, for debt service savings and to pay issuance costs	18,100,000	415,000	17,685,000
<u>\$16,260,000 Certificates of Obligation, Series 2016A</u> due in annual principal installments of \$350,000 to 1,220,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs	16,260,000	350,000	15,910,000
<u>\$21,160,000 Certificates of Obligation, Series 2016B</u> due in annual principal installments of \$400,000 to 1,615,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs	21,160,000	400,000	20,760,000
Total Certificates of Obligation	<u>113,000,000</u>	<u>6,350,000</u>	<u>106,650,000</u>
Total Debt	113,235,000	6,465,000	106,770,000
Less: Unamortized bond insurance cost	(239,925)	(21,770)	(218,155)
Unamortized premium	<u>4,923,951</u>	<u>354,910</u>	<u>4,569,041</u>
Total Debt	<u>\$ 117,919,026</u>	<u>\$ 6,798,140</u>	<u>\$ 111,120,886</u>

Cameron County issued \$16,260,000 Certificates of Obligation, Series 2016A dated September 1, 2016 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of 1) Dancy Courthouse, including Terra Cotta; 2) Wells Fargo Building for County offices; 3) County IT Center relocation; 4) Vehicle Maintenance Building; 5) Precinct offices and warehouses; 6) Judicial and Administrative facilities renovation; 7) County Jail; 8) Darrell Hester Facility; 9) County buildings roof repair/replacement; 10) Rural street lights and to pay costs of issuance costs of Certificates. This issuance had a premium of \$2,403,962. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a business-type activity fund. This Obligation was issued by Cameron County and is listed as County debt and in the

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

12. LONG TERM DEBT (continued)

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

Enterprise Fund Debt Obligation as County Parks activity will fulfill this obligation. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

Cameron County issued \$16,500,000 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 and this business activity debt is recognized in the Enterprise Fund Debt Obligation. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. 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, 2016

12. LONG TERM DEBT (continued)

ENTERPRISE FUND DEBT OBLIGATION

Certificates of Obligations issued by Cameron County for capital improvements of **International Toll Bridge** which will be paid by this Enterprise Fund including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2017	\$ 805,441	\$ 474,767	\$1,280,208
2018	785,824	438,814	1,224,638
2019	664,336	405,685	1,070,021
2020	696,000	374,325	1,070,325
2021	760,273	340,638	1,100,911
2022-2026	4,379,719	1,094,654	5,474,373
2027-2031	2,774,122	225,030	2,999,152
TOTAL	\$10,865,715	\$ 3,353,913	\$ 14,219,628

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a proprietary fund. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

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

Certificates of Obligations issued by Cameron County for capital improvements of **Cameron County Parks System** which will be paid by this Enterprise Fund including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2017	\$ 633,640	\$ 1,124,592	\$ 1,758,232
2018	668,865	1,194,233	1,863,098
2019	1,209,552	1,162,980	2,372,532
2020	1,340,461	1,115,398	2,455,859
2021	1,426,021	1,059,609	2,485,630
2022-2026	8,120,784	4,279,015	12,399,799
2027-2031	7,598,146	2,516,588	10,114,734
2032-2036	7,415,002	833,774	8,248,776
TOTAL	\$28,412,471	\$13,286,189	\$41,698,660

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

12. LONG TERM DEBT (continued)

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2016, are as follows:

Changes in General Capital Leases Debt	Capital Leases Debt
Capital leases payable at October 1, 2015	\$5,792,020
Debt issued	2,524,974
Debt retired	(1,792,442)
Capital Leases payable at September 30, 2016 (Note 7)	<u>\$6,524,552</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2016 are reported in Note 7.

C. ADVANCED REFUNDING AND DEFEASED DEBT

Cameron County issued \$8,435,000 Limited Tax Refunding Bonds Series 2014 dated October 15, 2014 for the purpose of refunding outstanding obligations of the County, for debt service savings and to pay costs of issuance of the Bonds. The proceeds were used to refund outstanding Certificates of Obligation Series 2005 \$590,000, Limited Tax Refunding Bonds, Series 2005 \$8,075,000 and Unlimited Tax Road Bonds, Series 2005 \$425,000 carrying an initial principal amount of \$9,090,000. The net proceeds realized from this issuance were \$9,304,497 which includes a premium of \$921,295, issuance cost, underwriter's fees and escrow agent fees of \$180,722 and an Issuer contribution of \$128,924. Net present value savings of \$711,199 were realized as a result of this Refunding.

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

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134.

