

# **Chambers County, Texas**

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**For the fiscal year ended December 31, 2023**

**Anahuac, Texas**





**CHAMBERS COUNTY, TEXAS**

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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## **INTRODUCTORY SECTION**

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Aaron Thomas  
County Auditor



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The County of Chambers  
Office of the County Auditor

June 25, 2024

To the Honorable District Judges of Chambers County  
To the Members of the Chambers County Commissioners Court  
To the Citizens of Chambers County, Texas

The County Auditor's office is pleased to submit the Annual Comprehensive Financial Report (ACFR) for Chambers County, Texas (the "County") for the fiscal year ended December 31, 2023.

This report was prepared to provide the District Judges, Commissioners Court, county staff, citizens, bondholders, and other interested parties with detailed information concerning the financial condition and activities of the County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including disclosures, rests with the County. We believe the data as presented is accurate in all material respects and is presented in a manner designed to fairly present the financial position and results of county operations as measured by the financial activity of its various funds. We also believe that all disclosures necessary to enable the reader to gain a reasonable understanding of the county's financial affairs are included.

In developing and evaluating the county's accounting system, consideration is given to the adequacy of internal accounting controls. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management. We believe that the county's current system of internal controls adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

The county financial statements were audited by Pattillo, Brown & Hill, Certified Public Accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the county for the fiscal year ended December 31, 2023 are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditors concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the financial statements for the year ended December 31, 2023 are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the county's financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditors to report not only on the fair representation of the financial statements, but also on the county's internal controls and compliance with legal requirements, with special emphasis on internal controls and compliance with legal requirements involving the administration of federal awards.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the MD&A. The MD&A can be found in the Financial Section of the ACFR.

## **PROFILE OF THE COUNTY**

The county was created in 1858 and is in southeast Texas bordered by Harris, Jefferson, Galveston, and Liberty Counties. The county occupies an area of 616 square miles of land and 294.4 square miles of water and serves a population of 46,571 based on the 2020 census. The county seat is the City of Anahuac, which is located at the northeast end of Trinity Bay and the south end of Lake Anahuac.

The county operates as specified under the Constitution of the State of Texas, and in accordance with the provisions of the State 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 Auditor has responsibility for prescribing the systems and procedures for handling the finances of the county and examining, auditing, and approving all disbursements from county funds prior to submission to the Commissioners Court for approval.

The financial reporting entity of the county includes all the funds for the county. The county provides a full range of services including police protection, legal and judicial services, and construction and maintenance of roads and bridges. The transactions of all elected county, district, and precinct officers are also included. Although these officials are responsible solely to the electorate, the officials receive funding for the operation of their departments from the Commissioners Court, which has discretion over those expenditures.

The annual budget serves as the foundation for the county’s financial planning and control. All county departments are required to submit budget requests to the County Judge each year. Commissioners Court is required to hold public hearings on a proposed budget. The county adopts a final budget prior to setting the ad valorem tax rate, normally finalized by September 30 of each year. The appropriated budget is prepared by fund, department, and category. Budget-to-actual comparisons are provided in this report for the general, debt service, health service sales tax, road and bridge funds, and certain special revenue funds.

## **FACTORS AFFECTING FINANCIAL CONDITION**

**Local Economy** – The County is diverse in its economic makeup. Government is a significant job source for the area, while traditional employment focuses on agribusiness including ranching, rice, and soybean farming, and the commercial fishing industry. Throughout the county there are numerous midstream and downstream petrochemical plants, construction and service industries, tourist attractions, and a growing number of retail and manufacturing businesses which all play a part in the county’s economy.

Chambers County maintains its position of economic and population growth on the east side of the Houston metroplex. The Mont Belvieu midstream fractionation complex, the geology of which provides significant competitive advantages, continued to fuel investment in projects along the Gulf Coast and West Chambers County. Mont Belvieu’s salt dome formations and expansive integrated pipeline linkages continue to make Mont Belvieu the focal point of petrochemical industry investment in the County.

While petrochemicals demonstrated continued resilience and healthy demand growth in 2023, significant momentum emerged for decarbonization via carbon capture storage and other complementary sustainability technology projects. Coincident with this dynamic, coupled with improved market conditions across the County's upstream/midstream/downstream oil and gas continuum resulted in several notable developments during 2023 and are summarized below:

### **Midstream Petrochemicals:**

**Enterprise Products L.P.** continued its investment in Chambers County, completing and contemplating several projects in 2023:

- Enterprise announced the start of service at its 12th natural gas liquids ("NGL") fractionator, adding an incremental 150,000 barrels per day ("BPD") of nameplate capacity. Supported by long-term customer agreements, the new facility increases Enterprise's NGL fractionation capacity to 1.2 million BPD at the Chambers County complex. Enterprise now has approximately 1.7 million BPD of NGL fractionation capacity. The new Fractionator 12 is among \$3.8 billion of major growth projects beginning service in 2023.
- Enterprise announced its intent to build Fractionator 14 and supporting de-isobutanizer ("DIB"), a \$690 million propane-propylene splitter unit with capacity to purify up to 45,000 barrels per day of refinery-grade propylene into polymer-grade propylene ("PGP"). The higher-purity grade is necessary for production of polypropylene, one of the most-used plastics. The plant will have the capacity to fractionate up to 195,000 BPD of NGLs and the new associated DIB will have the capability to separate up to 100,000 bpd of butanes. The project is expected to be completed by E2Q25.
- Enterprise announced the start of service at its second propane dehydrogenation plant ("PDH 2"). Underwritten by long-term, fee-based contracts, the \$1.6 billion PDH2 has the capacity to consume 35,000 BPD of propane to produce 1.65 billion pounds of PGP per year. Combined with Enterprise's existing PDH 1 plant, the company can consume 70,000 BPD of propane to produce 3.3 billion pounds per year of PGP at the Chambers County complex.

**Energy Transfer GC NGLs, LLC (FKA Lone Star NGL, LLC)**, a subsidiary of Energy Transfer Partners, also continued its investment in the County. Energy Transfer is one of the world's largest exporters of NGL, exporting approximately 20% of the world market. Energy Transfer's Mont Belvieu Complex is an integrated liquids storage and fractionation facility. Its eight fractionators heat the mixed NGL stream and separate them through a series of distillation towers. With the latest addition of Fractionator 8, a \$265 million investment put into service in the third quarter of 2023, Energy Transfer's total fractionation capacity at Mont Belvieu is now over 1 million BPD.

**ONEOK, Inc.** proceeded with previously announced plans to invest in new pipeline and fractionation capacity linked to Chambers County:

- ONEOK completed construction of MB-5 in 3Q2023. With a capital investment of \$265 million, the 125,000 BPD fractionator is fully contracted and will increase ONEOK's total NGL fractionation capacity to more than 1 million BPD.
- ONEOK started construction of a new 125,000 BPD NGL fractionator at its Mont Belvieu, Texas, facility. Upon completion, the new fractionator, MB-6, will increase the company's total fractionation capacity in Mont Belvieu to approximately 700,000 BPD and better align ONEOK's fractionation capacity with NGL market demand along the Gulf Coast. Capital investment is estimated to be \$275 million and expected to be completed in 1Q25.

**Targa Resources Corporation** continued to add capacity at its Mont Belvieu complex:

- Targa Downstream, LLC started construction of its 9th fractionation facility in Chambers County. This facility will allow Targa the ability to process raw natural gas liquids into usable products. The estimated investment is \$250,000,000. Fractionator 9 will have a capacity of 100,000 BPD of NGL and is anticipated to be fully operational by 2Q24.
- Targa Resources announced plans to construct Fractionator 10 in Mont Belvieu to manage continued supply growth from its Permian Basin gathering and processing systems and third parties. Fractionator 10 will have a capacity of 120,000 BPD of NGL.

### **Manufacturing:**

**John Cockerill Hydrogen, LLC**, a world leading electrolyzer manufacturer announced its US entry with the acquisition of manufacturing space in Chambers County for a new gigafactory. The facility is expected to create 200 new jobs and produce 1GW per year of electrolyzers. John Cockerill Hydrogen will serve the North American market from Houston and provide a domestic supply chain, local customer support, and green hydrogen production equipment. Using an existing building retrofitted with new equipment and leveraging on John Cockerill Hydrogen's experience through its other plants around the world (Europe and China), production is expected to begin as early as Q3 2024 and will be among the first operational alkaline electrolyzer manufacturing facilities of this size in the US. US executives chose the Baytown – Chambers County site for its proximity to transport routes including a rail spur on site, major highways, nearby barge access which are key to facilitating inbound and outbound logistics, and for its significant base of hydrogen use including refining and petrochemicals and existing infrastructure such as export terminals, gas storage capacities and hydrogen pipelines. Additionally, Houston recently secured its place as one of seven regional hydrogen hubs in the US as designated by the Department of Energy, providing a network of energy transition partners and a favorable environment for innovation.

**SAMSON Controls, Inc.** held a groundbreaking ceremony for an expansion to double its production capacity at its facility in Cedar Port. The expansion will create an additional 200 full-time jobs.

