

# Chambers County



## 2017 Adopted Budget

9/27/2016

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Jimmy Sylvia, County Judge

*Lothe W. Huddleston*  
COUNTY CLERK  
CHAMBERS COUNTY, TEXAS

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Tony Sims, County Auditor

Nicole Whittington, County Treasurer

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# **Introduction & Overview**

“This budget will raise less revenue from property taxes than last year’s budget by an amount of \$702,291.51, which is a 1.6% percent decrease from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$409,449.59”

The members of the government body voted on the budget as follows:

**FOR:**

Jimmy Sylvia, County Judge

Mark Huddleston, Comm. Pct. 1

Larry George, Comm. Pct. 2

Gary R. Nelson, Comm. Pct. 3

A.R. “Rusty” Senac, Comm. Pct. 4



<u>Property Tax Rate Comparison</u>	<u>2016</u>	<u>2015</u>
Property Tax Rate	\$0.552689/100	\$0.552689/100
Effective Tax Rate	\$0.598499/100	\$0.536422/100
Effective Maintenance & Operations Tax Rate	\$0.488889/100	\$0.436654/100
Rollback Tax Rate	\$0.641882/100	\$0.575003/100
Debt Rate	\$0.059000/100	\$0.054134/100

Total debt obligation for Chambers County secured by property taxes, is \$58,117,725.62



## THE COUNTY OF CHAMBERS

ANAHUAC, TEXAS 77514

the office of  
**THE COUNTY JUDGE**  
**JIMMY SYLVIA**

POST OFFICE BOX 939  
TELEPHONE  
409/267-2440  
FAX: 409/267-4453

**Date:** September 27, 2016

**To:** Commissioners' Court, Elected Officials, Department Heads, Employees, and Citizens of Chambers County

**Re:** 2017 Budget

We are proud to submit the 2017 County budget. The Commissioners Court faced many challenges during this budget process. The County has a decrease of 1.6% in certified appraised values, but also an increase in Chapter 381 agreement payments of 2.9 million dollars. Even though certified values went down, the Commissioners' Court was able to keep the tax rate at its current level of 0.552689/\$100; this caused a decrease of revenue in the amount of \$702,000. Currently, 72% of taxes are paid by industry, while the other 28% is paid by residential.

At the end of 2015, Commissioners Court approved to change from self-insured to fully-funded through Texas Association of Counties (TAC). A benefit of this is there is a set cost vs. a cost that could potentially fluctuate. We are proud of the fact that we only have an increase of 2% for health insurance premiums.

West Chambers County has become an important hub of industry within the County. Gas and Oil is an important part of the counties revenue, but there is a push to diversify the revenue stream. There are five large industrial areas south of I-10: Cedar Port (11,000 acres; 2500+ employees), AmeriPort Industrial Park (723-840 acres; 500+ employees), Bay 10 Industrial Park (935 acres; 100 employees), Covestro Industrial Park (1,500 acres; 1,800 employees), and Kilgore Parkway/FM 565 Corridor (800+ acres; 400+ employees). Another important development is the Cedar Bayou on West Bay Road.

- Cedar Port
  - Clay Development (wholesale distribution), 40 M investment, 1 million sq. ft. of construction started Q-2 2016 (Building I & II) with completion at Q-2 2017. Second phase will include building III a 500K sq. ft. project
  - DUNA-USA, Inc. (specialty foam insulation) plans for facility expansion located in the Cedar Port Industrial Park
  - A large amount of projects that are currently in negotiations
- AmeriPort Industrial Park

- Hunting Enterprises (steel threading) is a 43 M investment completed in Q-4 of 2015, expecting 75 full-time employees
- AmeriPort Building #5, 13 M investment on 16.5 acres
- AmeriPort Building #6 (Red Bull), 20.9 M investment on 25 acres, not oil and gas related
- Covestro Industrial Park
  - Air Products Steam Methane Reformer SMR Project, 339 M investment on 9.5 acres, estimated 500 construction jobs for 2 years, direct jobs 10-15 FTE
- Kilgore Parkway/FM 565 Corridor
  - Angel Brothers Enterprises – moved from Baytown in 2016, over 400 employees companywide
  - Chambers County Logistics Terminal, LP. Katoen Natie, expanding distribution warehouse, completed a 500K sq. ft. warehouse in 2015, (2) 500K sq. ft. at the end of Q-2 2016 and a fourth should be operational by Q-4 2016. The ultimate facility design could total 6-10 million sq. ft.
  - Future residential under consideration, single family and multi dwelling
- Cedar Bayou West Bay Road (NEW)
  - TopSail Energy (oil recycling)
  - Argosy (fleet barrage operations)
  - Slay Industries (trucking)
- North of I-10 in Chambers County
  - New M.L. Wismer Distribution Company in Mont Belvieu
- Retail
  - Mont Belvieu announced a new 85,000 sq. ft. HEB grocery store at I-10 and Eagle Drive
- Lodging
  - Bayland Island Hotel and Conference Center project is under consideration of Baytown City Council. Possible 200 room expandable to 300 with a conference center

We have many projects that are in progress or beginning soon. Kilgore Drainage Segment I and the new Health Service's Building are projected to start in the 4<sup>th</sup> quarter of this year and the extension of FM 1409 in the 1<sup>st</sup> quarter of next year. Projects that are finished or will be complete by the end of 2016: the new Sam and Carmena Goss Library, Splash Park in Winnie, renovation of the Anahuac Library, and a new pavilion at White's Park. Also, there are several park improvement projects slated for 2017.

This budget has 8 new employees, including: Non-Departmental (1), County Attorney (2), Road and Bridge (2), Parks (1), Maintenance (1), and Sheriff (1).

The county has plans to issue a tax note of approximately 9.8 million to fund:

- Road/Infrastructure Projects: West Winfree Road, HWY 146, Bayer Road, FM 565 ROW, Kilgore Drainage Segment II, and Kilgore Extension
- Land: Jail/Justice Center
- New Building/Improvements: Courthouse A/C, Tax Office Parking Lot, Winnie Library, West Annex Restoration, Jail Repair, Winnie-Stowell Covered Arena, and Mosquito Control Office

- Capital Equipment: Road and Bridge and Election

#### **Across the Board Pay Increase**

Commissioners Court has approved a pay increase of \$1,200 to each employee.

#### **Chambers County Officer's Association**

\$100,000 is budgeted for next year's negotiations and \$321,000 for agreed salary increases.

#### **Merit**

The County has approved merit of \$120,000 to be allocated to the budget, for employees who have a positive performance evaluation.

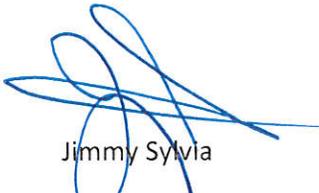
#### **Conclusion**

The provisions of revenues and expenditures in this budget are adequate and funds will be on hand to pay the obligations set forth. All funds are expected to have sufficient resources to operate within the budget as proposed. It is intended that each County department will operate within its own budget.

We express our appreciation to all the Elected Officials and County Department Heads for their cooperation in providing the information used in preparing the budget.

Also, a special thanks to all the hard work and dedication by the Commissioners, my staff, and the County Auditor and his staff.

Respectfully submitted,



Jimmy Sylvia  
County Judge

# CHAMBERS COUNTY PROFILE

## Overview

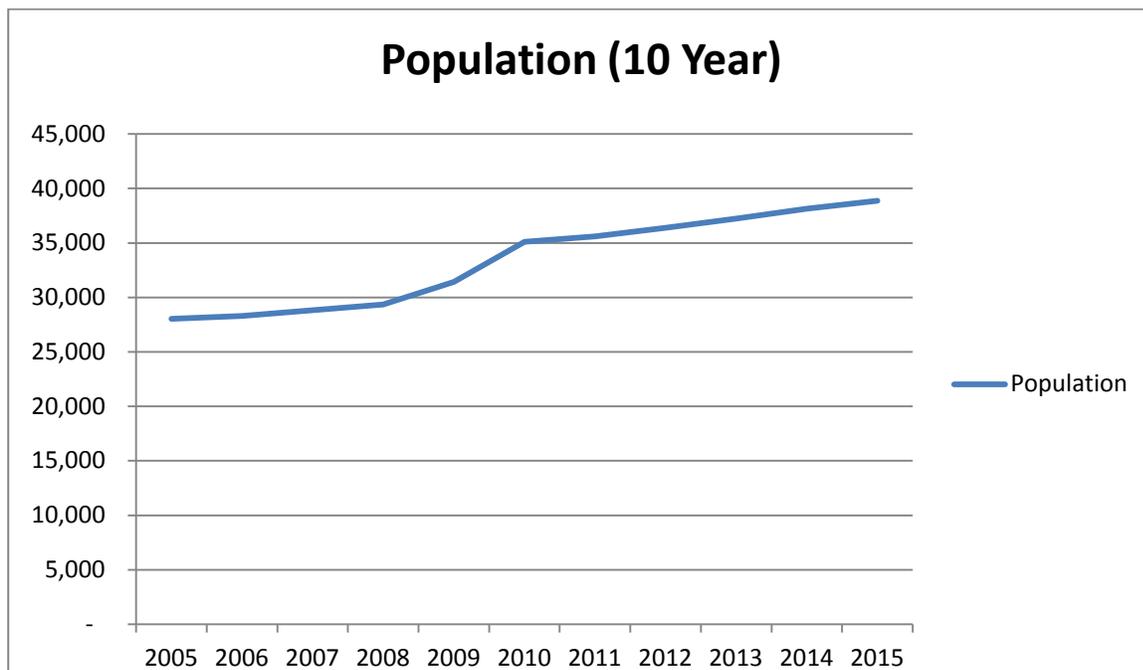
The County was created in 1858 and is located in southeast Texas bordered by Harris, Jefferson, Galveston, and Liberty Counties. The County occupies an area of 613.5 square miles of land and 294.4 square miles of water and serves a population of approximately 38,863 in 2015.

The County operated as specified under the Constitution of the State of Texas, and in accordance with the provisions of Statutes of Texas, which provide for a Commissioners' Court consisting of the County Judge and four Commissioners, each of whom is elected from four geographical precincts. The County Judge is elected for a four-year term and the Commissioners for four-year staggered terms. The Commissioners' Court establishes policies for County operations, approves contracts for the County, adopts the County budget and sets the tax rate.

The County provides a full range of services including police protection, legal and judicial services, and construction and maintenance of roads and bridges.

## Population

The year 2010 census for the County reported at 35,096. The year 2015 census reported a population of 38,863. That reflects an increase of over 10,065 or almost 29%.



## Economic

The County is diverse in its economic makeup. Government is a significant job source for the area, while additional employment focuses on agribusiness, including ranching, rice and soybean farming, and also the commercial fishing industry. Throughout the County, there are numerous petrochemical plants,

# CHAMBERS COUNTY PROFILE

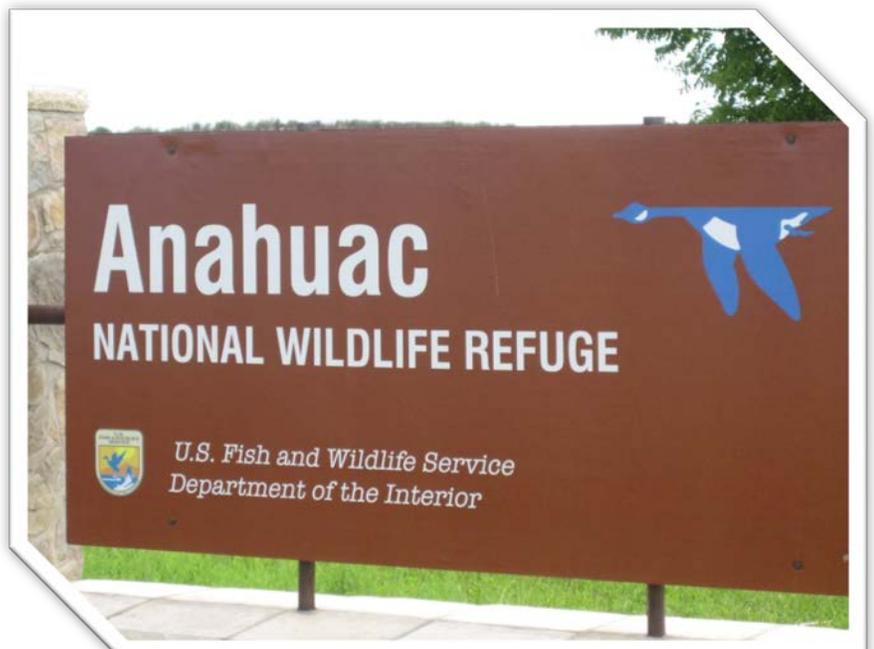
construction and service industries, and growing number of retail and manufacture businesses, which all play a part in the County’s economy.

Top 10 Tax Payers
Bayer Material Science
Enterprise Products Operating
Exxon Mobil Corp
Wal-Mart Stores Inc.
Denbury Onshore LLC
Marathon Petroleum Co LLC
Equistar Chemicals LP
NRG Texas Power LLC
Phillips 66 Co
Cedar Bayou Fractionators LP

Top 10 Employers	
Bayer Material Science	1100
Jindal Steel Works	780
Chevron-Phillips	685
Wal-Mart	600
Lone Star Energy Fabricators	540
ExxonMobil	486
YMK-IPSCO	250
Borusan	250
Enterprise	210
NRG	170

## Environmental

Environmentally, the County is in viable condition, having suffered relatively little natural degradation and alteration from outside development. The salt grass prairie marsh and the shoreline around Galveston and Trinity Bays host a rich wildlife community attracting hunters, bird watchers, and other outdoor enthusiast. Anahuac National Wildlife Refuge and the Moody National Wildlife Refuge, combined with the State of Texas’ Candy Abshier Wildlife Management Area, create an area of over 38,000 acres of sustained natural resources. The County Parks System includes over 260 acres of developed parks and recreational areas mainly being located along the County’s 164 miles of navigable waterways. As a result of the existing environmental quality and the abundance of natural resources, the County remains positioned for continued growth and prosperity.



# HISTORY OF CHAMBERS COUNTY, TEXAS



Chambers County, named for Thomas Jefferson Chambers, was formed in 1858 from Liberty and Jefferson counties. The county is divided by the Trinity River and is comprised of 616 square miles of level terrain that slopes toward Galveston Bay and the Gulf of Mexico. The county's principal crop is rice, but others include beef, hogs, sheep, poultry, corn, citrus fruits, vegetables, and some cotton. Natural resources include salt domes, industrial sand, pine and hardwood timber; oil, gas, and sulfur.

When Chambers County was formed Wallisville was the county seat. A meat-packing plant and the lumber industry centered in Wallisville helped the city to grow, while Anahuac remained unoccupied. In 1906 Wallisville adopted a stock law to prevent pigs from running loose, while Anahuac becomes a boomtown. Two years later, Anahuac succeeded in making their town the county seat. In 1915, 1923, and 1925 there were efforts to dissolve the county with conflict such as: stock laws, prohibition, and the county seat; also offers from Harris and Liberty counties for lower taxes, because they wanted to cash in on the oil fields.

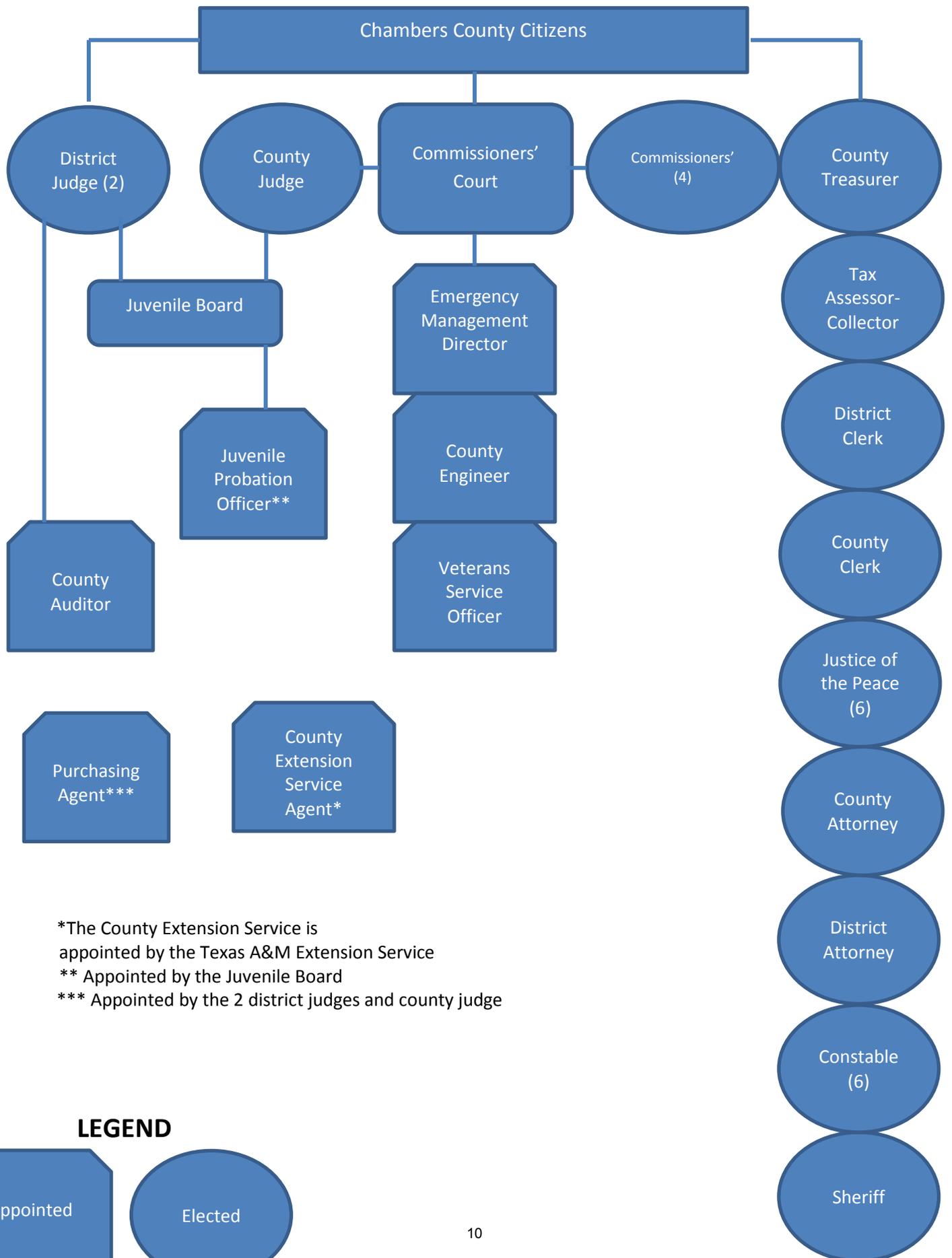
Incorporated communities in Chambers County include Anahuac, the seat of government; Beach City, Cove, Mont Belvieu, Stowell, Winnie, Old River-Winfree, and Wallisville. Moody National Wildlife Refuge and Anahuac National Wildlife Refuge are located in Chambers County.

## Sources:

Diana J. Kleiner, "CHAMBERS COUNTY," *Handbook of Texas Online*(<http://www.tshaonline.org/handbook/online/articles/hcc09>), accessed September 26, 2013. Published by the Texas State Historical Association.