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2012 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of \$576,928 and for the payment of related Refunding Bond issuance costs.

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

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES

Revenue Bonds and Certificates of Obligation

International Toll Bridge System

Cameron County issued \$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998 on September 10, 1998, the final debt issuance for the construction of Veterans International Bridge. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Total debt issued for the construction of the Veterans International Bridge project totaled \$17,630,000.

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

Debt payable at October 1, 2015	\$3,660,000
Debt retired	(970,000)
Less unamortized discount and premium cost	(53,093)
Debt payable at September 30, 2016	<u>\$ 2,636,907</u>

Business Type Debt includes the following individual issuances at September 30, 2016:

REVENUE BONDS:

	Outstanding Balance September 30, 2016	Less Current Maturities (to be Paid in FY 2016-2017)	Long-Term Maturities September 30, 2017
<u>\$4,005,000 International Toll Bridge System</u> <u>Revenue Refunding Bonds Series 2007</u> : due in annual principal installments of \$335,000 to \$475,000 through November 1, 2017, plus interest at the rate of 3.76%.	\$930,000	\$ 455,000	\$ 475,000
<u>\$7,950,000 International Toll Bridge System</u> <u>Revenue Bonds, Series 1998</u> : due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.	<u>1,760,000</u>	<u>560,000</u>	<u>1,200,000</u>
	2,690,000	1,015,000	1,675,000
Unamortized discount and premium cost	<u>53,093</u>	<u>-</u>	<u>53,093</u>
Total Debt	<u>\$2,743,093</u>	<u>\$1,015,000</u>	<u>\$1,728,093</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, 2016 are as follows:

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Year Ending	International Toll Bridge System		Parks System		
September 30,	Principal	Interest	Principal	Interest	Total
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>\$ 2,690,000</u>	<u>\$ 159,314</u>	<u>-</u>	<u>-</u>	<u>\$ 2,849,314</u>

Bond Indenture Requirements

During the period in which the bonds are outstanding, the International Toll Bridge Bond Resolution and Order requires the County to create and maintain certain accounts or "funds" to receive the gross revenues derived from the operations of the System. In accordance with the terms of the Bond Resolution, these assets can be used to 1) pay the maintenance and operating expenses of the System, 2) pay the debt service costs of the System's revenue bonds, and 3) pay for any ordinary maintenance, repairs, or replacements to the System's property. Any remaining revenues may be transferred to other County funds or used for the purchase of the System's outstanding revenue bonds at a price less than par and accrued interest. During fiscal year 1984, a "fund" was established to control the expenditure of the proceeds of a bond sale. The "fund" was established to pay for certain construction work to be performed on the System.

Advance Refunding

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134. The refunded Certificates of Obligation Series 2008 provided funding for the International Toll Bridge and a portion of the principal Obligation is included in the Series 2015 Refunding. The Certificates of Obligation, Series 2007 \$5,645,000 were included in the \$18,100,000 Limited Tax Refunding Bonds, Series 2015. Series 2007 Certificates of Obligation were issued to provide funding for Cameron County Parks improvement; these Obligations are payable from Business Type Activities.

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certificates of Obligation

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

Cameron County 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 Carrizales Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System are recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

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

YEAR ENDING			
SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2017	\$ 805,441	\$ 474,767	\$1,280,208
2018	785,824	438,814	1,224,638
2019	664,336	405,685	1,070,021
2020	696,000	374,325	1,070,325
2021	760,273	340,638	1,100,911
2022-2026	4,379,719	1,094,654	5,474,373
2027-2031	2,774,122	225,030	2,999,152
TOTAL	<u>\$10,865,715</u>	<u>\$ 3,353,913</u>	<u>\$ 14,219,628</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certificates of Obligation

Cameron County Parks

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a proprietary fund. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

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

Cameron County issued \$8,000,000 Certificates of Obligation, Series 2007 on February 15, 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates. The County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System. Certificates of Obligation, Series 2007 have been refunded with the Limited Tax Refunding Bonds, Series 2015 with a principal amount of \$5,572,648. This debt obligation is a Cameron County Parks liability.

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

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2017	\$ 633,640	\$ 1,124,592	\$ 1,758,232
2018	668,865	1,194,233	1,863,098
2019	1,209,552	1,162,980	2,372,532
2020	1,340,461	1,115,398	2,455,859
2021	1,426,021	1,059,609	2,485,630
2022-2026	8,120,784	4,279,015	12,399,799
2027-2031	7,598,146	2,516,588	10,114,734
2032-2036	7,415,002	833,774	8,248,776
TOTAL	<u>\$28,412,471</u>	<u>\$13,286,189</u>	<u>\$41,698,660</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

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 employee theft, forgery or alteration, fraud and dishonesty blanket bond through The Hanover Insurance Group.

