

Chambers County, Texas



2019 Adopted Budget September 25, 2018

Wanda A. Shaw
COUNTY CLERK
CHAMBERS COUNTY, TEXAS

9 SEP 25 AM 11:04

FILED FOR RECORD

Jimmy Sylvia, County Judge

Jimmy Gore, Commissioner Pct. 1
Larry George, Commissioner Pct. 2

Gary Nelson, Commissioner Pct. 3
A.R. "Rusty" Senac, Commissioner Pct. 4



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Chambers
Texas**

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

Overview

GFOA Distinguished Budget Presentation Award	2
Table of Contents.....	3-7
Budget Intro	9
Budget Message.....	10-12
Budget Priorities	13
Chambers County Profile	14-15
History of Chambers County.....	16

Financial Structure, Policy, and Procedure

Organization Chart.....	18
Elected/Appointed Officials	19
Fund Structure	20
Accounting System.....	21
Policies and Procedures	22-24
Budget Calendar.....	25

Financial Summaries

Major Revenue Sources.....	27-28
Revenue Summary	29
Fund Balance Summary	30-31
Revenue Summary by Source	32-33
Revenue Summary by Fund	34-35
Expenditure Summary by Fund.....	36-37

Capital and Debt

Capital Outlay.....	39-41
Five Year Capital Improvement Plan.....	42-43
Debt.....	44-45
Position Summary	46-47

Budget Detail

Road and Bridge Fund

Road and Bridge.....	50
----------------------	----

General Fund

TABLE OF CONTENTS

(General Government)

Commissioners Court.....	52
Non-Departmental.....	53
Information Technology.....	54
Communications	55
Maintenance.....	56

(Financial Administration)

County Auditor.....	57
County Treasurer	58
Count Tax Assessor/Collector	59
Graphic Arts/Economic Development	60
Purchasing.....	61

(Justice System)

County Court.....	62
District Court.....	63
District Clerk.....	64
County Clerk.....	65
Justice of the Peace, Pct. 1.....	66
Justice of the Peace, Pct. 2.....	66
Justice of the Peace, Pct. 3.....	67
Justice of the Peace, Pct. 4.....	67
Justice of the Peace, Pct. 5.....	67
Justice of the Peace, Pct. 6.....	67
Juvenile Probation	68
County Attorney.....	69
District Attorney.....	70
Elections.....	71

(Health and Welfare)

Environmental Health	72
Nurse Practitioner	73
Health Department	74

TABLE OF CONTENTS

Indigent Health Care	75
Mosquito Control.....	76
Welfare & Rehabilitation	77
(Cultural/Recreation)	
Library	78
Agricultural Extension.....	79
Parks Department.....	80
Historical Commission.....	81
(Safety & Law Enforcement)	
Emergency Management.....	82
Safety Department.....	83
Constable, Pct. 1	84
Constable, Pct. 2	84
Constable, Pct. 3	85
Constable, Pct. 4	85
Constable, Pct. 5	85
Constable, Pct. 6	85
County Sheriff	86
Enterprise Funds	
Golf.....	88
Airport.....	89
Solid Waste	90
Debt Service Funds	
Debt Service	92
Capital Projects	
Capital Project 02.....	94
Capital Projects	95
Health Services	
Health Services Sales Tax.....	97
Tax Notes	
Chambers Tax Note- 2016	99

TABLE OF CONTENTS

Agency & Internal Service Funds

Chambers County Connection	101
County Attorney Forfeiture	101
State Fees	101
Undistributed Collections	101
Holding Fund	102
Historical Commission.....	102
Officials Escrow	102
Frozen Sick Leave	103
Library Donations.....	103
School Equalization	103
Medical Benefit Internal Service.....	104

Special Revenue Funds

Lateral Road	106
Election Service	106
Constitutional County Court Fee	106
Youth Activity.....	106
Youth Activity Scholarship	107
Youth Activity Ranch Rodeo.....	107
Worthless Checks.....	107
County Fire Marshall.....	107
Heavy Haul Permitting	108
County Attorney DWI.....	108
District Attorney Drug Prevention	108
Sheriff's Forfeiture	108
District Attorney Forfeiture	108
District Attorney Pretrial Intervention.....	109
LEOSE	109
District Attorney's Federal Sharing	109
Hotel Occupancy Tax	110
Jail Commissary.....	110

TABLE OF CONTENTS

Title V	110
County Clerk Records Archive	110
District Clerk Records Archive.....	111
Chapter 19	111
Justice Court Technology Fund	111
CC/DC Record Preservation	112
Justice Court Building Security Fund.....	112
Courthouse Security.....	112
Record Management County Clerk.....	113
Records Management District Clerk	113
CC/DC Technology Fund	113
Child Abuse Prevention.....	114
Fallen Officers Fund	114
Hurricane Harvey FEMA 4332DRTX	114
Narcotics Task Force	114
Permanent School Fund.....	115
Available School Fund	115
Glossary.....	117-120

Introduction & Overview

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$3,690,275 which is a 7.9% percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,945,199.”

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

For:

Jimmy Sylvia, County Judge

Jimmy Gore, 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>2017</u>	<u>2018</u>
Property Tax Rate	\$0.542548/100	\$0.542548/100
Effective Tax Rate	\$0.519431/100	\$0.523742/100
Effective Maintenance & Operations Tax Rate	\$0.486922/100	\$0.344769/100
Rollback Tax Rate	\$0.556535/100	\$0.561430/100
Debt Rate	\$0.055626/100	\$0.052616/100

Total debt obligation for Chambers County, secured by property taxes, is \$59,120,064.37.



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 25, 2018

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

Re: 2019 Budget

Introduction

We are proud to submit the 2019 County Budget for Commissioners Court approval.

The County has been fortunate to feel the positive impact of a strong oil and gas industry, but it has come with the problems of keeping up services to support the economic expansion and new residents in the county. The county will not increasing the tax rate and is taking steps forward in providing funds in expanding our law enforcement, infrastructure, drainage, justice system and culture and recreational services. This budget will provide additional funds for: an increase in police personnel, begin work on a new library in Winnie, renovating and upgrading county parks and buildings, and replace aging equipment for law enforcement, emergency services, and others.

We take pride that this year we were able to find a balance of keeping county taxes low and increasing county-wide services to our citizens.

The new budget will become effective on January 1, 2019 through December 31, 2019.

Certified Valuation, Tax Rates, Economic Development, and Tax Incentives

The County's 2018 Certified Values came to \$9,473,090,127 which is an increase of 7.9% from last year. Industry contributing 71% of the total valuation while residential only 29%.

This budget is based on a tax rate of \$0.542548/100; this will keep the rate the same as 2017. This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,690,275. The property tax revenue to be raised from new property added to the tax roll this year is \$1,945,199. The additional tax revenue will provide more services in all aspects of services provided by local government e.g. law enforcement, road repair, drainage, parks, etc.

This budget also reflects an increase of approximately 3.3 million dollars from tax incentives. The benefits of these short-lived abatements have a significant future impact by: reducing unemployment (job creation), strengthen other business (businesses benefit when others open), increase tax revenue (new homes being built), long term growth after the abatement has expired through improvements and developed property, and provides a flexible economic development tool. The court has used these



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incentives for site competitive projects (e.g. Bourusan, Flexsteel, and Ravago) the county doesn't just compete with other States but now globally. Since 2012, the court has worked with some of its largest taxpayers to expand capacity to capitalize on this special time in the midstream and downstream petrochemical sectors. The estimated taxable value returned on the tax roll in 2019-2021 will be \$765,648,237.

Capital Outlay

We are proposing to allocate \$6,761,005.00 in capital projects and equipment.

- Road and Bridge \$1,255,000
- Communications \$252,600
- Golf \$83,000
- Health Services \$1,122,105
- Library \$1,018,255
- Maintenance \$827,645
- Mosquito Control \$30,000
- Parks and Recreation \$533,700
- Sheriff \$785,200
- Solid Waste \$257,000
- Hotel Motel \$596,500

Expenditures range from replacing aging equipment, remodeling buildings, equipment for EMS, renovating and improving parks, and equipment for law enforcement.

Reserves

The Court will take advantage of the increase in values to replenish the reserves. The county has budgeted \$500,000.

Debt

As of December 31, 2018, the County's debt obligation that is secured by property taxes is \$59,120,064.37. In FY 2019, we will pay \$4,866,612.25 for debt and will have paid-off Tax Note, Series 2012.

New Employee(s)

The Court approved to hire 20 new full-time employees which include: Sheriff (7), Road and Bridge (1), Solid Waste (1), Purchasing (1), Economic Development (1), Environmental Health (1), Auditor (2), Custodian (1), Health Department (1), Safety (1), Fire Marshal (1), District Clerk (1), and County Attorney (1).

Across the Board Pay Increase



THE COUNTY OF CHAMBERS

ANAHUAC, TEXAS 77514

the office of
THE COUNTY JUDGE
JIMMY SYLVIA

POST OFFICE BOX 939
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The County approved to give all county employees a 4 percent across the board raise and an increase of \$3,750 to all elected officials.

Chambers County Officer's Association

Due to the Collective Bargaining Agreement signed in 2017 between the County and the Chambers County Officer's Association the County will allocate an additional \$295,886.

The County will begin renegotiations during FY2019.

Merit Raises

The County has approved merit money of \$120,000 to be allocated to the budget for employees who have an exceptional 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

2019 Budget Priorities

- **Balance budget without a tax rate increase or use of reserves-** The County experienced a 7.9% increase in certified appraised values and an increase in Chapter 381 agreements. The County will not increase the tax rate for FY 2019
- **Increase to all County Employees-** Commissioners' Court was able to budget a 4% raise to all employees. It is important for Chambers County to show appreciation to its employees and to stay competitive with comparable employers in the area. In addition, \$120,000 is allocated for merit raises for employees with positive reviews.
- **Budget for additional employees-** The 2019 budget includes an additional 20 new employees. Commissioner's Court approved these additional employees to help increase service and productivity due to growing population demands.
- **Fund Capital Projects and Equipment without the issuance of debt-** Chambers County is experiencing exponential growth in chemical plant expansions, major retail chains, and logistic & distribution companies. With this growth comes the need for more infrastructure; the County was able to approve \$6.7 million for capital projects and equipment without any anticipated need for the issuance of any additional long-term debt.
- **Replenish Reserves-** Commissioner's Court allocated \$500,000 for FY 2019 to replenish the general fund balance.
- **Chambers County Officers Association-** Chambers County will allocate \$295,886 for its collective bargaining agreement with the Chambers County Officer's Association and will renegotiate in FY 2019

CHAMBERS COUNTY PROFILE

Overview

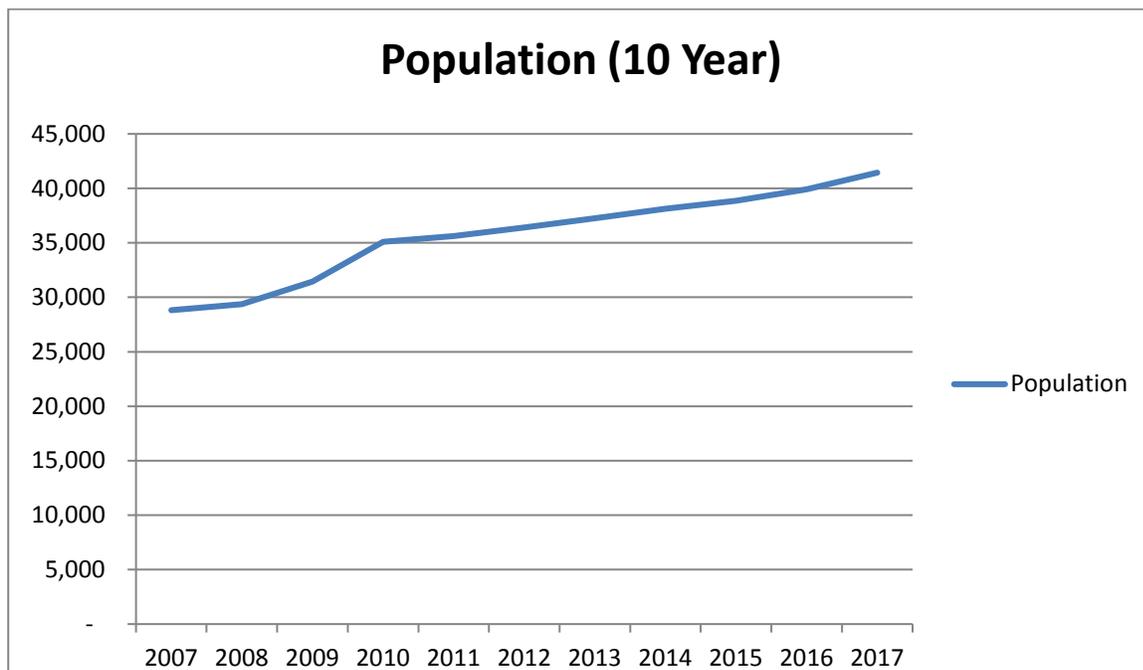
The County was created in 1858 and is located in southeast Texas bordered by Harris, Jefferson, Galveston, and Liberty Counties. The County occupies an area of 613.5 square miles of land and 294.4 square miles of water and served a population of approximately 41,441 in 2017.

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 3,700 or almost 11%.



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

Covestro LLC
Enterprise Products Operating
Lone Star NGL Mt. Belvieu LP
Enterprise Products Operating LP
Wal-Mart Stores Inc.
Cedar Bayou Fractionators LP Denbury
Exxon Mobil Corp
NRG Texas Power LLC
J. Aron & Co.
Oneok Hydrocarbon & Resources

Top 10 Employers

ExxonMobil	3,800
Goose Creek CISD	3,015
Houston Methodist San Jacinto Hospital	1,630
Bayer Material Science- Covestro	1,000
Chevron- Phillips	970
Targa	950
City of Baytown	800
Lee College	750
Barber’s Hill ISD	685
Wal-Mart Distribution Center	600

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.