**Borusan Mannesmann Pipe U.S.** completed development of a \$192 million expansion of its existing facility in Chambers County. The expansion includes the addition of two new steel mills capable of producing both standard pipe for mechanical and industrial uses and large diameter line pipes for pipelines. The new mills will produce as much as 120,000 tons of industrial pipe and 250,000 tons of large-diameter line pipe each year.

**Tinci, Inc.**, a division of Guangzhou Tinci Materials Technology, a major supplier of electrolytes and electrolyte chemicals for lithium batteries, began the pre-preparation stage for a new lithium battery electrolyte factory with annual production capacity of 200,000 tons. After construction is completed in 30 months, the Texas plant, which will comply with the US Inflation Reduction Act's restrictions on the supplier's location, will meet demand for battery electrolytes in North America and provide Tinci's overseas clients with advantages related to localized supply and time and quality guarantees.

**Sumika Semiconductor Materials Texas, Inc.**, a joint venture between Sumitomo Chemical and Dongwoo Fine-Chem Co., Ltd., started construction of a high-purity semiconductor process chemical manufacturing plant in the Cedar Port Industrial Park. Sumika will serve as a strategic base in the U.S. market for the Sumitomo Chemical Group's semiconductor process chemicals business. The new plant is due to commence operations in 3Q2025. Capital investment is estimated to be \$250 million.

**Blue Tide Environmental**, a pioneer in sustainable oil production, completed Phases 1 and 2 of its \$64 million used motor oil re-refining facility expansion project at its Baytown recycling plant in Chambers County on Cedar Bayou.

The addition of hydrotreaters and facility redesign will enable the company to produce higher-quality, more sustainable top-tier base oils for lubricants and specialty products. Once completed, the changes will enable the Plano-based firm to produce around 4,500 barrels per day of recycled base oils derived from reclaimed used motor oil.

### **Logistics and Distribution:**

Growth in the Houston MSA continued the demand and diversification of retail and petrochemical logistics and distribution operations. Examples of this trend is evidenced in several of the County's industrial parks.

**Provident Realty Advisors Inc.** announced its planned development of the **Port 99 Industrial Park**. Port 99 will be a two-building, 1.28 million-square-foot distribution center on 104 acres located between the Grand Parkway and FM 2345. The \$124 million project, slated to be completed in 2Q24, will consist of a 1.03 million-square-foot cross-dock warehouse and a 255,960-square-foot front-load building. The project will have a combined 271 dock-high doors and six grade-level doors as well as parking for 900 trailers and 566 cars.

**Avera Companies** broke ground on Kilgore Grand Parkway, a 484,424-square-foot cross-dock warehouse building on the corner of Grand Parkway at Kilgore Parkway. Kilgore Grand Parkway will feature build-to-suit office space, 40-foot clear height, a 185-foot truck court, 60-foot speed bays, 107 dock high doors and 109 trailer parking spots on 34-acres. The project's estimated delivery date is 2Q24.

**BG Capital and FreezPak Logistics** started construction of a 281,849-square-foot cold-storage facility on 30.7 acres at 7818 Fisher Road. The joint venture entity, **BGFP International LLC**, will develop this first building, slated to be completed by mid-2024, will cost \$102 million and be leased by FreezPak Logistics. An attached second warehouse measuring 262,000 square feet will be built after stabilization of the first. The estimated cost for that building is \$95 million.

Toronto-based furniture supplier **Sunpan** opened its first U.S. warehouse, adding a new 200,000-square-foot facility set to be operational by 4Q23. Sunpan plans to leverage the strategic location of this warehouse to accelerate the pace of inbound and outbound shipments at the facility, which will result in more products being available in-stock and reduce wait times for its American customers, as well as its growing customer base in Latin America. The project will create 50 new jobs.

**M S International, Inc.** ("MSI") started operations at its 500,000 square foot distribution center in Cedar Port. The 47-year-old company provides flooring, countertop and hardscaping products throughout the United States, Canada, and Mexico. The products are comprised of quartz, luxury vinyl tile, ceramic/porcelain, and natural stone. MSI is the largest privately-owned importer, manufacturer, and distributor of surfacing products in North America. Capital investment is estimated to be \$45 million.

**Houston Transloading Partners I, LLC**, a division of **NFI Industries**, completed the development of a 180,000 square feet Class-A industrial transload facility in Cedar Port. The project is a strategic investment that will enable the growth of additional import container volumes through the Port of Houston. The facility will receive, transload, and process import containers to then be distributed throughout the Southwestern and Midwestern US.

**Stream Realty Partners** completed its Portside Logistics Center, a 1 million square foot development at 4838 Borusan Road. Portside consists of a 760,000 square-foot cross-dock building with a 40-foot clear height and a 240,000-square-foot front-load building with a 36-foot clear height.

### **Utilities and Infrastructure:**

**NRG Energy Inc.** is seeking to expand its power station in Chambers County. NRG proposed adding a 690-megawatt power generation block at its existing Cedar Bayou power production complex. NRG plans to invest nearly \$527 million in the project. The new unit, CB-5, would begin commercial operations in 2026.

**Coneflower Storage Project LLC** continued its development plans to construct a \$136 million Battery Energy Storage System (BESS) on Hatcherville Road. The BESS will have 170-megawatts of dispatchable capacity.

**Calpine Energy** announced that its Decarbonization Project in Chambers County has been selected by the Office of Clean Energy Demonstrations within the Department of Energy to negotiate to enter into a cost-sharing agreement to build a commercial-scale carbon capture and storage project that will capture and store approximately two million metric tons of carbon dioxide each year. The Baytown Energy Center is an existing 896-megawatt natural gas combined heat and power facility that provides steam and power to the adjacent Covestro chemicals manufacturing facility as well as power to the Texas electric grid. Adding post-combustion carbon capture equipment to this facility will reduce the carbon dioxide emissions intensity of two of its three combustion turbines at a design capture rate of 95%, resulting in low CO<sub>2</sub> steam and power for chemicals manufacturing and power for the electric grid. After being captured, the CO<sub>2</sub> will be permanently sequestered.

**Bayou Bend CCS LLC (Bayou Bend)**, a carbon capture and sequestration project located along the Texas Gulf Coast, announced an expansion of its carbon dioxide (CO<sub>2</sub>) storage footprint through the acquisition of nearly 100,000 acres onshore in Chambers and Jefferson Counties, Texas. The increased acreage positions Bayou Bend to be one of the largest carbon storage projects in the United States. Combined with the previously announced approximately 40,000 acres offshore Beaumont and Port Arthur, Texas, the expanded Bayou Bend project now encompasses nearly 140,000 acres of pore space for permanent CO<sub>2</sub> sequestration. The total acreage holds a gross storage capacity of more than one billion metric tons, positioning Bayou Bend to be a leading carbon transportation and storage solution for industrial emitters located in the Houston Ship Channel and Beaumont / Port Arthur region, one of the largest industrial corridors in the country.

**1PointFive**, a subsidiary of Houston-based Occidental Petroleum, leased more than 55,000 acres along the Gulf Coast in Texas to develop a carbon capture and sequestration hub in Chambers, Jefferson, and Liberty counties. The Bluebonnet hub, with capacity of about 1.2 billion metric tons of CO<sub>2</sub>, will be located near refineries, chemical plants and manufacturing facilities between Houston and Beaumont. Startup is expected in 2026.

### **Mixed-Use Development:**

Major retail and residential expansion continued in the County in 2023.

- Houston-based McGrath Real Estate Partners continued plans for its 1,420-acre Riceland master-planned Mont Belvieu development. McGrath is working with four builders for the development, which envisions 3,800 to 4,000 homes starting in the low \$300,000 range, a recreational building with a pool, a lake with a fish camp, and a park system with 30 miles of hike and bike trails.
- McGrath expects to start construction of a 16,956-square-foot commercial building in the first quarter of next year. The building, called The Mill House, is already 95% pre-leased, with an unnamed restaurant taking up 8,500 square feet on two stories and the Riceland Development HOA occupying 2,275 square feet of space. Another 1,000 square feet are available that would ideally be filled with a coffee or ice cream shop. The Mill House will be the first commercial building in Mont Belvieu's new 30-acre town center, on the corner of FM 565 and Eagle Drive, for which McGrath is partnering with the city. Earlier this year, the city opened its new two-story, 30,721-square-foot City Hall and new fire station, which replaced

the old station. In between the new buildings, McGrath plans to develop additional restaurant space along an event lawn and eventually more commercial buildings

- Dutton Lake Development LLC continued its Cypress Point development in Anahuac, further signifying residential and economic expansion in Chambers County.
- Chambers Town Center, located at IH-10 & SH-146, continues to flourish and is 99.5% built out.
- KM Realty continues with its Chambers Commons project, a 146-acre mixed used development across from Chambers Town Center. Site work is underway for a new retail development at the intersection of Interstate 10 and state Highway 146, across from Chambers Town Center.

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the environment within which the County operates.

**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 enthusiasts. Anahuac National Wildlife Refuge and the Moody National Wildlife Refuge, combined with the State of Texas’ Candy Abshier Wildlife Management Area and the US Army Corps of Engineer’s Trinity Island Recreation Area, create an area of over 58,000 acres of sustained natural resources. The Chambers 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.