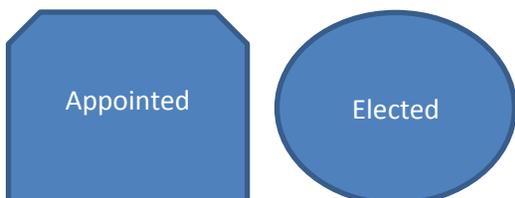
## **Financial Structure, Policy, and Procedure**

# CHAMBERS COUNTY ORGANIZATION CHART



\*The County Extension Service is appointed by the Texas A&M Extension Service  
 \*\* Appointed by the Juvenile Board  
 \*\*\* Appointed by the 2 district judges and county judge

## LEGEND



**CHAMBERS COUNTY, TEXAS**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**  
**JAN 1, 2017**

**Commissioners 'Court**

Jimmy Sylvia  
Jimmy Gore  
Larry George  
Gary R. Nelson  
A.R. Rusty Senac

County Judge  
Commissioner, Precinct #1  
Commissioner, Precinct #2  
Commissioner, Precinct #3  
Commissioner, Precinct #4

**District Court**

Cheryl Lieck  
Patti Henry

District Attorney  
District Clerk

**County Court**

Scott Peal  
Heather H. Hawthorne

County Attorney  
County Clerk

**Justice Courts**

Yale Devillier  
Randy Van Deventer  
Tracy Woody  
Blake Sylvia  
R.M. "Bob" Wallace, Sr.  
Larry Cryer

Justice of the Peace, Precinct #1  
Justice of the Peace, Precinct #2  
Justice of the Peace, Precinct#3  
Justice of the Peace, Precinct #4  
Justice of the Peace, Precinct #5  
Justice of the Peace, Precinct #6

**Law Enforcement**

Brian Hawthorne  
Dennis Dugat  
Don R. Langford  
Donnie Standley  
Ben L. "Butch" Bean  
Cecil R. "Popeye" Oldham  
Robert Barrow

County Sheriff  
Constable, Precinct #1  
Constable, Precinct #2  
Constable, Precinct #3  
Constable, Precinct #4  
Constable, Precinct #5  
Constable, Precinct #6

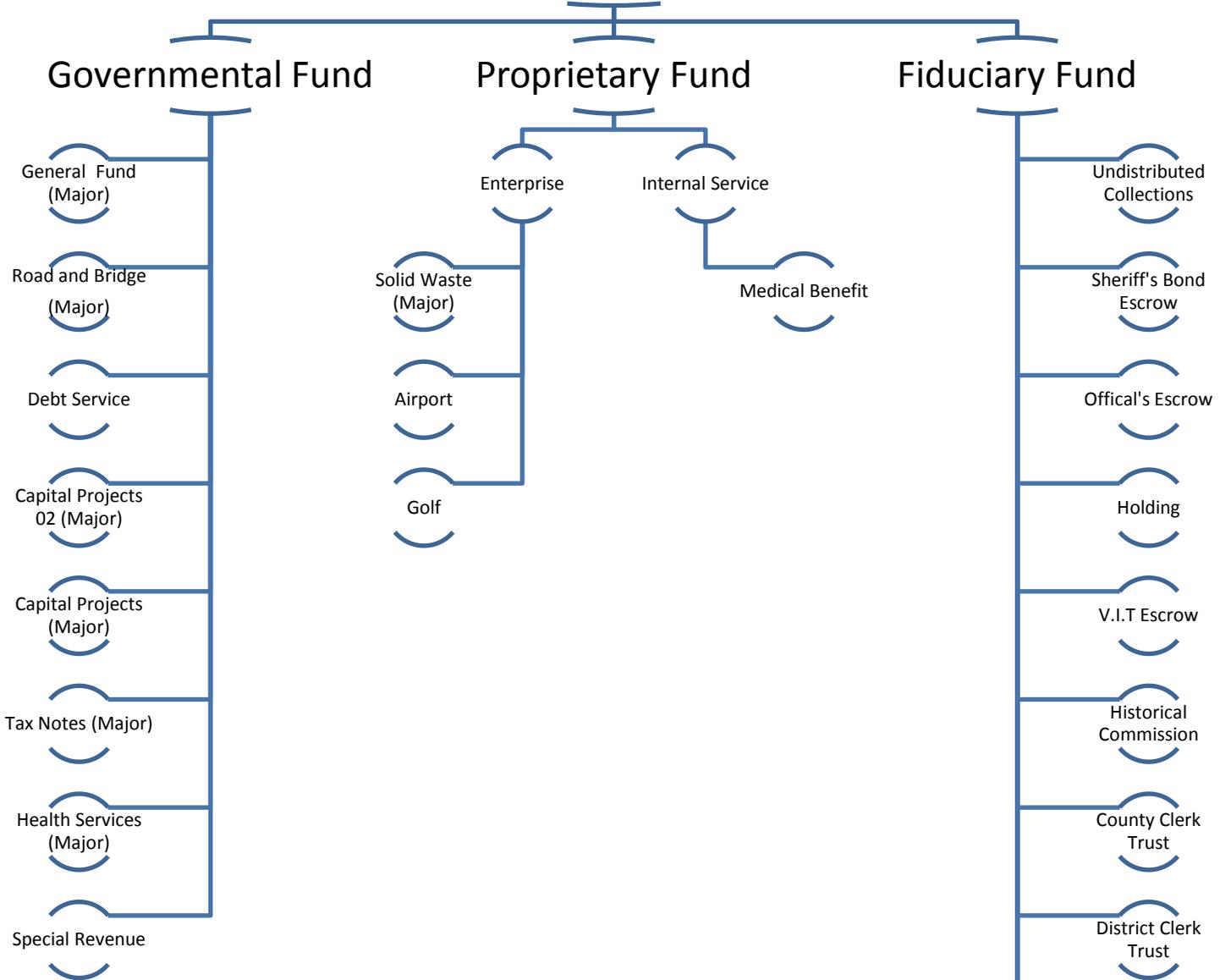
**Financial Administration**

Denise Hutter  
Nicole Wittington  
Tony Sims  
George Barrera

Tax Assessor Collector  
County Treasurer  
County Auditor\*  
Purchasing Agent\*

\*Designated appointed official. All others are elected

# Chambers County Fund Structure



## Governmental Funds:

- The *general fund* is used to account for and report all financial resources not accounted for and reported in another fund. The principle source of revenue includes local property taxes, fees, fines, and forfeitures, and investment income.
- The *road and bridge fund* is used to account for receipts of property taxes levied and vehicle registration fees. Uses of funds are restricted for the maintenance of roads, bridges, and the operations of related facilities.
- The *debt service* is used to account for and report financial resources that are restricted to expenditures for principal and interest. The primary source of revenue for debt service is property taxes.
- Capital Projects 02 Fund- is used to account for the 2014 and 2015 toll and tax revenue bonds which will be used for improvements to existing State hwy 1409 and FM Tax Notes- Fund used to account for expenditures related to projects listed under tax notes.
- Capital Projects Fund- is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.
- Health Services- Fund used to account for the receipt of health services sales tax used for health related expenditures.
- Special revenue include: Lateral Road, Elections, County Court Fee, Youth Activity, Youth Activity Scholarship, Youth Rodeo fund, Worthless Check, County Atty. DWI, DA Drug Prevention, Sheriff Forfeiture, DA Forfeiture, Pretrial Intervention, LEOSE, DA Federal Sharing, Hotel Tax, Jail Commissary, Sheriff's Federal Sharing, Title IV, CC Records Archives, DC Records Archive, Chapter 19. Justice Court Technology, CC/DC Records Preserv. Fund, Justice Court Bldg. Security, Courthouse Security, Records Mgmt. CC, Records Mgmt. DC, DC/CC Technology, Child Abuse Prevention, Fallen Officers, Narcotics Task Force, Available School, SETH Grant, TSLAC State Library, PHEP Grant, Arboretum Fund, Juvenile Probation, Indigent Defense Formula, Texas Step Program, Airport Maint. Anahuac, Airport Maint. Winnie, DOJ Vest Program, Capital Prosecution, VOCA, Body Worn Camera Project, VAWA, SCAAP, State Homeland Security DPA, CDBG Disaster non housing, CDBG Disaster Recovery 2.2 CDBG Stowell Sewer Imp. USDHHS BVCAA, Wic Peer Counseling, USDHHS TDH WIC, CIAP, FEMA United Way.

## Proprietary Funds:

- *Enterprise Funds* are used to account for the operation of the County's solid waste collection facilities, airport, and golf course, including administration, operation, and maintenance. The services are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges.
- *Internal Service funds* account for revenues and expenses related to the County's medical and dental self-insurance program in accordance with Chapter 172 of the Texas Local Government Code. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with ongoing operations.

## Fiduciary Funds:

- Are used to account for resources held of the benefits of parties outside the County. The County maintains one type of fiduciary funds, agency funds. The agency funds are custodial in nature and do not present results of operations or have a measurement focus.

\* All Funds are appropriated

## ACCOUNTING SYSTEM

The County's accounting records for governmental fund types are reported using the *current financial resources measurement focus* and *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

The County budget is developed on a cash basis. Revenues are recognized only when earned and expenditures are recognized when incurred. Under State law, the budget cannot be exceeded in any expenditures category. In addition, the total of the budgets for the General and certain Special Revenue Funds cannot be increased once the budgets are adopted unless certified by the County Auditor and approved by Commissioners Court.

# **BUDGET POLICY AND PROCEDURES**

## **Budget Statement**

“Chambers County is committed to achieving the Government Finance Officers Association Distinguished Budget Presentation Award for the fiscal year 2017”

## **Budget Policies**

### **Balanced Budget**

The annual budget process allocates available funding in a balanced and systematic manner between the needs of employees and the needs of citizens for increased services, while preserving financial stability for the County organization.

### **Revenue Policy**

The County will maintain a stable and diversified revenue system to protect it from short-term fluctuations in any single revenue source and, whenever applicable, establish user fees and charges permitted by law at levels associated with the direct and indirect costs of providing those services. Furthermore, the County will annually evaluate fees and charges to assure that total costs are covered and will adjust accordingly to keep pace with the cost of providing those services.

### **Tax Rate Policy**

The Commissioners’ Court believes it is unacceptable to raise the tax rate next year. Every effort will be made to avoid increasing the tax rate.

### **Indebtedness Policy**

The County will confine long-term debt to capital projects.

### **General Level of Spending Policy**

All departments should expect to continue operations at the same level as this year. Exceptions may be requested, if fully documented, but may be granted only if revenues increase beyond currently foreseeable levels.

Department heads should request approximately the same funding they are receiving this year. The budget officer will make adjustments for inflation.

# **BUDGET POLICY AND PROCEDURES**

## **Investment Policy**

The County annually adopts a formal investment policy that is consistent with the Public Funds Investment Act and Public Funds Collateral Act. The County follows the “prudent person rule” in investment decisions.

## **Salaries and Benefits Policy**

Salaries and benefits must remain at current levels unless unforeseen revenue is obtained. There is a possibility of merit raises next year and every effort will be made to provide a cost-of-living to all employees. The budget officer will calculate all raises and adjustments.

## **Fund Balance Policy**

The County practices conservative budgeting and adopted a fund balance policy that requires the County to maintain an unassigned fund balance in the General Fund not less than 25% of annual expenditures.

## **Budget Procedures**

The County follows the procedures below in establishing the budget.

- Chambers County fiscal year begins on January 1<sup>st</sup> and ends of December 31<sup>st</sup>. The budget process starts in January/February with establishing the budget calendar and policy. Then in May, department heads project their financial requirements for the upcoming year. The Budget Worksheet is a guide of initial budget requests.
- Departmental annual requests are then submitted by the department to the County Auditor in June. The County Auditor compiles the initial requests and in July, budget hearings are held for each department. Commissioners’ Court, who includes the County Judge and the four County Commissioners, oversees the budget hearings. The hearings allow department heads the opportunity to discuss with Commissioners’ Court any changes in their budget, and items that are a priority. The public is invited to attend all budget hearings, which are posted according to the Open Meetings Act.
- The County Auditor prepares an estimate of available resources in each fund for the upcoming fiscal year. Expenditures budgeted in the various fund may not exceed the fund balances as of the first day of the fiscal year.
- In September, the County Auditor prepares the proposed annual operating budget to be presented to Commissioners’ Court. Public hearings are held on the proposed budget.
- The Commissioners’ Court must adopt an annual operating budget by a majority vote before October 1<sup>st</sup>.

## **BUDGET POLICY AND PROCEDURES**

- The budgets of general government are prepared on the accrual basis. This means that all of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.
- Encumbrance accounting is used for all funds. Encumbrance accounting means that an estimated cost is recorded on the books at the time of an order of goods and services so that all obligations are booked. When the actual cost is known, it is booked, and the encumbrance is reversed.
- The budget document doesn't include grants. Grants are restricted for specific purposes. Because grants are presented to Commissioners' Court throughout the year and some run on different fiscal years, the grant budgets and accountings are maintained separately from this document.

### **Amending the Budget**

- Except through certification of the County Auditor and through approval by Commissioners Court, the total amount appropriated in the budget cannot be amended. However, funds may be reallocated to different expenditure accounts. These types of changes to the budget occur in the form of budget transfers.

# BUDGET CALENDAR

## January-February

- Establish the budget policy, process, and calendar with governing body

## March-April

- Communicate the budget policy, process, and calendar to all department heads and elected officials
- Distribute departmental request forms
- Help departments complete request forms

## May

- Collect all department request
- Prepare revenue estimates
- Prepare preliminary budget
- Receive Abatement and 381 schedules from EDC

## May 15

- Chief appraiser submits estimate of total appraised value to appraisal review board for review and determination of protests

## June-July

- Budget Committee reviews preliminary budget
- Governing body reviews preliminary budget
- Budget hearings

## July 25

- Deliver certified appraisal roll to Tax Assessor
- 

## August 1

- Deliver the appraisal roll to the court showing:
  - Total appraised, assessed, and taxable values
  - Total appraised, assessed, and taxable values for new property
- Certify a collection rate for the current year

## August 7

- Calculate, publish, and present to the court:
  - Effective tax rate, rollback rate, and calculation methods
  - Estimate amounts of unencumbered interest and sinking, and maintenance and operation balances
  - Schedule of debt obligations
  - Projected sales and use tax to reduce property tax
  - Amount of increase (decrease) based on effective tax rate
  - Information on transferred departments or functions
  - Information on tax effect of transferred department or functions

## August

- Complete proposed budget
- File proposed budget with County Clerk and make it available for public inspection at least 15 days prior to public hearings
- Discuss, with department head and elected officials any changes to their budget
- Make any changes if necessary

## September

- Hold public hearings for tax rate; if necessary vote on tax rate

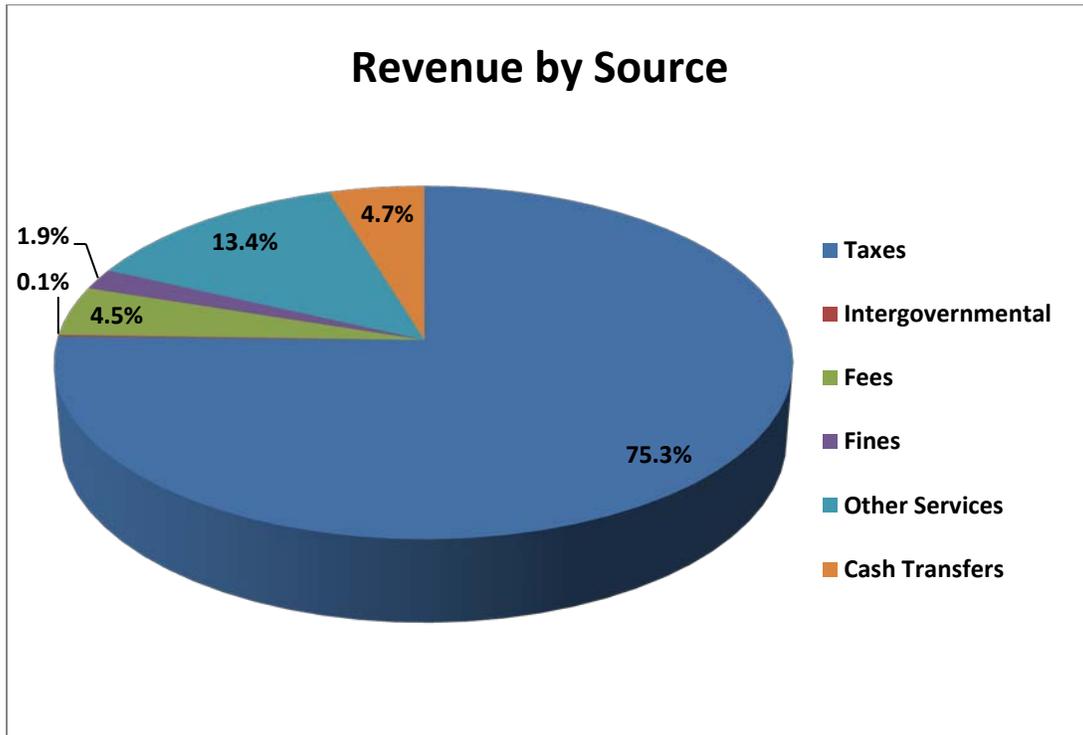
## **BUDGET CALENDAR**

- Hold public hearings on budget
- Adopt budget
- Final Budget Review with Department Heads and Elected Officials
- Levy taxes before September 30, or the 60<sup>th</sup> day after the date the certified appraisal roll is received
- File copy of adopted budget with County Clerk

## **Financial Summaries**

## MAJOR REVENUE SOURCES FOR CHAMBERS COUNTY

Pursuant to Texas Statutes, the Chambers County Auditor estimates and certifies all revenues used in establishing the annual budget. The Auditor's Office uses trend analysis as the primary method, modified by any significant legislative or economic changes, to estimate revenues. The following are the top sources of revenue for the major operating funds for Chambers County.



**Property Taxes**- Also known as “ad valorem taxes”, are taxes on property. They are collected by the Tax Assessor Collector and is Chambers County’s largest revenue source.

**Intergovernmental**- Revenue received from other governmental entities, ex. Payroll supplements

**Fees**- Fees collected by various departments for services rendered, ex. County Clerk filing fees.

**Fines**- Funds collected through court ordered payments from defendants.

**Other Services** – Funds collected from miscellaneous reimbursements, contracts for services, intra fund transfers and other various sources.

**Cash Transfers**- Transfer of funds from one department or fund to another department or fund.

# Fund Balance Summary

For each county fund, the fund balance represents the excess of assests over liabilities for the fiscal year.