A. 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 2015 calendar year contribution was \$452,648.

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
2013	\$ 1,030,676	\$ 500,437	\$ 530,239
2014	\$ 421,854	\$ 365,933	\$ 55,921
2015	\$ 452,648	\$ 356,138	\$ 96,510

B. OTHER INSURANCE

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy and automobile liability policy have a plan anniversary date of July 1st. The following are the coverage limits of the policies:

C. AUTOMOBILE LIABILITY COVERAGE

Bodily Injury*	Property Damage*	Personal Injury Protection
\$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 \$168,408 for Automobile Liability and \$62,599 for automobile physical damage for the period July 1, 2016 through July 1, 2017. Insurance premium provides coverage for 622 vehicles including utility trailers and enclosed trailers. No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

13. RISK MANAGEMENT (continued)

D. COMPREHENSIVE GENERAL LIABILITY COVERAGE

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

-The deductible is \$5,000 per occurrence. The annual premium is \$88,703 for the period July 1, 2016 through July 1, 2017. No settlements exceeded insurance coverage during the past three years.

E. 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 income. Specifically excluded is coverage for fine arts, physical damage to owned automobiles and leasehold interests. Each type of asset covered has specific liability limits and deductibles.

F. 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 16.0% in comparison to FY15 levels when costs increased by 4.0%, the most significant increase continues to be in pharmaceutical expenses. The majority of the County's employee population is predominately male and the dependent coverage is predominately female with an average of between 25 to 41 years of age. Cameron County continues to promote Wellness Plans and Preventative Care by annual screenings, physical exams and health fairs. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well-being of the program as well as maintaining the ability to provide the level of care desired by the County and increasing the county contribution for all employees. Due to the increase medical costs, a General Fund transfer of \$2,286,490 to the Health Insurance Fund was needed to meet these obligations. The County's contribution for employee coverage was increased from \$6,000 to \$6,600 for fiscal year 2017 in efforts to meet the medical obligations.

During fiscal year 2016, a total of \$12,272,899 was paid in benefits and \$1,836,626 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$526,814 as of September 30, 2016. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year 2015-2016</u>	<u>Fiscal Year 2014-2015</u>	<u>Fiscal Year 2013-2014</u>
Unpaid claims, beginning of fiscal year	\$ 516,988	\$ 391,507	\$ 589,205
Incurred claims (including incurred but not reported)	12,282,725	10,624,342	9,865,853
Payments of claims	(12,272,899)	(10,498,861)	(10,063,551)
Unpaid claims, end of fiscal year	<u>\$ 526,814</u>	<u>\$ 516,988</u>	<u>\$ 391,507</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

13. RISK MANAGEMENT (continued)

G. PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverages that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

H. ENTERPRISE ACTIVITY COVERAGE

The System maintains insurance coverage for fire, extended coverage, loss of revenue, accounts receivable, earthquake, flood, named storm and malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts less than the historical cost of each bridge through Zurich American Insurance Company. Insurance coverage period is from 7/1/16 – 7/1/17.

The Gateway International Bridge has \$15,000,000 in coverage for the bridge span property damage and \$6,686,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$15,000,000 to cover property damage to the bridge spans and \$1,575,000 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$15,000,000 to cover property damage to the bridge spans and \$7,944,7000 for use and occupancy coverage protecting from loss of revenues. The maximum coverage for loss or damage per occurrence or in the aggregate by the peril of earthquake, flood or named storm is \$61,389,110. 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 Colony Insurance and various other companies for excess costs.

14. COMMITMENTS AND CONTINGENCIES

A. LITIGATION

The County is presently a defendant in various lawsuits. While the County plans to vigorously defend itself, legal counsel for the County cannot assess the loss, if any, that may result from unfavorable judgments against the County.

The County is 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, fraud and civil conspiracy. The County does not anticipate these to be "cases of liability." Resolution of these matters are pending and financial impact to the County is not known at this time.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

14. COMMITMENTS AND CONTINGENCIES (continued)

A. LITIGATION (continued)

Cameron County is a defendant in several cases involving employment related litigation, civil rights, wrongful termination, constitutional violations and due process. The outcome of these lawsuits are not known and financial impact to the County, while undeterminable, is not expected to be material in any event. In the unlikely event of adverse finding to the County, cases would be appealed to the 13th Court of Appeals. The County has Committed Fund Balance of \$500,000 for any pending litigation claims.