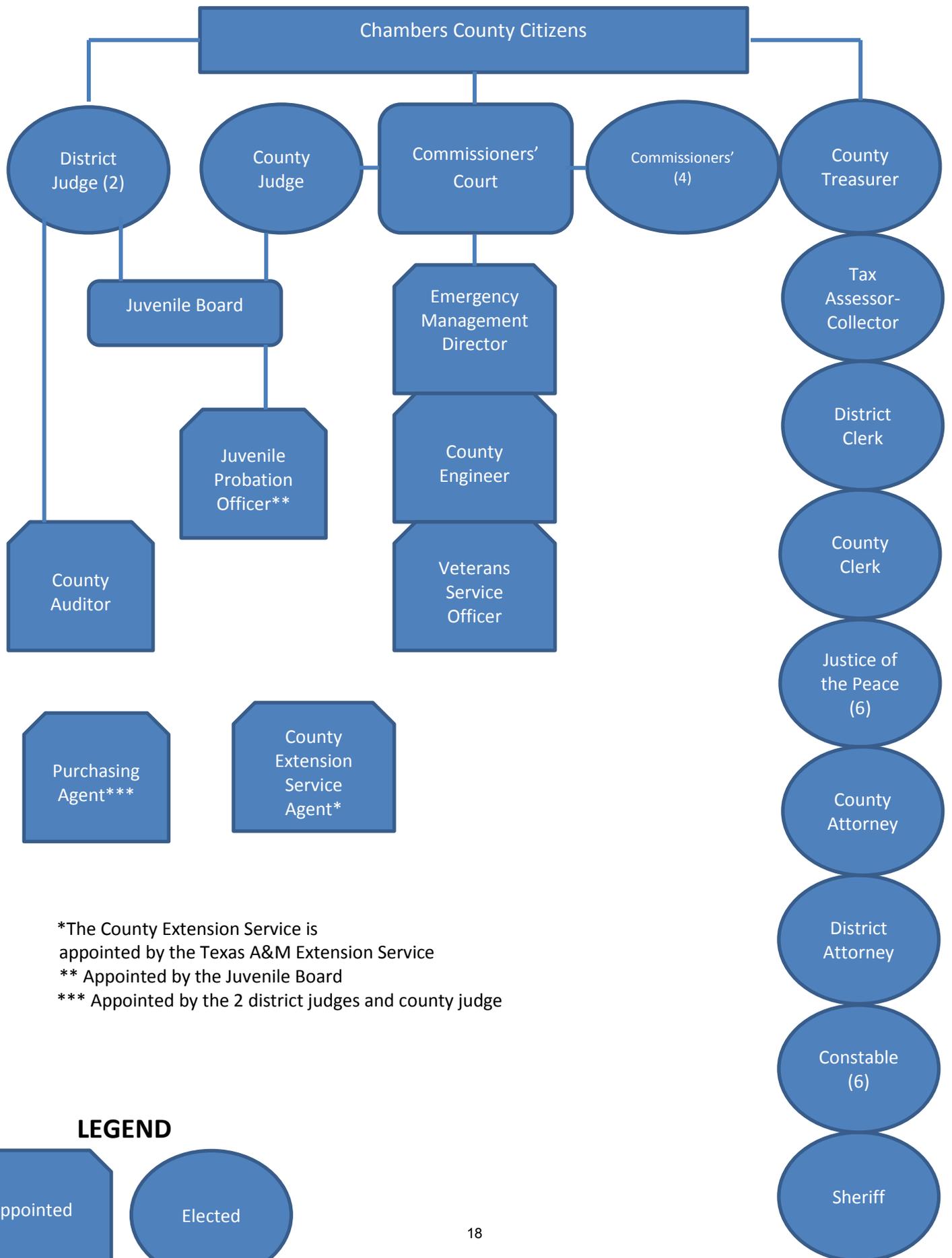
Incorporated communities in Chambers County include Anahuac, the seat of government; Beach City, Cove, Mont Belvieu, Stowell, Winnie, Old River-Winfree, and Wallisville. Moody National Wildlife Refuge and Anahuac National Wildlife Refuge are located in Chambers County.

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.

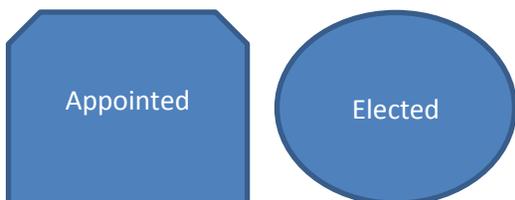
Financial Structure, Policy, and Procedure

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, 2019

Commissioners' Court

Jimmy Sylvia
Jimmy Gore
Mark Tice
Gary R. Nelson
Billy Combs

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
David Hatfield
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*

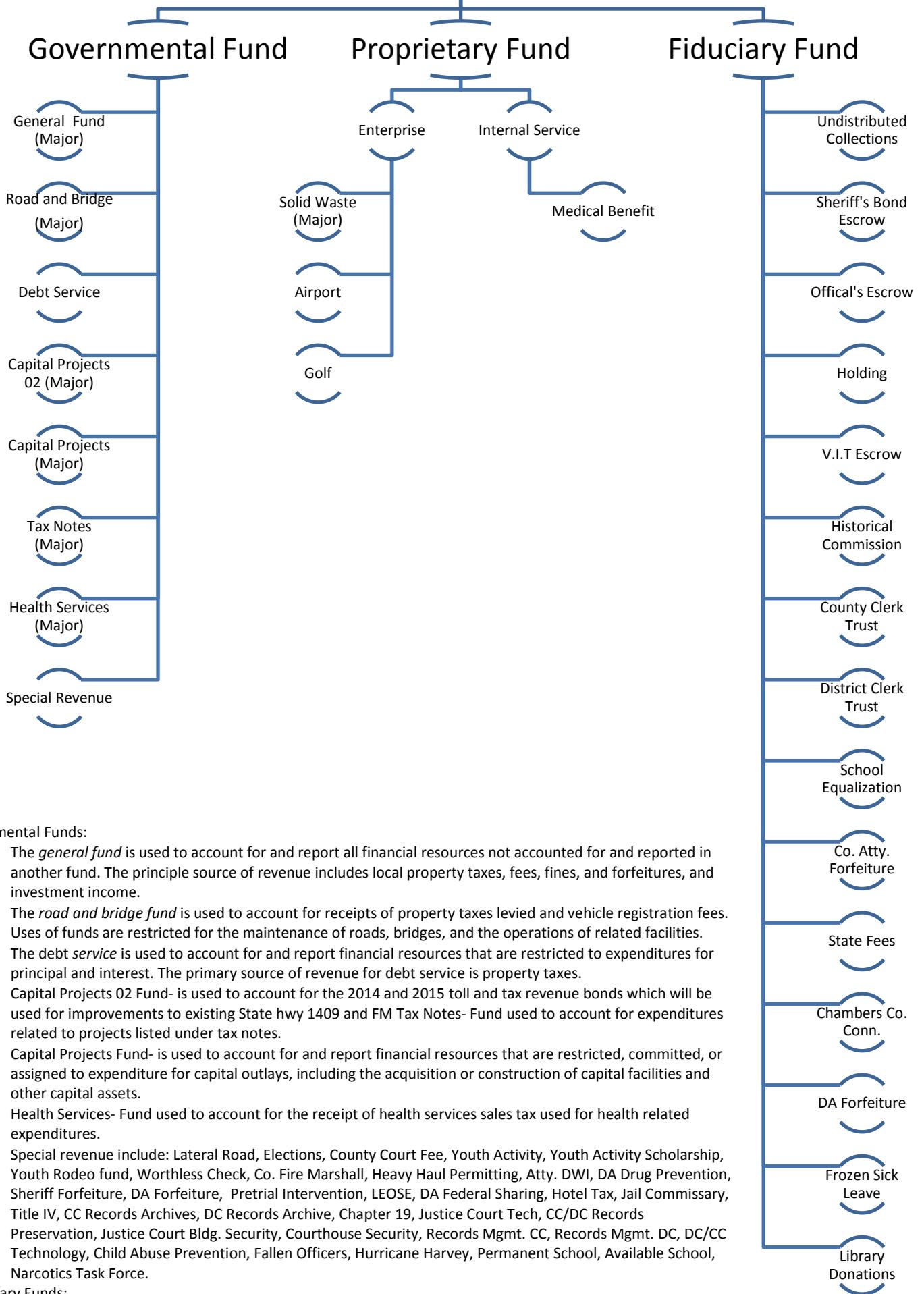
District Judges

Chap Cain
Randy McDonald

253rd District Court
344th District Court

*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, Co. Fire Marshall, Heavy Haul Permitting, Atty. DWI, DA Drug Prevention, Sheriff Forfeiture, DA Forfeiture, Pretrial Intervention, LEOSE, DA Federal Sharing, Hotel Tax, Jail Commissary, Title IV, CC Records Archives, DC Records Archive, Chapter 19, Justice Court Tech, CC/DC Records Preservation, Justice Court Bldg. Security, Courthouse Security, Records Mgmt. CC, Records Mgmt. DC, DC/CC Technology, Child Abuse Prevention, Fallen Officers, Hurricane Harvey, Permanent School, Available School, Narcotics Task Force.

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

Like many small counties, Chambers County presents financial reports on a modified accrual basis. The majority of revenues and expenses are recorded on the cash basis, with adjustments made at the end of the period to record material accruals. The budget is prepared on the cash basis because it more closely matches that day-to-day activity, and is simpler and more straightforward for decision making at the department level. The cash method recognizes transactions upon the exchange of cash. Expenses are not recognized until they are paid and revenue is not recognized until payment has been received. 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.

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.

BUDGET POLICY AND PROCEDURES

The Chambers County Commissioners' Court, under budgetary laws established by the Texas legislature is required to adopt an annual budget for all governmental fund types to cover all the proposed expenditures of the county government, and to levy a tax sufficient, when considered with other revenues and available funds to provide for these expenditures. This policy is intended to serve as a comprehensive guide for all county budgeting policies and procedures and should be reviewed and adopted annually.

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. When applicable 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 1st and ends of December 31st. 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 1st.
- 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.

BUDGET POLICY AND PROCEDURES

- 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 Goal

Chambers County is committed to maintaining the Government Finance Officers Association Distinguished Budget Presentation Award for the fiscal year 2019. The GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

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

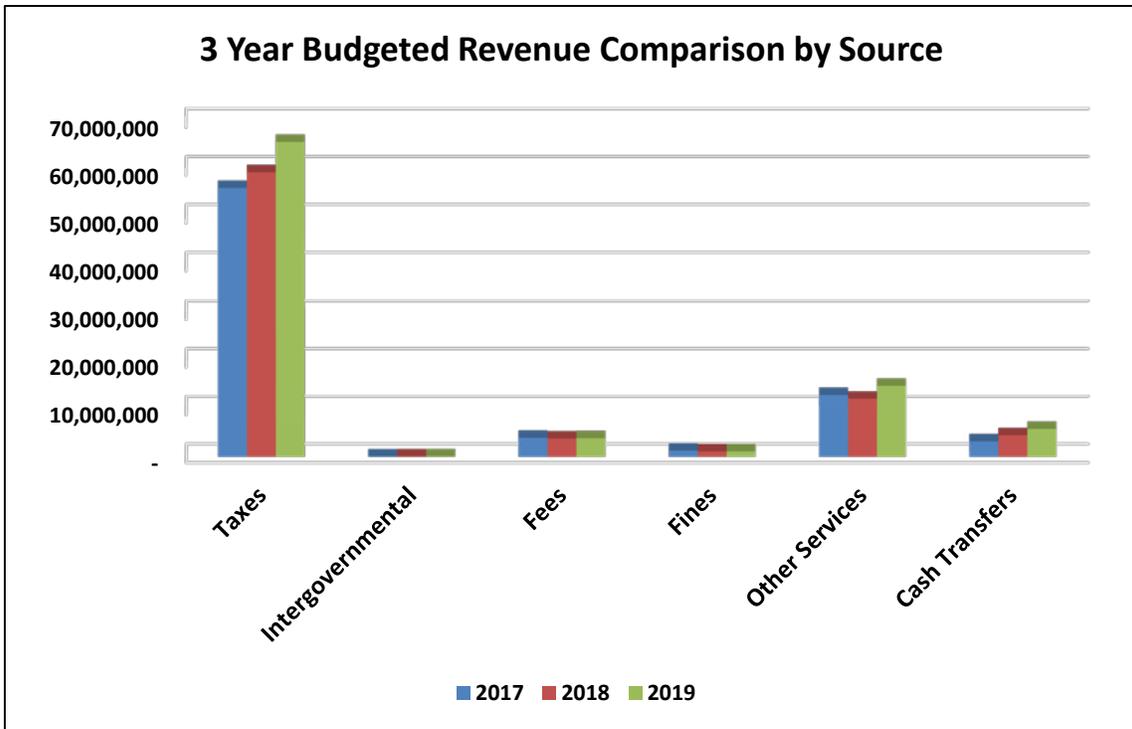
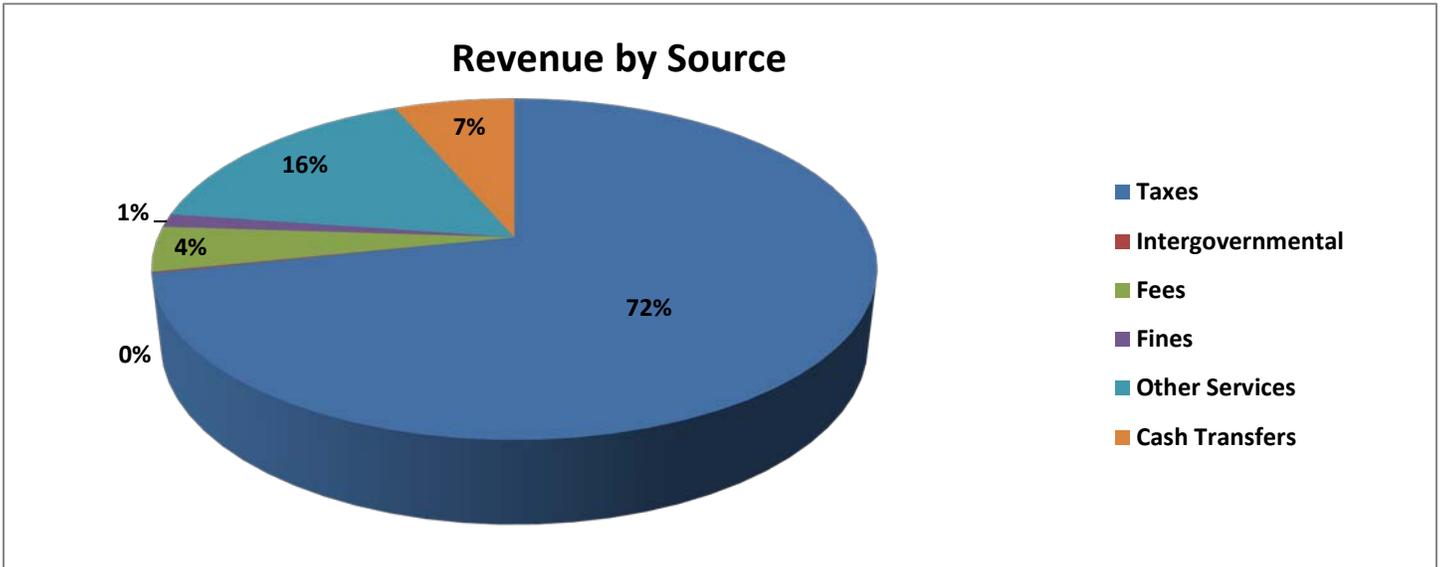
September