FY 2017 Revenues			FY 2017 Expenses					Ending Balance	% Chang
Department	Estimated Beginning Fund Balance	Revenue Budget	Total	Personnel	Supplies	Contractual/Utilities	Capital		
<b>Road</b>									
Road and Bridge	1,181,202.25	8,414,990.00	8,414,990.00	5,546,390.00	2,123,000.00	743,600.00	2,000.00	8,414,990.00	1,181,202.25
<b>Total</b>	<b>1,181,202.25</b>	<b>8,414,990.00</b>	<b>8,414,990.00</b>	<b>5,546,390.00</b>	<b>2,123,000.00</b>	<b>743,600.00</b>	<b>2,000.00</b>	<b>8,414,990.00</b>	<b>1,181,202.25</b>
<b>General Fund</b>	<b>24,450,512.71</b>	<b>39,120,890.00</b>	<b>39,120,890.00</b>						
Commissioners Court				548,460.00	19,000.00	889,776.00	201,659.00	1,658,895.00	
Non-Departmental			-	782,510.00	190,500.00	1,665,900.00	450,000.00	3,088,910.00	
Technology			-	447,720.00	8,250.00	1,368,520.00	20,000.00	1,844,490.00	
Communications			-	163,080.00	6,000.00	83,500.00	178,000.00	430,580.00	
Maintenance			-	757,220.00	24,000.00	402,740.00	15,584.00	1,199,544.00	
Auditor			-	714,198.00	5,500.00	16,875.00	-	736,573.00	
Treasurer			-	322,120.00	4,500.00	6,505.00	-	333,125.00	
Tax Assessor			-	804,250.00	6,100.00	285,245.00	4,500.00	1,100,095.00	
Eco. Development			-	240,030.00	36,000.00	115,200.00	50,000.00	441,230.00	
Purchasing			-	294,700.00	4,600.00	11,600.00	-	310,900.00	
County Court			-	-	3,000.00	102,500.00	-	105,500.00	
District Court			-	458,300.00	4,000.00	338,300.00	-	800,600.00	
District Clerk			-	539,660.00	8,000.00	16,600.00	-	564,260.00	
County Clerk			-	922,770.00	17,000.00	32,800.00	-	972,570.00	
JP1			-	313,730.00	2,000.00	4,850.00	-	320,580.00	
JP2			-	317,140.00	2,000.00	4,550.00	-	323,690.00	
JP3			-	118,490.00	700.00	1,100.00	-	120,290.00	
JP4			-	258,035.00	1,825.00	2,850.00	-	262,710.00	
JP5			-	285,130.00	2,000.00	5,275.00	-	292,405.00	
JP6			-	367,970.00	6,500.00	7,175.00	-	381,645.00	
Juvenile Probation			-	6,000.00	1,000.00	46,650.00	2,500.00	56,150.00	
County Attorney			-	739,920.00	3,900.00	8,550.00	-	752,370.00	
District Attorney			-	942,110.00	18,500.00	40,750.00	-	1,001,360.00	
Elections			-	80,320.00	17,000.00	43,500.00	-	140,820.00	
Environ. Health			-	313,170.00	7,000.00	29,016.00	-	349,186.00	

# Fund Balance Summary

Nurse Practitioner			-	165,450.00	30,100.00	20,040.00	-	215,590.00		
Health Dept.			-	285,620.00	5,000.00	42,150.00	-	332,770.00		
Indigent Health			-	190,040.00	3,800.00	577,500.00	-	771,340.00		
Welfare			-	-	-	38,000.00	-	38,000.00		
Rehabilitation			-		1,300.00	52,080.00	-	53,380.00		
Mosquito Control			-	457,630.00	334,500.00	100,000.00	35,000.00	927,130.00		
Library			-	900,680.00	39,760.00	111,560.00	563,365.00	1,615,365.00		
Ag. Ext			-	224,890.00	3,200.00	48,450.00	32,000.00	308,540.00		
Parks			-	1,169,910.00	70,000.00	265,900.00	970,100.00	2,475,910.00		
Historical			-		1,800.00	10,425.00	-	12,225.00		
Emergency			-	117,225.00	5,200.00	35,100.00	-	157,525.00		
Safety			-		18,750.00	51,050.00	-	69,800.00		
Constable 1			-	105,800.00	600.00	3,350.00	-	109,750.00		
Constable 2			-	194,440.00	4,000.00	8,050.00	-	206,490.00		
Constable 3			-	105,880.00	1,200.00	3,350.00	-	110,430.00		
Constable 4			-	106,870.00	1,200.00	3,350.00	-	111,420.00		
Constable 5			-	107,530.00	1,200.00	3,350.00	-	112,080.00		
Constable 6			-	107,860.00	1,200.00	3,400.00	-	112,460.00		
County Sheriff			-	9,497,272.00	436,160.00	574,385.00	619,220.00	11,127,037.00		
Cash Transfers								2,665,170.00		
<b>Total</b>	<b>24,450,512.71</b>	<b>39,120,890.00</b>	<b>39,120,890.00</b>	<b>24,474,130.00</b>	<b>1,357,845.00</b>	<b>7,481,817.00</b>	<b>3,141,928.00</b>	<b>39,120,890.00</b>	<b>24,450,512.71</b>	<b>0.00%</b>
<b>Enterprise</b>										
Golf	(191,000.05)	640,060.00	640,060.00	470,960.00	93,500.00	69,600.00	6,000.00	640,060.00		
Airport	1,527,896.30	658,610.00	658,610.00	31,010.00	303,500.00	100,600.00	223,500.00	658,610.00		
Solid Waste	(10,781,832.45)	2,368,010.00	2,368,010.00	1,555,810.00	163,000.00	355,800.00	293,400.00	2,368,010.00		
<b>Total</b>	<b>(9,444,936.20)</b>	<b>3,666,680.00</b>	<b>3,666,680.00</b>	<b>2,057,780.00</b>	<b>560,000.00</b>	<b>526,000.00</b>	<b>522,900.00</b>	<b>3,666,680.00</b>	<b>(9,444,936.20)</b>	<b>0.00%</b>
<b>Special</b>										
Special Funds	3,235,888.09	1,452,441.26	1,452,441.26	139,525.00	198,875.00	852,941.26	290,100.00	1,481,441.26	3,206,888.09	
<b>Total</b>	<b>3,235,888.09</b>	<b>1,452,441.26</b>	<b>1,452,441.26</b>	<b>139,525.00</b>	<b>198,875.00</b>	<b>852,941.26</b>	<b>290,100.00</b>	<b>1,481,441.26</b>	<b>3,206,888.09</b>	<b>-0.90%</b>

## Revenue Summary by Source

Chambers County is committed to diversify and maintain revenues to protect it from short-term fluctuations. Revenue forecasting is a major part of the budgeting process. Historical data is compared to linear regression and exponential growth.

	2014 Actual	2015 Actual	2016 Budget	As of Nov. 15th 2016 Actual	2017 Budget
<b>Tax Revenue:</b>					
General	28,271,147.55	30,926,020.21	32,601,104.00	28,597,349.24	34,739,490.00
Road & Bridge	5,974,367.70	6,613,235.17	7,271,453.00	6,326,637.02	7,094,500.00
Debt Service	3,899,700.45	4,392,984.03	4,401,049.00	3,828,693.30	4,721,052.00
Hotel/Tax	381,481.12	465,371.04	350,000.00	385,668.13	400,000.00
Health Services Sales Tax	5,407,657.73	5,474,800.23	5,000,000.00	5,332,101.10	5,500,000.00
<b>Intergovernmental:</b>					
General	90,129.03	94,873.71	99,000.00	100,640.00	102,000.00
<b>Fees:</b>					
General	1,199,169.98	1,041,652.35	1,247,500.00	1,008,274.36	1,262,900.00
Road & Bridge	674,688.16	684,337.25	665,000.00	648,244.00	705,000.00
Solid Waste	208,980.77	117,628.82	175,400.00	76,265.70	175,400.00
Golf Course	434,290.68	407,918.46	424,600.00	395,626.57	424,600.00
Airport	204,505.26	190,435.00	314,200.00	155,604.12	314,200.00
Special Revenue Funds	378,485.57	354,414.25	268,400.00	317,554.81	274,900.00
<b>Fines:</b>					
General	838,155.58	749,021.80	854,700.00	650,316.26	855,700.00
Road & Bridge	501,742.87	499,330.21	478,800.00	407,632.43	478,800.00
<b>Other Revenues:</b>					
General	1,401,056.42	1,983,807.51	1,847,815.51	1,339,072.46	1,560,800.00
Road & Bridge:	218,657.18	405,435.21	303,000.00	404,500.12	133,000.00
Hotel Tax	865.24	1,836.52	199,700.00	1,722.13	1,000.00
Debt Service	32.47	7,644.06	100.00	3,105.90	100.00
Capital Projects FM 1409	9,749,037.88	20,543,643.67	0.00	75,772.68	0.00
Capital Projects Kilgore	44,536.98	9,098,316.42	500,000.00	1,771,715.80	0.00
Tax Notes 2016	0.00	0.00	9,910,620.45	9,911,084.37	0.00
Medical Benefit Interst Fund	5,431,295.85	7,651,145.03	6,117,000.00	8,387,139.30	6,117,000.00
Health Services Sales Tax	2,104,700.13	265,194.46	20,000.00	60,931.77	30,000.00
Permanent School Fund	910,811.52	798,338.54	608,000.00	376,646.65	608,000.00
Solid Waste	6,302.47	488.32	10,800.00	2,620.32	10,800.00
Golf Course	57,842.17	51,551.26	78,000.00	46,306.45	78,000.00
Airport	4,456.25	2,050.32	2,200.00	2,128.75	2,200.00
Grants	3,181,747.56	7,814,669.75	17,756,954.80	18,185,590.18	-40,000.00
Special Revenue Funds	347,535.63	354,385.74	814,115.39	752,502.72	816,541.26
<b>Cash Transfers:</b>					
General	640,870.66	39,617.73	600,000.00	0.00	600,000.00
Road & Bridge	24,614.00	0.00	172,968.00	0.00	3,690.00
Health Services	0.00	0.00	3,778.00	0.00	0.00
Solid Waste	0.00	822,249.50	2,096,828.00	0.00	2,181,810.00
Golf Course	76,000.00	106,402.50	255,834.00	0.00	137,460.00
Airport	192,000.00	109,600.12	588,810.00	0.00	342,210.00
Special Revenue Funds	23,359.22	20,617.10	1,064.00	5,268.88	0.00
<b>Total:</b>	<b>72,880,224.08</b>	<b>102,089,016.29</b>	<b>96,038,794.15</b>	<b>89,556,715.52</b>	<b>69,631,153.26</b>
<b>General Fund</b>	<b>32,440,529.22</b>	<b>34,834,993.31</b>	<b>37,250,119.51</b>	<b>31,695,652.32</b>	<b>39,120,890.00</b>

Road & Bridge	7,394,069.91	8,202,337.84	8,891,221.00	7,787,013.57	8,414,990.00
Debt Service	3,899,732.92	4,400,628.09	4,401,149.00	3,831,799.20	4,721,152.00
Hotel Tax	382,346.36	467,207.56	549,700.00	387,390.26	401,000.00
Health Services Sales Tax	7,512,357.86	5,739,994.69	5,023,778.00	5,393,032.87	5,530,000.00
Medical Benefit Interest	5,431,295.85	7,651,145.03	6,117,000.00	8,387,139.30	6,117,000.00
Capital Projects FM 1409	9,749,037.88	20,543,643.67	0.00	75,772.68	0.00
Capital Projects Kilgore	44,536.98	9,098,316.42	500,000.00	1,771,715.80	0.00
Tax Notes 2016	0.00	0.00	9,910,620.45	9,911,084.37	0.00
Permanent School Fund	910,811.52	798,338.54	608,000.00	376,646.65	608,000.00
Solid Waste	215,283.24	940,366.64	2,283,028.00	78,886.02	2,368,010.00
Golf Course	568,132.85	565,872.22	758,434.00	441,933.02	640,060.00
Airport	400,961.51	302,085.44	905,210.00	157,732.87	658,610.00
Grants	3,181,747.56	7,814,669.75	17,756,954.80	18,185,590.18	-40,000.00
Special Revenue Funds	749,380.42	729,417.09	1,083,579.39	1,075,326.41	1,091,441.26
<b>Total:</b>	<b>72,880,224.08</b>	<b>102,089,016.29</b>	<b>96,038,794.15</b>	<b>89,556,715.52</b>	<b>69,631,153.26</b>

Tax Revenue	43,934,354.55	47,872,410.68	49,623,606.00	44,470,448.79	52,455,042.00
Intergovernmental	90,129.03	94,873.71	99,000.00	100,640.00	102,000.00
Fees	3,100,120.42	2,796,386.13	3,095,100.00	2,601,569.56	3,157,000.00
Fines	1,339,898.45	1,248,352.01	1,333,500.00	1,057,948.69	1,334,500.00
Other Revenue Sources	23,458,877.75	48,978,506.81	38,168,306.15	41,320,839.60	9,317,441.26
Cash Transfers	956,843.88	1,098,486.95	3,719,282.00	5,268.88	3,265,170.00
<b>Total:</b>	<b>72,880,224.08</b>	<b>102,089,016.29</b>	<b>96,038,794.15</b>	<b>89,556,715.52</b>	<b>69,631,153.26</b>

## REVENUE SUMMARY BY FUND

		2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
<b>Fund # Major Funds:</b>						
0300	General	32,440,529.22	34,834,993.31	37,250,119.51	31,695,652.32	39,120,890.00
0200	Road & Bridge	7,394,069.91	8,202,337.84	8,891,221.00	7,787,013.57	8,414,990.00
0360	Debt Service	3,899,732.92	4,400,628.09	4,401,149.00	3,831,799.20	4,721,152.00
0620	Capital Project FM 1409	9,749,037.88	20,543,643.67	0.00	75,772.68	0.00
0730	Capital Projects	44,536.98	9,098,316.42	500,000.00	1,771,715.80	0.00
0740	Tax Notes- series 2016	0.00	0.00	9,910,620.45	9,911,084.37	0.00
0900	Internal Service Fund	5,431,295.85	7,651,145.03	6,117,000.00	8,387,139.30	6,117,000.00
0910	Health Service	7,512,357.86	5,739,994.69	5,023,778.00	5,393,032.87	5,530,000.00
0980	Permanent School Fund	910,811.52	798,338.54	608,000.00	376,646.65	608,000.00
<b>Enterprise Funds:</b>						
0370	Golf Course	568,132.85	565,872.22	758,434.00	441,933.02	640,060.00
0380	Airport	400,961.51	302,085.44	905,210.00	157,732.87	658,610.00
0390	Solid Waste	215,283.24	940,366.64	2,283,028.00	78,886.02	2,368,010.00
<b>Special Revenue Funds:</b>						
0210	Lateral Road Fund	22,053.11	22,048.69	24,000.00	22,048.69	24,000.00
0290	Elections Service Fund	2,797.70	1,716.65	2,000.00	1,802.34	2,000.00
0310	County Court Fee Fund	3,376.33	3,282.54	2,000.00	4,610.02	2,000.00
0320	Youth Activity	0.00	0.00	600,688.02	609,774.73	600,000.00
0321	Youth Scholarship	0.00	0.00	5,086.11	9,917.76	10,000.00
0322	Youth Rodeo Fund	0.00	0.00	0.00	2,600.00	0.00
0330	Worthless Check Fund	221.10	146.34	1,000.00	335.15	1,000.00
0340	Attorney DWI Fund	4,732.25	3,499.23	2,000.00	3,346.31	3,500.00
0350	Dist. Atty Drug Prevention Fund	25,041.63	18,802.56	10,000.00	600.19	10,000.00
0420	Sheriff's Forfeitures	1,371.90	59,410.59	20,000.00	466.99	20,000.00
0430	District Atty Forfeiture	230,933.09	176,869.53	86,000.00	52,501.12	86,000.00
0440	Pretrial Intervention	16,500.00	17,000.00	10,000.00	15,000.00	10,000.00
0450	Lease Allocation	9,441.26	9,411.15	9,441.26	9,925.97	9,441.26
0470	District Atty Fed Sharing	44.57	44.85	100.00	34.52	100.00
0480	Hotel Occupancy Tax	382,346.36	467,207.56	549,700.00	387,390.26	401,000.00
0490	Jail Commissary Fund	0.00	0.00	0.00	0.00	0.00
0500	Sheriff's Federal Sharing	0.35	0.02	0.00	0.00	0.00
0540	TJPC Title IV-E	60.81	22.59	0.00	2.87	0.00
0560	Co. Clerk Records Archive	94,230.56	91,279.39	50,000.00	84,968.63	50,000.00
0570	DC Records Archive	7,105.00	7,125.00	5,000.00	5,608.00	7,000.00
0590	Chapter 19	4,659.34	2,482.94	4,600.00	2,369.19	3,000.00
0610	Justice Court Tech Fund	40,730.00	32,603.04	41,000.00	27,400.22	41,000.00
0630	CC/DC Record Preservation	11,430.08	7,746.29	9,000.00	7,080.00	9,000.00
0640	Justice Court Bldg Security	8,429.00	7,261.50	6,500.00	5,444.91	6,500.00
0650	Courthouse Security	42,523.78	37,672.97	35,000.00	34,732.48	38,000.00
0660	Records Mgmt. Co Clerk	126,001.35	128,686.20	85,000.00	114,121.55	85,000.00
0670	Records Mgmt. Dist. Clerk	22,360.38	17,880.10	20,300.00	14,526.84	20,300.00
0680	DC/CC Technology Fund	2,578.26	2,259.99	2,500.00	1,936.36	2,500.00
0690	Co Child Abuse Prevention	78.53	55.11	100.00	278.03	100.00
0700	Apellate Court	0.00	0.00	0.00	0.00	0.00
0710	Fallen Officers Fund	0.00	10,945.40	200.00	0.00	0.00
0790	Narcotics Task Force	0.00	20.00	0.00	0.00	0.00
0990	Available school	57,997.27	71,144.42	51,000.00	43,893.54	51,000.00
4590	TSLAC State Library	5,680.00	1,709.67	0.00	0.00	0.00
5150	PHEP/CRI	82,552.20	60,014.81	212,196.00	42,793.00	0.00
5300	Arboretum Fund	0.00	3,891,621.57	0.00	11,440,504.38	0.00
5400	Juvenile Probation Comm.	155,375.87	167,235.41	220,170.00	213,135.00	0.00
5500	TFID- Indigent Defense	49,657.00	32,641.00	0.00	35,019.00	0.00

5690	Texas Two Step	4,431.68	4,354.82	0.00	0.00	0.00
6360	Airport Maint- Anahuac	10,212.12	7,157.85	50,000.00	5,083.07	-40,000.00
6370	Airport Maint- Winnie	4,922.51	8,201.31	50,000.00	7,005.25	0.00
6560	Dept. of Justice-Vest	2,757.50	1,112.50	0.00	4,292.91	0.00
6570	Capital Prosecution	11,012.74	38,369.82	175,000.00	0.00	0.00
6580	Victim of Crime Act VOCA	27,847.87	9,292.89	0.00	0.00	0.00
6581	Body Worn Camera Project	0.00	0.00	42,857.50	0.00	0.00
6590	VAWA	43,594.02	43,461.63	0.00	50,053.29	0.00
6690	State Criminal Alien Assis. Prgrm	2,615.91	7,844.00	8,000.00	11,592.00	0.00
6700	CCSO Solid Waste Grant	0.00	0.00	132,465.60	35,009.16	0.00
8100	SHSP- DPA	123,360.85	77,836.52	98,684.57	107,618.74	0.00
8460	CDBG Dis. Recovery Non Hsing	2,177,445.80	2,822,182.33	10,311,088.10	5,440,982.56	0.00
8470	CDBG Disaster Recovery 2.2	570.00	391,620.33	5,622,975.00	598,945.02	0.00
8490	CDBG Stowell Sewer Improv	261,322.00	8,464.00	0.00	0.00	0.00
8500	USDHHS- TDH WIC	25,000.00	40,000.00	25,000.00	25,000.00	0.00
8520	WIC Peer Counseling	3,238.07	7,269.61	0.00	7,614.12	0.00
8530	USDHHS TDH WIC	136,392.59	131,084.18	1,064.00	99,460.90	0.00
8810	Coastal Impact Assis. Program	54,963.60	55,393.50	788,813.03	56,555.28	0.00
9500	FEMA United Way	13,478.00	7,802.00	19,705.00	4,926.50	0.00

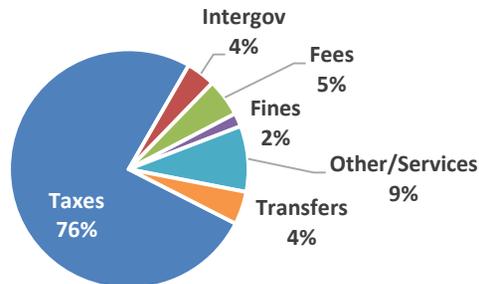
**Total Revenues: 72,880,224.08 102,089,016.29 96,038,794.15 89,556,715.52 69,631,153.26**

# REVENUES

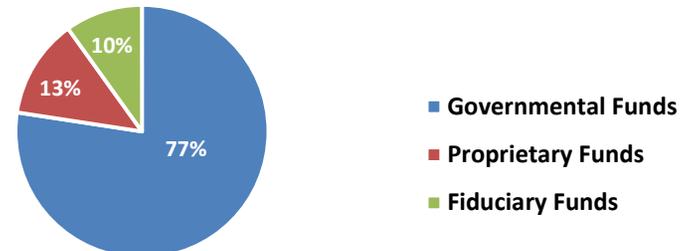
Chambers County is committed to diversify and maintain revenues to protect it from short-term fluctuations. Revenue forecasting is a major part of the budgeting process. The County uses historical trend data, exponential growth models, and economic factors (the cost of gas) to project revenues. While 76% of revenue comes from taxes, the county can accurately forecast that revenue with the tax rate.