Cameron County is a defendant where plaintiffs are seeking compensatory damages alleging defendants deprived decedent of his right from unlawful seizure, cruel and unusual punishment and denied due process of law. Plaintiffs also bring wrongful death and survivor claims under state law. We do not believe this is a case of liability. The applicable liability standard of deliberate indifference to the medical needs of an inmate is an exceedingly high standard for a plaintiff to prevail upon and the County will vigorously defend itself. However, in the event of a finding of liability, damages may exceed \$1,000,000 (one million) dollars.

The County is a defendant in a real estate case where Plaintiffs allege the County abandoned an easement that was given to County Parks for the use of park purposes. This is a complicated case involving donated land that Commissioners Court sought to develop by leasing land for development of a hotel complex within a public park. This case has been tried before a jury and a verdict for plaintiffs was awarded for \$21,000,000. The court held a hearing on motions for entry of judgment and outcome was modified for \$3,500,000 and final judgment has been signed. Both parties have filed appeals to the 13th Court of Appeals and settlement discussions are ongoing. Due to the uncertainty of time that will lapse between case filings and final outcome, the County has not recorded any liability in the financial statements as of September 30, 2016.

INTERLOCAL AGREEMENTS

B. 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, 2016 produced a \$1,251,791 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 \$312,948.

Brownsville, Texas

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of \$400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and County. The bridge opened in April 1999. During the period of bridge construction, the

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

14. COMMITMENTS AND CONTINGENCIES (continued)

B. INTERLOCAL AGREEMENTS (continued)

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, 2016 produced a distribution to City of Brownsville of \$2,411,486.

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County for the past ten (10) years:

Surplus Distributed from Operations

Year Ended September 30,	Cameron County	City of Brownsville	Total Surplus (Deficiency)
2016	\$ 2,411,486	\$2,411,486	\$ 4,822,972
2015	1,876,662	1,876,662	3,753,324
2014	1,825,714	1,825,714	3,651,428
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
2008	2,004,538	2,004,538	4,009,076
2007	2,716,305	2,716,305	5,432,610
	<u>\$ 17,918,585</u>	<u>\$ 17,918,585</u>	<u>\$ 35,837,170</u>

Cameron County Regional Mobility Authority (CCRMA)

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. Up through year ending September 30, 2013, the Cameron County Auditor's office oversaw all financial transactions for CCRMA. As of October 1, 2013, CCRMA, although a component unit of Cameron County, has dedicated financial staff for all their operations. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work were 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, FM509 and SH550 Phase II and Phase III and I-69/US77.

On June 6, 2012 and June 7, 2012 the County and CCRMA approved and entered into the SSH 550 Funding and Development Agreement (the "550 Agreement"). The 550 Agreement designates CCRMA as the owner of the Project and as the operator and the party responsible for maintenance of the Project. On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012, providing funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the "SH550 Project Agreement." CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement.

On January 29, 2014, County Commissioners Court adopted an order authorizing the issuance of Bonds, pursuant to an agreement, by and between the County and The Bank of New York Mellon Trust Company, N.A., Dallas Texas as trustee dated as of August 2012 and as amended as of February 1, 2014. On March 1,

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

14. COMMITMENTS AND CONTINGENCIES (continued)

B. INTERLOCAL AGREEMENTS (continued)

2014, Cameron County issued \$5,000,000 Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) on behalf of CCRMA. The \$5,000,000 Revenue and Tax Bonds, Series are issued as Completion Obligations for the purpose of providing payment for final costs incurred with the design, planning, construction and equipping of the SH550 Direct Connector Project. These bonds are parity obligations with the County's \$40,000,000 "Revenue and Tax Bonds, Series 2012." Through this issuance, the County will provide the necessary funding for completion of the "SH550 Direct Connector Project" and as a condition of this funding, CCRMA is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. As part of this SH550 Direct Connector Project, CCRMA has pledged to the County the pledged revenues. The County has assigned its right to such Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement.