- Hold public hearings for tax rate; if necessary vote on tax rate
- Hold public hearings on budget
- Adopt budget
- Final Budget Review with Department Heads and Elected Officials
- Levy taxes before September 30, or the 60th 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 expected to generate \$65,792,971 in revenue for FY 2019. The FY 2019 budget will raise \$3,690,275 more than the FY 2018 budget, this is a 7.9% increase in revenue. Population growth in the county will contribute to \$1,945,199 in revenue for new property added to the tax roll.

Intergovernmental- Revenue that includes payments from various federal, state, and local agencies for services provided by Chambers County. FY 2019 is expected to generate \$105,690 in intergovernmental revenues.

Fees- Fees collected by various departments for services and operations of the County (ex. County Clerk filing fees) will provide a total of \$3,917,300 in revenue for FY 2019.

Fines- Funds assessed through justice, county and district courts will account for revenue totaling \$1,161,100 in FY 2019

Other Services – Funds collected from miscellaneous reimbursements, contracts for services, and other various sources account for revenue totaling \$14,955,041 in FY 2019.

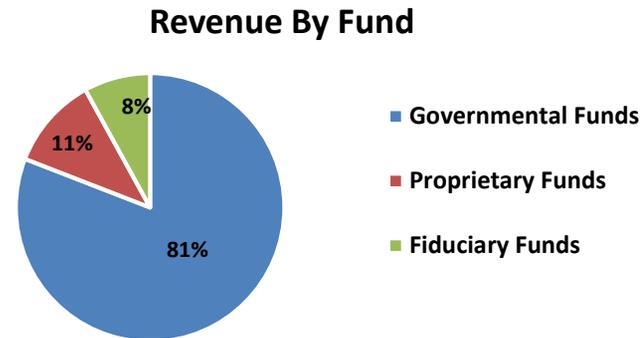
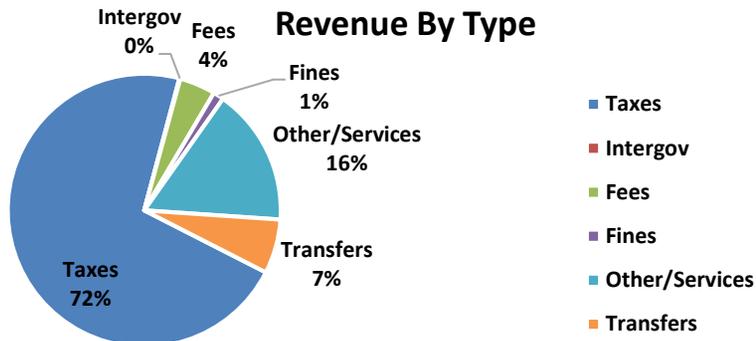
Cash Transfers- Transfer of funds from one department or fund to another department or fund account for \$5,900,025 in revenue for FY 2019

- Chambers County generally has a 98% collection rate on property taxes. The County is able to use the tax rate and collection percentage to determine an estimate for Property tax revenues. Revenue from fines and fees and other sources tend to follow economic indicators- increasing as the volume of property and other transactions increase.

REVENUE SUMMARY

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. By determining that 72% of revenue comes from taxes, the county can accurately forecast revenues with the tax rate.

Funds	Taxes	Intergov	Fees	Fines	Other/Services	Transfers	Total	Percent of total
Governmental Funds								
General	43,239,519	105,690	1,114,700	661,100	1,688,400	1,942,770	48,752,179	53.09%
Road and Bridge	8,208,400	-	725,000	500,000	153,000	581,130	10,167,530	11.07%
Debt	4,871,052	-	-	-	100	-	4,871,152	5.30%
Arboretum	-	-	-	-	-	-	-	0.00%
Capital Proj. 99	-	-	-	-	-	-	-	0.00%
Capital Proj. 02	-	-	-	-	-	-	-	0.00%
Health Service	5,500,000	-	-	-	30,000	-	5,530,000	6.02%
Non-Major	574,000	-	375,900	-	3,429,241	204,915	4,584,056	4.99%
Permanent	-	-	-	-	380,000	-	380,000	0.41%
Sub total	62,392,971	105,690	2,215,600	1,161,100	5,680,741	2,728,815	74,284,917	80.89%
Proprietary Funds								
Solid Waste	-	-	102,700	-	1,000	2,492,970	2,596,670	2.83%
Non-Major	-	-	755,400	-	48,700	678,240	1,482,340	1.61%
Internal Service	-	-	-	-	6,117,000	-	6,117,000	6.66%
Sub total	-	-	858,100	-	6,166,700	3,171,210	10,196,010	11.10%
Fiduciary Funds								
Agency Funds	3,400,000	-	843,600	-	3,107,600	-	7,351,200	8.01%
Sub total	3,400,000	-	843,600	-	3,107,600	-	7,351,200	8.01%
Total	65,792,971	105,690	3,917,300	1,161,100	14,955,041	5,900,025	91,832,127	100.00%



Fund Balance Summary

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

FY 2019 Revenues			FY 2019 Expenses					Ending Balance	% Change	
Department	Estimated Beginning Fund Balance	Revenue Budget	Total	Personnel	Supplies	Contractual/Utilities	Capital			Total
Road										
Road and Bridge	1,620,782	10,167,530	10,167,530	5,749,630	2,130,000	1,030,900	1,257,000	10,167,530	1,620,782	
Total	1,620,782	10,167,530	10,167,530	5,749,630	2,130,000	1,030,900	1,257,000	10,167,530	1,620,782	0.00%
General Fund	30,042,739	48,752,179	48,752,179							
Commissioners Court				601,530	21,000	1,073,376	1,000,000	2,695,906		
Non-Departmental			-	1,071,350	175,540	1,886,900	400,000	3,533,790		
Technology			-	558,090	8,250	895,170	-	1,461,510		
Communications			-	200,500	8,000	96,500	427,100	732,100		
Maintenance			-	1,088,670	27,500	621,140	827,645	2,564,955		
Auditor			-	1,029,087	11,550	44,150	-	1,084,787		
Treasurer			-	349,870	4,500	6,505	-	360,875		
Tax Assessor			-	864,660	9,100	381,500	4,500	1,259,760		
Eco. Development			-	313,170	35,000	116,000	-	464,170		
Purchasing			-	421,320	4,600	20,100	-	446,020		
County Court			-	-	1,500	135,000	-	136,500		
District Court			-	499,330	4,000	508,300	-	1,011,630		
District Clerk			-	675,760	8,000	14,450	-	698,210		
County Clerk			-	1,005,540	14,000	36,300	-	1,055,840		
JP1			-	334,660	2,000	7,350	-	344,010		
JP2			-	339,640	2,000	4,550	-	346,190		
JP3			-	99,440	700	1,100	-	101,240		
JP4			-	275,180	1,825	6,150	-	283,155		
JP5			-	313,420	6,000	6,165	-	325,585		
JP6			-	409,170	2,500	14,175	-	425,845		
Juvenile Probation			-	39,290	1,000	123,650	1,500	165,440		
County Attorney			-	950,180	3,900	21,150	-	975,230		
District Attorney			-	1,122,600	16,000	41,750	-	1,180,350		
Elections			-	103,200	9,000	60,500	-	172,700		
Environ. Health			-	349,540	7,000	70,016	-	426,556		

Fund Balance Summary

Nurse Practitioner Health Dept.			-	246,340	30,100	23,940	-	300,380		
Indigent Health Welfare			-	456,830	5,000	43,150	-	504,980		
Rehabilitation			-	199,610	3,800	931,000	-	1,134,410		
Mosquito Control			-	-	-	38,000	-	38,000		
Library			-	-	1,300	52,080	-	53,380		
Ag. Ext			-	445,560	404,000	161,000	30,000	1,040,560		
Parks			-	1,086,910	63,200	112,500	1,018,255	2,280,865		
Historical			-	256,650	7,700	58,250	-	322,600		
Emergency Safety			-	1,371,320	70,000	611,200	533,700	2,586,220		
Constable 1			-	-	1,800	14,325	-	16,125		
Constable 2			-	310,450	32,850	44,750	-	388,050		
Constable 3			-	-	14,950	70,750	-	85,700		
Constable 4			-	114,860	600	3,350	-	118,810		
Constable 5			-	284,140	5,500	10,710	-	300,350		
Constable 6			-	107,340	1,200	3,350	-	111,890		
County Sheriff			-	107,230	1,200	3,350	-	111,780		
Cash Transfers			-	115,000	1,200	3,350	-	119,550		
			-	114,220	1,200	3,400	-	118,820		
			-	11,031,680	477,160	650,875	785,200	12,944,915		
			-	-	-	-	3,922,440	3,922,440		
Total	30,042,739	48,752,179	48,752,179	29,263,337	1,507,225	9,031,277	8,950,340	48,752,179	30,042,739	0.00%
Enterprise										
Golf	28,078	777,750	777,750	532,550	91,500	70,700	83,000	777,750		
Airport	3,474,646	704,590	704,590	39,890	304,000	139,700	221,000	704,590		
Solid Waste	(9,551,169)	2,596,670	2,596,670	1,780,770	163,000	370,900	282,000	2,596,670		
Total	(6,048,445)	4,079,010	4,079,010	2,353,210	558,500	581,300	586,000	4,079,010	(6,048,445)	0.00%
Special										
Special Funds	2,536,830	4,584,056	4,584,056	389,790	333,475	1,471,141	2,620,500	4,814,906	2,305,980	
Total	2,536,829.51	4,584,056.26	4,584,056.26	389,790.00	333,475.00	1,471,141.26	2,620,500.00	4,814,906.26	2,305,979.51	-9.10%

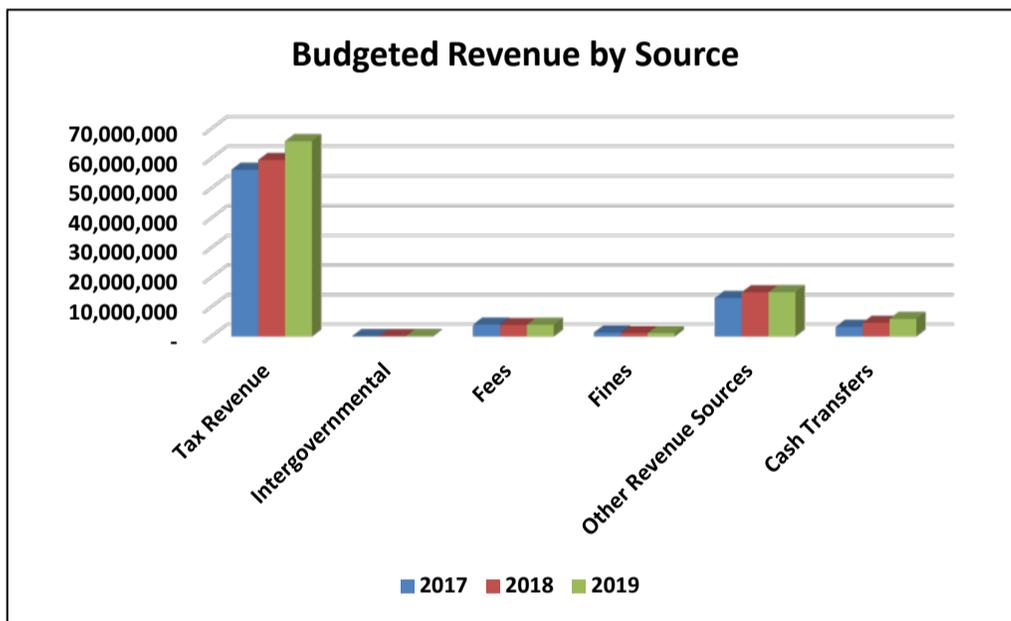
* Budgeted Special Revenue fund expenses are greater than anticipated collected revenue for the 2019 Budget year. Fund balance will be used to account for this deficit.