Funds	Taxes	Intergov	Fees	Fines	Other/Services	Transfers	Total	Percent of total
<b>Governmental Funds</b>								
General	34,739,490	102,000	1,262,900	855,700	1,560,800	600,000	39,120,890	50.61%
Road and Bridge	7,094,500		705,000	478,800	133,000	3,690	8,414,990	10.89%
Debt	4,721,052				100		4,721,152	6.11%
Capital Proj. 99							-	0.00%
Capital Proj. 02							-	0.00%
Health Service	5,500,000				30,000		5,530,000	7.15%
Non-Major					1,452,441		1,452,441	1.88%
Permanent					608,000		608,000	0.79%
<b>Sub total</b>	<b>52,055,042</b>	<b>102,000</b>	<b>1,967,900</b>	<b>1,334,500</b>		<b>603,690</b>	<b>59,847,473</b>	<b>77.42%</b>
<b>Proprietary Funds</b>								
Solid Waste	-	-	175,400	-	10,800	2,181,810	2,368,010	3.06%
Non-Major	-	-	738,800	-	80,200	479,670	1,298,670	1.68%
Internal Service	-	-	-	-	6,117,000		6,117,000	7.91%
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>914,200</b>	<b>-</b>	<b>6,208,000</b>	<b>2,661,480</b>	<b>9,783,680</b>	<b>12.66%</b>
<b>Fiduciary Funds</b>								
Agency Funds	3,703,851	2,780,100	863,600		327,500		7,675,051	9.93%
<b>Sub total</b>	<b>3,703,851</b>	<b>2,780,100</b>	<b>863,600</b>	<b>-</b>	<b>327,500</b>	<b>-</b>	<b>7,675,051</b>	<b>9.93%</b>
<b>Total</b>	<b>55,758,893</b>	<b>2,882,100</b>	<b>3,745,700</b>	<b>1,334,500</b>	<b>6,535,500</b>	<b>3,265,170</b>	<b>77,306,204</b>	<b>100.00%</b>

Type of Revenue



Fund Revenue



## **Capital and Debt**

# 2017 Capital Outlay

A capital expenditure is a fixed asset, such as land, buildings, and equipment that is over \$5,000

Technology	Amount	recurring	nonrecurring
Vehicle	20,000.00		X
<b>Communications</b>			
Digital Radios	175,000.00	X	
Misc. Tools	3,000.00		X
<b>Maintenance</b>			
Floor Cleaners (2)	15,584.00		X
<b>Economic</b>			
Beach City Park Plan	50,000.00		X
<b>Mosquito Control</b>			
Truck	35,000.00		X
<b>Ag. Extension</b>			
Upgrade 01 Ford	32,000.00		X
<b>Parks</b>			
2016 F-150 Crew Cab - Dept. Head	38,600.00		X
2016 F450 Garbage Truck + 12Ft Dumpbed	72,800.00		X
2016 Ford Crew Cab Trustee Truck + Utility Bed	54,300.00		X
Scag Mower (2)	30,000.00		X
John Deer Cab Tractor/Slope Mower	135,000.00		X
Bob Cat Buy back	6,200.00		X
Excavator Exchange Program	1,000.00		X
YPS Lamb & Goat Pens (40)	10,000.00		X
Ft Anahauc Lights	110,000.00		X
Victoria Walker Improvements	29,500.00		X
RV Sites Behind S.C. House (8)	48,000.00		X
Bathroom @ Safari Run	85,000.00		X
John Deer Loader W.Heavy Duty Fork	8,500.00		X
Concession/Bathroom @ Cook Road	125,000.00		X
8 ft privacy fence @ cook road	7,500.00		X
24 Ft. Gooseneck lowboy	9,000.00		X
Parks Equipment building add-on	116,400.00		X
John Deer Loader w/Heavy Duty Fork	8,300.00		X
light poles @ white's park (3)	21,000.00		X
RV Sites @ White's Park (9)	54,000.00		X
<b>Solid Waste</b>			
Bob Cat Steer Exchange	2,200.00		X
R/O Trucks w/buy back option - 4	110,000.00		X
40 YD R/O Compactor - 2	14,000.00		X
Used Articulation Dump Trunk	140,000.00		X
Bobcat Mini Excvator Exchange	2,200.00		X

# 2017 Capital Outlay

Sheriff	Amount	recurring	nonrecurring
Ford F-150 - CID (3)	108,000.00		X
Ford F-250	43,500.00		X
Dodge Chargers - CID (2)	72,000.00		X
Ford Explorers (3)	109,200.00		X
Chevrolet Tahoe	47,900.00		X
Coban (10)	114,000.00		X
Coban Warranty & Maint	17,300.00		X
2007 TranSport Bay Boat	14,500.00		X
X26P Tasers (12)	16,200.00		X
Rugged USB units (32)	55,520.00		X
Replace Jail Padding	21,100.00		X

Hotel/Motel	Amount	recurring	nonrecurring
Comm bldg covering @Whites	4,000.00		X
Fish Cleaning @ Fort Anahuac	45,000.00		X
Fish Cleaning @ Hugo Point	45,000.00		X
Screen & Projector @ Whites	24,300.00		X
Ice machine @ Whites	5,000.00		X
Whites Park Stock Barn	142,800.00		X

Golf	Amount	recurring	nonrecurring
PTO Blower	6,000.00		X

Health Service	Amount	recurring	nonrecurring
Health Service Building	3,300,000.00		X
Beach City VFD	120,000.00		X
Mont Belvieu Tower	300,000.00		X
Sign	30,000.00		X
FFE	275,700.00		X

Tax Note	Amount	recurring	nonrecurring
West Winfree	850,000.00		X
HWY 146	150,000.00		X
Bayer Road	500,000.00		X
Courthouse AC	630,000.00		X
Road and Bridge Capital	812,500.00		X
Election Equipment	878,000.00		X
FM 565 ROW	150,000.00		X
Land	475,000.00		X
Tax Office Parking Lot	50,000.00		X
Winnie Library	1,200,000.00		X
West Annex Restoration	400,000.00		X
Jail Repair	700,000.00		X
Winnie-Stowell Covered Arena	2,000,000.00		X
Kilgore Drainage II	400,000.00		X
Kilgore Extension	429,500.00		X
Mosquito Control Office	75,000.00		X

# Chambers County CIP

Revenue	2015	2016	2017	2018	2019	2020	2021	Total
381 Receipts	5,925,171.00	3,855,171.00	5,869,227.00	6,025,196.00	6,200,470.00	6,008,460.00	5,919,991.00	39,803,686.00
RAMP Grant	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00		600,000.00
Tax Note 2014	9,270,000.00	-	-	-	-	-		9,270,000.00
COO, Series 2015	-	8,240,000.00	-	-	-	-		8,240,000.00
PTT, Series 2015	-	-	5,234,000.00	17,395,000.00	4,289,000.00			26,918,000.00
Tax Note 2016	-	-	9,700,000.00	-	-	-		9,700,000.00
FM 1409 PTT	-	-	-	2,000,000.00	2,000,000.00	2,000,000.00		6,000,000.00
Bond Proceeds	-	-	-	381,207.00	23,947,281.00	42,220,553.00	18,450,964.00	85,000,005.00
HOT Tax	145,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00		1,145,000.00
Health Service Tax	2,135,000.00	667,500.00	250,000.00	-	-	-		3,052,500.00
Cash	-	-	-	-	-	-		-
<b>Total</b>	<b>17,575,171.00</b>	<b>13,062,671.00</b>	<b>21,353,227.00</b>	<b>26,101,403.00</b>	<b>36,736,751.00</b>	<b>50,529,013.00</b>	<b>24,370,955.00</b>	<b>189,729,191.00</b>

Department/Project	2015	2016	2017	2018	2019	2020	2021	Total
<b>Road &amp; Bridge</b>								-
FM 1409	-	-	5,234,000.00	17,395,000.00	4,289,000.00	-		26,918,000.00
Roads	-	-	1,900,000.00	4,869,000.00	5,000,000.00	5,000,000.00		16,769,000.00
Equipment Shed @ Mont Belvieu Yard	-	100,000.00	-	-	-	-		100,000.00
Equipment Shed @ Anahuac Yard	-	-	100,000.00	-	-	-		100,000.00
Equipment Shed @ Anahuac Yard	-	-	100,000.00	-	-	-		100,000.00
Shop and Warehouse @ Anahuac Yard	-	-	200,000.00	200,000.00	-	-		400,000.00
Road & Bridge Building							1,500,000.00	1,500,000.00
Kilgore Drainage Project		4,200,000.00						4,200,000.00
Equipment and Vehicles	-	682,000.00	812,500.00	682,000.00	682,000.00	682,000.00		3,540,500.00
<b>Total</b>	<b>-</b>	<b>4,982,000.00</b>	<b>8,346,500.00</b>	<b>23,146,000.00</b>	<b>9,971,000.00</b>	<b>5,682,000.00</b>		<b>52,127,500.00</b>

Technology	2015	2016	2017	2018	2019	2020	2021	Total
Election Equipment	-	-	900,000.00	-	-	-	-	900,000.00
Software Upgrade	1,175,000.00	1,400,000.00	850,000.00	-	-	-	-	3,425,000.00
<b>Total</b>	<b>1,175,000.00</b>	<b>1,400,000.00</b>	<b>850,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,425,000.00</b>

Communications	2015	2016	2017	2018	2019	2020	2021	Total
Radio Tower @West Side	-	300,000.00	-	-	-	-	-	300,000.00
Sound System @ Courtroom	15,000.00	-	-	-	-	-	-	15,000.00
240' Tower @ East Annex	-	300,000.00	-	-	-	-	-	300,000.00
500' Radio Guy Tower	-	-	500,000.00	-	-	-	-	500,000.00
Mobile Radio	-	950,000.00	-	-	-	-	-	950,000.00
4th Console Radio @ Dispatch	-	85,000.00	-	-	-	-	-	85,000.00
<b>Total</b>	<b>15,000.00</b>	<b>1,635,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,150,000.00</b>

Maintenance	2015	2016	2017	2018	2019	2020	2021	Total
253rd DC and Juven. Probation Renovation	-	-	-	-	-	-	-	-
Adult Probation Renovation	-	-	-	-	-	-	-	-
Winnie Annex Renovation	-	-	-	400,000.00	-	-	-	400,000.00
Courthouse Renovation	-	-	590,000.00	-	-	-	500,000.00	1,090,000.00
Dispatch Renovation	-	-	-	-	100,000.00	-	-	100,000.00
DA Office Renovation	-	-	-	-	-	-	-	-
Wallisville Annex Renovation	-	-	-	-	400,000.00	-	-	400,000.00
SO Office and Jail Renovation	-	-	-	-	-	-	-	-
Tax Assesor - Anahuac Renovation	-	-	100,000.00	-	-	300,000.00	-	400,000.00
Cedar Bayou Annex Renovation	10,000.00	390,000.00	-	-	-	-	-	400,000.00

# Chambers County CIP

JP 2 Renovation		26,000.00						26,000.00
West Annex Renovation	30,000.00	-	400,000.00	-	-	-	-	430,000.00
<b>Total</b>	<b>40,000.00</b>	<b>416,000.00</b>	<b>1,090,000.00</b>	<b>400,000.00</b>	<b>500,000.00</b>	<b>300,000.00</b>	<b>500,000.00</b>	<b>3,246,000.00</b>
<b>Library</b>								-
Anahuac Remodel		54,000.00	-	-	-	-	-	54,000.00
Mont Belvieu Library		1,500,000.00						1,500,000.00
Winnie Library			1,200,000.00					1,200,000.00
<b>Total</b>	<b>-</b>	<b>54,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,000.00</b>
<b>Mosquito Control</b>								-
Mosquito Control Office	-	-	-	175,000.00	-	-	-	175,000.00
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,000.00</b>
<b>Parks &amp; Recreation</b>								-
Vehicles	-	-	165,700.00	-	-	-	-	165,700.00
Equipment	-	-	255,600.00	-	-	-	-	255,600.00
Parks Equipment Building			116,400.00	-	-	-	-	116,400.00
<b>Youth Project Show</b>								-
White's Park Stock Barn Extension	-	-	142,800.00	-	-	-	-	142,800.00
Lamb and Goat Pens (40)	-	-	10,000.00	-	-	-	-	10,000.00
<b>PCT 1 (Winnie)</b>								-
Arena Cover	-	-	2,000,000.00	-	-	-	-	2,000,000.00
Splash Park	-	300,000.00	-	-	-	-	-	300,000.00
Camper Hookup	20,000.00	-	-	-	-	-	-	20,000.00
RV Sites (8)	-	-	48,000.00	-	-	-	-	48,000.00
Bathroom for Safari Run/Water Park	-	-	85,000.00					85,000.00
8Ft. Privacy Fence @ Cook Road Park			7,500.00					7,500.00
Concession/Bathroom @ Cook Road Park	-	-	125,000.00					125,000.00
<b>PCT 2 (Anahuac)</b>								-
Parking lot @ Whites Park	-	-	105,000.00	-	-	-	-	105,000.00
RV Sites (9) Whites Park			54,000.00	-	-	-	-	54,000.00
Light Poles @ Whites Park			21,000.00	-	-	-	-	21,000.00
White's Park Bleacher and Restrooms	-	-	-	1,038,612.00	-	-	-	1,038,612.00
Electrical @ Fort Anahuac	-	94,200.00	-	-	-	-	-	94,200.00
Old Whites Park Renovation	150,000.00	-	-	-	-	-	-	150,000.00
Restrooms @ Granny Nelson	70,000.00	-	-	-	-	-	-	70,000.00
Boat Ramp @ Whites Park	50,000.00	-	-	-	-	-	-	50,000.00
Ft. Anahuac Park Field Lights	-	-	110,000.00	-	-	-	-	110,000.00
<b>PCT 3 (West Side)</b>								-
Old River/Winfree Community Building	-	-	40,000.00	-	-	-	-	40,000.00
Electrical @ Eagle Dr. Softball Field	-	37,200.00	-	-	-	-	-	37,200.00
Pavilion w/BBQ Pit @ Bradford Park	5,000.00	-	-	-	-	-	-	5,000.00
Fish Cleaning Station @ Hugo Park	35,000.00	-	-	-	-	-	-	35,000.00
<b>PCT 4 (West Side)</b>								-
Improvements @ Victoria Walker Park	-	-	29,500.00	-	-	-	-	29,500.00
Restrooms @ McCollum Park	-	-	-	-	70,000.00	-	-	70,000.00
<b>Total</b>	<b>330,000.00</b>	<b>431,400.00</b>	<b>2,625,000.00</b>	<b>1,038,612.00</b>	<b>70,000.00</b>	<b>-</b>	<b>-</b>	<b>4,495,012.00</b>
<b>Agricultural Extension</b>								-
Office	-	-	-	200,000.00	-	-	-	200,000.00
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000.00</b>

# Chambers County CIP

<b>Health Services</b>									-
Health Service Building	-	3,500,000.00	-	-	-	-	-	-	3,500,000.00
<b>Total</b>	-	3,500,000.00	-	-	-	-	-	-	3,500,000.00
<b>Sheriff</b>									-
Capital Vehicles	2,054,715.00	-	-	-	-	-	-	-	2,054,715.00
<b>Total</b>	2,054,715.00	-	-	-	-	-	-	-	2,054,715.00
<b>Airport</b>									-
Improvement	408,500.00	200,000.00	200,000.00	200,000.00	-	-	-	-	1,008,500.00
<b>Total</b>	408,500.00	200,000.00	200,000.00	200,000.00	-	-	-	-	1,008,500.00
<b>Justice</b>									-
Justice Center	-	-	600,000.00	381,207.00	23,947,281.00	42,220,553.00	18,450,964.00	-	85,600,005.00
<b>Total</b>	-	-	600,000.00	381,207.00	23,947,281.00	42,220,553.00	18,450,964.00	-	85,600,005.00
<b>Community Development</b>									-
James Taylor White Home & Cemetery	-	-	-	-	-	-	201,000.00	-	201,000.00
<b>Total</b>	-	-	-	-	-	-	201,000.00	-	201,000.00
<b>Total Expenses</b>	4,023,215.00	12,618,400.00	14,211,500.00	25,540,819.00	34,488,281.00	48,403,553.00	18,950,964.00	-	158,236,732.00
<b>Net</b>	13,551,956.00	444,271.00	7,141,727.00	560,584.00	2,248,470.00	2,125,460.00	5,419,991.00	-	

# DEBT

The County is authorized under Article III, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

All of the County's bond issues have been successful in qualifying for bond insurance resulting in a rating of "AA" by Standard and Poor's.

## General Obligation Refunding Bond, Series 2012

**Description:** This bond is issued to refinance:

Certificates of Obligation, Series 2012

Tax Note, Series 2007

Tax Note, Series 2008

Pass-through Toll Rev. & Limited Tax Bond, Series 2011

**Savings:** As a result in refinancing, the County saved \$228,292.38

Year	Principal	Interest	Total
2013	875,000.00	107,750.00	982,750.00
2014	885,000.00	90,150.00	975,150.00
2015	245,000.00	78,850.00	323,850.00
2016	250,000.00	73,900.00	323,900.00
2017	255,000.00	68,850.00	323,850.00
2018	260,000.00	63,700.00	323,700.00
2019	270,000.00	58,400.00	328,400.00
2020	275,000.00	52,950.00	327,950.00
2021	280,000.00	47,400.00	327,400.00
2022	285,000.00	41,750.00	326,750.00
2023	135,000.00	37,550.00	172,550.00
2024	145,000.00	34,388.00	179,388.00
2025	145,000.00	30,763.00	175,763.00
2026	150,000.00	26,700.00	176,700.00
2027	155,000.00	22,125.00	177,125.00
2028	155,000.00	17,475.00	172,475.00
2029	165,000.00	12,675.00	177,675.00
2030	165,000.00	7,725.00	172,725.00
2031	175,000.00	2,625.00	177,625.00
<b>Total</b>	<b>5,270,000.00</b>	<b>875,726.00</b>	<b>6,145,726.00</b>

## Tax Note, Series 2013

**Description:** Road Construction

Kilgore Parkway

Year	Principal	Interest	Total
2014	525,000.00	143,001.25	668,001.25
2015	1,470,000.00	150,273.00	1,620,273.00
2016	1,495,000.00	124,032.75	1,619,032.75
2017	1,525,000.00	97,305.75	1,622,305.75
2018	1,550,000.00	70,092.00	1,620,092.00
2019	1,580,000.00	42,391.50	1,622,391.50
2020	1,605,000.00	14,204.25	1,619,204.25
<b>Total</b>	<b>9,750,000.00</b>	<b>641,300.50</b>	<b>10,391,300.50</b>

## Tax Note, Series 2012

**Description:** Improvements and Equipment

Road and Bridge Improvements

Road and Bridge vehicles and equipment

Acquire General Fund vehicles and equipment

County park improvements

Constructions of new library

Solid waste cell construction

Airport fuel system improvements

HVAC and other improvements to County buildings

Year	Principal	Interest	Total
2013	2,300,000.00	62,388.00	2,362,388.00
2014	1,600,000.00	47,970.00	1,647,970.00
2015	750,000.00	33,518.00	783,518.00
2016	565,000.00	25,430.00	590,430.00
2017	580,000.00	18,389.00	598,389.00
2018	595,000.00	11,162.00	606,162.00
2019	610,000.00	3,752.00	613,752.00
<b>Total</b>	<b>7,000,000.00</b>	<b>202,609.00</b>	<b>7,202,609.00</b>

## Pass-Through Toll Bond, Series 2014

**Description:** Road Construction

FM1409

Year	Principal	Interest	Total
2015	1,350,000.00	229,549.03	1,579,549.03
2016	390,000.00	241,962.50	631,962.50
2017	400,000.00	230,062.50	630,062.50
2018	415,000.00	213,762.50	628,762.50
2019	435,000.00	196,762.50	631,762.50
2020	445,000.00	183,612.50	628,612.50
2021	455,000.00	174,612.50	629,612.50
2022	465,000.00	163,087.50	628,087.50
2023	480,000.00	148,912.50	628,912.50
2024	495,000.00	134,287.50	629,287.50
2025	510,000.00	119,212.50	629,212.50
2026	525,000.00	103,687.50	628,687.50
2027	545,000.00	86,956.25	631,956.25
2028	560,000.00	69,000.00	629,000.00
2029	580,000.00	49,750.00	629,750.00
2030	600,000.00	29,100.00	629,100.00
2031	620,000.00	9,300.00	629,300.00
<b>Total</b>	<b>9,270,000.00</b>	<b>2,383,617.78</b>	<b>11,653,617.78</b>

# DEBT

## Certificates of Obligation, Series 2015

Description: Kilgore Drainage Project

Year	Principal	Interest	Total
2016	150,000.00	300,457.71	450,457.71
2017	150,000.00	292,631.25	442,631.25
2018	150,000.00	286,631.25	436,631.25
2019	150,000.00	280,631.25	430,631.25
2020	150,000.00	276,131.25	426,131.25
2021	150,000.00	271,631.25	421,631.25
2022	400,000.00	259,381.25	659,381.25
2023	420,000.00	238,881.25	658,881.25
2024	445,000.00	217,256.25	662,256.25
2025	465,000.00	196,831.25	661,831.25
2026	485,000.00	177,831.25	662,831.25
2027	500,000.00	160,631.25	660,631.25
2028	515,000.00	145,406.25	660,406.25
2029	530,000.00	129,731.25	659,731.25
2030	550,000.00	112,843.74	662,843.74
2031	565,000.00	94,725.00	659,725.00
2032	585,000.00	75,671.88	660,671.88
2033	605,000.00	55,212.50	660,212.50
2034	625,000.00	33,687.50	658,687.50
2035	650,000.00	11,375.00	661,375.00
<b>Total</b>	<b>8,240,000.00</b>	<b>3,617,579.58</b>	<b>11,857,579.58</b>