On February 26, 2015, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project)", levying an annual ad valorem tax; entering into a second amendment to Trust Agreement, second amendment to SH550 Funding and Development Agreement, and Bond Purchase Agreement; delegating authority to approve terms; and other matters related thereto. On April 1, 2015, Cameron County issued \$4,500,000 Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) as completion obligations for the payment of obligations to be incurred in connection with the final design, planning, construction, and equipping of the SH550 Direct Connector Transportation Project and to pay costs of issuance. These Bonds are parity obligations with the County's outstanding \$40,000,000 "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) together with the 2012 Bonds (the "Prior Bonds"). This project will be designed, constructed, operated and maintained by CCRMA. CCRMA has pledged and assigned to the County certain toll revenues to be derived from the Project, Pass Through Payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the bonds.

Tax Increment Reinvestment Zones (TIRZ)

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville Reinvestment Zone #1; City of San Benito, City of Harlingen TRZ #1, #2, #3, City of Port Isabel, City of Los Fresnos, and Town of South Padre Island. Cameron County Commissioners Court appoints one representative to each zone board; the county representative is usually the county commissioner in whose precinct the zone is located. On November 23, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into an interlocal agreement to participate in "Transportation Reinvestment Zone No. 1, County of Cameron." This agreement was further modified on December 2012 amending boundaries of CCRMA TRZ#1 due to changes in CCRMA Development Program. Project limits and components of CCRMA incorporated State Highway 550, State Highway 32, FM509, US 77 South and bypasses on US 77 and US 281. Cameron County in cooperation with CCRMA designated TRZ#2 to facilitate development of South Padre Island Second Access project. Through these agreements, County will remit to CCRMA 100% of the incremental value of property located in this zone for the purpose of facilitating the development of portions of State Highway 550, the Outer Parkway, East Loop, FM 509, SH32, US77 South and bypasses on US 77 and US 281. In December 2014, CCRMA and Cameron County entered into interlocal agreements for TRZ #3, #4 and #5. The areas included in these zones respectively are FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the movement of traffic. These agreements remain in effect as long as any CCRMA debt is outstanding and unpaid. On December 29th, 2015 Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) to participate in Transportation Reinvestment Zone #6. This zone establishes a "County-Wide Transportation Reinvestment Zone" projected to support \$1.6 billion in transportation projects that will promote safety, support development and facilitate the movement of traffic throughout Cameron County.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

14. COMMITMENTS AND CONTINGENCIES (continued)

Tax Increment Reinvestment Zones (TIRZ), (continued)

TRZ #6 replaces previous TRZs 1-5. The Tax Increment Base year of TRZ#6 is all real property in the County as of January 1, 2015 and the maximum transfer amount is the cumulative total of \$1,625,954,462. Cameron County's participation will be 25% of the Tax Increment excluding amounts levied and collected for Interest and Sinking Funds and commitments of existing TIRZ agreements. The termination date of the Zone is whichever of the following events occurs first: A) date upon which all outstanding Project Obligations have been satisfied and no additional Project Obligations are anticipated; B) the Maximum Transfer Amount has been paid (\$1,625,954,462); C) December 29, 2055, unless such date is extended by agreement of parties.

Distributions for FY 2016 for all entities were South Padre Island \$18,237, City of Harlingen \$429,754 and CCRMA \$475,354. Funds of \$363,328 have been reserved for those entities that have not submitted financial reports or billings.

15. RETIREMENT PLAN

A. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

Plan Description

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide, Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 677 nontraditional defined benefit pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available on the TCDRS website at www.tcdrs.org.

The plan's provisions are adopted by the governing body of the employer, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer's contribution is determined using an actuarially determined rate of 9.27% for the months of the calendar year in 2015 and 9.01% for the months of the calendar year in 2016.

The contribution rate payable by the employee members for the calendar years 2015 and 2016 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

15. RETIREMENT PLAN (continued)

Funding Policy (continued)

TCDRS Act. For the County's fiscal year ended September 30, 2016, the annual pension cost for the TCDRS plan and the actual employer contributions were \$5,976,902, and were equal to the required contribution.

Net Pension Liability

Governmental Accounting Standards Board issued Statement No. 68 which are new reporting standards for public pension plans and participating employers which address specifics of the reporting public pension plan obligations for employers. Net pension liability (NPL) for Cameron County was determined as of December 31, 2015, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2015 are as follow:

Discount Rate*	8.10%
Long term rate of return, net of investment expense	8.10%

**The discount rate reflects the long term rate of return funding valuation assumption of 8.00%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB68.*

Assumptions used in this analysis for reporting requirements as of December 31, 2015 were the same as those used in the December 31, 2014 actuarial valuation analysis for Cameron County. System-wide economic assumptions used by the TCDRS actuary were a 5% real rate of return, 3.0% inflation and an 8.0% long term investment return. The 8.0% long term rate of return is net of investment expenses. It is expected that returns will equal the nominal annual rate of 8% used in the calculation of the actuarial accrued liability and the normal cost contribution rate for the retirement of each participating employer.