**Long-Term Financial Planning** – The County records reflect a modest debt level and a much-improved reserve level that have resulted from conservative fiscal management practices. The County practices conservative budgeting and adopts a fund balance policy that requires the County to maintain an unassigned fund balance in the General Fund not less than 25 percent of annual expenditures. For fiscal year 2021, the County’s unassigned General Fund balance is sufficient to fund annual appropriated expenditures at well above this required level. In 2022, the county completed a 10-year financial and debt service plan.

**Cash Management** – 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. The objectives of the County Investment Policy are to ensure the safety of the principal, maintain adequate liquidity, and yield the highest possible return subject to the first two principals. Cash was invested according to policy guidelines in fiscal year 2023.

**Risk Management** – The County provides for property loss exposures through commercial insurance coverage, which includes: property damage on most facilities to include fire and extended coverage for windstorm, general liability, automobile liability, select equipment and automobile physical damage, aviation damage and liability, law enforcement liability, officials’ errors and omissions liability, and liability of certain construction projects as needed. Coverage provides officials and employees with the right to be reimbursed for damages, court costs, and costs of legal defense of suits in certain circumstances, when related to their official county duties.

The county purchases liability insurance and claims administration services for workers’ compensation from a third-party administrator. A safety committee meets periodically to address safety issues and provides recommendations for Commissioners’ Court consideration. The safety committee consists of at least one employee representative from each major County department.

**Pension and Other Post-Employment Benefits** – The County provides retirement, disability, and death benefits for all its employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). Specific plan provisions are adopted by the County within the options

available in the State statutes governing the TCDRS. Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of monetary credits is adopted within the actuarial constraints imposed by the TCDRS Act, and with a focus on the funded ratio, so that the resulting benefits can be expected to be adequately funded. Detailed information on the retirement plan and other post-employment benefits can be found in the notes to the financial statements. The county has implemented changes in accordance with GASB 68 and they are discussed in detail in the notes section of this report.

## **AWARDS AND ACKNOWLEDGEMENT**

### **CREDIT RATING**

In 2020, the County received a Moody's Investor Services rating of "Aa3", slightly weaker than the median rating of "Aa2" due to the robust financial position, large tax base and a strong wealth and income profile. The rating also reflects an affordable debt burden and moderate pension liability.

### **OTHER INFORMATION**

**Financial Transparency** – For 2023, Chambers County was proud to be recognized again by the Texas Comptroller of Public Accounts under the "Traditional Finances Transparency Star" and the "Debt Obligations Transparency Star" programs, and in 2017 added the award for "Public Pensions Transparency Star." These programs recognize government entities that accomplish the following:

- Open their books not only in their traditional finances, but also in the areas of contracts and procurement, economic development, public pensions, and debt obligations.
- Provide clear and meaningful financial information not only by posting financial documents, but also through summaries, visualizations, downloadable data, and other relevant information.

The County maintains a financial transparency page on its website and will continue its participation in the Transparency Stars program in future years.

**Independent Audit** – In compliance with Texas Local Government Code Section 115.045, the County's financial records have been audited by independent certified public accountants and their report has been included in this report.

**Acknowledgments** – We express our appreciation and thanks to the District Judges, members of Commissioners' Court and all County employees who have given their support in planning and conducting the financial operations of the County in a fiscally responsible manner. A special recognition should be given to the efficient and dedicated efforts of the County Auditor's staff, without whom this preparation would not be possible. We also express our gratitude to the accounting firm of Pattillo, Brown & Hill, Certified Public Accountants, for sharing their knowledge and extending their cooperation and support to the County Auditor's Office.

Respectfully submitted,



Aaron Thomas

**CHAMBERS COUNTY, TEXAS**  
LIST OF ELECTED AND APPOINTED OFFICIALS  
December 31, 2022

**Commissioners Court**

Jimmy Sylvia	County Judge
Jimmy Gore	Commissioner, Pct. 1
Mark Tice	Commissioner, Pct. 2
Tommy Hammond	Commissioner, Pct. 3
Ryan Dagley	Commissioner, Pct. 4

**Financial Administration**

Laurie G. Payton	Tax Assessor-Collector
Nicole Whittington	County Treasurer
George Barrera	Purchasing Agent*
Aaron Thomas	County Auditor*

**County Court**

Ashley Cain Land	County Attorney
Heather H. Hawthorne	County Clerk

**County Court at Law**

Cindy Price	County Court at Law
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**Justice Courts**

Celia Deviller	Justice of the Peace, Pct. 1
Michael W. Wheat	Justice of the Peace, Pct. 2
Blake D. Sylvia	Justice of the Peace, Pct. 4
David Hatfield	Justice of the Peace, Pct. 5
Larry Cryer	Justice of the Peace, Pct. 6

**District Judges**

Chap B. Cain III	253 <sup>rd</sup> District Court
Randy McDonald	344 <sup>th</sup> District Court

**District Court**

Cheryl Lieck	District Attorney
Patti Henry	District Clerk

**Law Enforcement**

Dennis Dugat	Constable, Pct. 1
John Mulryan	Constable, Pct. 2
Donnie Standley	Constable, Pct. 3
Ben L. "Butch" Bean	Constable, Pct. 4
Brad W. Moon	Constable, Pct. 5
Kirk W. Ritch	Constable, Pct. 6
Brian Hawthorne	County Sheriff

\*Designated appointed official. All others are elected.



# Chambers County Organization Chart

Chambers County Citizens

Commissioners Court  
County Judge  
Commissioners (4)

- Technology
- Communications
- Maintenance
- Economic Development
- Elections
- Environmental Health
- Health Department
- Indigent Health Care
- Welfare/Rehab
- Mosquito Control
- Library
- Parks & Recreation
- Emergency Management
- Safety
- Human Resources
- Pre-Trial Services
- Road and Bridge
- Golf
- Airport
- Solid Waste
- Emergency Medical Services

Extension Service Agent

District Judges (2)

County Auditor

Purchasing Board  
District Judge (2)  
County Judge

Purchasing Agent

Juvenile Board  
District Judge (2)  
County Judge

Juvenile Probation

Adult Probation Board  
District Judge (2)

Adult Probation

County Clerk

County Attorney

Justice of the Peace (5)

District Attorney

District Clerk

County Court at Law

District Courts (2)

Constables (5)

County Treasurer

Tax Assessor-Collector

Sheriff



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Chambers County, Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morill*

Executive Director/CEO

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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

Honorable County Judge  
and Commissioners' Court  
Chambers County, Texas

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chambers County, Texas as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Chambers County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chambers County, Texas as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Chambers County, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in the year ending December 31, 2023, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based IT Arrangements*. Our opinion is not modified with respect to this matter.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Chambers County, Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston  
NEW MEXICO | Albuquerque

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Chambers County, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Chambers County, Texas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Chambers County, Texas' basic financial statements. The supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information Included in the Annual Comprehensive Financial Report**

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2024 on our consideration of Chambers County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Chambers County, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chambers County, Texas' internal control over financial reporting and compliance.

*Pattillo, Brown & Hill, L.L.P.*

Waco, Texas  
June 25, 2024

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**MANAGEMENT'S  
DISCUSSION AND ANALYSIS**

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## Management's Discussion and Analysis

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Chambers County, Texas (the "County") for the year ending December 31, 2023. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$162,964,869 (net position). Of this amount, \$44,800,875 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$27,309,805 from operations.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$87,411,348, a increase of \$48,381,310 from prior year. Approximately 47% of this amount, \$40,897,590 is available for spending at the County's discretion (unassigned fund balance).
- At the close of the current fiscal year, the County's business-type funds reported combined net position of \$16,428,134, an increase of \$8,797,887 from prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$43,081,206, or approximately 65% of total General Fund expenditures.
- The County's total outstanding long-term liabilities increased by \$47,124,832 during the current fiscal year, due to the issuance of Certificates of Obligation, Series 2023, as well as the adoption of GASB Statement No. 96, *Subscription-based IT Arrangements*.
- The County's total capital assets increased by \$19,997,113 during the current fiscal year.

### THE STRUCTURE OF OUR ANNUAL REPORT

The County's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

### GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information for the County as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the County as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the County's financial statements, report information on the County's activities that enable the reader to understand the financial condition of the County. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the County's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Other nonfinancial factors, such as the County's property tax base and the condition of the County's infrastructure, need to be considered in order to assess the overall health of the County.

The Statement of Activities presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows - the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities divide the County's financials into two classes of activities:

1. *Governmental Activities* - Most of the County's basic services are reported here including general government, financial administration, justice system, health and welfare, culture and recreational, law enforcement and public safety, and transportation. Interest payments on the County's debt are also reported here. Property tax, fees, fines and forfeitures, and other revenue finance most of these activities.
2. *Business-Type Activities* - Services involving a fee for those services are reported within this class. These services include the County's solid waste collection, airport, and golf course.

The government-wide financial statements can be found after the MD&A.