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.				
	2017 Actual	2018 Budget	2018 Actual as of Nov. 1	2019 Budget
Tax Revenue:				
General	33,446,407	37,161,951	37,054,584	43,239,519
Road & Bridge	6,865,295	7,608,800	6,917,146	8,208,400
Debt Service	4,623,751	4,841,550	4,406,736	4,871,052
Special Revenue Funds	612,135	424,000	588,786	574,000
Agency Funds	3,617,918	3,926,244	3,399,955	3,400,000
Health Services Sales Tax	5,256,549	5,500,000	4,857,896	5,500,000
Intergovernmental:				
General	107,900	105,490	103,570	105,690
Fees:				
General	1,017,922	1,084,700	944,667	1,114,700
Road & Bridge	718,461	800,000	665,989	725,000
Solid Waste	233,049	102,700	154,992	102,700
Golf Course	427,542	435,900	369,409	441,200
Airport	135,112	314,200	104,052	314,200
Agency Funds	764,610	843,600	552,196	843,600
Special Revenue Funds	364,540	286,900	299,814	375,900
Fines:				
General	547,762	661,100	378,809	661,100
Road & Bridge	451,086	500,000	341,601	500,000
Other Revenues:				
General	2,135,785	1,404,690	1,905,747	1,688,400
Road & Bridge:	416,944	153,000	155,687	153,000
Debt Service	6,360	100	8,922	100
Capital Projects FM 1409	99,672	-	144,470	-
Capital Projects Kilgore	569,589	-	4,725,591	-
Tax Notes 2016	26,813	-	17,440	-
Medical Benefit Interst Fund	9,283,948	6,117,000	6,599,381	6,117,000
Health Services Sales Tax	76,151	30,000	106,913	30,000
Permanent School Fund	418,922	608,000	366,820	380,000
Arboretum	9,551,142	-	6,031,380	-
Solid Waste	35	1,000	750	1,000
Golf Course	45,464	107,800	107,126	46,500
Airport	1,156	2,200	1,156	2,200
Agency Funds	3,615,861	3,107,600	2,771,549	3,107,600
Special Revenue Funds	1,737,300	3,381,541	1,109,642	3,429,241
Cash Transfers:				
General	128,649	1,358,060	-	1,942,770
Road & Bridge	-	27,940	-	581,130
Health Services	-	-	-	-
Solid Waste	2,148,115	2,597,839	-	2,492,970
Golf Course	147,165	260,930	-	290,050
Airport	64,893	343,440	-	388,190
Special Revenue Funds	1,443	865	28,647	204,915
Total:	89,665,443	84,099,140	85,221,424	91,832,127
Total Revenue by Fund				
General Fund	37,384,426	41,775,991	40,387,377	48,752,179
Road & Bridge	8,451,785	9,089,740	8,080,423	10,167,530
Debt Service	4,630,111	4,841,650	4,415,658	4,871,152
Health Services Sales Tax	5,332,700	5,530,000	4,964,809	5,530,000
Medical Benefit Interest	9,283,948	6,117,000	6,599,381	6,117,000

Revenue Summary by Source

Capital Projects FM 1409	99,672	-	144,470	-
Capital Projects Kilgore	569,589	-	4,725,591	-
Tax Notes 2016	26,813	-	17,440	-
Permanent School Fund	418,922	608,000	366,820	380,000
Arboretum	9,551,142	-	6,031,380	-
Solid Waste	2,381,198	2,701,539	155,742	2,596,670
Golf Course	620,171	804,630	476,536	777,750
Airport	201,161	659,840	105,208	704,590
Agency Funds	7,998,388	7,877,444	6,723,700	7,351,200
Special Revenue Funds	2,715,418	4,093,306	2,026,890	4,584,056
Total:	89,665,443	84,099,140	85,221,424	91,832,127
Total Revenue by Source				
Tax Revenue	54,422,055	59,462,545	57,225,104	65,792,971
Intergovernmental	107,900	105,490	103,570	105,690
Fees	3,661,235	3,868,000	3,091,119	3,917,300
Fines	998,848	1,161,100	720,410	1,161,100
Other Revenue Sources	27,985,140	14,912,931	24,052,575	14,955,041
Cash Transfers	2,490,265	4,589,074	28,647	5,900,025
Total:	89,665,443	84,099,140	85,221,424	91,832,127

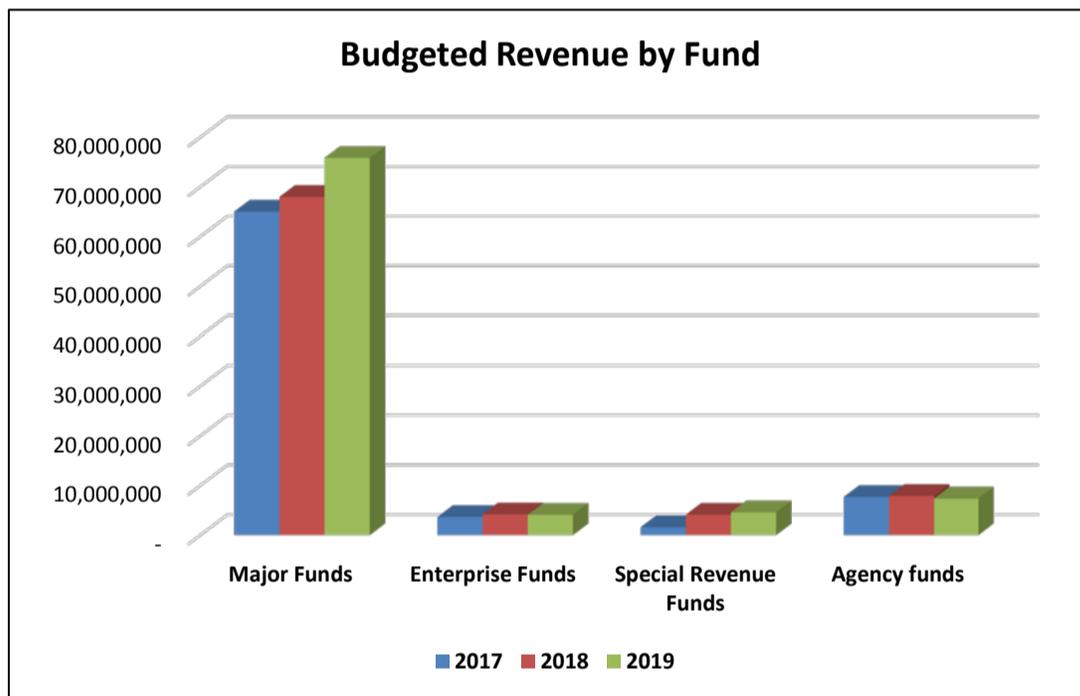


Revenue Summary By Fund

Fund #	Major Funds:	2017 Actual	2018 Budget	2018 Actual as	
				of Nov. 1	2019 Budget
0300	General	37,384,426	41,775,991	40,387,777	48,752,179
0200	Road & Bridge	8,451,785	9,089,740	8,080,423	10,167,530
0360	Debt Service	4,630,111	4,841,650	4,415,658	4,871,152
5300	Arboretum	9,551,142	-	6,031,380	-
0620	Capital Project FM 1409	99,672	-	144,470	-
0730	Capital Projects	569,589	-	4,725,591	-
0740	Tax Notes- series 2016	26,813	-	17,440	-
0900	Internal Service Fund	9,283,948	6,117,000	6,599,381	6,117,000
0910	Health Service	5,332,700	5,530,000	4,964,809	5,530,000
0980	Permanent School Fund	418,922	608,000	366,820	380,000
	Enterprise Funds:				
0370	Golf Course	620,171	804,630	476,536	777,750
0380	Airport	201,161	659,840	105,208	704,590
0390	Solid Waste	2,381,198	2,701,539	155,742	2,596,670
		78,951,637	72,128,390	76,471,235	79,896,871
	Special Revenue Funds:				
0210	Lateral Road Fund	22,049	24,000	38,924	24,000
0290	Elections Service Fund	3,019	2,000	4,159	2,000
0310	County Court Fee Fund	2,629	2,000	1,620	3,500
0320	Youth Activity	553,655	600,000	594,631	630,000
0321	Youth Scholarship	11,823	10,000	11,692	12,000
0322	Youth Rodeo Fund	49,940	40,000	67,684	40,000
0330	Worthless Check Fund	414	1,000	150	500
0331	County Fire Marshall	48,284	60,000	41,570	234,050
0332	Heavy Haul Permitting	560	-	135	500
0340	Attorney DWI Fund	4,062	3,500	2,764	3,500
0350	Dist. Atty Drug Prevention Fund	10,235	10,000	3,161	10,000
0420	Sheriff's Forfeitures	31,912	20,000	2,941	20,000
0430	District Atty Forfeiture	98,690	86,000	34,828	86,000
0440	Pretrial Intervention	19,000	10,000	15,500	10,000
0450	Lease Allocation	9,843	9,441	10,749	9,441
0470	District Atty Fed Sharing	46	100	60	100
0480	Hotel Occupancy Tax	593,278	401,000	556,232	555,000
0490	Jail Commissary Fund	70,488	-	-	-
0540	TJPC Title IV-E	2	-	3	-
0560	Co. Clerk Records Archive	105,013	50,000	105,389	101,200
0570	DC Records Archive	7,308	7,000	5,927	7,000
0590	Chapter 19	606	3,000	7,520	3,000
0610	Justice Court Tech Fund	20,598	41,000	15,430	41,000
0630	CC/DC Record Preservation	8,764	9,000	5,963	9,000
0640	Justice Court Bldg Security	5,119	6,500	3,625	6,500
0650	Courthouse Security	30,147	38,000	24,734	38,000
0660	Records Mgmt. Co Clerk	127,734	85,865	97,633	123,865
0670	Records Mgmt. Dist. Clerk	20,416	20,300	15,939	20,300
0680	DC/CC Technology Fund	1,955	2,500	1,489	2,500
0690	Co Child Abuse Prevention	270	100	346	100
0700	Appellate Cr. 22.2051	-	-	10	-
0710	Fallen Officers Fund	-	-	-	-
0750	Hurricane Harvey Fema Fund	855,632	2,550,000	314,964	2,550,000
0790	Narcotics Task Force	3	-	-	-
0990	Available school	1,928	1,000	41,117	41,000
		2,715,419	4,093,306	2,026,889	4,584,056
	Agency Funds:				
0400	Chambers Co Connection	-	-	-	-
0410	Co Attorney Forfeitures	3,596	-	2,160	-

Revenue Summary By Fund

0460	Dist. Atty Seizure & Forfeiture	-	-	-	-
0500	Sheriff's Federal Sharing	-	-	-	-
0770	State Fees Fund	761,013	843,600	550,035	843,600
0800	Sheriff's Bond Escrow	-	-	-	-
0810	Undistributed Collections	2,947,976	2,761,000	2,444,941	2,761,000
0820	Holding Fund	425,333	18,000	36,906	18,000
0830	VIT Escrow	-	-	-	-
0840	Historical Commission	1,501	1,100	11,148	1,100
0850	Officials Escrow	226,853	324,000	263,988	324,000
0860	Co. Clerk Trust	-	-	-	-
0870	Dist. Clerk Trust	-	-	-	-
0880	Frozen Sick Leave	-	-	-	-
0890	Library Donations	11,343	-	11,213	-
1000	School Equalization Tax	3,620,771	3,929,744	3,403,308	3,403,500
		7,998,388	7,877,444	6,723,700	7,351,200
	Total of All Funds:	89,665,444	84,099,140	85,221,824	91,832,127