Cost of living adjustments (COLA) are not considered to be substantively automatic under GASB 68. No assumption is made for future COLAs is included in the GASB calculations nor in the funding valuation.

Annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and .05% productivity increase (assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Employer –specific economic assumptions:

Growth in membership	0.0%
Payroll Growth	3.5%

Payroll growth assumption is the aggregate covered payroll of the employer.

Census Data to assess pension liability consists of the following membership information:

Active Employees	1,857
Former Employees	1,144
Average Monthly Benefit	\$ 3,022

Inactive Employees (or their Beneficiaries) Receiving Benefits

Number of Benefit Recipients	574
Average Monthly Benefit	\$ 1,281

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

15. RETIREMENT PLAN (continued)

Net pension Liability (continued)

Demographic assumption considerations were that new employees would replace terminated employees and have similar entry ages. Members who become disabled would be eligible to commence benefit payments regardless of the age. Rates of disability are based on TCDRS experience. Mortality rates for depositing members, service retirees, beneficiaries, non-depositing members and disabled retirees were based on the gender-distinct RP-2000 Active, Combined and Disabled Mortality Tables with a projection scale of AA with two year and four set-back and set-forward period based on gender.

Family composition for calculating Survivor Benefit for depositing and non-depositing members were that male members have a female beneficiary three years younger. Female members are assumed to have a male beneficiary who is three years older. Annual rates of retirement were based on members reaching the age of sixty or the earliest eligibility. For those reaching the age of seventy five, retirement was considered to occur immediately.

Employees with six years or less have a higher probability of termination for reasons other than death, disability or retirement. Rates of termination vary by years of service, entry-age group and sex. Termination rate of 0% was assumed for members two years prior to retirement eligibility. Members who terminate may either leave their account with TCDRS or withdraw their funds. Members withdrawing their account vary based on length of service and vesting schedule. For those terminating members who are non-vested 100% withdrawal was assumed.

Other key actuarial assumptions to determine the total pension liability as December 31, 2015 were based on the results of an actuarial study for the period January 1, 2009 – December 31, 2012, except where required to be different per GASB68.

To determine the long-term expected rate of return on TCDRS assets, expected inflation is added to expected long-term real returns in addition to reflecting expected volatility and correlation. Capital market assumptions and information are based on January 2016 information for a 7-10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

The target asset allocation and geometric real rates of return are shown below:

Asset Class	Benchmark	Target Allocation (*1)	Geometric Real Rate of Return (Expected minus inflation) (*2)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (*3)	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.45%
International Equities – Emerging	MSCI World Ex USA (net)	8.00%	6.45%
Investment –Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPS)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (*4)	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%

(*1) Target asset allocation adopted at the April 2016 TCDRS Board meeting.

(*2) Geometric real rates of return in addition to assumed inflation of 1.6%, per Cliffwater's 2016 capital market assumptions.

(*3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(*4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

An alternative method to determine the sufficiency of the fiduciary net position for all future years has been used for discount rate determination. The alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act. Under the TCDRS funding policy, the Unfunded Actuarial Accrued Liability shall be amortized as a level percent of pay over 20-year closed layered periods and employers are legally required to make the contribution specified in the funding policy. Employer's assets are projected to exceed accrued liabilities in 20 years or less at which point the employer is still required to contribute at least the normal cost. Increased costs due to adoption of COLA is required to be funded over a period of 15 years. Based on these requirements, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. In projecting the expected levels of cash flows and investments returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Changes in Net pension Liability were as follows:

	Total Pension Liability (a)	Increase(Decrease) Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance as of 12/31/14	\$ 249,699,065	\$ 244,354,689	\$ 5,344,375
Changes for the year:			
Service Cost	8,945,595	-	8,945,595
Interest on total pension liability	20,168,532	-	20,168,532
Effect of plan changes	(2,198,760)	-	(2,198,760)
Effect of economic/demographic gains or losses	(3,519,071)	-	(3,519,071)
Effect of assumptions changes or inputs	2,628,616	-	2,628,616
Refund of contributions	(1,395,007)	(1,395,007)	-
Benefit payments	(9,418,126)	(9,418,126)	-
Administrative expenses	-	(174,717)	174,717
Member contributions	-	4,644,789	(4,644,789)
Net investment income	-	(2,732,915)	2,732,915
Employer contributions	-	6,151,006	(6,151,006)
Other	-	(260,777)	260,777
Balance as of 12/31/15	<u>\$ 264,910,844</u>	<u>\$ 241,168,943</u>	<u>\$ 23,741,899</u>