## Pass-Through Toll Bond, Series 2015

Description: FM1409

Year	Principal	Interest	Total
2016	210,000.00	635,511.81	845,511.81
2017	150,000.00	673,700.00	823,700.00
2018	150,000.00	669,200.00	819,200.00
2019	175,000.00	664,325.00	839,325.00
2020	800,000.00	649,700.00	1,449,700.00
2021	1,185,000.00	608,075.00	1,793,075.00
2022	1,245,000.00	547,325.00	1,792,325.00
2023	1,305,000.00	483,575.00	1,788,575.00
2024	1,375,000.00	416,575.00	1,791,575.00
2025	1,430,000.00	360,750.00	1,790,750.00
2026	1,475,000.00	317,175.00	1,792,175.00
2027	1,520,000.00	272,250.00	1,792,250.00
2028	1,565,000.00	225,975.00	1,790,975.00
2029	1,615,000.00	178,275.00	1,793,275.00
2030	1,660,000.00	129,150.00	1,789,150.00
2031	1,710,000.00	78,600.00	1,788,600.00
2032	1,765,000.00	26,475.00	1,791,475.00
<b>Total</b>	<b>19,335,000.00</b>	<b>6,936,636.81</b>	<b>26,271,636.81</b>

## Tax Note, Series 2016

Description:

acquisition of row  
 construction and equipping of a new library in Winnie  
 construction and equipping of a Winnie-Stowell arena  
 construction and equipping of a mosquito control office  
 improvement and equipping of county buildings  
 acquisition road maintenance equipment  
 acquisition of election equipment  
 acquisition of real property  
 county wide road improvements

Year	Principal	Interest	Total
2017	-	182,442.00	182,442.00
2018	190,000.00	214,150.00	404,150.00
2019	190,000.00	210,350.00	400,350.00
2020	190,000.00	206,550.00	396,550.00
2021	2,865,000.00	161,675.00	3,026,675.00
2022	2,940,000.00	89,300.00	3,029,300.00
2023	2,995,000.00	29,950.00	3,024,950.00
<b>Total</b>	<b>9,370,000.00</b>	<b>1,094,417.00</b>	<b>10,464,417.00</b>

## Number of Employee Positions by Department

Department	2015	2016	2017 Proposed	Change
Commissioner Pct 1	2	2	2	0
Commissioner Pct 2	2	2	2	0
Commissioner Pct 3	3	2	2	0
Commissioner Pct 4	2	2	2	0
County Judge	4	4	4	0
County Clerk	13	13	13	0
Information Technology	2	2	2	0
Network Services	2	2	2	0
Maintenance	8	9	10	1
Veterans Officer	1	1	1	0
Non Departmental/Maintenance	7	7	8	1
Graphic Arts/Economic Development	3	3	3	0
<b>Total General Administration</b>	<b>49</b>	<b>49</b>	<b>51</b>	<b>2</b>
253rd District Court	2	2	2	0
344th District Court	4	4	4	0
District Clerk	7	7	7	0
Justice of the Peace Pct 1	4	4	4	0
Justice of the Peace Pct 2	4	4	4	0
Justice of the Peace Pct 3	1	1	1	0
Justice of the Peace Pct 4	3	3	3	0
Justice of the Peace Pct 5	3	4	4	0
Justice of the Peace Pct 6	4	4	4	0
<b>Total Judicial</b>	<b>32</b>	<b>33</b>	<b>33</b>	<b>0</b>
District Attorney	9	10	10	0
County Attorney	6	6	7	2
<b>Total Legal</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>2</b>
County Auditor	6	6	6	0
County Treasurer	4	4	4	0
Purchasing	3	3	3	0
Tax Assessor- Collector	11	11	11	0
<b>Total Financial</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>0</b>
Library	11	12	12	0
Parks Department	15	17	18	1
Airport	0	0	0	0
Golf Course	6	6	6	0
<b>Total Public Facilities</b>	<b>32</b>	<b>35</b>	<b>36</b>	<b>1</b>

Sheriff's Department	100	102	103	1
DPS	1	1	1	0
Constable Pct 1	1	1	1	0
Constable Pct 2	2	2	2	0
Constable Pct 3	1	1	1	0
Constable Pct 4	1	1	1	0
Constable Pct 5	1	1	1	0
Constable Pct 6	1	1	1	0
Juvenile Probation	3	3	3	0
Emergency Management/Safety	4	3	3	0
Environmental Health & Permitting	4	4	4	0
Mosquito Control	5	6	6	0
Indigent Health	2	2	2	0
Health Services & Wellness Center	6	10	10	0
WIC	2	2	2	0
Solid Waste	23	23	23	0
Communications	1	2	2	0
<b>Total Public Safety &amp; Health</b>	<b>158</b>	<b>165</b>	<b>166</b>	<b>1</b>
Extension Agent	5	5	5	0
<b>Total Conservation</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>
Road and Bridge	62	61	62	2
<b>Total Road &amp; Bridge</b>	<b>62</b>	<b>61</b>	<b>62</b>	<b>2</b>
<b>Total Full Time Employees</b>	<b>377</b>	<b>388</b>	<b>394</b>	<b>8</b>
<b>In order to keep up with growing demands of the increasing population, Chambers County has added 8 new employees to serve in law enforcement, judicial, county maintenance, and recreational services to better serve its citizens.</b>				

## **Budget Detail**

## **Road & Bridge**

# ROAD AND BRIDGE

**Bobby Hall, County Engineer**

## Department Description:

The Chambers County Road and Bridge department operates under THE UNIT SYSTEM. This is a system whereby the County Engineer is the Department Head of the Road and Bridge/Engineering Department. The Department has Three Road Districts with a foreman for each district and a General Foreman over these three foremen. There is also a Shop Foreman which oversees the mechanics working on the equipment. The support staff consists of an Office Manager, a Time/Secretary, a Receptionist/Secretary, a Mapping Tech, a GIS/911 Addressing Officer and a Party Chief of the Survey Party. The Road District One covers the East 1/3 of the County, Road District Two covers the central 1/3 of the County and Road District Three covers the West 1/3 of the County.

Under the UNIT SYSTEM the Engineer along with the foremen and support staff each year prepare a ROAD PROGRAM for the coming year. This ROAD PROGRAM is a list of which roads within the County need to be repaired and the extent of the repairs. The Commissioners Court approves this ROAD PROGRAM and from time to time may make recommendations. The Road and Bridge Department also maintains all of the streets and roadside drainage of the cities located within the County except for the City of Baytown. This UNIT SYSTEM is also responsible for supervising the development within the County as it pertains to streets and drainage.

## Goals/Objectives:

- It is difficult to determine the needs for additional infrastructure especially in District three, but the next 5 years will see a tremendous amount of growth which will tax the existing infrastructure. Drainage, potable water and sanitary sewer will be the greatest need. District one and two may be able to work with the existing equipment and personnel.
- In the near future the Road and Bridge Department may not be able to meet all of the needs and the County may have to look to private construction companies to help in the maintaining and constructing of County roads.
- For long term the County will continue to grow and we may see a division of the three districts into more districts with more equipment and personnel needed to maintain the existing infrastructure. The support staff in the Engineering department will have to grow as well.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	4,779,078.46	4,876,221.00	5,546,390.00
Supplies	1,688,033.26	1,897,200.00	2,123,000.00
Contractual/Utilities	591,696.52	809,100.00	743,600.00
Capital	903,749.25	1,308,200.00	2,000.00
Total	7,962,557.49	8,890,721.00	8,414,990.00

## **General Fund**

# COMMISSIONERS COURT

County Judge, Jimmy Sylvia

Comm. Pct. 1, Jimmy Gore

Comm. Pct. 2, Larry George

Comm. Pct. 3, Gary Nelson

Comm. Pct. 4, Rusty Senac

## Department Description:

The commissioners' court is the governing body of the county. The Texas Constitution specifies that the courts consist of a county judge and four county commissioners elected by the qualified voters of individual commissioners' precincts. The county judge is the presiding officer of the county commissioner's court. The court has the authority to divide the county into four individual commissioners' precincts. The court shall exercise powers over county business as provided by law (Tex. Const. Art. V, Sec. 18).

Many state administrative responsibilities rest with the court as well as a growing number of permissive authorities. The Local Government Code contains many of the provisions that guide the commissioners' court in carrying out its responsibilities for the operation of county government. For example, the Code covers the duties and authority of the commissioners' court and other officers related to financial management, public officers and employees, regulatory matters, property acquisition, buildings, and many other areas of county affairs. Another important statute concerning the commissioners' court is Chapter 81 of the Local Government Code.

The Court has the authority to but not limited to: adopt the county's budget and tax rate, approves all budgeted purchases of the county, sets all salaries and benefits, has exclusive authority to authorize contracts, and provides and maintains all county buildings and facilities.

The county judge is both presiding officer of the commissioners court (Tex. Const. Art. V, Sec. 18) and judge of the county court (Tex. Const. Art. V, Sec. 15). As such, the judge is often thought of as the chief executive officer of the county. The duties of the county judge vary depending on the population of the county. In most rural counties, the judge has broad judicial responsibilities and is often the principal source of information and assistance. The judge's duties as part of the commissioners' court are detailed in the section on the court. It is incumbent upon the judge, as presiding officer of the commissioners' court, to carefully abide by statutes requiring that meetings of governmental bodies be open to the public. Additional specific statutory charges are enumerated in the following: elections, finance, bonds and sureties, court operations, mental health, special districts, and general administration.

Commissioners Court meets on the second and fourth Tuesday of each month in the County Court room.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	522,941.09	512,674.00	548,460.00
Supplies	16,411.42	27,700.00	19,000.00
Contractual/Utilities	933,588.01	736,425.00	889,776.00
Capital	-	4089.30	201,659.00
Total	1,472,940.52	1,280,888.30	1,658,895.00

# NON-DEPARTMENTAL

## Department Description:

This department accounts for generalized expenses for Chambers County that are not identified to a specific department, such as utilities, insurances, and expenses used to support obligations to organizations operating within or on behalf of the county.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	774,609.56	705,259.00	782,510.00
Supplies	147,782.61	177,600.00	190,500.00
Contractual/Utilities	1,914,480.19	1,891,309.00	1,665,900.00
Capital	571,173.38	473,450.00	450,000.00
Total:	3,408,045.74	3,247,618.00	3,088,910.00

# INFORMATION TECHNOLOGY

Tammy Yarter, I.T. Director

Derek Parish, Network Administrator

## Department Description:

The Chambers County Information Technology Department is responsible for the acquisition, implementation and operations of the county's computer systems, and providing tech support to county employees.

## Goals & Objectives:

- Implement measures to increase user productivity and access to resources
- Provide additional ways for users to collaborate
- Increase support personnel to user ratio
- Increase network flexibility and resiliency
- Educate end users to facilitate self-resolution of minor issues

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	76,979.13	396,322.00	447,720.00
Supplies	5,067.06	8,250.00	8,250.00
Contractual	40,340.82	2,029,008.00	1,368,520.00
Capital	232,524.42	-	20,000.00
Total	354,911.43	2,433,580.00	1,844,490.00

# COMMUNICATIONS

Quinten Adams, Director

## Department Description:

The Communications Department is tasked with overseeing and managing Chambers County's communication needs through the use of a radio, phone and wireless network. The Communications Department is also responsible for ensuring that all the other county departments can meet their goals by ensuring they have a reliable means of communicating within their department as well as with outside entities. The Communications Department Director is appointed by the County Judge and has (1) Assistant Communications Director that reports to him.

## Goals & Objectives:

- Maintaining a reliable communications network consisting of phone, radio and wireless communications.
- Supervising the completion of several ongoing capital projects
- Working with other Chambers County Departments to ensure their communications needs are met
- Seek out and complete training on new technology to further the capabilities of Chambers County

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	76,979.13	151,190.00	163,080.00
Supplies	5,067.06	6,450.00	6,000.00
Contractual	40,340.82	81,335.70	83,500.00
Capital	232,524.42	709,900.00	178,000.00
Total	354,911.43	948,875.70	430,580.00

# MAINTENANCE

Clint Moss, Supervisor

## Department Description:

The Building Maintenance Department reports to the County Judge, and is responsible for all repairs and maintenance operations at all county owned buildings. The maintenance department is also responsible for all supplies needed to keep operations functioning throughout the county, and operating within budget.

## Goals & Objectives:

- Establish a more thorough inspection of all county buildings
- Ensure proper training for all employees if needed
- Motivate employees to be more effective and efficient in their jobs.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	727,963.01	664,848.00	757,220.00
Supplies	24,177.52	22,500.00	24,000.00
Contractual	314,327.46	358,840.00	402,740.00
Capital	342,532.86	713,826.00	15,584.00
Total	1,409,000.85	1,760,014.00	1,199,544.00

# AUDITOR

Tony Sims, County Auditor

## Department Description:

The County Auditor is appointed by and reports to the (2) District Judges serving Chambers County. The Auditor acts as a checks and balance for the financial operations of other county offices and is responsible for the internal auditing and accounting functions of the county. The Auditor must approve all claims against the County prior to submitting the same to the Commissioners Court for payment. The County Auditor must submit monthly and annual reports to the Commissioners Court and the District Judges which detail financial activity and the condition of each account held by the county. In the budget process, the County Auditor provides estimates of revenues, expenses and fund balances for the County Judge's use in preparing the proposed budget.

## Goals/Objectives:

- Fulfill statutory auditing requirements annually by auditing all county offices, along with external agencies.
- Maintain Standard & Poor's "AA" credit rating in 2016 with a goal of "AAA" by the end of 2017.
- Maintain Government Finance Officer's Association's Excellence in Financial Reporting for 2014 Consolidated Annual Financial Report (CAFR) and each year thereafter.
- Achieve the Texas Comptroller of Public Accounts Transparency Stars award for 2016 and maintain each year thereafter.
- Achieve the Government Finance Officers Association Distinguished Budget Presentation Award for the 2017 budget.
- Achieve a Society of Human Resource Management Certified Professional certification in 2017.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	560,732.24	653,926.00	714,198.00
Supplies	5,318.65	4,000.00	5,500.00
Contractual	11,236.22	21,275.00	16,875.00
Total	577,287.11	679,201.00	736,573.00

# TREASURER

Nicole Whittington, County Treasurer

## Department Description:

The County Treasurer's Office receives and deposits all county revenues. The County Treasurer acts as chief liaison between the county and depository banks; prepares the payroll; disburses funds upon the order of the Commissioners Court; records receipts, expenditures and reconciles bank statements. The County Treasurer submits regular reports to the Commissioners Court, which detail the county's finances. The County Treasurer also acts as the county's human resources officer, employee benefits coordinator, risk manager and insurance coordinator.

## Goals & Objectives:

- Maintain excellence in all areas and requirements of the County Treasurer's Office.
- Continue to improve productivity.
- Maintain efficient record keeping and reporting.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	277,192.60	275,092.00	322,120.00
Supplies	4,702.94	4,500.00	4,500.00
Contractual	3,430.27	6,505.00	6,505.00
Total	285,325.81	286,097.00	333,125.00

# TAX ASSESSOR/COLLECTOR

Denise Hutter, Tax Assessor/Collector

## Department Description:

The Tax Assessor/collector calculates, assesses and collects taxes for Chambers County and other entities. This office also serves as Voter Registrar and processes vehicle registration and certificates of title for vehicles, and collects various other fees for the state and county. The Tax Assessor/Collector's office is located at 405 S. Main St. Anahuac, TX 77514, and has branch offices at the Court House Annexes in Mont Belvieu and Winnie.

## Goals & Objectives:

- Provide timely and efficient services to the citizens of Chambers County
- Maintain and enhance online payment features to increase convenience for the public
- Continue to provide training and educational opportunities to employees so they can better serve the public

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	732,484.06	712,340.00	804,250.00
Supplies	5,773.11	6,100.00	6,100.00
Contractual	255,419.20	275,625.00	285,245.00
Capital	4,500.00	4,500.00	4,500.00
Total	998,176.37	998,565.00	1,100,095.00

# GRAPHIC ARTS/ECONOMIC DEVELOPMENT

Sarah Cerrone, Coordinator

## Department Description:

The Chambers County Economic Development department is responsible for working with the Commissioners Court to plan for long-term economic growth within the county. Duties include developing and maintaining county economic resources and computer database; writing grant proposals for parks projects; formulating long-term economic growth plan; and attracting new industries to the county. They also manage day-to-day activities of the County Graphic Arts Department, which include department budget, supervision of print shop and designing page layouts for county forms, documents and publications. Oversee and directly assists in sign making tasks for the County by producing road signs, building signs, banners, etc. and maintaining accurate inventory of sign shop supplies. Coordinates any and all Special Projects as requested by the County Judge and/or Commissioners Court including the bi-annual Chambers County Day at the Capital

## Goals/Objectives:

- Improve and maintain county economic resources database profile, which includes demographic information, availability of building sites, permitting restrictions, and utility infrastructure.
- Increase long-term economic development plans for the county
- Continue to develop value added goods and services programs which use locally produced products

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	214,474.05	209,850.00	240,030.00
Supplies	27,210.87	33,000.00	36,000.00
Contractual	118,400.50	118,650.00	115,200.00
Capital	-	-	50,000.00
Total	360,085.42	361,500.00	441,230.00

# PURCHASING

George Barrera, Purchasing Agent

## Department Description:

The County Purchasing Agent is appointed by and reports to the (2) District Judges and (1) County Judge serving Chambers County. This department is tasked with purchasing all supplies, materials and equipment required or used and contract for all repairs to property used by the county or a subdivision, officer or employee of the county, except purchases and contracts required by law to be made by competitive bid per Texas Local Government Code 262. The Purchasing Agent shall supervise all purchases made on competitive bids and shall see that all purchase supplies, materials and equipment are delivered to the proper county officer or department In accordance with the purchase contract.

## Goals & Objectives

- Have all Departments following and understanding Texas Local Government Code 262.
- Improve our understanding of the Tyler Financial software.
- Revise and or implement new Purchasing Policies for our department.
- Achieve P-Card program in the County in 2017.
- Have all office personnel start training in State Purchasing Law classes.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	193,408.05	299,061.00	294,700.00
Supplies	2,676.29	2,600.00	4,600.00
Contractual	4,012.97	8,100.00	11,600.00
Total	200,097.31	309,761.00	310,900.00

# COUNTY COURT

Jimmy Sylvia, County Judge

## Department Description:

The County Judge is presiding officer of the County Court. The County Court hears probate cases filed within the county and has original jurisdiction over Class A & B misdemeanor criminal cases. They also have appellate jurisdiction in cases appealed from Justice of the Peace and municipal courts, except in counties where county courts at law have been established.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	5,780.00	-	-
Supplies	1,022.99	2,000.00	3,000.00
Contractual	97,867.50	92,500.00	102,500.00
Total	104,670.49	94,500.00	105,500.00

# DISTRICT COURT 253<sup>RD</sup> & 344<sup>TH</sup>

Chap Cain, 253<sup>rd</sup> District Court

Randy McDonald, 344<sup>th</sup> District Court

## Department Description:

District Courts are a part of the Texas Judicial System and are trial courts. District courts are responsible for hearing all felony criminal cases, divorce cases, land title disputes, election contests, civil matters in which at least \$200 is disputed or claimed in damages, as well as other matters. Districts can cover a single county or several counties, with many districts overlapping one another, as is the case for the 253rd District Court, which also serves Liberty County.

## Goals/Objectives:

- To serve the State of Texas, citizens of Chambers County and all general public more efficiently in all judicial matters.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	435,080.27	419,458.00	458,300.00
Supplies	2,310.02	3,000.00	4,000.00
Contractual	510,983.71	517,850.00	338,300.00
Total	948,374.00	940,308.00	800,600.00

# DISTRICT CLERK

**Patti L. Henry, District Clerk**

## **Department Description:**

The Texas Constitution provides that there shall be a District Clerk in each county. The District Clerk is an elected official who serves a four-year term. The District Clerk provides support for the district courts in each county. The Clerk is custodian of all court pleadings and papers that are part of any cause of action, civil or criminal, in the courts served by the Clerk. The District Clerk indexes and secures all court records, collects filing fees, and handles funds held in litigation and money awarded to minors. The District Clerk maintains the jury wheel for the county and is a passport agent for the State.