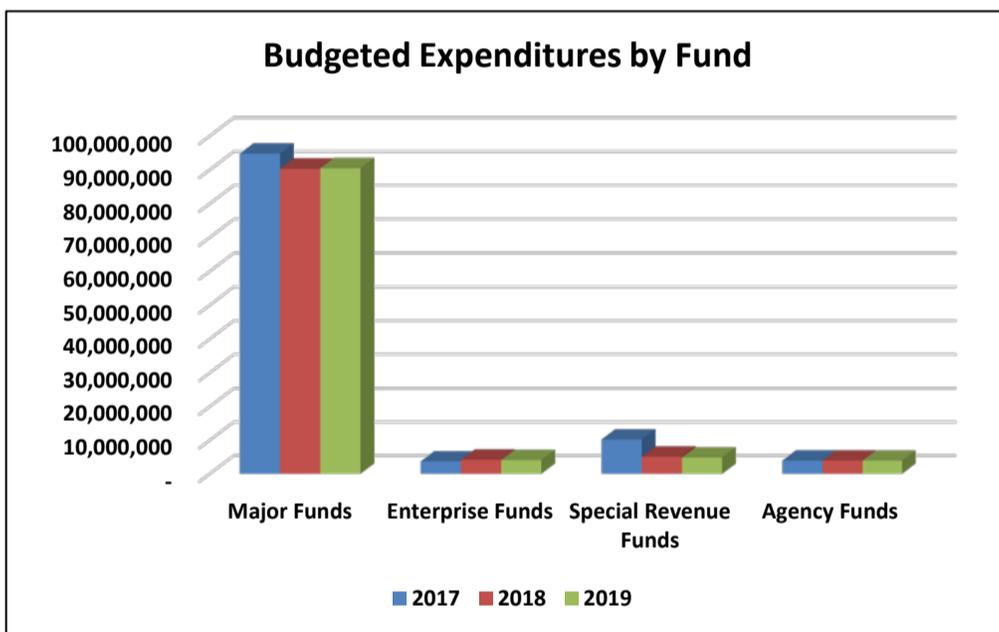


Expenditure Summary By Fund

		2017 Actual	2018 Budget	2018 Actual as of Nov. 1	2019 Budget
Fund #	Major Funds:				
0200	Road & Bridge	7,788,205	9,652,540	7,981,071	10,167,530
0300	General	37,806,704	41,806,281	29,397,500	48,752,179
0360	Debt Service	4,625,880	4,841,650	4,841,398	4,871,152
5300	Arboretum	-	-	-	-
0620	Capital Project FM 1409	1,744,405	2,930,000	2,278,609	2,000,000
0730	Capital Projects	4,118,123	11,237,781	2,150,205	4,613,947
0740	Tax Notes- series 2016	1,558,531	6,662,239	230,603	6,360,920
0900	Internal Service Fund	7,532,091	6,117,000	6,644,639	6,117,000
0910	Health Service	6,803,894	7,056,283	4,401,227	7,567,644
0980	Permanent School Fund	862,188	-	1,178,417	-
	Enterprise Funds:				
0370	Golf Course	720,302	804,630	598,435	777,750
0380	Airport	240,401	659,840	323,264	704,590
0390	Solid Waste	2,491,626	2,701,539	2,132,865	2,596,670
		76,292,351	94,469,784	62,158,232	94,529,382
	Special Revenue Funds:				
0210	Lateral Road Fund	-	24,000	-	24,000
0290	Elections Service Fund	10,521	2,000	-	2,000
0310	County Court Fee Fund	-	2,000	-	3,500
0320	Youth Activity	543,408	600,000	619,685	630,000
0321	Youth Scholarship	7,500	10,000	9,000	12,000
0322	Youth Rodeo Fund	48,206	40,000	65,667	40,000
0330	Worthless Check Fund	113	1,000	-	500
0331	County Fire Marshall	50,030	60,000	54,827	234,050
0332	Heavy Haul Permitting	-	-	316	500
0340	Attorney DWI Fund	10,641	5,500	4,246	3,500
0350	Dist. Atty Drug Prevention Fund	-	10,000	2,500	10,000
0420	Sheriff's Forfeitures	79,995	20,000	17,103	100,000
0430	District Atty Forfeiture	93,912	98,500	71,926	98,500
0440	Pretrial Intervention	-	10,000	-	10,000
0450	Leose Allocation	5,489	9,441	5,386	9,441
0470	District Atty Fed Sharing	-	100	-	100
0480	Hotel Occupancy Tax	232,433	841,000	129,365	729,250
0490	Jail Commissary Fund	44,069	-	-	-
0540	TJPC Title IV-E	-	-	-	-
0560	Co. Clerk Records Archive	-	50,000	-	101,200
0570	DC Records Archive	-	17,000	-	17,000
0590	Chapter 19	2,187	3,000	5,154	3,000
0610	Justice Court Tech Fund	28,381	41,000	8,385	41,000
0630	CC/DC Record Preservation	-	24,600	14,956	39,000
0640	Justice Court Bldg Security	-	42,681	-	6,500
0650	Courthouse Security	4,349	43,000	1,215	38,000
0660	Records Mgmt. Co Clerk	114,857	148,865	116,911	85,865
0670	Records Mgmt. Dist. Clerk	17,944	22,700	15,867	23,400
0680	DC/CC Technology Fund	-	2,500	-	2,500
0690	Co Child Abuse Prevention	-	100	-	100
0710	Fallen Officers Fund	-	-	-	-
0750	Hurricane Harvey Fema Fund	1,864,902	2,950,000	873,968	2,550,000
0790	Narcotics Task Force	-	-	-	-
0990	Available school	111,171	-	-	-
		3,270,106	5,078,987	2,016,478	4,814,906
	Agency Funds:				
0400	Chambers Co Connection	7,952	20,000	-	-
0410	Co Attorney Forfeitures	-	-	-	-

Expenditure Summary By Fund

0460	Dist. Atty Seizure & Forfeiture	-	-	-	-
0500	Sheriff's Federal Sharing	-	-	-	-
0770	State Fees Fund	505,112	796,900	789,700	796,900
0800	Sheriff's Bond Escrow	-	-	-	-
0810	Undistributed Collections	2,924,874	2,761,000	2,323,625	2,761,000
0820	Holding Fund	44,063	18,000	35,444	18,000
0830	VIT Escrow	-	-	-	-
0840	Historical Commission	-	1,100	401	1,100
0850	Officials Escrow	171,088	323,000	211,236	323,000
0860	Co. Clerk Trust	-	-	-	-
0870	Dist. Clerk Trust	-	-	-	-
0880	Frozen Sick Leave	1,188	-	-	-
0890	Library Donations	-	-	-	-
1000	School Equalization Tax	3,897,051	-	3,643,093	-
		7,551,329	3,920,000	7,003,498	3,900,000
	Total of All Funds:	87,113,785	103,468,771	71,178,208	103,244,288



Capital and Debt

2019 Capital Outlay

Communication	Capital	2019
COMM-2019-001	HVAC Units, Landfill Tower Site	14,200
COMM-2019-002	Preventative Maintenance, LandFill Tower Site	20,800
COMM-2019-003	F-350 Truck	56,800
COMM-2019-004	Replace Server for Higher Ground Recording System	11,500
COMM-2019-005	Bi-Directional Amplifier, Winnie Community Building	22,200
COMM-2019-006	4th Operator Position, Dispatch	81,500
COMM-2019-007	Mircowave Link between Dispatch & Communications	6,800
COMM-2019-008	Light Tower, Mobile Command Trailer	38,800
Total		252,600

Golf	Capital	2019
GOLF-2019-001	Utility Cart	7,400.00
GOLF-2019-002	Irrigation System	5,400.00
GOLF-2019-003	Cart Paths	17,000.00
GOLF-2019-004	400 ft. bulkhead	45,000.00
GOLF-2019-005	Carpet @ Pro Shop	7,200.00
GOLF-2019-006	Handicap Rated	1,000.00
Total		83,000.00

Health Service	Capital	2019
HSF-2019-001	Animal Control Upgrades	200,000
HSF-2019-002	HS Building Parking Lot Expansion	67,100
HSF-2019-003	HS Transportation Vehicle	50,000
HSF-2019-004	AED for SO and Fire Depts.	116,605
HSF-2019-005	Cove VFD - Electrical	43,000
	Cove VFD - Expansion	142,500
HSF-2019-006	Driveway to hanger for EM	25,000
HSF-2019-007	Hanger Upgrades	10,000
HSF-2019-008	Dual Band Radios, EMS & Fire	153,400
HSF-2019-009	Generator, Smith Point VFD	24,000
CODE CARRY OVER	Beach City VFD	66,500
CODE CARRY OVER	Mosquito Control Building	74,000
Total		972,105

Library	Capital	2019
LIB-2019-001	Automatic Front Entrance (Goss)	7,500
LIB-2019-002	Metal Shelving (Anahuac)	82,000
LIB-2019-003	Ford Transit Connect XL	25,000
LIB-2019-004	Security Cameras (Goss)	16,500
LIB-2019-005	Winnie Library	887,255
Total		1,018,255

2019 Capital Outlay

Maintenance		Capital	2019
MAINT-2019-001	F-150 Trucks (3)		110,900
MAINT-2019-002	Roof, Courthouse		70,245
MAINT-2019-003	Roof, East Annex		54,000
MAINT-2019-004	Roof, West Annex		60,000
MAINT-2019-005	Roof, Old River Community Building		46,000
MAINT-2019-006	Generator, Smith Point Community Building		24,000
MAINT-2019-007	Generator, Road & Bridge Shop #2		24,000
MAINT-2019-008	Floor Cleaning Machine		9,100
MAINT-2019-009	Windows & Blinds, Beach City		14,700
MAINT-2019-010	Light Poles, West Annex		6,000
MAINT-2019-011	Flag Poles		25,000
MAINT-2019-012	Concession Stands/Restrooms		300,000
MAINT-2019-013	County Attorney Annex Upgrades		10,000
MAINT-2019-014	Environmental Health Office Remodel		41,200
CODE CARRY OVER	District Clerk Windows		32,500
Total			827,645

Mosquito Control		Capital	2019
MOSQ-2019-001	Spray Truck		30,000
Total			30,000

Parks & Recreation		Capital	2019
PARKS-2019-001	F-350 4X2		46,000
	F-350 4X2		46,000
PARKS-2019-002	Truck Beds (2)		23,600
PARKS-2019-003	Kubota M5-111		63,000
PARKS-2019-004	15' Batwing Cutter LandPride		17,400
PARKS-2019-005	Electrical Service, McLeod Park Baseball Fields		25,000
PARKS-2019-006	Mini Track Loader (Buyback)		2,900
PARKS-2019-007	Bobcat Compact Track Loader (Buyback)		3,500
PARKS-2019-008	Bobcat Compact Excavator (Buyback)		6,300
PARKS-2019-009	Safari Run Playground		300,000
Total			533,700

Road & Bridge		Capital	2019
ROAD-2019-001	(2) Cat Motor Graders		200,000
ROAD-2019-002	Gradall		400,000
ROAD-2019-003	16cy Dump Trunk		130,000
ROAD-2019-004	Sand Truck		120,000
ROAD-2019-005	Water Truck		105,000
ROAD-2019-006	(4) 1/2 Ton Truck		135,000
ROAD-2019-007	1 Ton Mechanic Truck		57,000
ROAD-2019-008	Haul Truck		108,000
Total			1,255,000

2019 Capital Outlay

Sheriff	Capital	2019
SO-2019-001	Vehicle Replacement (8)	415,000
SO-2019-002	Coban Replacement (10)	123,000
SO-2019-003	Coban Warrenty Extension	8,000
SO-2019-004	New Vehicles (4)	180,000
SO-2019-005	.223 Rifles (7)	6,700
SO-2019-006	Speed Monitor Trailer	12,500
SO-2019-007	Crime Scene Investigation Trailer	20,000
SO-2019-008	Fencing and Gate, CID Building	20,000
Total		785,200

Solid Waste	Capital	2019
SW-2019-001	R/O Trucks (4) Buy Back	80,000
SW-2019-002	R/O Truck	147,000
SW-2019-003	40 yd R/O Open Top Containers	26,000
SW-2019-004	Bobcat Skid Steer Exchange	2,000
SW-2019-005	Bobcat Mini Excavator Exchange	2,000
Total		257,000

Hotel Motel	Capital	2019
HM-2019-001	Generator, White Park Arena	42,900
HM-2019-002	Floor Slab, White Park Community Building	15,000
HM-2019-003	Scag Mowers (2)	33,600
HM-2019-004	Softball Lights, Fort Anahuac Park	150,000
HM-2019-005	Fishing Pier Repair, Fort Anahuac Park	180,000
HM-2019-006	Kayak Launch, Victoria Walker Park	35,000
HM-2019-007	Baseball Field Lights, Fort Anahuac Park	140,000
Total		596,500

CIP 2018-2023

Revenue	2018	2019	2020	2021	2022	2023
381 Receipts	6,025,196.00	6,200,470.00	6,008,460.00	5,919,991.00	8,504,800.00	8,441,868.00
RAMP Grant	100,000.00	100,000.00	100,000.00	-	-	-
PTT, Series 2015		5,234,000.00	17,395,000.00	4,289,000.00	-	-
Tax Note 2016	-	-	-	-	-	-
FM 1409 PTT	-	-	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Bond Proceeds	-	-	28,000,000.00	28,000,000.00	29,000,000.00	-
H/M Tax	711,600.00	596,500.00	500,000.00	500,000.00	500,000.00	500,000.00
Health Service Tax	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Cash	-	-	-	-	-	-
Total	7,836,796.00	13,130,970.00	55,003,460.00	41,708,991.00	41,004,800.00	11,941,868.00

Project	2018	2019	2020	2021	2022	2023
Airport Improvement	200,000.00	200,000.00	200,000.00	-	-	-
Animal Control Building Upgrades	-	200,000.00	-	-	-	-
Bayer Road	-	1,500,000.00	1,500,000.00	-	-	-
County Building Upgrades	-	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Cove VFD Upgrades	-	92,750.00	92,750.00	-	-	-
FM 1409 Extension	-	5,234,000.00	17,395,000.00	4,289,000.00	-	-
Golf Course Upgrades	148,000.00	83,000.00	75,000.00	75,000.00	75,000.00	75,000.00
H/M Park Upgrades	711,600.00	596,500.00	500,000.00	500,000.00	500,000.00	500,000.00
Jail & Justice Center	-	-	28,000,000.00	28,000,000.00	29,000,000.00	-
James Taylor White Home & Cemetery	-	-	201,000.00	-	-	-
Kilgore Drainage Project	2,000,000.00	2,000,000.00	-	-	-	-
Mosquito Control Office	75,000.00	75,000.00	-	-	-	-
Oak Street Bridge	-	200,000.00	-	-	-	-
Parks & Recreation Equipment	-	200,000.00	100,000.00	100,000.00	100,000.00	100,000.00
PHEP Warehouse	-	-	-	-	750,000.00	750,000.00
R&B Equipment and Vehicles	721,000.00	1,255,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Road & Bridge Building	-	-	-	750,000.00	750,000.00	-
Roads	-	-	-	1,500,000.00	1,500,000.00	1,500,000.00
SO Vehicle	-	538,000.00	400,000.00	400,000.00	400,000.00	400,000.00
SW Box Site Improvements	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
SW Equipment	466,400.00	257,000.00	300,000.00	300,000.00	300,000.00	300,000.00

CIP 2018-2023

Wallisville VFD Upgrades	50,000.00	700,000.00	700,000.00	-	-	-
Winnie Library	-	800,000.00	400,000.00	-	-	-
Winnie-Stowell Covered Arena	200,000.00	2,800,000.00	-	-	-	-
Total	4,597,000.00	17,056,250.00	51,188,750.00	37,239,000.00	34,700,000.00	4,950,000.00

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
Total	5,270,000.00	875,726.00	6,145,726.00

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
Total	9,750,000.00	641,300.50	10,391,300.50

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
Total	7,000,000.00	202,609.00	7,202,609.00

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
Total	9,270,000.00	2,383,617.78	11,653,617.78

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
Total	8,240,000.00	3,617,579.58	11,857,579.58

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
Total	19,335,000.00	6,936,636.81	26,271,636.81

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
Total	9,370,000.00	1,094,417.00	10,464,417.00