Sensitivity Analysis

The following presents the net pension liability of the county, calculated using the discount rate of 8.10%, as well as what County's net pension liability would be if it were calculated using a discount rate that 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$ 304,436,811	\$ 264,910,844	\$ 232,510,132
Fiduciary net position	<u>241,168,943</u>	<u>241,168,943</u>	<u>241,168,943</u>
Net pension liability / (asset)	<u>\$ 63,267,868</u>	<u>\$ 23,741,899</u>	<u>\$ (8,658,811)</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

	January 1, 2015 to December 31, 2015
Pension Expense/ (Income)	
Service Cost	\$ 8,945,595
Interest on total pension liability	20,168,532
Effect of plan changes	(2,198,760)
Administrative expenses	174,717
Member contributions	(4,644,789)
Expected invest. return net of investment expenses	(19,949,465)
Recognition of econ. inflows/outflows or resources	
Recognition of economic/demographic gains or losses	(652,062)
Recognition of assumption changes or inputs	438,103
Recognition of investment gains or losses	5,206,126
Other	260,777
Pension expense / (income)	\$ 7,748,773

As of Dec. 31, 2015, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 3,194,761	\$ -
Changes of assumptions	-	2,190,513
Net difference between projected and actual earnings	-	20,154,852
Contributions made subsequent to measurement date	N/A	4,322,323

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:

2016	\$ 4,992,166
2017	4,992,166
2018	4,992,166
2019	4,322,516
2020	(148,410)
Thereafter ¹	-
Total	<u>\$ 19,150,604</u>

¹Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

15. RETIREMENT PLAN (continued)

B. 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

Monthly medical contributions required as of October 1, 2016:

	<u>Retiree</u>	<u>Retiree & Spouse</u>	<u>Retiree & 1 Child</u>	<u>Family including spouse</u>
Medical/Tx	\$250.78	\$575.98	\$500.98	\$657.23

Membership in the plan at 10/01/2015 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,643
Retirees and beneficiaries receiving benefits:	54

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, 2015. The ARC is equal to the Normal Cost and an additional amount to amortize the Unfunded Actuarial Accrued Liability (UAAL) over 22 years on a closed basis. UAAL was amortized over the maximum permissible period under GASB45 of 30 years at October 1, 2007. 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. Prior to FY16, a discount rate of 4.0% was used in calculating the UAAL due to the County's decision not to establish a separate irrevocable trust to fund OPEB cost. The actuary has used a discount rate of 3.0% discount rate as of 10/1/15 based on the County's long term expectations of returns on its operating funds.

For fiscal year end 2016, the County's annual OPEB cost (expense) was \$1,639,712 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

15. RETIREMENT PLAN (continued)

Annual OPEB Costs and Net OPEB Obligation (continued)

The following table shows the calculation of the Annual Required Contribution and Net OPEB Obligation.

	10/1/13	10/1/14	10/1/15
	9/30/14	9/30/15	9/30/16
Annual Required Contribution	\$ 3,287,539	\$ 3,287,539	\$ 3,060,868
Add Interest on Net OPEB Obligation	957,927	1,038,696	887,069
Adjustment to ARC	(1,570,685)	-	(1,855,376)
Annual OPEB Cost	2,674,781	4,326,235	2,092,561
Less Contributions Made	(655,545)	(724,667)	(452,849)
Change in Net OPEB Obligation	2,019,236	3,601,568	1,639,712
Net OPEB Obligation-beginning of year	23,948,174	25,967,410	29,568,978
Net OPEB Obligation - end of year	<u>\$ 25,967,410</u>	<u>\$ 29,568,978</u>	<u>\$ 31,208,690</u>

Trend Information

The following table shows the estimated annual OPEB cost and net OPEB obligation for the prior three years with a discount rate of 4% for FYE 9/30/14 and 9/30/15 and 3% discount rate for 9/30/16:

Fiscal Year End	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net Ending OPEB Obligation
09/30/14	\$2,674,781	\$ 655,545	24.5%	\$25,967,410
09/30/15	\$4,326,235	\$ 724,667	16.8%	\$29,568,978
09/30/16	\$2,092,561	\$ 452,849	21.6%	\$31,208,690

Annual OPEB Costs and Net OPEB Obligation

As of 10/1/2015, the most recent actuarial valuation date, the Plan was 0% funded. The actuarial accrued liability for benefits was \$19,889,957 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 \$64,721,103 and the ratio of the UAAL to the covered payroll was 31%.