## **Goals & Objectives:**

- Index and secure the court records of all courts served by the Clerk.
- Restore and preserve all historic case files and ledgers held in the district clerk's office.
- Collect filing fees, fines and costs assessed by court order.
- Strive to find new tools to collect filing fees, fines and costs owed to the County.
- Manage the registry of the court funds in a prudent, responsible manner.
- Accurately report financial status to the County in a timely manner.
- Audit financials, registry of the court, and cash bonds on a scheduled basis and report to the County Auditor.
- Maintain CJIS compliance by holding a 90% case completion rate to retain grant funds for the County.
- Adhere to State reporting compliance.
- Adhere to laws and regulations to which the County and this office is subject.
- Maintain the integrity of the jury wheel.
- Hold our agency status with the State for passport services for the convenience of our county residents.
- Offer our services in annexes around the county for the convenience of our county residents.

## **Expenditures:**

<b>Expenses</b>	<b>2015 Actual</b>	<b>2016 Adopted</b>	<b>2017 Adopted</b>
Personnel	479,139.35	474,429.00	539,660.00
Supplies	8,944.99	5,000.00	8,000.00
Contractual	10,824.86	9,950.00	16,600.00
Total	498,909.20	489,379.00	564,260.00

# COUNTY CLERK

Heather Hawthorne, County Clerk

## Department Description:

The county clerk is the clerk for the county courts, including probate courts, and commissioners' court. The clerk is also the recorder for the county (Tex. Const. Art. V, Sec. 20). All instruments filed for record are done so in the clerk's office including: bonds, deeds, birth and death certificates, assumed names and livestock brands. The clerk also ensures that records are maintained in a secure, archival manner, issues marriage licenses, and serves as chief elections officer in most counties.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	765,728.76	761,325.00	922,770.00
Supplies	9,563.91	9,982.88	17,000.00
Contractual	20,040.35	29,367.12	32,800.00
Total	795,333.02	800,675.00	972,570.00

# JUSTICE OF THE PEACE PCT. 1-6

Yale Devillier, Pct. 1  
 Randy Van Deventer, Pct. 2  
 Tracy Woody, Pct. 3

Blake Sylvia, Pct. 4  
 R.M. (Bob) Wallace, Pct. 5  
 Larry Cryer, Pct. 6

## Department Description:

The Justice of the Peace is elected by the voters in Chambers County, serves a four-year term, and is governed by the Constitution and laws of the State of Texas. The duties of the office of justice of the peace include:

- Hears traffic and other Class C misdemeanor cases punishable by fine only.
- Hears civil cases with up to \$10,000 in controversy.
- Hears landlord and tenant disputes.
- Hears administrative cases, which include driver’s license suspension, occupational license requests, and concealed handgun cases
- Performs magistrate duties.
- Conducts inquests and fire inquests.
- Conducts marriage ceremonies.

## Goals & Objectives:

- To serve the people of Chambers County, and those that have business with this office, in a fair and just manner.
- To assist other local, county and state agencies and offices as needed.
- To comply with financial and other reporting requirements as set forth by State and County.
- To comply with the laws and regulations to which this office is subject.
- Fulfill the statutory requirements for the office of Justice of the Peace.

## Pct. 1 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	274,693.20	275,648.00	313,730.00
Supplies	566.10	2,000.00	2,000.00
Contractual	3,773.17	4,850.00	4,850.00
Total	279,032.47	282,498.00	320,580.00

## Pct. 2 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	287,798.88	293,057.00	317,140.00
Supplies	2,357.12	5,550.00	2,000.00
Contractual	2,191.13	2,450.00	4,550.00
Total	292,347.13	301,057.00	323,690.00

# JUSTICE OF THE PEACE PCT. 1-6

## Pct. 3 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	83,321.07	80,480.00	118,490.00
Supplies	34.97	-	700.00
Contractual	-	1,250.00	1,100.00
Total	83,356.04	81,730.00	120,290.00

## Pct. 4 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	236,349.50	228,615.00	258,035.00
Supplies	2,819.95	1,825.00	1,825.00
Contractual	2,966.30	2,850.00	2,850.00
Total	242,135.75	233,290.00	262,710.00

## Pct. 5 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	227,883.80	265,300.00	285,130.00
Supplies	1,669.31	1,500.00	2,000.00
Contractual	2,998.13	3,775.00	5,275.00
Total	232,551.24	270,575.00	292,405.00

## Pct. 6 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	339,285.87	323,828.00	367,970.00
Supplies	2,101.04	4,000.00	6,500.00
Contractual	4,307.49	7,175.00	7,175.00
Total	345,694.40	335,003.00	381,645.00

# JUVENILE PROBATION

Gloria J. Turner, Chief Officer

## Department Description:

The Chambers County Juvenile Probation includes one probation officer with support staff.

## Goals & Objectives:

- To intervene in the lives of children placed under probation supervision by the Juvenile Court and to provide services that are intended to rehabilitate and prevent further penetration into the Juvenile Justice System.
- Through its staff and programs, the Juvenile Probation Department will encourage family support and endeavor to keep children in their own community, whenever possible. Each child and his/her family will be treated with respect and dignity while clear expectations for acceptable behaviors are given.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	6,719.91	17,025.00	6,000.00
Supplies	508.12	1,000.00	1,000.00
Contractual/Utilities	43,292.14	55,150.00	46,650.00
Capital	-	-	2,500.00
Total	50,520.17	73,175.00	56,150.00

# COUNTY ATTORNEY

Scott R. Peal, County Attorney

## Department Description:

The County Attorney is elected by the citizens of Chambers County, and is responsible for prosecuting all misdemeanor offenses at the Justice of the Peace and County Courts, as well as all Juvenile offenders. The County Attorney assists the Commissioners Court on a variety of issues, as well as provides advice to elected officials and department heads upon request. The County Attorney handles assorted civil matters related to misdemeanor criminal offenses, such as Petitions for Bond Forfeitures and Occupational Driver's Licenses. Finally, the County Attorney is the Public Information Officer for all Chambers County government, as relates to Government Code Chapter 552.

## Goals & Objectives:

- Retain and Hire qualified employees at competitive salaries to perform the functions of the Office.
- Hold accountable misdemeanor and juvenile criminal offenders in all 7 applicable courts.
- Provide assistance to the Commissioners Court and elected officials/department heads upon request.
- Enforce civil petitions related to criminal offenses. (i.e. Bond Forfeitures/Occupational DL's)
- Lawfully respond to all Public Information Requests on behalf of Chambers County government.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	546,053.19	546,336.00	739,920.00
Supplies	2,372.58	3,900.00	3,900.00
Contractual	6,519.65	8,300.00	8,550.00
Total	554,945.42	558,536.00	752,370.00

# DISTRICT ATTORNEY

Cheryl Lieck, District Attorney

## Department Description:

The district attorney is elected from a judicial district for four years. The district attorney is primarily an attorney for the state and attends the state district court, although not exclusively. The district attorney may represent various state agencies when the Attorney General does not do so. In addition, the district attorney may assist the Attorney General's Office in enforcing the rule and regulations of state agencies and the conduct of state officials.

In some counties, the duties of the district attorney are centered primarily on prosecution of felony criminal offenses; in others, the district attorney may be responsible for civil suits concerning the state, as well as misdemeanor offenses. The district attorney also has an advisory function in regard to county and state officials. The various statutes regulating the prosecuting and judicial duties of the district attorney, as well as the court-related functions regarding state agencies, are outside the scope of this guide.

## Goals/Objectives:

- Fulfill statutory requirements.
- Improve the administration of justice.
- Improve the efficiency and effectiveness of office operations.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	796,402.10	860,324.00	942,110.00
Supplies	11,457.34	18,500.00	18,500.00
Contractual	26,835.52	37,750.00	40,750.00
Total	834,694.96	916,574.00	1,001,360.00

# ELECTIONS

Heather Hawthorne, County Clerk

## Department Description:

The Elections fund is designated for all elections costs that the County Clerk may incur in hosting an election, such as election worker pay, supplies, election software and maintenance, and travel and training.

## Goals/Objectives:

- Continue to improve election services for the citizens of Chambers County.
- Increase training opportunities for employees and election workers.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	52,034.94	140,320.00	80,320.00
Supplies	5,865.55	17,000.00	17,000.00
Contractual	35,397.00	78,500.00	43,500.00
Total	93,297.49	235,820.00	140,820.00

# ENVIRONMENTAL HEALTH

Rex Tunze, Director

## Department Description:

The Chambers County Environmental Health & Permitting department is dedicated to ensuring that all buildings and structures are constructed and repaired safely, and meet all OSSF and flood zone regulations, if applicable. The Department performs quarterly inspections on all food establishments in order to maintain stable sanitary conditions throughout the County. Nuisance complaint investigations are performed on a regular basis to ensure compliance with local laws and regulations the County may be subject to. The Environmental Health & Permitting department is also responsible of scheduling the Development Review Committee (DRC) meetings, held to assist in the commercial development process and then distributing the agendas to the proper officials.

## Goals & Objectives:

- Keep the public informed of any amendments or revisions on existing rules and regulations.
- Maintain current certification as a Designated Representative (DR) of OSSF.
- Ensure the utmost completion of permits and inspections possible in order to enhance the environmental surroundings throughout the County.
- Maintain certification as a Certified Flood Plain Manager (CFM) for the County.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	282,980.76	270,102.00	313,170.00
Supplies	5,931.61	5,000.00	7,000.00
Contractual	12,514.59	26,016.00	29,016.00
Capital	-	60,000.00	-
Total	301,426.96	361,118.00	349,186.00

# NURSE PRACTITIONER

Mary Beth Bess, Nurse Practitioner

## Department Description:

A Nurse Practitioner (NP) is a registered nurse (RN) who has completed advanced education and training in the diagnosis and management of common medical conditions, including chronic illnesses. Nurse practitioners provide a broad range of health care services. The Nurse Practitioner for Chambers County is responsible for running the Chambers County Wellness Center which offers medical services to county employees and their families.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	83,300.36	150,980.00	165,450.00
Supplies	22,297.13	30,100.00	30,100.00
Contractual	10,199.96	20,040.00	20,040.00
Total	115,797.45	201,120.00	215,590.00

# HEALTH DEPARTMENT

## CHAMBERS COUNTY, TEXAS

Angie Kear, LVN

### Department Description:

The Chambers County Health Department provides an extensive variety of services to the citizens of Chambers County. With offices in Winnie, Anahuac, and Mont Belvieu, the professionals and staff are able to serve the eligible citizens of Chambers County with the healthcare and information they may not otherwise be able to receive.

### Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	237,740.93	272,238.00	285,620.00
Supplies	3,696.05	5,000.00	5,000.00
Contractual	34,141.80	42,150.00	42,150.00
Total	275,578.78	319,388.00	332,770.00

# INDIGENT HEALTH

Jessica Laskoskie, Coordinator

## Department Description:

The Indigent Health Care and Treatment Act was passed by the Texas Legislature in 1985, and made local governments responsible for the medical care to indigent persons who meet certain criteria. The Chambers County Indigent Health Care Department determines eligibility to County residence for physician visits, inpatient and outpatient hospital services, prescription services, specialty services, vision and dental services. This department also assists indigent residence with food vouchers and utility assistance through state grant programs.

## Goals/Objectives:

- Provide fair services to the indigent residence of Chambers County while complying with all state statutes and grant provisions.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	173,423.46	174,227.00	190,040.00
Supplies	3,769.15	3,500.00	3,800.00
Contractual	468,435.76	517,500.00	577,500.00
Total	645,628.37	695,227.00	771,340.00

# MOSQUITO CONTROL

Lawrence Lewis, Director

## Department Description:

The Chambers County Mosquito Control department oversees all operations of mosquito control, including aerial and ground programs; also oversees fire ant control, pest control, and pump house maintenance at all county facilities.

## Goals/Objectives:

To provide the citizens of Chambers County with a safe, effective and cost efficient control of mosquitoes and pests while adhering to the highest standards of integrity and professionalism.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	400,701.48	435,565.00	457,630.00
Supplies	319,779.22	326,000.00	334,500.00
Contractual	70,433.70	99,000.00	100,000.00
Capital	-	47,500.00	35,000.00
Total	790,914.40	908,065.00	927,130.00

# WELFARE & REHABILITATION

## Department Description:

The County's welfare program temporarily serves to assist residents until they are able to return to work or until they are able to gain assistance from other resources. The welfare program assists residents with rent, room and board, utilities, transportation, and food.

The County's Rehabilitation Department tracks expenditures related to the County's support of third-party institutions for mental health and child-care services.

## Welfare Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Contractual	34,024.64	38,000.00	38,000.00
Total	34,024.64	38,000.00	38,000.00

## Rehabilitation Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Supplies	-	1,300.00	1,300.00
Contractual	48,900.00	47,080.00	52,080.00
Total	48,900.00	48,380.00	53,380.00

# LIBRARY

Valerie Jensen, County Librarian

## Department Description:

The County Librarian is responsible for operating the county library system, which consists of three public library units and a central processing unit. The purpose of the County Librarian is to ensure the library system meets the needs of the community, which includes implementing policies, instituting procedures, preparing budgets, writing grants, selecting materials for the collection, and promoting library services through the media, public speaking, and interaction with community members. Serves as a representative of the county to library-related agencies in the state. Performs any other duties as outlined in Texas Statutes, Article 1685ff.

The staff of the Chambers County Library System is responsible for day to day operations of the library including charging and discharging materials, reference work, cataloging, interlibrary loan processing, physical processing of books and AV, computer assistance, dissemination of information, assisting and planning programs for children, teens, and adults, and interacting with their local communities as library representatives.

## Goals & Objectives:

- Train knowledgeable staff, library staff members need to have access to both formal and informal training.
- Expand and increase job center collection. Develop a basic workplace readiness collection.
- Continue acquisition of all material types: increase audio-visual acquisition, e-book content, and foreign language materials.
- Continue to explore new products, such as downloadable video, audio, and language programs.
- Revise library system technology plan.
- Consult with Historical Commission to provide a resource for professional cataloging of the collection housed there.
- To encourage positive recreation and constructive use of leisure time

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	770,646.96	815,110.00	900,680.00
Supplies	22,108.47	31,013.00	39,760.00
Contractual	87,675.55	95,507.00	111,560.00
Capital	1,230,994.86	474,405.14	563,365.00
Total	2,111,425.84	1,416,035.14	1,615,365.00

# AGRICULTURE EXTENSION OFFICE

Tyler Fitzgerald, Ag Extension Agent

## Department Description:

The Texas A&M AgriLife Extension Office of Chambers County offers expertise and educational outreach related to the food and fiber industry, natural resources, family and consumer sciences, nutrition and health, community economic development and youth development. Chambers County residents turn to the extension office for solutions and the extension staff provides them not only with answers, but also with resources and services that result in significant returns on the public's investment.

## Goals & Objectives:

- To develop and work closely with program committees (including the Leadership Advisory Board, Ag Committee, FCS Committee and 4-H Adult Leaders Association) to create programs which respond to community needs.
- To work with community members to identify areas of need that can be addressed with Extension Programming or through partnership with other community organizations.
- To reach out to new community members and stakeholders to introduce them to Extension Programming and opportunities.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	199,114.72	219,596.00	224,890.00
Supplies	2,477.11	3,200.00	3,200.00
Contractual	50,690.80	48,250.00	48,450.00
Capital	-	-	32,000.00
Total	252,282.63	271,046.00	308,540.00

# PARKS DEPARTMENT

Grant Smith, Parks Superintendent

## Department Description:

The Parks Department reports to the County Judge. The Parks Department is responsible for maintaining all Chambers County Parks and oversees all County grounds throughout the County. The department provides support to recreational events, oversees the Chambers County Youth Project Show, and maintains the budget.

## Goals & Objectives:

- Improve conditions of County Parks to better suit needs for Public.
- Improve and update sports facilities that are for public use for the youth.
- Ensure proper training for all employees if needed.
- Maintain all county grounds in an efficient manner.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	933,426.29	914,862.00	1,169,910.00
Supplies	42,012.87	56,000.00	70,000.00
Contractual	253,343.35	240,900.00	265,900.00
Capital	370,394.88	491,000.00	970,100.00
Total	1,599,177.39	1,702,762.00	2,475,910.00

# HISTORICAL COMMISSION

Sheryl Shaw, County Chair

## Department Description:

The Texas Legislature authorized counties to establish County Historical Commissions (CHC) to assist County Commissioners Courts and the Texas Historical Commission in the preservation of our historic and cultural resources.

## Goals/Objectives:

- To preserve Chambers County history.
- Educate and inform the public about Chambers County history and historical artifacts.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Supplies	1,218.52	1,800.00	1,800.00
Contractual	5,475.00	10,425.00	10,425.00
Total	6,693.52	12,225.00	12,225.00

# EMERGENCY MANAGEMENT

Roy K. Turner, Emergency Management Coordinator

## Department Description:

The Chambers County Office of Emergency Management represents the County for emergency preparedness, responds to incidents involving hazards, and/or disaster situations and ensures compliance with federal and state regulations.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	177,418.69	132,373.00	117,225.00
Supplies	20,432.18	5,200.00	5,200.00
Contractual	14,653.39	31,650.00	35,100.00
Total	212,504.26	169,223.00	157,525.00

# SAFETY DEPARTMENT

Lori Sims, Safety Coordinator/Administrator

## Department Description:

The Chambers County Safety Department provides county precincts and departments an in-house resource for safety consulting, safety and health information, and training for employee safety and health programs.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Supplies	15,029.23	18,450.00	18,750.00
Contractual	23,134.86	51,050.00	51,050.00
Total	38,164.09	69,500.00	69,800.00

# CONSTABLE PRECINCT 1-6

Dennis Dugat, Pct. 1  
Don R. Langford, Pct. 2  
Donnie Standley, Pct. 3

Ben L. "Butch" Bean, Pct. 4  
Cecil R. "Popeye" Oldham, Pct. 5  
Robert Barrow, Pct. 6

## Department Description:

The constable is elected to a constitutionally created office (Tex. Const. Art. V, Sec. 18) for four years within each justice precinct. The constable is an authorized peace officer and is the chief process server of the justice court. The constable has statewide jurisdiction to execute any criminal process, and has countywide jurisdiction to execute any civil process. The constable may also execute processes issued by some state agencies. The constable also has duties related to keeping accounts of the financial transactions of the office and is responsible for property seized or money collected by court order.

## Goals & Objectives:

- Serve the citizens of our community in a just and fair manner.
- Serve civil processes in a timely manner.
- Provide criminal and traffic enforcement.

## Expenditures:

### Pct. 1 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	100,860.38	97,190.00	105,800.00
Supplies	46.38	600.00	600.00
Contractual	3,970.00	3,350.00	3,350.00
Total	104,876.76	101,140.00	109,750.00

### Pct. 2 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	184,955.37	180,495.00	194,440.00
Supplies	3,344.03	4,000.00	4,000.00
Contractual	5,878.03	5,550.00	8,050.00
Total	194,177.43	190,045.00	206,490.00

# CONSTABLE PRECINCT 1-6

## Pct. 3 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	98,761.04	91,670.00	105,880.00
Supplies	66.15	1,200.00	1,200.00
Contractual	3,938.57	3,350.00	3,350.00
Total	102,765.76	96,220.00	110,430.00

## Pct. 4 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	91,483.95	91,460.00	106,870.00
Supplies	919.14	1,200.00	1,200.00
Contractual	2,462.34	3,350.00	3,350.00
Total	94,865.43	96,010.00	111,420.00

## Pct. 5 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	101,263.59	97,620.00	107,530.00
Supplies	64.88	1,200.00	1,200.00
Contractual	2,198.03	3,350.00	3,350.00
Total	103,526.50	102,170.00	112,080.00

## Pct. 6 Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	100,581.52	96,850.000	107,860.00
Supplies	746.98	1,200.00	1,200.00
Contractual	2,793.11	8,400.00	3,400.00
Total	104,121.61	106,450.00	112,460.00

# COUNTY SHERIFF

**Brian Hawthorne, Sheriff**

## Department Description:

County Sheriff is a constitutionally created office with duties to be prescribed by the legislature (Tex. Const. Art. V, Sec. 23). He or she acts in a role similar to a police chief in a municipal department. Deputies serve under the Sheriff in a role similar to that of uniformed police officers. The Sheriff usually has jurisdiction over any unincorporated areas of his or her county. Duties of the Sheriff might include: investigating complaints, emergency response, patrol, resolving disputes, arresting suspects, criminal investigations, and executing warrants.