Number of Full Time Employee Positions by Department

Department	2017	2018	2019 Proposed	Change
Commissioner Pct 1	2	2	2	0
Commissioner Pct 2	2	2	2	0
Commissioner Pct 3	2	2	2	0
Commissioner Pct 4	2	2	2	0
County Judge	4	5	5	0
County Clerk	13	13	13	0
Information Technology	2	2	2	0
Network Services	2	2	2	0
Maintenance	9	14	14	0
Non Departmental/Maintenance	7	6	7	1
Graphic Arts/Economic Development	3	3	4	1
Total General Administration	48	53	55	2
253rd District Court	2	2	2	0
344th District Court	4	4	4	0
District Clerk	8	7	8	1
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	4	4	4	0
Justice of the Peace Pct 6	4	4	4	0
Total Judicial	34	33	34	1
District Attorney	10	10	10	0
County Attorney	8	9	10	1
Total Legal	18	19	20	1
County Auditor	7	8	10	2
County Treasurer	4	4	4	0
Purchasing	3	3	4	1
Tax Assessor- Collector	11	11	11	0
Total Financial	25	26	29	3
Library	13	11	11	0
Parks Department	18	19	19	0
Airport	0	0	0	0
Golf Course	6	6	6	0
Total Public Facilities	37	36	36	0

Number of Full Time Employee Positions by Department

Sheriff's Department	101	102	109	7
DPS	0	0	0	0
Constable Pct 1	1	1	1	0
Constable Pct 2	2	3	3	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/Fire Marshall	3	3	5	2
Environmental Health & Permitting	4	4	5	1
Mosquito Control	5	3	3	0
Indigent Health	2	2	2	0
Health Services & Wellness Center	13	12	13	1
WIC	2	2	2	0
Solid Waste	22	21	22	1
Communications	2	2	2	0
Total Public Safety & Health	164	162	174	12
Extension Agent	4	3	3	0
Total Conservation	4	3	3	0
Road and Bridge	63	60	61	1
Total Road & Bridge	63	60	61	1
Total Full Time Employees	393	392	412	20
<p style="text-align: center;">In order to keep up with growing demands of the increasing population, Chambers County has added 20 new employees to serve in Road and Bridge, judicial, county maintenance, public safety, financial, and recreational services to better serve its citizens.</p>				

Budget Detail

Road & Bridge

ROAD AND BRIDGE

Gary Struzick, 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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	5,349,668	5,467,360	4,270,392	5,749,630
Supplies	1,641,572	2,149,000	1,860,650	2,130,000
Contractual/Services	782,469	925,900	741,173	1,025,400
Utilities	4,162	5,500	6,085	5,500
Capital	10,335	1,104,780	1,102,771	1,257,000
Total Expenses:	7,788,205	9,652,540	7,981,071	10,167,530

General Fund

COMMISSIONERS COURT

County Judge, Jimmy Sylvia

Comm. Pct. 1, Jimmy Gore

Comm. Pct. 2, Mark Tice

Comm. Pct. 3, Gary Nelson

Comm. Pct. 4, Billy Combs

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	558,275	574,657	461,792	601,530
Supplies	21,979	23,000	41,017	21,000
Contractual/ Services	576,851	922,891	708,612	1,073,376
Capital	46,195	997,508	31,064	1,000,000
Total:	1,203,299	2,518,056	1,242,484	2,695,906

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	903,915	1,051,983	862,518	1,071,350
Supplies	185,108	170,000	135,425	175,540
Contractual/ Services	776,133	847,400	687,791	786,900
Utilities	1,071,588	815,000	891,583	1,100,000
Capital	1,310,218	420,000	246,860	400,000
Total:	4,246,963	3,304,383	2,824,178	3,533,790

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 and support of the county's networks and computer systems.

Goals & Objectives:

- Implement measures to increase user productivity and access to resources
- Provide additional ways for users to collaborate
- Evaluate emerging technologies
- Increase technical staff for implementations of new and continued support of existing technologies
- Increase network security, flexibility and resiliency
- Educate all staff and officials to increase cybersecurity awareness
- Educate end-users to facilitate self-resolution of minor issues

Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	451,789	512,464	412,510	558,090
Supplies	5,702	8,250	6,449	8,250
Contractual/ Services	1,037,106	866,070	561,325	895,170
Capital	19,885	-	-	-
Total:	1,514,482	1,386,784	980,283	1,461,510

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	168,601	189,580	154,376	200,500
Supplies	8,428	8,000	6,421	8,000
Contractual/ Services	80,806	91,000	73,366	96,500
Capital	173,500	255,900	251,470	427,100
Total:	431,336	544,480	485,632	732,100

MAINTENANCE

Michael Lessley, 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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	677,673	1,035,038	803,459	1,088,670
Supplies	23,763	28,500	16,473	27,500
Contractual/ Services	344,052	299,159	214,978	621,140
Capital	162,190	476,431	156,870	827,645
Total:	1,207,679	1,839,128	1,191,781	2,564,955

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 2018 with a goal of "AAA" by the end of 2019.
- Maintain Government Finance Officer's Association's Excellence in Financial Reporting for Consolidated Annual Financial Report (CAFR) awarded in 2016 and each year thereafter.
- Maintain the Texas Comptroller of Public Accounts Transparency Stars award for Traditional Finances, Debt Obligations, and Public Pension for 2019 and each year thereafter.
- Maintain the Government Finance Officers Association Distinguished Budget Presentation Award for the 2018 budget and each year thereafter.

Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	663,200	842,640	656,592	1,029,087
Supplies	4,774	11,000	8,672	11,550
Contractual/ Services	14,930	17,535	14,166	44,150
Capital	3,063	-	-	-
Total:	685,967	871,175	679,430	1,084,787

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	324,008	335,507	264,209	349,870
Supplies	2,519	4,500	3,074	4,500
Contractual/ Services	3,318	6,505	4,484	6,505
Total:	329,845	346,512	271,767	360,875

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	797,365	840,129	638,589	864,660
Supplies	4,358	14,330	8,318	9,100
Contractual/ Services	328,106	371,745	342,855	381,500
Capital	4,500	1,083	1,083	4,500
Total:	1,134,329	1,227,287	990,845	1,259,760

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	242,773	248,383	192,659	313,170
Supplies	20,750	35,000	17,093	35,000
Contractual/ Services	112,750	114,200	110,971	116,000
Total:	376,273	397,583	320,724	464,170

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.
- Have all office personnel start training in State Purchasing Law classes.

Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	312,552	324,470	265,801	421,320
Supplies	4,013	4,600	3,794	4,600
Contractual/ Services	6,029	19,100	9,901	20,100
Total:	322,594	348,170	279,496	446,020

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Supplies	154	1,000	504	1,500
Contractual/ Services	124,724	131,500	104,486	135,000
Total:	124,878	132,500	104,990	136,500

DISTRICT COURT 253RD & 344TH

Chap Cain, 253rd District Court

Randy McDonald, 344th 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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	474,701	471,390	394,635	499,330
Supplies	2,336	4,000	1,617	4,000
Contractual/ Services	484,525	338,300	378,688	508,300
Total:	961,563	813,690	774,939	1,011,630

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:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	534,106	600,424	461,144	675,760
Supplies	7,509	8,000	6,928	8,000
Contractual/ Services	8,175	17,400	6,670	14,450
Total:	549,790	625,824	474,742	698,210

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	849,361	950,824	738,366	1,005,540
Supplies	10,549	14,000	5,744	14,000
Contractual/ Services	17,320	34,950	19,572	36,300
Total:	877,230	999,774	763,682	1,055,840

JUSTICE OF THE PEACE PCT. 1-6

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

Blake Sylvia, Pct. 4
 David Hatfield, 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.

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	315,578	323,899	254,192	334,660
Supplies	1,212	2,000	833	2,000
Contractual/ Services	2,822	7,350	1,163	7,350
Total:	319,613	333,249	256,188	344,010

Pct. 2 Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	317,620	324,028	257,480	339,640
Supplies	1,854	2,000	927	2,000
Contractual/ Services	1,952	4,550	1,679	4,550
Total:	321,426	330,578	260,086	346,190

JUSTICE OF THE PEACE PCT. 1-6

Pct. 3 Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	92,499	96,430	72,340	99,440
Supplies	753	700	230	700
Contractual/ Services	-	1,100	391	1,100
Total:	93,251	98,230	72,962	101,240

Pct. 4 Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	256,962	264,593	208,256	275,180
Supplies	1,318	1,825	1,457	1,825
Contractual/ Services	3,719	3,650	1,426	6,150
Total:	261,998	270,068	211,139	283,155

Pct. 5 Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	286,561	302,214	234,865	313,420
Supplies	1,676	2,500	2,513	6,000
Contractual/ Services	3,982	6,165	848	6,165
Total:	292,219	310,879	238,226	325,585

Pct. 6 Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	377,206	392,738	303,660	409,170
Supplies	2,605	3,500	2,188	2,500
Contractual/ Services	2,867	10,175	6,547	14,175
Total:	382,678	406,413	312,395	425,845

JUVENILE PROBATION

Shanitra Elmore, 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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	86,208	9,000	184,893	39,290
Supplies	842	1,000	256	1,000
Contractual/ Services	50,937	117,150	86,000	123,650
Utilities	899	-	-	1,500
Total:	138,886	127,150	271,149	165,440

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	727,411	862,990	682,437	950,180
Supplies	2,395	3,900	3,332	3,900
Contractual/ Services	7,628	10,750	9,743	21,150
Total:	737,434	877,640	695,512	975,230

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	955,599	1,009,818	816,970	1,122,600
Supplies	12,714	14,500	7,338	16,000
Contractual/ Services	35,432	33,750	19,490	41,750
Total:	1,003,745	1,058,068	843,797	1,180,350

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	48,823	149,700	62,046	103,200
Supplies	3,844	9,000	6,331	9,000
Contractual/ Services	6,889	58,350	48,196	60,500
Total:	59,556	217,050	116,574	172,700

ENVIRONMENTAL HEALTH & PERMITTING

Darla J. Branch
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 flood zone regulations, if applicable. The Department performs inspections of all food establishments as required by the Texas Food Establishment Rules in order to maintain stable sanitary conditions throughout the county, and has been given the authority by the Texas Commission on Environmental Quality to ensure that all on-site sewage facilities (OSSF) in the county are installed, maintained, and functioning properly. The Department is also responsible for the investigation of all nuisance complaints to ensure compliance with local laws and regulations.

Goals & Objectives:

- Keep the public informed of any amendments or revisions on existing rules and regulations.
- Maintain current certification as a Designated Representative (DR) for the OSSF program.
- Ensure that all permits and inspections are processed and completed in a timely and thorough manner to maintain and enhance the environmental surroundings throughout the County.

Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	311,416	322,832	243,401	349,540
Supplies	6,424	6,000	3,450	7,000
Contractual/ Services	11,067	70,016	42,376	70,016
Capital	-	29,000	29,000	-
Total:	328,907	427,848	318,226	426,556

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	110,509	215,722	122,360	246,340
Supplies	17,714	30,100	21,278	30,100
Contractual/ Services	9,528	20,040	9,849	23,940
Total:	137,751	265,862	153,487	300,380

HEALTH DEPARTMENT

Mary Beth Bess
Health Services Director

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	283,617	268,235	268,837	456,830
Supplies	2,353	5,000	1,549	5,000
Contractual/ Services	35,087	42,150	27,363	43,150
Total:	321,056	315,385	297,749	504,980

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	187,871	195,525	149,972	199,610
Supplies	1,504	3,800	1,230	3,800
Contractual/ Services	560,169	581,000	530,206	931,000
Total:	749,545	780,325	681,407	1,134,410

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	385,365	457,031	340,718	445,560
Supplies	222,889	346,000	289,010	404,000
Contractual/ Services	90,686	192,476	167,666	161,000
Capital	34,228	58,524	58,522	30,000
Total:	733,169	1,054,031	855,917	1,040,560

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Contractual/ Services	28,990	38,000	22,770	38,000
Total:	28,990	38,000	22,770	38,000

Rehabilitation Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Supplies	-	1,300	252	1,300
Contractual/ Services	15,000	52,080	-	52,080
Total:	15,000	53,380	252	53,380

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, language programs and recordable instructional courses.
- Seek to implement additional electronic resources/databases other than those provided by the State Library to accommodate for the community and for future growth.
- Digitize Chambers County Historical records
- Offer device lending such as iPads, kindles or other wireless devices
- Seek online payment method as well as debit/credit options for front desks
- To encourage positive recreation and constructive use of leisure time

Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	947,607	1,030,914	739,583	1,086,910
Supplies	33,702	58,560	32,906	63,200
Contractual/ Services	96,162	105,060	76,244	112,500
Capital	140,634	-	-	1,018,255
Total:	1,218,104	1,194,534	848,733	2,280,865

AGRICULTURE EXTENSION OFFICE

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	222,081	240,243	163,029	256,650
Supplies	2,332	3,200	2,190	7,700
Contractual/ Services	45,049	57,450	39,456	58,250
Capital	31,082	-	-	-
Total:	300,544	300,893	204,675	322,600

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	1,152,149	1,227,002	1,030,370	1,371,320
Supplies	75,890	73,740	60,837	70,000
Contractual/ Services	270,646	329,190	251,108	611,200
Capital	577,824	555,540	231,444	533,700
Total:	2,076,508	2,185,472	1,573,759	2,586,220

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Supplies	1,096	1,800	-	1,800
Contractual/ Services	4,852	10,425	3,817	14,325
Total:	5,948	12,225	3,817	16,125

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	154,443	240,800	221,099	310,450
Supplies	5,650	20,700	4,626	32,850
Contractual/ Services	16,300	37,600	24,692	44,750
Total:	176,393	299,100	250,417	388,050

SAFETY DEPARTMENT

Ryan Holzaepfel, 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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Supplies	10,030	12,050	7,918	14,950
Contractual/ Services	32,939	67,450	41,441	70,750
Total:	42,969	79,500	49,359	85,700

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	106,240	107,660	85,266	114,860
Supplies	91	600	374	600
Contractual/ Services	695	3,350	397	3,350
Total:	107,025	111,610	86,036	118,810

Pct. 2 Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	197,022	265,163	206,600	284,140
Supplies	964	5,000	3,386	5,500
Contractual/ Services	5,666	7,050	5,547	10,710
Total:	203,652	277,213	215,533	300,350

CONSTABLE PRECINCT 1-6

Pct. 3 Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	99,461	106,340	80,752	107,340
Supplies	285	1,200	-	1,200
Contractual/ Services	348	3,350	411	3,350
Total:	100,094	110,890	81,163	111,890