SCHEDULE OF FUNDING PROGRESS

Unfunded 3.0% Discount Rate, FY16

Unfunded 4.0% Discount Rate FY14, FY13

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
10/1/2013	\$0	\$20,309,475	\$20,309,475	0.0%	\$53,554,133	38%
10/1/2014	\$0	\$20,309,475	\$20,309,475	0.0%	\$53,554,133	38%
10/1/2015	\$0	\$19,889,957	\$19,889,957	0.0%	\$64,721,103	31%

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

15. RETIREMENT PLAN (continued)

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 10/1/15. 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, 2015 actuarial valuation, a 3.0% discount rate and investment rate of return was used. Projected salary increases were not used as benefits are not related to compensation and no post retirement

Benefit increases were assumed. This valuation implicitly assumed a general inflation of 2.3%. 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: 3.0% effective rate, Prior 4.0%
Health Cost Trend (post- 65)	N/A. Medical benefits are not available after age 65.
Health Care Costs Trend Rates (pre-65)	7.20% in the first year (FYE 2015) 7.00% in the 2nd year 5.10% - 5.70% - FY2020 / FY2042 4.20% - FY2072
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 2015. 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 3.0%; prior years discount rate used was 4.0% due to the County's long term expectation of returns on its operating funds. Assumptions are that retirees retire at the age of 60 or at the earliest retirement eligibility 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

15. RETIREMENT PLAN (continued)

Actuarial Methods and Assumptions (continued)

HEALTH CARE COST TREND RATES

<i>FYE</i>	<i>Pre-65</i>
2015	7.20%
2016	7.00%
2017	6.50%
2018	5.90%
2019	5.30% 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. The cost of the Plan is formulated making certain assumptions as to rates of interest, mortality, turnover, etc. which are projected to hold true for future years. Actual experience may differ and costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

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.

**C. 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2016

15. RETIREMENT PLAN (continued)

C. MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN

GROUP TERM LIFE FUND (continued)

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County contributions to the GFLF for the years ended 9/30/14, 15 and 16 were \$149,240, \$170,783 and \$177,813, respectively, which equaled the contractually required contributions each year.

16. PRIOR PERIOD ADJUSTMENTS

Government Wide Statement of Activities reflects a net prior period adjustment of \$(691,817), resulting from an adjustment in capital related items of (\$673,779) due to an entry to fixed assets that was erroneously reported in the deletions column rather than the adjustments column and (\$18,038) in Other Governmental Funds due to an overstatement of revenues.

17. SUBSEQUENT FINANCIAL ACTIVITY

In December 2016, Cameron County issued Cameron County Revenue and Tax Refunding Bonds, Series 2016 (State Highway 550 Project), \$15,215,000 to refund and restructure certain of the Prior Bonds, for debt service and cash flow savings and the for the payment of costs of issuance related to the Bonds. Prior Bonds issued by Cameron County to finance the State Highway 550 Project were \$40,000,000 Revenue and Tax Bonds, Series 2012; \$5,000,000 Revenue and Tax Bonds, Series 2014; and \$4,500,000 Revenue and Tax Bonds Series 2015. State Highway 550 Project is a toll project administered by Cameron County Regional Mobility Authority (CCRMA), a component unit of Cameron County. As part of the 550 Agreement and as security for the repayment of this Project Funding, CCRMA is obligated to repay the Project Funding debt issuances at the stated rates of interest the County would pay on the Bonds and the Prior Bonds. Bonds Series 2016 have maturity dates of February 2035 to 2042 and carry interest rates of 3.75% to 5% payable every February and August.

18. PENDING GASBs IMPLEMENTATION

GASB Statement 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, (GASB74, this statement seeks to improve the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits , supporting assessments of accountability and interperiod equity and additional transparency. GASB No. 74 impact has not been determined and will be implemented as of September 30, 2017.

GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB75), establishes accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to employees of other entities. Impact of GASB 75 to Cameron County has not been determined.

GASB Statement 77, *Tax Abatement Disclosures* (GASB77), requires governments to provide information on the tax abatement effects on a local government's financial position, results of operations, tax abatements agreements and any other abatements that impact the ability to raise revenues. GASB 77 will be implemented by Cameron County as of September 30, 2017.