## Goals/Objectives:

- Protect life and property to provide services that contribute to the preservation of life, the protection of property, and the safety of the community.
- Maintain public order to maintain peace and public order. To assist during times of natural or technological occurrences or disasters. To provide for the safe and effective flow of both vehicular and pedestrian traffic and the investigation of traffic related accidents.
- Prevent, detect and investigate criminal activity to prevent crime through aggressive patrol that limits the opportunity for a crime to occur, and through education of citizens that reduces the likelihood of them becoming victims of crime. To provide a thorough, appropriate, and efficient investigation of criminal activity.
- Apprehension of offender to provide for the expeditious and prudent apprehension of suspected violators of the law, regardless of an individual's status in the community.
- Community service to provide the resources necessary for assisting citizens under special non-criminal circumstances.
- Compliance with ethical standards and professionalism to ensure integrity and adherence to the professional standards of the Office by investigating all complaints against Office personnel. To provide for the training needs of officers and promote a high rate of proficiency in the officers of the Office. To address the career development goals of agency personnel.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	8,023,099.30	8,428,825.00	9,497,272.00
Supplies	435,139.95	437,560.00	436,160.00
Contractual	421,025.06	515,085.00	574,385.00
Capital	1,051,453.82	706,900.00	619,220.00
Total	9,930,718.13	10,088,370.00	11,127,037.00

# **Enterprise Funds**

# GOLF COURSE

James Williamson, Director

## Department Description:

Chambers County Golf Course provides a nice and inexpensive golf course to the citizens of Chambers County.

## Goals/Objectives:

- To maintain and keep the golf course in the best condition possible
- To make improvements to the fold course, as needed.
- To listen to positive and negative feedback from customers to make the fold course a better place to play golf.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	467,765.43	436,460.00	470,960.00
Supplies	93,774.48	95,000.00	93,500.00
Contractual	59,164.22	69,600.00	69,600.00
Capital	27,633.20	155,800.00	6,000.00
Total	648,337.33	756,860.00	640,060.00

# AIRPORT

## Department Description:

Chambers County has two airports located in Anahuac and Winnie. The Anahuac Airport offers a 24 hour pilot lounge with restrooms, and 24 hour self-serve fuel, Winnie offers 24 hour self-serve fuel.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	46,104.49	31,010.00	31,010.00
Supplies	161,482.15	309,060.00	303,500.00
Contractual/Utilities	44,076.86	195,140.00	100,600.00
Capital	1,073.70	370,000.00	223,500.00
Fund Adjustment	59,134.19	0	0
Total	311,871.39	905,210.00	658,610.00

# SOLID WASTE

Jimmy Kahla, Director

## Department Description:

Chambers County Solid Waste Department provides waste disposal for citizens and businesses throughout the County. This service is available to commercial and private residents along with any municipalities located within the County's boundaries. Chambers County owns and operates eight Citizens' Collection Stations which are conveniently located to serve its residents. In addition, the County also owns and operates a Type I and IV Municipal Solid Waste Landfill. Waste deposited at the Citizens' Collection Stations, along with that collected by the various municipalities and commercial businesses is disposed of at the Landfill. In 2008, Chambers County Solid Waste Department collected and disposed over 300,000 cubic yards of waste. In an effort to protect the environment and reduce cost, the county has instituted recycling programs that now accept batteries, e-waste, white goods, tires, and used oil and filters and take them out of the waste stream. Look for the receptacles for these items at your area's Citizens' Collection Station. A \$5.00 fee is charged to purchase a Solid Waste Disposal Permit Sticker that is valid for 24 months. No disposal fees are charged to Chambers County residents.

## Expenditures:

Expenses	2015 Actual	2016 Adopted	2017 Adopted
Personnel	1,469,083.22	1,392,928.00	1,555,810.00
Supplies	153,508.13	215,000.00	163,000.00
Contractual/Utilities	315,911.53	415,700.00	355,800.00
Capital	34,461.88	259,400.00	293,400.00
Fund Adjustment	533,852.31	0	0
<b>Total</b>	<b>2,506,817.07</b>	<b>2,283,028.00</b>	<b>2,368,010.00</b>

## **Debt Service**

# DEBT SERVICE

Under the Texas Constitution, Article XI Section 7, a county is required to establish an interest and sinking fund when borrowing money:

But no debt for any purpose shall ever be incurred in any manner by any city or county unless provision is made, at the time of creating the same, for levying and collecting a sufficient tax to pay the interest thereon and provide at least two per cent (2%) as a sinking fund...

	2015 Actual	2016 Adopted	2017 Adopted
Taxes	4,387,062	4,393,749	4,713,752
Miscellaneous revenue	13,517	7,300	7,300
Interest	49	100	100
<b>Total</b>	<b>4,400,628</b>	<b>4,401,149</b>	<b>4,721,152</b>
GO Refunding 2012	324,250	323,900	323,850
Tax Note 2012	783,917	590,430	598,389
Tax Note 2013	1,620,573	1,619,033	1,622,305
Tax Note 2014	1,579,749	631,963	630,062
PTT 2015	-	-	823,700
COO 2015	-	-	442,631
Tax Note 2016	-	-	280,213
<b>Total</b>	<b>4,308,489</b>	<b>3,165,326</b>	<b>4,721,152</b>

## **Capital Projects**

## CAPITAL PROJECT 02

This fund is used to account for the 2014 and 2015 toll and tax revenue bonds which will be used for improvements to existing State highway FM 1409 and FM 565 in Old River-Winfree, south to FM 565 west of cove in the County, and cost of issuance related to the bonds.

	2015 Actual	2016 Adopted	2017 Adopted
Interest	49,278.72	0	0
Bond Proceeds	19,335,000.00	0	0
Other Financing Sources	1,159,364.95	0	0
<b>Total</b>	<b>20,543,643.67</b>	<b>0</b>	<b>0</b>
Contractual/Services	446,400.00	3,913,499.00	0
Capital Outlay	1,425,031.25	1,490,200.00	0
Fund Adjustment	494,364.95	0	0
<b>Total</b>	<b>2,365,796.20</b>	<b>5,403,699.00</b>	<b>0</b>

# CAPITAL PROJECTS

Fund used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets, other than those financed by propriety funds.

	2015 Actual	2016 Adopted	2017 Adopted
Interest Earnings	17,308.12	0	0
Other Income	511,956.00	500,000.00	0
Partnership Revenue	0	0	0
Bond Proceeds	8,240,000.00	0	0
Other Financing Sources	329,052.30	0	0
<b>Total</b>	<b>9,098,316.42</b>	<b>500,000.00</b>	<b>0</b>
Contractual/Services	17,500.00	43,000.00	28,000.00
Capital Outlay	1,192,597.27	5,797,145.74	4,585,946.96
Fund/Adjustment	277,998.30	0	0
<b>Total</b>	<b>1,488,095.57</b>	<b>5,840,145.74</b>	<b>4,613,946.96</b>

## **Health Services**

# HEALTH SERVICES SALES TAX

This fund is used to account for the receipt of health services sales tax. Use of funds is restricted for health related expenditures.

	2015 Actual	2016 Adopted	2017 Adopted
Taxes	5,474,800.23	5,000,000.00	0
Arboretum Supplement	0	0	0
Interest Earning	30,344.96	20,000.00	0
Misc. Revenues	234,849.50	0	0
<b>Total</b>	<b>5,739,994.69</b>	<b>5,020,000.00</b>	<b>0</b>
Personnel	513,684.44	596,541.00	661,283.00
Supplies	33,551.34	50,000.00	77,400.00
Contractual/Services	2,528,979.23	2,481,800.00	2,132,000.00
Capital Outlay	1,446,928.51	1,637,902.50	4,025,700.00
Fund/Adjustment	0	17,297.50	600,000.00
<b>Total</b>	<b>4,523,143.52</b>	<b>4,783,541.00</b>	<b>7,496,383.00</b>

## **Tax Notes**

# CHAMBERS TAX NOTE- SERIES 2016

This fund is used to account for revenue and expenses related to the 2016 Chambers County tax note that includes the following projects.

- Acquisition of row
- Construction and equipping of a new library in Winnie
- Construction and equipping of a Winnie-Stowell arena
- Construction and equipping of a mosquito control office
- Improvement and equipping of county buildings
- Acquisition of road maintenance equipment
- Acquisition of election equipment
- Acquisition of real property
- County wide road improvements

	2015 Actual	2016 Adopted	2017 Adopted
Interest	0	0	0
Bond Proceeds	0	9,370,000.00	0
Other Financing Source	0	540,620.45	0
<b>Total</b>	<b>0</b>	<b>9,910,620.45</b>	<b>0</b>
Personnel	513,684.44	596,541.00	661,283.00
Supplies	33,551.34	50,000.00	77,400.00
Contractual/Services	2,528,979.23	2,481,800.00	2,132,000.00
Capital Outlay	1,446,928.51	1,637,902.50	4,025,700.00
Fund/Adjustment	0	17,297.50	600,000.00
<b>Total</b>	<b>4,523,143.52</b>	<b>4,783,541.00</b>	<b>7,496,383.00</b>

## **Special Revenue Funds**

# SPECIAL REVENUE FUNDS

## 0210-LATERAL ROAD FUND

**Source:** Property Tax

**Purpose:** May be used only for construction and maintenance

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>22,048.69</b>	<b>24,000.00</b>	<b>24,000.00</b>
Capital	89,284.00	24,000.00	24,000.00
<b>Total Expenses:</b>	<b>89,284.00</b>	<b>24,000.00</b>	<b>24,000.00</b>

## 0290-ELECTION SERVICE

**Source:** Property Tax

**Purpose:** This fund accounts for the revenue and associated expenses from contracts between the County and local municipalities

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>1,716.65</b>	<b>2,000.00</b>	<b>2,000.00</b>
Personnel	0	1,000.00	1,000.00
Supplies/Other	0	1,000.00	1,000.00
<b>Total Expenses:</b>	<b>0</b>	<b>2,000.00</b>	<b>2,000.00</b>

## 0310-CONSTITUTIONAL COUNTY COURT FEES

**Source:** Fees collected through Constitutional County Court

**Purpose:** This fund and associated fee were established for probate guardian fees collected through the Constitutional County Court

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>3,282.54</b>	<b>2,000.00</b>	<b>2,000.00</b>
Supplies/Other	0	2,000.00	2,000.00
<b>Total Expenses:</b>	<b>0</b>	<b>2,000.00</b>	<b>2,000.00</b>

# SPECIAL REVENUE FUNDS

## 0320-YOUTH ACTIVITY

**Source:** Funds collected by Youth Project Show

**Purpose:** Used to promote Youth Activity

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>0</b>	<b>600,688.02</b>	<b>600,000.00</b>
Supplies	0	50,688.02	50,000.00
Contractual/Services	0	550,000.00	550,000.00
<b>Total Expenses:</b>	<b>0</b>	<b>600,688.02</b>	<b>600,000.00</b>

## 0321-YOUTH ACTIVITY SCHOLARSHIP

**Source:** Fees for renting RV Spaces at White's Park and Donations.

**Purpose:** Used to provide scholarship money selected students from each school in the County

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>0</b>	<b>5086.11</b>	<b>10,000.00</b>
Contractual/Services	0	0	10,000.00
<b>Total Expenses:</b>	<b>0</b>	<b>0</b>	<b>10,000.00</b>

## 0322-YOUTH ACTIVITY RANCH RODEO FUND

**Source:** Donations through Youth Project Show

**Purpose:** Used to promote YPS

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	0	0	0
<b>Total Expenses:</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 0330-WORTHLESS CHECKS

**Source:** Fee paid by defendant convicted of an offense involving hot checks or similar sight orders

**Purpose:** Only to pay the salaries and defray the expenses of the prosecutor's office

## SPECIAL REVENUE FUNDS

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>146.34</b>	<b>1,000.00</b>	<b>1,000.00</b>
Contractual/Services	5,769.73	0	0
Supplies	1,745.72	1,000.00	1,000.00
<b>Total Expenses:</b>	<b>7,515.45</b>	<b>1,000.00</b>	<b>1,000.00</b>

### 0340-COUNTY ATTORNEY DWI

**Source:** Fines & Fees

**Purpose:** used to account for the Fee assessed on DWI offenses

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>3,499.23</b>	<b>2,000.00</b>	<b>3,500.00</b>
Supplies	272.40	7,000.00	3,500.00
<b>Total Expenses:</b>	<b>272.40</b>	<b>7,000.00</b>	<b>3,500.00</b>

### 0350-DISTRICT ATTORNEY DRUG PREVENTION

**Source:** Fines and fees

**Purpose:** account for fees assessed on drug possession offenses

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>18,802.56</b>	<b>10,000.00</b>	<b>10,000.00</b>
Supplies	10,000.00	10,000.00	10,000.00
<b>Total Expenses:</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>

### 0420-SHERIFF'S FORFEITURE

**Source:** Contraband seized by law enforcement authorities, including property used in the commission of a crime, proceeds of a crime and property purchased with the proceeds of a crime

**Purpose:** Law enforcement agency's fund may only be used for law enforcement purpose

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>59,410.59</b>	<b>20,000.00</b>	<b>20,000.00</b>
Supplies	2,500.00	20,000.00	20,000.00
Contractual/Services	37.99	0	0
<b>Total Expenses:</b>	<b>2,537.99</b>	<b>20,000.00</b>	<b>20,000.00</b>

# SPECIAL REVENUE FUNDS

## 0430-DISTRICT ATTORNEY FORFEITURE

**Source:** Contraband seized by law enforcement authorities, including property purchase with the proceeds of a crime

**Purpose:** Prosecuting attorney's fund may only be used for official purpose of his or her office. Law enforcement agency's fund may only be used for law enforcement purpose

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>176,869.53</b>	<b>86,000.00</b>	<b>86,000.00</b>
Personnel	47,490.32	44,800.00	44,800.00
Miscellaneous	15,073.96	12,000.00	17,700.00
Contractual	17,966.95	23,500.00	23,500.00
Capital	44,261.00	0	0.0
<b>Total Expenses:</b>	<b>124,792.23</b>	<b>80,300.00</b>	<b>86,000.00</b>

## 0440-DISTRICT ATTORNEY PRETRAIL INTERVENTION

**Source:** Fee not to exceed \$500 paid by the a defendant participating in pretrial intervention program administered by a district attorney, criminal district attorney or county attorney

**Purpose:** To reimburse the county for an expense, including the expense of the office of the prosecuting attorney, related to a defendant's participation in a pretrial intervention program offered in the county

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>17,000.0</b>	<b>10,000.00</b>	<b>10,000.00</b>
Personnel	0	7,500.00	7,500.00
Supplies	0	1,930.00	2,500.00
<b>Total Expenses:</b>	<b>0</b>	<b>9,430.00</b>	<b>10,000.00</b>

## 0450-LEOSE

**Source:** An equal share of the 20 percent of the state general revenue fund allocated by the Comptroller for local law enforcement agencies

**Purpose:** To pay for continuing education of licensed peace officer or training for full-time fully paid law enforcement support personnel

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>9,411.15</b>	<b>9,441.26</b>	<b>9,441.26</b>
Constable 1	269.90	650.27	650.27

## SPECIAL REVENUE FUNDS

Constable 2	0	778.94	778.94
Constable 3	0	650.27	650.27
Constable 4	0	650.27	650.27
Constable 5	0	650.27	650.27
Constable 6	316.00	650.27	650.27
Sheriff	5,310.00	5,410.97	5410.97
<b>Total Expenses:</b>	<b>5,895.90</b>	<b>9,441.26</b>	<b>9,441.26</b>

### 0470-DISTRICT ATTORNEY'S FEDERAL SHARING

**Source:** Funds received from Federal Government

**Purpose:** Revenues seized and distributed by the Federal Government to the County

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue- (Interest)</b>	<b>44.85</b>	<b>100.00</b>	<b>100.00</b>
Supplies	0	100.00	100.00
<b>Total Expenses:</b>	<b>0</b>	<b>100.00</b>	<b>100.00</b>

### 0480-HOTEL OCCUPANCY TAX

**Source:** Hotel Tax

**Purpose:** Account for revenues generated from a hotel tax to be used for improvements to attract visitors and tourist

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>467,207.56</b>	<b>351,000.00</b>	<b>401,000.00</b>
Legal Fees	300.00	0	0
Parks	0	5,500.00	5,500.00
Parks Capital	30,543.43	353,700.00	266,100.00
Historical Personnel	12,720.63	5,400.00	5,400.00
Historical Contractual	5,948.00	4,000.00	4,000.00
Promotional	90,545.61	120,000.00	120,000.00
<b>Total Expenses:</b>	<b>140,057.67</b>	<b>488,600.00</b>	<b>401,000.00</b>

### 0490- JAIL COMMISSARY FUND

**Source:** Inmate purchases from commissary

**Purpose:** Used to account for all revenues generated from county jail

## SPECIAL REVENUE FUNDS

	2015 Actual	2016 Adopted	2017 Adopted
Revenue	0	0	0
Supplies	8,367.50	0	0
<b>Total Expenses:</b>	<b>8,367.50</b>	<b>0</b>	<b>0</b>

### 0500- SHERIFF'S FEDERAL SHARING

	2015 Actual	2016 Adopted	2017 Adopted
Revenue	.02	0	0
Expenses	0	0	0
<b>Total Expenses:</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 0540-TITLE IV

**Source:** Texas Dept. of Criminal Justice

**Purpose:** monies to help offset the additional cost of the District Clerk's Office for having a County located prison

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>22.59</b>	<b>0</b>	<b>0</b>
Personnel	10,993.01	0	0
<b>Total Expenses:</b>	<b>10,993.01</b>	<b>0</b>	<b>0</b>

### 0560-COUNTY CLERK RECORDS ARCHIVE

**Source:** Fees paid for recording of filing services, set by Commissioners' Court, not to exceed \$10

**Purpose:** Fees collected by the County clerk for filing official documents, such as birth & death certificates, are deposited in this fund and are expended for the purpose of preservation of documents within the County Clerk's Office

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>91,279.39</b>	<b>50,000.00</b>	<b>50,000.00</b>
Contractual/services	50,000.00	50,000.00	50,000.00
<b>Total Expenses:</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>

# SPECIAL REVENUE FUNDS

## 0570-DISTRICT CLERK RECORDS TECHNOLOGY

**Source:** Filing fees in civil cases – varying amounts. Fee imposed on defendant convicted of an offense in district court

**Purpose:** To pay for specific records management and preservation, including for automation purpose, on approval by the commissioners court of a budget

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>7,125.00</b>	<b>5,000.00</b>	<b>7,000.00</b>
Supplies	0	0	7,000.00
Contractual/Services	0	19,000.00	0
<b>Total Expenses:</b>	<b>0</b>	<b>19,000.00</b>	<b>7,000.00</b>

## 0590-CHAPTER 19

**Source:** Paid by Secretary of State to the Voter Registrar

**Purpose:** Must be used to defray the cost of voter registration, and may be used to pay for any item or service designed to increase the number of registered voters in the state, maintain and report an accurate list of the number of registered voters, or increase the efficiency of the voter registration office, including hiring temporary voter registration personnel

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>2,482.94</b>	<b>4,600.00</b>	<b>3,000.00</b>
Personnel	0	0	1,500.00
Supplies	275.10	4,600.00	1,500.00
Contractual/Services	1,720.76	0	0
<b>Total Expenses:</b>	<b>1,995.86</b>	<b>4,600.00</b>	<b>3,000.00</b>

## 0610-JUSTICE OF THE PEACE TECHNOLOGY FUND

**Source:** Fee assessed against those convicted of a misdemeanor offense in justice court - \$4

**Purpose:** To pay for the cost of continuing education of justice court judges and clerks regarding technological enhancements for justice courts and purchase and maintenance of technological enhancements for a justice court

## SPECIAL REVENUE FUNDS

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>32,603.04</b>	<b>41,000.00</b>	<b>41,000.00</b>
JP 1	4,329.29	6,000.00	10,000.00
JP 2	6,065.40	17,800.00	10,000.00
JP 3	0	0	0
JP 4	6,347.61	6,000.00	7,000.00
JP 5	7,129.46	4,000.00	8,000.00
JP 6	2,245.02	3,100.00	6,000.00
<b>Total Expenses:</b>	<b>26,116.78</b>	<b>36,900.00</b>	<b>41,000.00</b>