## **FUND FINANCIAL STATEMENTS**

Funds may be considered as operating companies of the parent corporation, which is the County. They are usually segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The three categories of County funds are governmental, proprietary, and fiduciary.

### **Governmental Funds**

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

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

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Road and Bridge, Debt Service, Capital Project 02 Construction, Health Services Tax, and Certificates of Obligation Series 2023, which are considered to be major funds for reporting purposes.

The County adopts an annual appropriated budget for its general, road and bridge, debt service, and select special revenue funds. Budgetary comparison schedules have been provided for the general, road and bridge, debt service, and select special revenue funds to demonstrate compliance with these budgets.

### **Proprietary Funds**

The County maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its solid waste collection, airport, and golf course. The proprietary fund financial statements provide separate information for the solid waste collection, airport, and golf course. The solid waste and golf course funds did not meet the technical criteria to be presented as major funds; however, due to their significance, the County has elected to present it as such. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

The County also uses an internal service fund to account for its medical benefits. This internal service fund has been included within governmental activities in the government-wide financial statements.

## **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County maintains two Investment Trust Funds and seventeen custodial funds. The County's fiduciary activities are reported separately and can be found just before the footnotes in this report.

## **Notes to Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

## **Other Information**

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general fund, road and bridge fund, and health services fund, as well as schedules of changes in net pension and total other postemployment benefit liabilities and, related ratios, and schedule of contributions for the Texas County and District Retirement System. RSI can be found after the notes to the basic financial statements.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$162,964,869 as of December 31, 2023. This compares with \$135,655,064 from the prior fiscal year. A portion of the County's net position, 48%, reflects its investment in capital assets (e.g., construction in progress, building, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

## Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 219,540,365	\$ 183,380,603	\$ 367,012	\$ 661,212	\$ 219,907,377	\$ 184,041,815
Capital assets, net	<u>139,933,521</u>	<u>128,506,280</u>	<u>17,546,109</u>	<u>8,976,237</u>	<u>157,479,630</u>	<u>137,482,517</u>
Total assets	<u>359,473,886</u>	<u>311,886,883</u>	<u>17,913,121</u>	<u>9,637,449</u>	<u>377,387,007</u>	<u>321,524,332</u>
Deferred outflows - OPEB	1,558,065	-	-	-	1,558,065	-
Deferred outflows - pensions	<u>9,036,663</u>	<u>9,821,930</u>	<u>424,230</u>	<u>522,821</u>	<u>9,460,893</u>	<u>10,344,751</u>
Total deferred outflows of resources	<u>10,594,728</u>	<u>9,821,930</u>	<u>424,230</u>	<u>522,821</u>	<u>11,018,958</u>	<u>10,344,751</u>
Current liabilities	12,734,603	18,862,283	107,564	167,958	12,842,167	19,030,241
Long-term liabilities	<u>140,494,754</u>	<u>93,603,384</u>	<u>1,679,081</u>	<u>1,445,619</u>	<u>142,173,835</u>	<u>95,049,003</u>
Total liabilities	<u>153,229,357</u>	<u>112,465,667</u>	<u>1,786,645</u>	<u>1,613,577</u>	<u>155,016,002</u>	<u>114,079,244</u>
Deferred inflows - pensions	1,038,400	15,436,206	41,580	824,414	1,079,980	16,260,620
Deferred inflows - OPEB	2,022,684	1,723,183	80,992	92,032	2,103,676	1,815,215
Deferred inflows - property tax	<u>67,241,438</u>	<u>64,058,940</u>	-	-	<u>67,241,438</u>	<u>64,058,940</u>
Total deferred inflows of resources	<u>70,302,522</u>	<u>81,218,329</u>	<u>122,572</u>	<u>916,446</u>	<u>70,425,094</u>	<u>82,134,775</u>
Net position:						
Net investment in capital assets	60,924,647	57,206,282	17,546,109	8,976,237	78,470,756	66,182,519
Restricted	39,693,238	35,496,634	-	-	39,693,238	35,496,634
Unrestricted	<u>45,918,850</u>	<u>35,321,901</u>	<u>(1,117,975)</u>	<u>(1,345,990)</u>	<u>44,800,875</u>	<u>33,975,911</u>
Total net position	<u>\$ 146,536,735</u>	<u>\$ 128,024,817</u>	<u>\$ 16,428,134</u>	<u>\$ 7,630,247</u>	<u>\$ 162,964,869</u>	<u>\$ 135,655,064</u>

A portion of the County's net position, \$39,693,238 or 24%, represents resources that are subject to external restriction on how they may be used. The County's total net position increased by \$27,309,805 during the current fiscal year. The County had a large increase in capital assets during the year from the purchase and construction of additional assets.

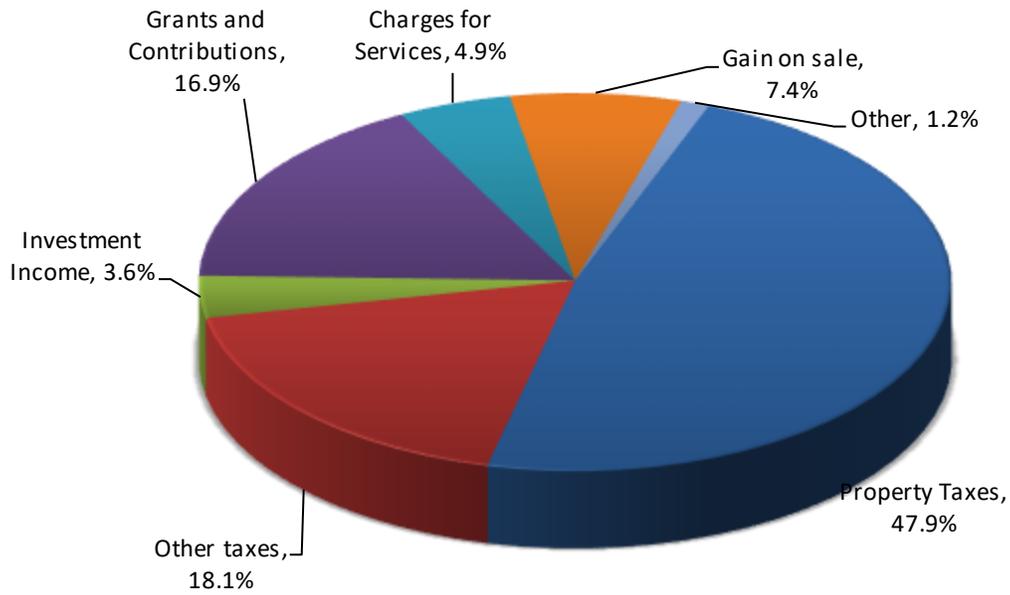
## Statement of Activities

The following table provides a summary of the County's changes in net position:

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 6,597,527	\$ 6,514,632	\$ 1,852,449	\$ 1,246,939	\$ 8,449,976	\$ 7,761,571
Operating grants and contributions	19,644,829	13,788,661	-	-	19,644,829	13,788,661
Capital grants and contributions	3,094,272	2,002,263	-	-	3,094,272	2,002,263
Gain on sale of assets	9,979,806	-	-	-	9,979,806	-
General revenues:						
Property taxes	64,503,651	56,871,943	-	-	64,503,651	56,871,943
Other taxes	24,382,781	23,354,497	-	-	24,382,781	23,354,497
Investment income	4,748,910	1,620,017	4,585	-	4,753,495	1,620,017
Other	1,659,972	2,070,594	-	-	1,659,972	2,070,594
Total revenues	<u>134,611,748</u>	<u>106,222,607</u>	<u>1,857,034</u>	<u>1,246,939</u>	<u>136,468,782</u>	<u>107,469,546</u>
<b>Expenses:</b>						
General government	16,727,981	15,239,428	-	-	16,727,981	15,239,428
Financial administration	3,587,335	3,001,162	-	-	3,587,335	3,001,162
Justice system	14,022,633	9,581,448	-	-	14,022,633	9,581,448
Health and welfare	23,848,662	21,057,885	-	-	23,848,662	21,057,885
Culture and recreation	5,237,339	4,523,641	-	-	5,237,339	4,523,641
Law enforcement and public safety	23,757,708	16,974,923	-	-	23,757,708	16,974,923
Transportation	13,553,692	16,087,396	-	-	13,553,692	16,087,396
Interest and other	3,578,723	2,557,824	-	-	3,578,723	2,557,824
Solid waste	-	-	3,265,435	2,873,864	3,265,435	2,873,864
Airport	-	-	668,182	478,339	668,182	478,339
Golf course	-	-	911,287	764,198	911,287	764,198
Total expenses	<u>104,314,073</u>	<u>89,023,707</u>	<u>4,844,904</u>	<u>4,116,401</u>	<u>109,158,977</u>	<u>93,140,108</u>
Increases in net position before transfers	30,297,675	17,198,900	(2,987,870)	(2,869,462)	27,309,805	14,329,438
Transfers in (out)	<u>(11,785,757)</u>	<u>(2,981,744)</u>	<u>11,785,757</u>	<u>3,112,603</u>	<u>-</u>	<u>130,859</u>
Change in net position	18,511,918	14,217,156	8,797,887	243,141	27,309,805	14,460,297
Net position, beginning	<u>128,024,817</u>	<u>113,807,661</u>	<u>7,630,247</u>	<u>7,434,920</u>	<u>135,655,064</u>	<u>121,242,581</u>
Net position, ending	<u>\$ 146,536,735</u>	<u>\$ 128,024,817</u>	<u>\$ 16,428,134</u>	<u>\$ 7,678,061</u>	<u>\$ 162,964,869</u>	<u>\$ 135,702,878</u>