Pct. 4 Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	101,927	106,130	80,786	107,230
Supplies	1,114	1,200	320	1,200
Contractual/ Services	803	3,350	787	3,350
Total:	103,844	110,680	81,893	111,780

Pct. 5 Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	106,643	107,890	85,266	115,000
Supplies	92	1,200	534	1,200
Contractual/ Services	217	3,350	2,348	3,350
Total:	106,952	112,440	88,148	119,550

Pct. 6 Expenditures:

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	108,520	107,120	85,481	114,220
Supplies	703	1,200	946	1,200
Contractual/ Services	1,127	3,400	986	3,400
Total:	110,350	111,720	87,413	118,820

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	9,538,479	9,936,289	7,960,248	11,031,680
Supplies	441,967	465,560	404,151	477,160
Contractual/ Services	339,679	597,475	396,581	650,875
Capital Outlay	610,864	349,630	72,764	785,200
Total:	10,930,989	11,348,954	8,833,744	12,944,915

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	506,677	481,130	408,714	532,550
Supplies	84,761	96,500	80,992	91,500
Contractual/ Services	47,112	56,200	38,253	56,200
Utilities	8,007	14,500	5,971	14,500
Capital	-	156,300	64,505	83,000
Fund Adjustment	73,745	-	-	-
Total:	720,302	804,630	598,435	777,750

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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	43,991	44,740	14,845	39,890
Supplies	107,324	303,800	93,996	304,000
Contractual/ Services	62,330	88,700	25,418	138,100
Utilities	2,091	1,600	2,329	1,600
Capital	400	221,000	186,675	221,000
Fund Adjustment	24,265	-	-	-
Total:	240,401	659,840	323,264	704,590

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 2017, Chambers County Solid Waste Department collected and disposed of 26,091 tons 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	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Personnel	1,624,363	1,656,539	1,338,489	1,780,770
Supplies	165,829	213,000	161,314	163,000
Contractual/ Services	342,560	334,300	220,784	369,400
Utilities	1,916	1,500	1,332	1,500
Capital	(1,221)	496,200	410,947	282,000
Fund Adjustment	358,180	-	-	-
Total:	2,491,626	2,701,539	2,132,865	2,596,670

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...

Types of Debt Obligations:

- Certificates of Obligation- financing method utilized for large capital projects
- Tax Notes- Constitutionally authorized debt issued for purposes subject to the Attorney General of Texas. The notes are payable as to principal & interest from, and secured by, the receipts of a direct & continuing ad valorem tax levied within the limits prescribed by law on all taxable property within the County.
- General Obligation Refunding Bonds- constitutionally authorized debt which may be issued for the purpose of refunding a portion of the County's outstanding debt in order to lower the overall annual debt service requirements of the County and to pay the costs of issuance of the bonds.

Revenue/ Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Taxes	4,623,751	4,841,550	4,406,736	4,871,052
Miscellaneous Revenue	6,360	100	8,922	100
Total Revenue:	4,630,111	4,841,650	4,415,658	4,871,152
Go Refunding 2012	324,250	324,100	324,100	328,800
Tax Note 2012	598,789	606,562	606,562	614,152
Tax Note 2013	1,622,606	1,620,392	1,620,392	1,622,800
Tax Note 2014	630,463	629,163	629,163	632,200
PTT 2015	824,100	819,600	819,600	840,400
COO 2015	443,031	437,031	437,031	431,400
Tax Note 2016	182,642	404,550	404,550	401,400
Total Expenses:	4,625,880	4,841,398	4,841,398	4,871,152

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.

0620- Capital Projects

Revenue/ Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Interest	85,495	-	144,470	-
Other Financing Sources	14,177	-	-	-
Total Revenue:	99,672	-	144,470	-
Contractual/Services	401,466	1,000,000	395,530	1,000,000
Capital Outlay	1,342,939	1,930,000	1,883,079	1,000,000
Fund Adjustment	-	-	-	-
Total Expenses:	1,744,405	2,930,000	2,278,609	2,000,000

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.

Revenue/ Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Interest Earnings	26,553	-	39,105	-
Partnership Revenue	543,035	-	4,686,486	-
Other Financing Sources	-	-	-	-
Total Revenue:	569,589	-	4,725,591	-
Contractual/ Services	15,000	28,000	3,000	28,000
Capital Outlay	4,103,123	11,209,781	2,147,205	4,585,947
Issuance	-	-	-	-
Total Expenses:	4,118,123	11,237,781	2,150,205	4,613,947

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.

Revenue/ Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Taxes	5,006,484	5,500,000	4,757,534	5,500,000
Arboretum Supplement	250,065	-	100,363	-
Interest Earning	76,151	30,000	106,913	30,000
Total Revenue:	5,332,700	5,530,000	4,964,809	5,530,000
Personnel	837,293	590,672	512,789	1,120,750
Supplies	17,705	93,700	48,339	30,000
Contractual/Services	2,458,062	3,805,937	3,311,126	3,352,019
Utilities	-	-	1,669	-
Capital Outlay	3,490,834	1,207,914	527,304	1,122,105
Fund/Adjustment	-	1,358,060	-	1,942,770
Total Expenses:	6,803,894	7,056,283	4,401,227	7,567,644

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

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Interest	26,813	-	17,440	-
Total Revenue:	26,813	-	17,440	-
Capital Outlay	1,558,531	6,662,239	230,603	6,360,920
Issuance Costs	210,620	-	-	-
Total Expenses:	1,769,152	6,662,239	230,603	6,360,920

Agency & Internal Service Funds

AGENCY/INTERNAL SERVICE FUNDS

Agency Funds are used to account for and report resources held for the benefits of parties outside the County. Agency funds are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets that the County holds for others in an agency capacity. The County maintains the following agency funds:

0400- Chambers County Connection

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Network Fees	20,000	20,000	-	-
Total Revenue:	20,000	20,000	-	-
Contractual/Services	7,952	20,000	-	-
Total Expenses:	7,952	20,000	-	-

0410- Co. Attorney Forfeitures

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Commission Bond Forf.	3,596	-	2,160	-
Total Revenue:	3,596	-	2,160	-

0770- State Fees Fund

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Fees	761,013	843,600	550,035	843,600
Total Revenue:	761,013	843,600	550,035	843,600
Contractual/Services	295,568	565,800	513,858	565,800
Capital Outlay	209,544	231,100	275,842	231,100
Total Expenses:	505,112	796,900	789,700	796,900

0810- Undistributed Collections

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Fees	2,947,976	2,761,000	2,444,941	2,761,000
Total Revenue:	2,947,976	2,761,000	2,444,941	2,761,000
Fees Disbursed	2,924,874	2,761,000	2,323,625	2,761,000
Total Expenses:	2,924,874	2,761,000	2,323,625	2,761,000

AGENCY/INTERNAL SERVICE FUNDS

0820- Holding Fund

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Federal Funds	41,544	10,000	33,801	10,000
Road & Bridge	410	1,000	779	1,000
General	377,367	5,000	220	5,000
Other Funds	6,012	2,000	2,106	2,000
Total Revenue:	425,333	18,000	36,906	18,000
Distribution of Funds	41,544	10,500	33,801	10,500
Road & Bridge	410	500	779	500
General	2,109	6,000	220	6,000
Misc. Refunds	-	1,000	644	1,000
Fund Adjustment	-	-	-	-
Total Expenses:	44,063	18,000	35,444	18,000

0840- Historical Commission

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
JH Harry History	56	100	-	100
Donations	1,445	1,000	11,108	1,000
Ft Anahuac Museaum	-	-	40	-
Total Revenue:	1,501	1,100	11,148	1,100
Supplies	-	1,100	-	1,100
Sales Tax	-	-	401	-
Total Expenses:	-	1,100	401	1,100

0850- Official's Escrow

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Miscellaneous Revenue	107,995	200,000	208,227	200,000
Unclaimed Funds	14,849	1,000	2,142	1,000
JP's Fees	99,394	120,000	50,196	120,000
Law Enforcement Don.	4,615	3,000	3,423	3,000
Total Revenue:	226,853	324,000	263,988	324,000
Miscellaneous Revenue	111,972	200,000	208,944	200,000
JP's Fees	59,116	120,000	2,292	120,000
Law Enforcement Don.	-	3,000	-	3,000
Total Expenses:	171,088	323,000	211,236	323,000

AGENCY/INTERNAL SERVICE FUNDS

0880- Frozen Sick Leave

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
FICA Payable	84	-	-	-
Road & Bridge Sick Pay	463	-	-	-
General Fund Sick Pay	641	-	-	-
Total Expenses:	1,188	-	-	-

0890- Library Donations

Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Interest Earnings	483	-	713	-
Donations	10,860	-	10,500	-
Total Revenue:	11,343	-	11,213	-

1000- School Equalization

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Taxes	3,617,918	3,926,244	3,399,955	3,400,000
Interest Income	2,853	3,500	3,354	3,500
Total Revenue:	3,620,771	3,929,744	3,403,308	3,403,500
Distribution AISD	540,201	-	499,601	-
Distribution BHISD	2,127,707	-	1,986,090	-
Distribution ECISD	602,721	-	569,746	-
Distribution GCISD	626,421	-	587,656	-
Total Expenses:	3,897,051	-	3,643,093	-

AGENCY/INTERNAL SERVICE FUNDS

Internal Service Funds account for and report revenues and expenses related to the County’s medical and dental claims. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with ongoing operations. Revenues are derived from County contributions, employee and retiree/COBRA premiums, and investment of idle funds. Expenses are for claims, premiums and administrative costs. The general fund is contingently liable for liabilities of the internal service fund.

0900- Medical Benefit Internal Service

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Interest Income	9,037	1,000	10,189	1,000
Income Insurance	9,244,460	6,100,000	6,560,514	6,100,000
Claims Adjustment	1,025	1,000	5,091	1,000
Income/FSA	29,426	15,000	23,586	15,000
Total Revenue:	9,283,948	6,117,000	6,599,381	6,117,000
Admin Fees	-	700,000	-	700,000
Medical/Dental Claims	7,500,004	5,283,000	6,628,944	5,283,000
Refunds	-	4,000	-	4,000
FSA Payments	32,087	10,000	15,694	10,000
(TAC) Life Ins. Premiums	-	120,000	-	120,000
Miscellaneous	-	-	-	-
Total Expenses:	7,532,091	6,117,000	6,644,639	6,117,000

Special Revenue Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

0210- Lateral Road Fund		Source: Property Tax		
Purpose: May be used only for construction and maintenance				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	22,049	24,000	38,924	24,000
Capital	-	24,000	-	24,000
Total Expenses:	-	24,000	-	24,000

0290- Election Service		Source- Property Tax		
Purpose: This fund accounts for the revenue and associated expenses from contracts between the county and local municipalities				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	3,019	2,000	4,159	2,000
Compensation	-	1,000	-	1,000
Supplies/Other	10,521	1,000	-	1,000
Total Expenses:	10,521	2,000	-	2,000

0310- Constitutional County Court Fee		Source: Fees collected through County Court		
Purpose: This fund and associated fees were established for probate guardian fees collected through the Constitutional County Court				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	2,629	2,000	1,620	3,500
Supplies/Other	-	2,000	-	3,500
Total Expenses:	-	2,000	-	3,500

0320- Youth Activity Fund		Source: Funds collected by Youth Project Show		
Purpose: Used to promote Youth Activity				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	553,655	600,000	594,631	630,000
Supplies	26,411	50,000	37,563	40,000
Contractual	510,961	550,000	582,122	590,000
Capital Outlay	6,036	-	-	-
Total Expenses:	543,408	600,000	619,685	630,000

SPECIAL REVENUE FUNDS

0321- Youth Activity Scholarship		Source: Fees from renting RV Space at White's Park		
Purpose: Used to provide scholarship money to selected students from each of the three School Districts in the county				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	11,823	10,000	11,692	12,000
Contractual/ Services	7,500	10,000	9,000	12,000
Total Expenses:	7,500	10,000	9,000	12,000

0322- Youth Activity Ranch Rodeo Fund		Source: Donations through Youth Project Show		
Purpose: Used to promote Youth Project Show				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	49,940	40,000	67,684	40,000
Supplies	27,720	31,000	31,406	20,000
Contractual	20,486	9,000	8,221	20,000
Fund/Adjustment	-	-	26,040	-
Other Expenses:	48,206	40,000	65,667	40,000

0330- Worthless Check Fund		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				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	414	1,000	150	500
Supplies/ Other	113	1,000	-	500
Total Expenses:	113	1,000	-	500

0331- County Fire Marshall		Source: Fire inspection fees and permits		
Purpose: To account for revenues and expenditures for the County Fire Marshall Department				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	48,284	60,000	41,570	234,050
Personnel	49,780	60,000	54,452	222,550
Supplies	-	-	-	6,500
Contractual	250	-	375	5,000
Total Expenses:	50,030	60,000	54,827	234,050

SPECIAL REVENUE FUNDS

0332- Heavy Haul Permitting		Source: Funded by the County's portion of heavy haul permit fees issued by Chambers Co. & TX Dot.		
Purpose: Used to account for fees collected through the issuance of heavy haul permits				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	560	-	135	500
Supplies	-	-	-	500
Contractual/Services	-	-	316	-
Total Expenses	-	-	316	500

0340- Attorney DWI Fund		Source: Fines & Fees		
Purpose: Used to account for the fee assessed on DWI Offenses				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	4,062	3,500	2,764	3,500
Supplies/ Other	10,641	5,500	4,246	3,500
Total Expenses:	10,641	5,500	4,246	3,500

0350- District Attorney Drug Prevention		Source: Fines & Fees		
Purpose: Account for fees assessed on drug possession offenses				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	10,235	10,000	3,161	10,000
Supplies/Other	-	10,000	-	5,000
Contractual/Services	-	-	2,500	5,000
Total Expenses:	-	10,000	2,500	10,000