### 0630-DC/CC RECORD PRESERVATION

**Source:** Filing fee in civil cases filed in county court, statutory county court, and district court, not to exceed \$10

**Purpose:** Digitize court records and preserve the records from natural disaster

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>7,746.29</b>	<b>9,000.00</b>	<b>9,000.00</b>
County Clerk Expenses	0	0	4,000.00
District Clerk Expenses	0	9,543.75	5,000.00
<b>Total Expenses:</b>	<b>0</b>	<b>9,543.75</b>	<b>9,000.00</b>

### 0640-JUSTICE COURT BUILDING SECURITY FUND

**Source:** One-fourth of \$4 fee paid by defendant convicted of misdemeanor offense in justice court

**Purpose:** To pay for security personnel, services, and items related to a building housing a court

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>7,261.50</b>	<b>6,500.00</b>	<b>6,500.00</b>
Supplies	0	6,500.00	6,500.00
<b>Total Expenses:</b>	<b>0</b>	<b>6,500.00</b>	<b>6,500.00</b>

### 0650-COURTHOUSE SECURITY

**Source:** Court fee not to exceed \$5 criminal court fee upon conviction, \$3-\$5 depending on offense

**Purpose:** To pay for security personnel, services, and items related to a building housing a court

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>37,672.97</b>	<b>35,000.00</b>	<b>38,000.00</b>
Supplies	2,102.82	35,000.00	38,000.00
<b>Total Expenses:</b>	<b>2,102.82</b>	<b>35,000.00</b>	<b>38,000.00</b>

# SPECIAL REVENUE FUNDS

## 0660-COUNTY CLERK RECORDS MANAGEMENT

**Source:** Fee for filing civil case - \$5, fee imposed on defendant convicted of an offense in county court, county court at law, or a district court

**Purpose:** Records management preservation or automation purposes in the county

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenues</b>	<b>128,686.20</b>	<b>85,000.00</b>	<b>85,000.00</b>
Personnel	58,734.74	66,925.00	66,925.00
Supplies	799.53	54,000.00	10,575.00
Contractual/Services	0	7,500.00	7,500.00
<b>Total Expenses:</b>	<b>59,534.27</b>	<b>128,425.00</b>	<b>85,000.00</b>

## 0670-DISTRICT CLERK RECORDS MANAGEMENT

**Source:** Filing fees in civil cases – varying amounts; fee imposed on defendant convicted of an offenses in district court

**Purpose:** To pay for specific records management and preservation, including for automation purposes, on approval by the commissioners court of a budget

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>17,880.10</b>	<b>20,300.00</b>	<b>20,300.00</b>
Personnel	13,167.79	14,600.00	12,400.00
Supplies	2,419.66	300.00	7,900.00
Contractual/Services	5,650.00	0	0
<b>Total Expenses:</b>	<b>21,237.45</b>	<b>14,900.00</b>	<b>20,300.00</b>

## 0680-CC/DC TECHNOLOGY FUND

**Source:** Fee assessed against those convicted of a criminal offense in a county court, statutory county court, or district court-\$4

**Purpose:** To pay the cost of continuing education and training for county court statutory county court, or district court judges and clerks regarding technological enhancements; purchase and maintenance of technological enhancements including: computer systems, networks, hardware and software; imaging systems; electronic kiosks; and docket management systems

## SPECIAL REVENUE FUNDS

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>2,259.99</b>	<b>2,500.00</b>	<b>2,500.00</b>
County Clerk Expenses	0	500.00	1,500.00
District Clerk Expenses	0	500.00	1,000.00
<b>Total Expenses:</b>	<b>0</b>	<b>1,000.00</b>	<b>2,500.00</b>

### 0690-CHILD ABUSE PREVENTION

**Source:** Fine paid by defendant convicted of certain sexual offenses against a child - \$100

**Purpose:** Used to pay child abuse prevention programs in the county where the court is located

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>55.11</b>	<b>100.00</b>	<b>100.00</b>
Supplies	0	100.00	100.00
<b>Total Expenses:</b>	<b>0</b>	<b>100.00</b>	<b>100.00</b>

### 0710-FALLEN OFFICERS FUND

**Source:** Donation made by Jurors

**Purpose:** Used for the benefit of Chambers County Law Enforcement Officers

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>10,945.40</b>	<b>200.00</b>	<b>0</b>
Expenses	0	0	0
<b>Total Expenses:</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 0790-NARCOTICS TASK FORCE

**Source:**

**Purpose:** Account for revenues and expenditures associated with the joint Chambers and Liberty County narcotics task force

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>20.00</b>	<b>0</b>	<b>0</b>
Expenses	0	0	0

# SPECIAL REVENUE FUNDS

<b>Total Expenses:</b>	<b>0</b>	<b>0</b>	<b>0</b>
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## 0980-PERMANENT SCHOOL FUND

**Source:** Mineral Royalties from County owned land

**Purpose:** used to account for investments held that benefit various school districts in the county

	2015 Actual	2016 Adopted	2017 Adopted
Interest	9,999.15	8,000.00	8,000.00
Royalty Income	788,339.39	600,000.00	600,000.00
<b>Total Revenue</b>	<b>798,338.54</b>	<b>608,000.00</b>	<b>608,000.00</b>
BHISD Distribution	0	1,242,195.25	0
ECISD Distribution	143,828.86	0	0
GCISD Distribution	159,235.47	0	0
Cash Transfers	9,861.04	0	0
<b>Total Expenses:</b>	<b>312,925.37</b>	<b>1,242,195.25</b>	<b>0</b>

## 0990-AVAILABLE SCHOOL FUND

**Source:** Interest earned on the Permanent School fund, damages on property, and land lease income

**Purpose:** Automatic distribution to school with no restriction

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>71,144.42</b>	<b>51,000.00</b>	<b>51,000.00</b>
Contractual/Services	217,209.77	51,000.00	0
<b>Total Expenses:</b>	<b>217,209.77</b>	<b>51,000.00</b>	<b>0</b>

## 2450- SETH GRANT

**Source:** Southeast Texas Housing Finance Corp.

**Purpose:** Meals on wheels within Chambers County

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenses	0	0	0
<b>Total Expenses:</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 4590-TSLAC STATE LIBRARY

## SPECIAL REVENUE FUNDS

**Source:** Grant Revenue

**Purpose:** Accounts for revenues and expenditures for the institute for Museum & Library services grant for improvements to Chambers County Libraries

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>1,709.67</b>	<b>0</b>	<b>0</b>
Supplies	1,709.67	0	0
<b>Total Expenses:</b>	<b>1,709.67</b>	<b>0</b>	<b>0</b>

### 5150-PHEP GRANT

**Source:** Center for Disease Control

**Purpose:** Accounts for revenues & expenditures for the Public Health Emergency Preparedness grant

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>60,014.81</b>	<b>212,196.00</b>	<b>0</b>
Sheriff Expenses	20,314.77	143,913.00	0
Supplies (670)	6,237.15	19,230.00	0
Supplies (671)	33,462.89	0	0
Capital (671)	0	30,082.00	0
Ebola Grant Supplies	0	15,797.00	0
Ebola Grant Contractual	0	3,174.00	0
<b>Total Expenses:</b>	<b>60,014.81</b>	<b>212,196.00</b>	<b>0</b>

### 5300- ARBORETUM FUND

**Source:** Arboretum nursing agreement with Chambers County

**Purpose:** To account for the funds associated with the management agreement between the County and the Arboretum Nursing and Rehabilitation Center of Winnie under the Texas HHSC MPA program.

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>3,891,621.57</b>	<b>0</b>	<b>0</b>
Fallen Officers Contract.	3,873,058.67	0	0
Comm. Ct Contractual	0	0	0
<b>Total Expenses:</b>	<b>3,873,058.67</b>	<b>0</b>	<b>0</b>

# SPECIAL REVENUE FUNDS

## 5400- JUVENILE PROBATION

**Source:** Juvenile Probation Grant Agreement

**Purpose:** Account for revenues and expenditures related to the juvenile probation grant

	2015 Actual	2016 Adopted	2017 Adopted
Revenue	<b>167,235.41</b>	<b>220,170.00</b>	<b>0</b>
Juvenile Prob. Personnel	166,462.73	213,900.00	0
Juvenile Prob. Contract.	23,953.92	0	0
Fund Adjustment	-22,887.24	0	0
<b>Total Expenses:</b>	<b>167,529.41</b>	<b>213,900.00</b>	<b>0</b>

## 5500- INDIGENT DEFENSE FORMULA

**Source:** Texas Indigent Defense Commission  
– Indigent Defense Grant

**Purpose:** Account for revenues and expenditures related to the indigent defense grant

	2015 Actual	2016 Adopted	2017 Adopted
Revenue	<b>32,641.00</b>	<b>0</b>	<b>0</b>
Fund Adjustment	32,641.00	0	0
<b>Total Expenses:</b>	<b>32,641.00</b>	<b>0</b>	<b>0</b>

## 5690- TEXAS STEP PROGRAM

**Source:** Texas Department of Public Safety

**Purpose:** Account for revenues and expenditures related to the Selective Traffic Enforcement Program

	2015 Actual	2016 Adopted	2017 Adopted
Revenue	<b>4,354.82</b>	<b>0</b>	<b>0</b>
Personnel	4,354.82	0	0
<b>Total Expenses:</b>	<b>4,354.82</b>	<b>0</b>	<b>0</b>

## SPECIAL REVENUE FUNDS

### 6360- AIRPORT MAINTENANCE- ANAHUAC

**Source:** Texas Department of Transportation

**Purpose:** Account for revenues and expenditures related to the Airport Maintenance Grant

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>7,157.85</b>	<b>50,000.00</b>	<b>-40,000.000</b>
Contractual/Services	7,157.85	50,000.00	40,000.00
<b>Total Expenses:</b>	<b>7,157.85</b>	<b>50,000.00</b>	<b>40,000.00</b>

### 6370- AIRPORT MAINTENANCE- WINNIE

**Source:** Texas Department of Transportation

**Purpose:** Account for revenues and expenditures related to the Airport Maintenance Grant

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>8,201.31</b>	<b>50,000.00</b>	<b>0</b>
Contractual/Services	8,201.31	50,000.00	0
<b>Total Expenses:</b>	<b>8,201.31</b>	<b>50,000.00</b>	<b>0</b>

### 6560- DEPARTMENT OF JUSTICE- VEST GRANT

**Source:** Texas Department of Justice

**Purpose:** Account for revenues and expenditures for the purchase of vests through the bullet proof vest grant

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>1,112.50</b>	<b>0</b>	<b>0</b>
Supplies	1,112.50	0	0
<b>Total Expenses:</b>	<b>1,112.50</b>	<b>0</b>	<b>0</b>

### 6570- CAPITAL PROSECUTION

**Source:** State of Texas

Capital Prosecution Grant

## SPECIAL REVENUE FUNDS

**Purpose:** Accounts for revenues and expenditures related to the State of TX grant for costs associated with capital cases

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>38,369.82</b>	<b>175,000.00</b>	<b>0</b>
Supplies	3,438.82	15,000.00	0
Contractual/Services	34,931.00	160,000.00	0
<b>Total Expenses:</b>	<b>38,369.82</b>	<b>175,000.00</b>	<b>0</b>

### 6580- VICTIMS OF CRIME ACT

**Source:** Crime Victims Fund

**Purpose:** Account for revenues and expenditures related to the victims of crime act fund

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>9,292.89</b>	<b>0</b>	<b>0</b>
Sheriff Personnel	6,877.81	0	0
Sheriff Contractual	2,489.30	0	0
Fund Adjustment	6,902.51	0	0
<b>Total Expenses:</b>	<b>16,269.62</b>	<b>0</b>	<b>0</b>

### 6590- VIOLENCE AGAINST WOMEN ACT

**Source:** Violence Against Women Act

**Purpose:** Account for revenues and expenditures related to the Violence against Women Act that provides services to victims

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>43,461.63</b>	<b>0</b>	<b>0</b>
Personnel	42,076.92	0	0
<b>Total Expenses:</b>	<b>42,076.92</b>	<b>0</b>	<b>0</b>

# SPECIAL REVENUE FUNDS

## 6690- STATE CRIMINAL ALIEN ASSISTANCE PROGRAM

**Source:** Bureau of Justice Assistants

**Purpose:** SCAAP provides federal payments to states and localities that incurred correctional officer salary costs for incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions for violations of state or local law, and incarcerated for at least 4 consecutive days during the reporting

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>7,844.00</b>	<b>8,000.00</b>	<b>0</b>
Contractual/Services	1,725.68	8,000.00	0
<b>Total Expenses:</b>	<b>1,725.68</b>	<b>8,000.00</b>	<b>0</b>

## 6700- CCSO- SOLID WASTE GRANT

**Source:** Grant Funds

**Purpose:** Grant for Environmental enforcement

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>0</b>	<b>132,465.60</b>	<b>0</b>
Expenses	0	0	0
<b>Total Expenses:</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 8100- STATE HOMELAND SECURITY PROGRAM- DPA

**Source:** U.S. Dept. of Homeland Security SHSP Grant program

**Purpose:** Account for revenues and expenditures related to the SHSP grant for homeland security

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>77,836.52</b>	<b>98,684.57</b>	<b>0</b>
Personnel	36,036.20	0	0
Supplies	41,800.32	98,684.57	0
<b>Total Expenses:</b>	<b>77,836.52</b>	<b>98,684.57</b>	<b>0</b>

# SPECIAL REVENUE FUNDS

## 8460- CDBG DISASTER RECOVERY HOUSING

**Source:** U.S. Dept. of Housing & Urban Development Grant Program

**Purpose:** Account for revenues and expenditures related to the CDBG block grant associated with hurricane Ike

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>2,822,182.33</b>	<b>10,311,088.10</b>	<b>0</b>
Contractual/Services	0	577,000.00	0
Capital	2,822,182.33	5,803,452.10	0
<b>Total Expenses:</b>	<b>2,822,182.33</b>	<b>6,380,452.10</b>	<b>0</b>

## 8470- CDBG DISASTER RECOVERY 2.2

**Source:** U.S. Dept. of Housing & Urban Development Grant Program

**Purpose:** Account for revenues and expenditures related to the CDBG block grant associated with hurricane Ike

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>391,620.33</b>	<b>5,622,975.00</b>	<b>0</b>
Supplies	869.00	2,464,131.00	0
Contractual/Services	390,751.33	2,071,192.00	0
<b>Total Expenses:</b>	<b>391,620.33</b>	<b>4,535,323.00</b>	<b>0</b>

## 8490- CDBG TBCD STOWELL SEWER IMPROVEMENT

**Source:** U.S. Dept. of Housing & Urban Development Grant Program

**Purpose:** Account for revenues and expenditures related to the CDBG block grant for improvements in East Chambers County

	2015 Actual	2016 Adopted	2017 Adopted
Revenue	8,464.00	0	0
Contractual/Services	8,464.00	0	0
<b>Total Expenses:</b>	<b>8,464.00</b>	<b>0</b>	<b>0</b>

# SPECIAL REVENUE FUNDS

## 8500- USDHHS BVCAA

**Source:** U.S. Dept. of Health and Human Services

**Purpose:** Account for revenues and expenditures related to the CDBG block grant provides assistance to the less fortunate

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>40,000.00</b>	<b>25,000.00</b>	<b>0</b>
Supplies	7,561.24	0	0
Contractual/Services	32,438.76	25,000.00	0
<b>Total Expenses:</b>	<b>40,000.00</b>	<b>25,000.00</b>	<b>0</b>

## 8520- WIC PEER COUNSELING

**Source:** Texas Department of State Health Services Grant

**Purpose:** Account for revenues and expenditures related to the WIC Peer counseling grant

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>7,269.61</b>	<b>0</b>	<b>0</b>
Personnel	7,269.61	0	0
<b>Total Expenses:</b>	<b>7,269.61</b>	<b>0</b>	<b>0</b>

## 8530- USDHHS TDH WIC

**Source:** U.S. Dept. of Health and Human Services

**Purpose:** Account for revenues and expenditures related to the TDH WIC program that provides goods and services to eligible populations

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>131,084.18</b>	<b>0</b>	<b>0</b>
Personnel	105,444.49	1,064.00	0
Supplies	4,789.99	0	0
Contractual/Services	12,219.99	0	0
Fund/Adjustment	8,629.71	0	0
<b>Total Expenses:</b>	<b>131,084.18</b>	<b>1,064.00</b>	<b>0</b>

# SPECIAL REVENUE FUNDS

## 8810- COASTAL IMPACT ASSISTANCE PROGRAM

**Source:** U.S. Fish and Wildlife

**Purpose:** Account for revenues and expenditures related to the CIAP funds derived from federal offshore lease revenues to oil producing states for conservation, protection, or restoration of coastal areas

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>55,393.50</b>	<b>788,813.03</b>	<b>0</b>
Auditor Contractual	2,550.00	19,854.00	0
Ag Extension Contract.	52,843.50	6,556.00	0
Ag Extension Capital	0	0	0
Parks Capital	0	762,403.03	0
<b>Total Expenses:</b>	<b>55,393.50</b>	<b>788,813.03</b>	<b>0</b>

## 9500- FEMA UNITED WAY

**Source:** Federal Emergency Management Agency United Way Grant

**Purpose:** Account for revenues and expenditures for the Emergency Food and Shelter National Board Program grant passed through the United Way.

	2015 Actual	2016 Adopted	2017 Adopted
<b>Revenue</b>	<b>7,802.00</b>	<b>9,853.00</b>	<b>0</b>
Contractual/Services	7,802.00	19,705.00	0
<b>Total Expenses:</b>	<b>7,802.00</b>	<b>19,705.00</b>	<b>0</b>

## **Glossary**

# Glossary

**Accrual Basis** – a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent

**Actual** – final audited revenue or expenditure data for the fiscal year indicated

**Ad Valorem Tax** – a tax levied against the value of real or personal property

**Allocation** – Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization

**Appropriation** – a legal authorization to incur obligations and to make expenditures for specific purposes

**Appraisal Value** – to make an estimate of value for the purpose of taxation

**Asset** – resources owned or held by a government which have monetary value

**Available Fund Balance** – the portion of a fund's balance that is not restricted for a specific purpose and may be used for general appropriations

**Balance Budget** – according to GAAP, a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus reserves

**Bonded Indebtedness** – the total amount of principal and interest due on bonds which have been sold to finance capital projects such as streets, bridges, and buildings. The most prevalent types of bonds are general obligation or revenue bonds

**Bond Refunding** – the payoff and reissuance of bonds, to obtain better interest rates and/or bond conditions

**Budget** – a plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period

**Budget Amendment** – a change in the authorized level of funding for an organization of line item account code that increases the total budget. Ideally, amendments increase total revenues and total expenditures by an equal amount. Amendments are made only with Commissioners' Court approval

**Budget Calendar** – the schedule of key dates, which a government follows in the preparation and adoption of the budget

**Cash Basis** – a basis of accounting in which transactions are recognized only when cash is increased or decreased

**Contingency** – a budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted

# Glossary

**Debt Service Fund** – a fund used to account for the accumulation and disbursement of resources associated with the county’s debt obligations

**Department** – the organizational unit which is functioning separately in its delivery of service

**Expense** – charges incurred for operations, maintenance, interest, or other charges

**Fiscal Year** – a twelve-month period designated as the operating year for accounting and budgeting and financial reporting purposes. Chambers’ County fiscal year is January 1<sup>st</sup> through December 31<sup>st</sup>

**Fund** – a fiscal entity with revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or activity

**Generally Accepted Accounting Principles (GAAP)** – uniform minimum standards for financial accounting recording, encompassing the conventions, rules, and procedures that define accepted accounting principles

**Intergovernmental Revenue** – funds received from federal, state, and local government sources in the form of grants and shared revenues

**Modified Accrual Basis** – revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the find liability is incurred

**Revenue** – sources of income financing the operations of government

**Special Revenue Funds** – these funds are set up to keep track of segregated revenue activities

**Tax Rate** – a percentage applies to all taxable property to raise general revenues

**Tax Levy** – the resultant product when the tax rate per one hundred dollars is multiplied by the tax base

**Transfers In/Out** – amounts transferred from one fund to another to assist in financing the services for the recipient fund