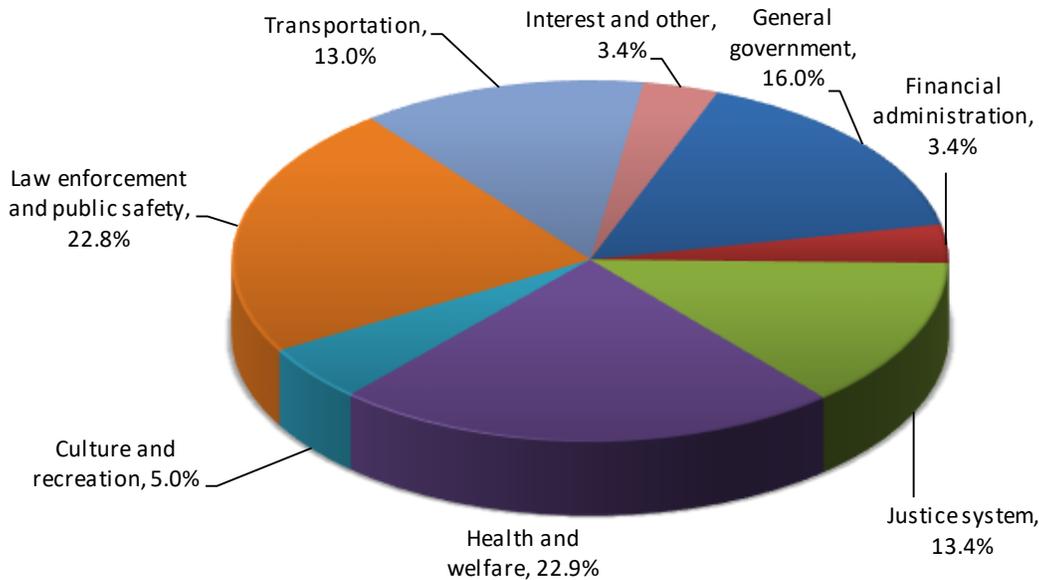
Graphic presentations of selected data from the summary tables follow to assist in the analysis of the County's activities.

### Governmental Activities - Revenues



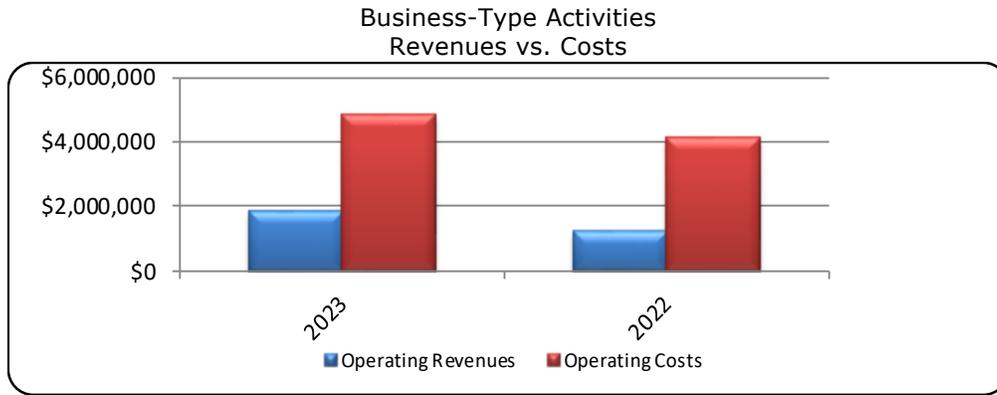
Total governmental activity revenues increased \$28,389,141 from the prior year. This increase is primarily due to an increase in property tax and operating grants and contributions for the year.

### Governmental Activities - Expenses



Governmental expenses increased by \$15,290,366 from the prior year. The majority of the change is found in the increase in law enforcement and public safety and justice system expenses. The increase in expenses is offset by large increases in revenues from the prior year to the current year.

Business-type activities are shown comparing operating costs to revenues generated by related services:



For the year ended December 31, 2023, revenues from governmental activities totaled \$134,611,748, compared with \$106,222,607 in the prior year. This net increase of \$28,389,141 occurred as the result of the increase of \$6,948,177 in grants and contributions, along with an increase in property tax revenue of \$7,631,708. The increase in grants and contributions is due to an increase in grant funding and the increase in property taxes is due to increased property tax valuations. Investment earnings also increased in the current year by \$3,128,893, which is an increase of 193% percent from the prior year.

Governmental expenses increased by \$15,290,366. There was an increase in justice system expenses by \$4,441,185. Law enforcement and public safety expenses increased by \$6,782,785. The increase in expenses were offset by the increases to revenues as discussed in the above paragraph.

Overall, total business-type revenues increased by \$610,095 from the prior year. This is due to grant and contributions for improvements made to the County’s airport and charges for golf course services. Expenses remained about the same with an increase of \$728,503 from the prior year, primarily due to controlling expenses in the enterprise funds.

**FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS**

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

**Governmental Funds** - The focus of the County’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County’s financing requirements. In particular, the unassigned fund balance may serve as a useful measure of the County’s net resources available for spending at the end of the year.

The County’s governmental funds reflect a combined fund balance of \$135,792,658. Of this, \$40,897,590 is unassigned and available for day-to-day operations of the County, \$1,950,775 is restricted for debt service, \$7,137,710 is restricted for grants, \$29,289,631 is restricted for special projects, and \$54,689,106 is restricted for capital projects. The County also has \$273,884 and \$499,461 classified as nonspendable for inventories and prepaids, respectively.

There was an increase in the combined fund balance of \$48,381,310 from the prior year. The majority of this decrease coming from the general and Certificates of Obligation Series 2023 funds.

The general fund is the chief operating fund of the County. The general fund experienced a increase in fund balance of \$7,817,294. At the end of the current fiscal year, unassigned fund balance of the general fund was \$43,081,206 and total fund balance was \$43,854,551. As a measure of the general fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 65% percent of total general fund expenditures, while total fund balance represents 66% percent of total fund expenditures.

The road and bridge fund had an ending fund balance of \$0 , a decrease of \$271,149 from the prior year. This decrease is similar to the decrease in fund balance in the prior year, caused by expenditures growing more than revenues.

The debt service fund had an ending fund balance of \$1,950,775 , an increase of \$164,868 from the prior. The County collects an appropriate amount of property tax to cover debt service expenditures with excess being recorded due to investment earnings.

The capital project 02 construction fund had an ending fund balance of \$24,949,134 , a decrease of \$346,068 from the prior year, caused by transportation expenditures exceeded investment income.

The health services sales tax fund had an ending fund balance of \$24,949,134 , an increase of \$814,645 from the prior year. The excess of revenues over expenditures was offset by a transfer out to the general fund to supplement EMS revenues.

The Certificates of Obligation Series 2023 ended the year with fund balance of \$43,453,075 , due to the issuance of new bonds in the current fiscal year.

**Proprietary Funds** - The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual general fund revenues were more than final budgeted revenues by \$5,169,930 during the year. This net positive variance is primarily attributable to more taxes and investment income received than the anticipated amount in the final budget. Actual expenditures were \$6,962,053 less than budgeted. Overall, the general fund had a total positive budget variance of \$12,131,983 before leases and interfund transfers.

## **CAPITAL ASSETS**

At the end of the year, the County's governmental and business-type activities had invested \$157,479,630 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$19,997,113.

Major capital asset events during the year included the following:

- Additions to construction in progress in the amount of \$16,646,051.
- Additions to other asset categories in the amount of \$7,929,234.

More detailed information about the County's capital assets is presented in note III. C. to the financial statements.

## **LONG-TERM DEBT**

At the end of the year, the County reported total bonds and subscriptions outstanding of \$133,697,044, net of deferred amounts.

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.

More detailed information about the County's long-term liabilities is presented in the note III. D. to the financial statements.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The County experienced an increase of 2.2 billion or 16% in certified appraised value for budget year 2024. Based on preliminary values for fiscal 2024, the county expects to see an increase of 8%.

The County has also continued its partnership strategy with local industrial taxpayers, maintaining around 11 million in budgeted revenue for direct payments under Ch. 381 for the 2024 budget year. Current projections for new values rolling back on the tax roll in 2023 is 878 million and from 2024 – 2033 8.7 billion. We expect these partnerships to continue into the future.