0420- Sheriff's Forfeitures		Source: Contraband seized by law enforcement including property used in the commission of a crime and proceeds of a crime		
Purpose: May only be used for law enforcement purpose				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	31,912	20,000	2,941	20,000
Supplies/Other	79,995	20,000	17,103	100,000
Total Expenses:	79,995	20,000	17,103	100,000

0430- District Attorney Forfeiture		Source: Contraband seized by law enforcement including property used in the commission of a crime and proceeds of a crime		
Purpose: May be used for official purpose of the District Attorney's Office				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted

SPECIAL REVENUE FUNDS

Revenue	98,690	86,000	34,828	86,000
Personnel	71,070	44,800	46,869	44,800
Supplies/Other	10,387	37,700	21,368	37,700
Contractual	12,455	16,000	3,688	16,000
Total Expenses:	93,912	98,500	71,926	98,500

0440- Pretrial Intervention Program		Source: fee not to exceed \$500 paid by the defendant in a pretrial intervention program administered by the Dist. Attorney or County Attorney		
Purpose: To reimburse the county for an expense including the expense of the office of the prosecuting attorney related to the defendants participation in the program				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	19,000	10,000	15,500	10,000
Personnel	-	7,500	-	7,500
Supplies	-	2,500	-	2,500
Total Expenses:	-	10,000	-	10,000

0450- LEOSE		Source: Equal share of the 20% of State General Revenue Fund allocated by the comptroller for local law enforcement agencies		
Purpose: To pay for continuing education of a licensed peace officer or training for full-time fully paid law enforcement support personnel				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	9,843	9,441	10,749	9,441
Constable 1	-	650	-	650
Constable 2	710	779	812	779
Constable 3	-	650	-	650
Constable 4	-	650	144	650
Constable 5	174	650	-	650
Constable 6	-	650	120	650
Sheriff Education	4,605	5,411	4,310	5,411
Total Expenses:	5,489	9,441	5,386	9,441

0470- District Attorney Federal Sharing	Source: Funds received from Federal Government
Purpose: Used to account for revenues seized and distributed by the Federal Government to the County	

SPECIAL REVENUE FUNDS

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	45	100	60	100
Supplies/Other	-	100	-	100
Total Expenses:	-	100	-	100

0480- Hotel Occupancy Tax		Source: Hotel Tax		
Purpose: Account for revenues generated from the hotel tax to be used for improvements to attract visitors and tourists to Chambers County				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	593,278	401,000	556,232	555,000
Capital	167,083	711,600	68,100	596,500
Historical Personnel	3,792	5,400	4,397	8,750
Historical Contractual	4,070	4,000	1,618	4,000
Promotional	57,488	120,000	55,250	120,000
Total Expenses:	232,433	841,000	129,365	729,250

0490- Jail Commissary		Source: Money deposited for inmates		
Purpose: This fund is used to account for funds deposited into an account for inmates to purchase items such as hygiene products or snacks while incarcerated.				
Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	70,488	-	-	-
Supplies	40,069	-	-	-
Total Expenses:	40,069	-	-	-

0540- Title IV		Source: Texas Department of Criminal Justice		
Purpose: Monies to help offset the additional cost of the District Clerk's Office for having a county located Prison				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	2	-	3	-
Personnel	-	-	-	-
Total Expenses:	-	-	-	-

0560- County Clerk Record Archives		Source: Fees paid for recording of filing services, set by Commissioner's Court not to exceed \$10		
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SPECIAL REVENUE FUNDS

Purpose: Used for the purpose of preservation of documents within the County Clerk's Office

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	105,013	50,000	105,389	101,200
Contractual/ Services	-	50,000	-	101,200
Total Expenses:	-	50,000	-	101,200

0570- District Clerk Records Archive

Source: Filing fees in Civil cases and fees imposed on defendant convicted of an offense in Dist. Court

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

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	7,308	7,000	5,927	7,000
Supplies/Other	-	7,000	-	7,000
Service Contracts	-	10,000	-	10,000
Total Expenses:	-	17,000	-	17,000

0590- Chapter 19

Source- Paid by Secretary of State to the Voter Registrar

Purpose: Must be used to defray the cost of voter registration, or to pay for any item or service designed to increase or improve voter registration

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	606	3,000	7,520	3,000
Personnel	2,015	-	4,734	-
Supplies/Other	173	-	-	-
Contractual/Services	(1)	3,000	420	3,000
Total Expenses:	2,187	3,000	5,154	3,000

0610- Justice Court Tech Fund

Source: Fee assessed against those convicted of a misdemeanor offense in justice court

Purpose: to pay for the cost of continuing education for Justice Court Judges & Clerks regarding technological enhancements for Justice Courts

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
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SPECIAL REVENUE FUNDS

Revenue	20,598	41,000	15,430	41,000
JP 1	6,486	10,000	1,882	10,000
JP 2	4,482	10,000	1,819	10,000
JP 3	3,455	-	-	-
JP 4	1,742	7,000	474	7,000
JP 5	7,335	4,000	-	8,000
JP 6	4,881	10,000	4,209	6,000
Total Expenses:	28,381	41,000	8,385	41,000

0630- County & District Clerk Record Preservation **Source: Filing fee in civil cases filed in County Court, Statutory County Court, & District Court - Not to exceed \$10**
Purpose: Digitize court records and preserve the records from natural disasters

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	8,764	9,000	5,963	9,000
Personnel	-	15,600	14,956	20,000
Supplies	-	9,000	-	9,000
Contractual/Services	-	-	-	10,000
Total Expenses:	-	24,600	14,956	39,000

0640- Justice Court Building Security Fee **Source: \$1 fee paid by defendant convicted of a misdemeanor offense in a Justice Court**

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

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	5,119	6,500	3,625	6,500
Supplies	-	42,681	-	6,500
Total Expenses:	-	42,681	-	6,500

0650- Courthouse Security **Source: Criminal Court Fee not to exceed \$5 upon conviction**

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

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	30,147	38,000	24,734	38,000

SPECIAL REVENUE FUNDS

Supplies	4,349	43,000	1,215	38,000
Total Expenses:	4,349	43,000	1,215	38,000

0660- Record Management County Clerk

Source: Fee for filing civil case, or a \$5 fee paid by defendant when convicted of criminal offense in County Court

Purpose: To be used for records management preservation or automation purposes in the County

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	127,734	85,865	97,633	123,865
Personnel	77,289	67,790	47,591	67,790
Supplies	1,410	10,575	58	10,575
Contractual/Services	5,885	7,500	2,200	7,500
Capital	30,273	63,000	67,063	-
Total Expenses:	114,857	148,865	116,911	85,865

0670- Record Management District Clerk

Source: Fee for filing civil case, or a fee paid by defendant when convicted of criminal offense in County Court

Purpose: To be used for records management preservation or automation purposes in the County

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	20,416	20,300	15,939	20,300
Personnel	14,464	14,800	14,389	17,400
Supplies	3,479	7,900	1,478	6,000
Total Expenses:	17,944	22,700	15,867	23,400

0680- Co. Clerk & Dist. Clerk Technology

Source: Fee assessed against defendant convicted of a criminal offense in a County Court or District Court

Purpose: to pay for the cost of continuing education for Justice Court Judges & Clerks regarding technological enhancements for Justice Courts

Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
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SPECIAL REVENUE FUNDS

Revenue	1,955	2,500	1,489	2,500
Supplies	-	2,500	-	2,500
Total Expenses:	-	2,500	-	2,500

0690- Child Abuse Prevention		Source: Fine paid by defendant convicted of certain sexual offenses against a child		
Purpose- Used to pay for Child Abuse Prevention Programs within Chambers County				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	270	100	346	100
Supplies/Other	-	100	-	100
Total Expenses:	-	100	-	100

0710- Fallen Officers		Source: Donation made by jurors		
Purpose: Used for the benefit of Chambers County Law Enforcement Officers				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	-	200	-	200
Miscellaneous	-	(200)	-	(200)
Total Revenue	-	(200)	-	(200)

0750- Hurricane Harvey FEMA 4332DRTX		Source: Funded by insurance proceeds and Federal Public Assistance funding related to damages from Hurricane Harvey		
Purpose: Used to account for funds allocated for disaster assistance due to Hurricane Harvey				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	855,632	2,550,000	314,964	2,550,000
Supplies	304,870	25,000	1,579	25,000
Contractual/Services	863,913	925,000	872,389	525,000
Capital Outlay	696,119	2,000,000	-	2,000,000
Total Expenses:	1,864,902	2,950,000	873,968	2,550,000

0790- Narcotics Task Force		Source:		
Purpose: Account for revenues and expenditures associated with the joint Chambers & Liberty County Narcotics Task Force				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	3	-	-	-

SPECIAL REVENUE FUNDS

Miscellaneous	-	-	-	-
Total Expenses:	-	-	-	-

0980- Permanent School Fund		Source: Mineral royalties from County owned land		
Purpose: Used to account for investments held that benefit school districts in the County				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	418,922	608,000	366,820	380,000
Distribution AISD	860,744	-	161,246	-
Distribution BHISD	-	-	641,012	-
Distribution ECISD	-	-	183,886	-
Distribution GCCISD	-	-	189,666	-
Cash Transfer	1,443	-	2,744	-
Total Expenses:	862,188	-	1,178,554	-

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				
Revenue/Expenses	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted
Revenue	1,928	1,000	41,117	41,000
Distribution AISD	13,287	-	-	-
Distribution BHISD	52,820	-	-	-
Distribution ECISD	15,153	-	-	-
Distribution GCCISD	15,629	-	-	-
Property Taxes	14,282	-	-	-
Miscellaneous	-	-	-	-
Total Expenses:	111,171	-	-	-

Glossary

Glossary

Accounting Period- A period of time at the end of which, and for which, financial statements are prepared.

Accounting System- The total structure of records and procedures which, discover, record, classify and report information on the financial position and operations of a governmental unit or any of its funds, balances account groups and organizational components.

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.

Adopted Budget- The operating budget for departments as approved by Commissioner’s Court to include all funds in the County detailed by personnel, operating and capital appropriations and the estimated revenues to support these appropriations.

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.

Amendment- (Budget Amendment) A change to the adopted budget that results in a change of total revenue or expense within a fund.

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.

Assessed Value- An estimated value places upon real and certain personal property by the appraisal district as the basis for levying property taxes.

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.

Audit- An official examination of the County’s utilization of resources. An audit systematically tests county Management’s internal accounting controls and is intended to verify the financial position of the County and the legality of transactions.

Balanced 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.

Balance Sheet- A type of financial statements that shows the financial condition of a particular fund at the end of a period. It consists of three elements: assets, liabilities, and equity or fund balance.

Glossary

Benefits- (Employee) Benefits refer to the programs or special services of monetary value provided to Employees for which the County pays the cost. The County Employee Benefit Package includes; Health Insurance, Life Insurance, Pension, Workers Compensation and Unemployment Insurances, Longevity Pay and paid leaves.

Bond- A debt investment, with which the investor loans money to an entity (The County) that promises to pay a specified amount (principal) at a specified date in the future (maturity) together with a specified rate of periodic interest.

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.

Capital Budget- A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

Capital Improvement Plan- A plan for capital outlays to meet the County’s long-term capital needs.

Capital Lease- A lease considered to have the economic characteristic of asset ownership.

Capital Outlay (Expenditure) - Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent road improvements, machinery, large tools, furniture and equipment.

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

CCAD- Acronym for Chambers County Appraisal District, located in Anahuac, TX. The CCAD is a political subdivision of the State, separate and apart from county government. Appraisal Districts are responsible for local property tax appraisal and exemption administration for all taxing units in the county (county, cities, school and special districts).

Certificate of Obligation- An alternative form of financing, the County historically uses Certificates of Obligation to fund major projects.

Glossary

Contingency – A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost of Living (COL) - An “across-the-board” increase in wages for all positions, which is set on a percentage basis within the budget established by the Commissioners Court.

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

Delinquent Taxes- Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.

Department – The organizational unit which is functioning separately in its delivery of service.

Effective Tax Rate- The tax rate that would be required, based upon adjusted value, revenue estimates, projected balances and debt obligations, to maintain the same amount of tax revenue as was received by the County in the previous year.

Encumbrance- A commitment relating to an unperformed contract for goods or services, used in accounting to represent the estimated expenditure or liability which will result if the unperformed contract is completed.

Estimated Revenue- The amount of revenue projected to be received in the upcoming fiscal year. These revenues are generally based upon prior years’ experience and changes that may occur in fees, rates, etc.

Expense – Charges incurred for operations, maintenance, interest, or other charges.

FEMA- Federal Emergency Management Agency

Fiscal Year (FY) – A twelve-month period designated as the operating year for accounting and budgeting and financial reporting purposes. Chambers’ County fiscal year is January 1st through December 31st.

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

Fund Balance- The excess of assets (all resources) over liabilities (all obligations) for the fiscal year.

GASB- Acronym for the Government Accountings Standards Board, which periodically issues statement relating to accounting principles for governments.

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

General Fund- The County’s primary operating fund.

Glossary

GFOA- Acronym for Government Finance Officers Association.

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

Longevity Pay- A benefit provided to reward County Employees for continued and uninterrupted employment within the County. The benefit is earned and awarded annually- in December- at the rate of \$60.00 per year for each year of continuous employment.

Maturities- The dates on which the principal or stated values of investments or debt obligations are due.

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.

OPEB- Acronym for “Other (than pension) Post Employment Benefit”, which may include post-retirement medical, pharmacy, dental, vision, life, long-term disability and long term care benefits that are not associated with a pension plan.

Reserve- Balance of monies held for the specific purpose of funding the operations of the County during a financial emergency.

Revenue – Sources of income financing the operations of government.

Risk Management- A program by which the County attempts to protect its personnel and assets against accident, injury and/or loss.

Special Revenue Funds – These funds are set up to keep track of segregated revenue activities.

Tax Note- A direct obligation (debt) of the county payable from and secured by an annual ad valorem tax levied against all taxable property within the County.

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.

TxDOT- Texas Department of Transportation.