Continued growth is expected in fiscal years 2024 through 2033 and beyond, spurred by expansions in the midstream and downstream petrochemicals sectors, heavy manufacturing, and logistics on the west side of Chambers County, largely driven by shale gas production, the fundamentals of which continue to change global dynamics. Along with the industrial development, we're continuing to see significant retail growth in West Chambers County, including major grocery store and restaurant investments. Middle Chambers County is starting to experience the effects of significant West Chambers County growth through new residential development start-ups and completions. Infrastructure projects that have been completed SH 99 (Grand Parkway) and FM 1409 Extension have provided new space for growth. The county continues to work to improve infrastructure and flood control.

## **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the County's finances. Questions concerning this report or requests for additional financial information should be directed to Aaron Thomas, County Auditor, Chambers County, 2122 SH 61, Anahuac, Texas 77514.

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**BASIC  
FINANCIAL STATEMENTS**

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**CHAMBERS COUNTY, TEXAS**

STATEMENT OF NET POSITION

DECEMBER 31, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 151,145,661	\$ 94,391	\$ 151,240,052
Receivables, net	60,200,648	253,458	60,454,106
Due from other governments	569,633	-	569,633
Internal balances	200,117	(200,117)	-
Inventory	296,179	164,753	460,932
Prepaid items	542,113	25,587	567,700
Accrued interest	-	2,091	2,091
Restricted cash and cash equivalents	5,915,502	-	5,915,502
Net OPEB asset	670,512	26,849	697,361
Capital assets:			
Nondepreciable	40,425,111	4,466,781	44,891,892
Net depreciable	<u>99,508,410</u>	<u>13,079,328</u>	<u>112,587,738</u>
Total assets	<u>359,473,886</u>	<u>17,913,121</u>	<u>377,387,007</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows - pensions	9,036,663	361,843	9,398,506
Deferred outflows - OPEB	<u>1,558,065</u>	<u>62,387</u>	<u>1,620,452</u>
Total deferred outflows of resources	<u>10,594,728</u>	<u>424,230</u>	<u>11,018,958</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	4,645,285	107,564	4,752,849
Accrued interest payable	1,632,932	-	1,632,932
Unearned revenues	6,456,386	-	6,456,386
Noncurrent liabilities:			
Due within one year:			
Long-term debt	5,004,660	13,459	5,018,119
Due in more than one year:			
Long-term debt	129,607,918	1,430,091	131,038,009
Net pension liability	<u>5,882,176</u>	<u>235,531</u>	<u>6,117,707</u>
Total liabilities	<u>153,229,357</u>	<u>1,786,645</u>	<u>155,016,002</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes	67,241,438	-	67,241,438
Deferred inflows - pensions	1,038,400	41,580	1,079,980
Deferred inflows - OPEB	<u>2,022,684</u>	<u>80,992</u>	<u>2,103,676</u>
Total deferred inflows of resources	<u>70,302,522</u>	<u>122,572</u>	<u>70,425,094</u>
<b>NET POSITION</b>			
Net investment in capital assets	60,924,647	17,546,109	78,470,756
Restricted for:			
Permanent funds			
Nonspendable	500,000	-	500,000
Expendable	554,501	-	554,501
Road and bridge	184,606	-	184,606
Debt service	2,026,790	-	2,026,790
Grants	7,137,710	-	7,137,710
Special projects	29,289,631	-	29,289,631
Unrestricted	<u>45,918,850</u>	<u>(1,117,975)</u>	<u>44,800,875</u>
Total net position	<u>\$ 146,536,735</u>	<u>\$ 16,428,134</u>	<u>\$ 162,964,869</u>

The accompanying notes are an integral part of these financial statements.

**CHAMBERS COUNTY, TEXAS**

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2023

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government</b>				
Governmental activities:				
General government	\$ 16,727,981	\$ 2,134,280	\$ 4,780,161	\$ 2,434,787
Financial administration	3,587,335	-	-	-
Justice system	14,022,633	1,897,366	580,304	-
Health and welfare	23,848,662	1,030,852	10,699,788	-
Culture and recreation	5,237,339	70,989	31,247	659,485
Law enforcement and public safety	23,757,708	181,337	3,553,329	-
Transportation	13,553,692	1,282,703	-	-
Interest and other	3,578,723	-	-	-
Total governmental activities	<u>104,314,073</u>	<u>6,597,527</u>	<u>19,644,829</u>	<u>3,094,272</u>
Business-type activities:				
Solid waste	3,265,435	619,645	-	-
Airport	668,182	369,363	-	-
Golf course	911,287	863,441	-	-
Total business-type activities	<u>4,844,904</u>	<u>1,852,449</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 109,158,977</u>	<u>\$ 8,449,976</u>	<u>\$ 19,644,829</u>	<u>\$ 3,094,272</u>

**General revenues:**

Property taxes  
 Other taxes  
 Investment income  
 Other  
 Gain on sale of capital assets  
 Transfers  
 Total general revenues and transfers

Change in net position

Net position - beginning

Net position - ending

Net (Expense) Revenue and Changes in Position  
Primary Government

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (7,378,753)	\$ -	\$ (7,378,753)
(3,587,335)	-	(3,587,335)
(11,544,963)	-	(11,544,963)
(12,118,022)	-	(12,118,022)
(4,475,618)	-	(4,475,618)
(20,023,042)	-	(20,023,042)
(12,270,989)	-	(12,270,989)
<u>(3,578,723)</u>	<u>-</u>	<u>(3,578,723)</u>
<u>(74,977,445)</u>	<u>-</u>	<u>(74,977,445)</u>
-	(2,645,790)	(2,645,790)
-	(298,819)	(298,819)
<u>-</u>	<u>(47,846)</u>	<u>(47,846)</u>
<u>-</u>	<u>(2,992,455)</u>	<u>(2,992,455)</u>
<u>(74,977,445)</u>	<u>(2,992,455)</u>	<u>(77,969,900)</u>
64,503,651	-	64,503,651
24,382,781	-	24,382,781
4,748,910	4,585	4,753,495
1,659,972	-	1,659,972
9,979,806	-	9,979,806
<u>(11,785,757)</u>	<u>11,785,757</u>	<u>-</u>
<u>93,489,363</u>	<u>11,790,342</u>	<u>105,279,705</u>
<u>18,511,918</u>	<u>8,797,887</u>	<u>27,309,805</u>
<u>128,024,817</u>	<u>7,630,247</u>	<u>135,655,064</u>
<u>\$ 146,536,735</u>	<u>\$ 16,428,134</u>	<u>\$ 162,964,869</u>

**CHAMBERS COUNTY, TEXAS**

## BALANCE SHEET

## GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	General	Road and Bridge	Debt Service
<b>ASSETS</b>			
Cash and cash equivalents	\$ 48,931,618	\$ 2,592,225	\$ 1,226,458
Receivables, net	41,782,942	8,975,037	7,405,098
Due from other funds	3,845,562	-	-
Due from other governments	89,924	-	-
Prepays	499,461	42,652	-
Inventory	273,884	22,295	-
Restricted cash and cash equivalents	-	-	2,260,149
Total assets	<u>95,423,391</u>	<u>11,632,209</u>	<u>10,891,705</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	1,672,158	371,523	-
Due to other funds	262	359,757	31
Unearned revenue	-	41,500	-
Total liabilities	<u>1,672,420</u>	<u>772,780</u>	<u>31</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue-property taxes	48,527,029	10,859,429	8,940,899
Unavailable revenue-court fines	1,369,391	-	-
Total deferred inflows of resources	<u>49,896,420</u>	<u>10,859,429</u>	<u>8,940,899</u>
<b>FUND BALANCES</b>			
Nonspendable:			
Inventory	273,884	-	-
Permanent fund	-	-	-
Prepays	499,461	-	-
Restricted:			
County schools	-	-	-
Debt service	-	-	1,950,775
Grants	-	-	-
Special projects	-	-	-
Capital projects	-	-	-
Unassigned	43,081,206	-	-
Total fund balances	<u>43,854,551</u>	<u>-</u>	<u>1,950,775</u>
 Total liabilities, fund balances, and deferred inflows of resources	 <u>\$ 95,423,391</u>	 <u>\$ 11,632,209</u>	 <u>\$ 10,891,705</u>

The accompanying notes are an integral part of these financial statements.

Capital Project 02 Construction	Health Service Sales Tax	Certificates of Obligation Series 2023	Nonmajor Governmental	Total Governmental
\$ -	\$ 22,659,769	\$ 44,513,555	\$ 28,864,893	\$ 148,788,518
-	2,034,121	-	3,450	60,200,648
-	532,476	-	184,267	4,562,305
-	-	-	479,709	569,633
-	-	-	-	542,113
-	-	-	-	296,179
<u>2,223,842</u>	<u>-</u>	<u>-</u>	<u>1,431,511</u>	<u>5,915,502</u>
<u>2,223,842</u>	<u>25,226,366</u>	<u>44,513,555</u>	<u>30,963,830</u>	<u>220,874,898</u>
-	277,232	876,213	1,443,322	4,640,448
-	-	184,267	3,744,341	4,288,658
-	-	-	6,414,886	6,456,386
<u>-</u>	<u>277,232</u>	<u>1,060,480</u>	<u>11,602,549</u>	<u>15,385,492</u>
-	-	-	-	68,327,357
-	-	-	-	1,369,391
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,696,748</u>
-	-	-	-	273,884
-	-	-	500,000	500,000
-	-	-	-	499,461
-	-	-	554,501	554,501
-	-	-	-	1,950,775
-	-	-	7,137,710	7,137,710
-	24,949,134	-	4,340,497	29,289,631
2,223,842	-	43,453,075	9,012,189	54,689,106
-	-	-	(2,183,616)	40,897,590
<u>2,223,842</u>	<u>24,949,134</u>	<u>43,453,075</u>	<u>19,361,281</u>	<u>135,792,658</u>
<u>\$ 2,223,842</u>	<u>\$ 25,226,366</u>	<u>\$ 44,513,555</u>	<u>\$ 30,963,830</u>	<u>\$ 220,874,898</u>

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## CHAMBERS COUNTY, TEXAS

### RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2023

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds balance sheet	\$ 135,792,658
Certain accounts receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds. Court fines receivable, net	1,369,391
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	139,933,521
Other long term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds. Delinquent property taxes	1,085,919
The assets and liabilities of the internal service fund are included in the governmental activities Statement of Net Position.	2,278,776
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position. Deferred outflows - pension related Deferred outflows - OPEB related Deferred inflows - pension related Deferred inflows - OPEB related	9,036,663 1,558,065 (1,038,400) (2,022,684)
Long-term liabilities and assets, including bonds payable, are not due and payable in the current period and, therefore are not reported in the funds. Accrued interest payable Premium on bonds Bonds payable Subscriptions payable Compensated absences payable Net pension liability Net OPEB asset	(1,632,932) (4,913,121) (126,805,000) (1,978,923) (915,534) (5,882,176) <u>670,512</u>
Net position of governmental activities	<u>\$ 146,536,735</u>

**CHAMBERS COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>
<b>REVENUES</b>			
Taxes:			
Property taxes	\$ 45,463,097	\$ 10,268,283	\$ 9,110,874
Other taxes	12,284,542	8,461	-
Intergovernmental	386,916	-	-
Charges for services	3,618,248	1,282,703	-
Fines & forfeitures	-	-	-
Investment income	2,052,834	56,448	29,085
Other	225,228	199,119	10,190
Total revenues	<u>64,030,865</u>	<u>11,815,014</u>	<u>9,150,149</u>
<b>EXPENDITURES</b>			
Current:			
General government	11,817,757	-	-
Financial administration	3,671,681	-	-
Justice system	9,208,586	-	-
Health and welfare	8,320,850	-	-
Culture and recreation	3,940,106	-	-
Law enforcement and public safety	18,782,047	-	-
Transportation	-	12,060,847	-
Capital outlay	9,665,372	253,595	-
Debt service:			
Principal	638,193	16,281	6,505,000
Interest and fiscal charges	12,951	367	2,479,681
Bond issuance costs	-	-	600
Total expenditures	<u>66,057,543</u>	<u>12,331,090</u>	<u>8,985,281</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(2,026,678)</u>	<u>(516,076)</u>	<u>164,868</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of SBITA	455,990	-	-
Transfers in	3,642,652	244,927	-
Transfers out	(4,237,026)	-	-
Sale of capital assets	9,982,356	-	-
Issuance of bonds	-	-	-
Premium on issuance of bonds	-	-	-
Total other financing sources and uses	<u>9,843,972</u>	<u>244,927</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	7,817,294	(271,149)	164,868
<b>FUND BALANCES, BEGINNING</b>	<u>36,037,257</u>	<u>271,149</u>	<u>1,785,907</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 43,854,551</u>	<u>\$ -</u>	<u>\$ 1,950,775</u>

The accompanying notes are an integral part of these financial statements.

<u>Capital Project 02 Construction</u>	<u>Health Service Sales Tax</u>	<u>Certificates of Obligation Series 2023</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental</u>
\$ -	\$ -	\$ -	\$ 26,172	\$ 64,868,426
-	11,839,255	-	250,523	24,382,781
-	-	-	21,379,612	21,766,528
-	-	-	1,941,757	6,842,708
-	-	-	1,504,572	1,504,572
103,424	534,759	1,191,338	752,023	4,719,911
-	36,126	-	412,129	882,792
<u>103,424</u>	<u>12,410,140</u>	<u>1,191,338</u>	<u>26,266,788</u>	<u>124,967,718</u>
-	-	-	1,600,537	13,418,294
-	-	-	-	3,671,681
-	-	-	1,532,663	10,741,249
-	3,964,421	-	10,843,153	23,128,424
-	-	-	119,316	4,059,422
-	-	-	822,646	19,604,693
449,492	-	-	-	12,510,339
-	3,899,237	5,238,263	14,952,835	34,009,302
-	56,214	-	11,069	7,226,757
-	1,438	-	734	2,495,171
-	-	706,339	-	706,939
<u>449,492</u>	<u>7,921,310</u>	<u>5,944,602</u>	<u>29,882,953</u>	<u>131,572,271</u>
<u>(346,068)</u>	<u>4,488,830</u>	<u>(4,753,264)</u>	<u>(3,616,165)</u>	<u>(6,604,553)</u>
-	1,315	-	7,778	465,083
-	-	-	1,410,754	5,298,333
-	(3,675,500)	-	(1,053,722)	(8,966,248)
-	-	-	-	9,982,356
-	-	47,365,000	-	47,365,000
-	-	841,339	-	841,339
<u>-</u>	<u>(3,674,185)</u>	<u>48,206,339</u>	<u>364,810</u>	<u>54,985,863</u>
(346,068)	814,645	43,453,075	(3,251,355)	48,381,310
<u>2,569,910</u>	<u>24,134,489</u>	<u>-</u>	<u>22,612,636</u>	<u>87,411,348</u>
<u>\$ 2,223,842</u>	<u>\$ 24,949,134</u>	<u>\$ 43,453,075</u>	<u>\$ 19,361,281</u>	<u>\$ 135,792,658</u>

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**CHAMBERS COUNTY, TEXAS**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2023

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds	\$ 48,381,310
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	24,744,687
Depreciation expense	(5,410,517)
Net effect of capital disposals and other capital asset transactions	(10,142,526)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds.	
Unavailable revenue - delinquent property taxes	(364,775)
Unavailable revenue - court fines	(205,619)
Net pension liability and other postemployment benefit (OPEB) asset and deferred outflows and deferred inflows related to pensions and OPEB are not reported in the governmental funds	
Net pension liability	(14,484,836)
Net OPEB asset	2,872,083
Deferred outflows - pensions	1,222,232
Deferred outflows - OPEB	(416,738)
Deferred inflows - pensions	14,397,806
Deferred inflows - OPEB	(299,501)
Bonds, subscriptions, and leases provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	
Subscriptions	(48,206,339)
Bonds	(465,083)
Principal payments	7,226,757
Other	317,182
Amortization of deferred charges	275,311
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Interest payable, net change	(651,924)
Compensated absences, net change	(122,996)
The internal service fund is used by management to charge the costs of health insurance to individual funds. The net revenue of certain activities of the internal service fund is reported with governmental activities.	
	<u>(154,596)</u>
Change in net position of governmental activities	<u>\$ 18,511,918</u>

**CHAMBERS COUNTY, TEXAS**

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS

DECEMBER 31, 2023

	Business-Type Activities	
	Solid Waste	Airport
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 51,049	\$ 38,534
Receivables, net	55,006	197,633
Due from other funds	13,147	-
Inventory	12,212	139,600
Prepaid expenses	15,290	4,814
Accrued Interest	-	2,091
Total current assets	146,704	382,672
Noncurrent assets:		
Net OPEB asset	19,108	1,116
Capital assets:		
Nondepreciable	4,466,781	-
Net depreciable	6,873,296	5,240,389
Total noncurrent assets	11,359,185	5,241,505
Total assets	11,505,889	5,624,177
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows - pensions	257,519	15,039
Deferred outflows - OPEB	44,400	2,593
Total deferred outflows of resources	301,919	17,632
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable and accrued liabilities	81,580	11,560
Due to other funds	120,303	47,599
Compensated absences liability	9,031	-
Total current liabilities	210,914	59,159
Noncurrent liabilities:		
Net pension liability	167,625	9,788
Compensated absences liability	13,781	-
Landfill closure and postclosure care	1,401,595	-
Total noncurrent liabilities	1,583,001	9,788
Total liabilities	1,793,915	68,947
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows - pensions	29,592	1,728
Deferred inflows - OPEB	57,641	3,366
Total deferred inflows of resources	87,233	5,094
<b>NET POSITION</b>		
Net investment in capital assets	11,340,077	5,240,389
Unrestricted	(1,413,417)	327,379
Total net position	\$ 9,926,660	\$ 5,567,768

The accompanying notes are an integral part of these financial statements.

<u>Business-Type Activities</u>		<u>Governmental Activities</u>
<u>Golf Course</u>	<u>Total Funds</u>	<u>Internal Service</u>
\$ 4,808	\$ 94,391	\$ 2,357,143
819	253,458	-
-	13,147	262
12,941	164,753	-
5,483	25,587	-
-	2,091	-
<u>24,051</u>	<u>553,427</u>	<u>2,357,405</u>
6,625	26,849	-
-	4,466,781	-
<u>965,643</u>	<u>13,079,328</u>	<u>-</u>
<u>972,268</u>	<u>17,572,958</u>	<u>-</u>
<u>996,319</u>	<u>18,126,385</u>	<u>2,357,405</u>
89,285	361,843	-
<u>15,394</u>	<u>62,387</u>	<u>-</u>
<u>104,679</u>	<u>424,230</u>	<u>-</u>
14,424	107,564	4,837
45,362	213,264	73,792
<u>4,428</u>	<u>13,459</u>	<u>-</u>
<u>64,214</u>	<u>334,287</u>	<u>78,629</u>
58,118	235,531	-
14,715	28,496	-
-	1,401,595	-
<u>72,833</u>	<u>1,665,622</u>	<u>-</u>
<u>137,047</u>	<u>1,999,909</u>	<u>78,629</u>
10,260	41,580	-
<u>19,985</u>	<u>80,992</u>	<u>-</u>
<u>30,245</u>	<u>122,572</u>	<u>-</u>
965,643	17,546,109	-
<u>(31,937)</u>	<u>(1,117,975)</u>	<u>2,278,776</u>
<u>\$ 933,706</u>	<u>\$ 16,428,134</u>	<u>\$ 2,278,776</u>

**CHAMBERS COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENSES AND CHANGES  
IN FUND NET POSITION

PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Business-Type Activities	
	Solid Waste	Airport
<b>OPERATING REVENUES</b>		
Charges for services	\$ 619,645	\$ 369,363
Total operating revenues	619,645	369,363
<b>OPERATING EXPENSES</b>		
Personnel	2,061,658	99,582
Supplies	691,897	233,320
Contractual services	-	10,195
Depreciation	511,880	325,085
Premiums	-	-
HAS accounts	-	-
Total operating expenses	3,265,435	668,182
<b>OPERATING INCOME (LOSS)</b>	(2,645,790)	(298,819)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment income	-	4,585
Total nonoperating revenues (expenses)	-	4,585
Operating gain (loss) before transfers and capital contributions	(2,645,790)	(294,234)
Capital contributions	8,117,842	-
Transfers in	3,340,926	242,468
<b>CHANGE IN NET POSITION</b>	8,812,978	(51,766)
<b>TOTAL NET POSITION, BEGINNING</b>	1,113,682	5,619,534
<b>TOTAL NET POSITION, ENDING</b>	\$ 9,926,660	\$ 5,567,768

The accompanying notes are an integral part of these financial statements.

<u>Business-Type Activities</u>		<u>Governmental Activities</u>
<u>Golf Course</u>	<u>Total Funds</u>	<u>Internal Service</u>
\$ 863,441	\$ 1,852,449	\$ 11,266,562
<u>863,441</u>	<u>1,852,449</u>	<u>11,266,562</u>
629,932	2,791,172	-
187,740	1,112,957	-
10,436	20,631	-
83,179	920,144	-
-	-	11,421,857
-	-	<u>28,300</u>
<u>911,287</u>	<u>4,844,904</u>	<u>11,450,157</u>
<u>(47,846)</u>	<u>(2,992,455)</u>	<u>(183,595)</u>
-	4,585	28,999
-	<u>4,585</u>	<u>28,999</u>
(47,846)	(2,987,870)	(154,596)
-	8,117,842	-
<u>84,521</u>	<u>3,667,915</u>	<u>-</u>
36,675	8,797,887	(154,596)
<u>897,031</u>	<u>7,630,247</u>	<u>2,433,372</u>
\$ <u>933,706</u>	\$ <u>16,428,134</u>	\$ <u>2,278,776</u>

**CHAMBERS COUNTY, TEXAS**

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Business-Type Activities	
	Solid Waste	Airport
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 602,389	\$ 169,704
Receipts from premium revenues	-	-
Payments to suppliers	(540,787)	(273,308)
Payments to employees	(2,170,071)	(125,626)
Payments for other expenses	-	-
Payments for premiums	-	-
Net cash used by operating activities	(2,108,469)	(229,230)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers	3,340,926	242,468
Net cash provided by noncapital financing activities	3,340,926	242,468
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Capital purchases	(1,237,723)	(39,784)
Net cash used by capital and related financing activities	(1,237,723)	(39,784)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest on investments	-	4,585
Net cash provided by investing activities	-	4,585
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(5,266)	(21,961)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	56,315	60,495
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	\$ 51,049	\$ 38,534

The accompanying notes are an integral part of these financial statements.

<u>Business-Type Activities</u>		<u>Governmental Activities</u>
<u>Golf Course</u>	<u>Total Funds</u>	<u>Internal Service</u>
\$ 863,441	\$ 1,635,534	\$ -
-	-	11,266,562
(186,690)	(1,000,785)	-
(707,276)	(3,002,973)	-
-	-	(23,463)
-	-	(11,421,857)
<u>(30,525)</u>	<u>(2,368,224)</u>	<u>(178,758)</u>
<u>84,521</u>	<u>3,667,915</u>	<u>-</u>
<u>84,521</u>	<u>3,667,915</u>	<u>-</u>
<u>(94,667)</u>	<u>(1,372,174)</u>	<u>-</u>
<u>(94,667)</u>	<u>(1,372,174)</u>	<u>-</u>
<u>-</u>	<u>4,585</u>	<u>28,999</u>
<u>-</u>	<u>4,585</u>	<u>28,999</u>
(40,671)	(67,898)	(149,759)
<u>45,479</u>	<u>162,289</u>	<u>2,506,902</u>
<u>\$ 4,808</u>	<u>\$ 94,391</u>	<u>\$ 2,357,143</u>

**CHAMBERS COUNTY, TEXAS**

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Business-Type Activities	
	Solid Waste	Airport
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (2,645,790)	\$ (298,819)
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation	511,880	325,085
Assets and liabilities:		
Decrease (increase) in receivables, net	(17,256)	(199,659)
Decrease (increase) in due from other funds	32,164	9,730
Decrease (increase) in inventory	3,427	(39,988)
Decrease (increase) in prepaid expenses	(6,667)	465
Decrease (increase) in deferred outflows related to pensions	32,817	9,003
Decrease (increase) in deferred outflows related to OPEB	28,972	3,483
Increase (decrease) in accounts payable and accrued liabilities	(1,647)	(19,197)
Increase (decrease) in landfill closure and postclosure care	122,186	-
Increase (decrease) in net OPEB liability	85,829	3,015
Increase (decrease) in net pension liability	300,514	25,351
Increase (decrease) in compensated absences liability	(4,593)	-
Increase (decrease) in deferred inflows - pensions	(543,923)	(45,763)
Increase (decrease) in deferred inflows - OPEB	<u>(6,382)</u>	<u>(1,936)</u>
Net cash provided by operating activities	<u>\$ (2,108,469)</u>	<u>\$ (229,230)</u>
<b>Noncash investing, capital, and financing activities:</b>		
Contributions of capital assets	<u>\$ 8,117,842</u>	<u>\$ -</u>

<u>Business-Type Activities</u>		<u>Governmental</u>
<u>Golf Course</u>	<u>Total Funds</u>	<u>Activities</u>
		<u>Internal</u>
		<u>Service</u>
\$ (47,846)	\$ (2,992,455)	\$ (183,595)
83,179	920,144	-
-	(216,915)	-
11,068	52,962	-
1,050	(35,511)	-
(632)	(6,834)	-
13,688	55,508	-
10,628	43,083	-
(39,550)	(60,394)	4,837
-	122,186	-
29,108	117,952	-
106,735	432,600	-
(2,083)	(6,676)	-
(193,148)	(782,834)	-
<u>(2,722)</u>	<u>(11,040)</u>	<u>-</u>
\$ <u>(30,525)</u>	\$ <u>(2,368,224)</u>	\$ <u>(178,758)</u>
\$ -	\$ -	\$ -

**CHAMBERS COUNTY, TEXAS**

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

DECEMBER 31, 2023

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,280,728	\$ 20,606,793
Due from other governments	-	907,047
Taxes receivable	-	7,726,268
Total assets	<u>1,280,728</u>	<u>29,240,108</u>
<b>LIABILITIES</b>		
Accounts Payable	-	159,405
Due to other units	-	10,168,798
Total liabilities	<u>-</u>	<u>10,328,203</u>
<b>NET POSITION</b>		
Restricted for:		
Pool participants	1,280,728	-
Individuals and organizations	-	18,911,905
Total net position	<u>\$ 1,280,728</u>	<u>\$ 18,911,905</u>

**CHAMBERS COUNTY, TEXAS**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
<b>ADDITIONS</b>		
Contributions from judgements	\$ 28,663,431	\$ 4,566,542
Bonds received	-	757,555
County clerk fees	-	2,924,510
Deposits held	-	385,390
Donations	-	4,199
Tax revenues	-	5,456,465
Taxes collected on behalf of taxing entities	-	151,291,056
Interest income	-	5,615
Probation revenues	-	887,378
Total additions	<u>28,663,431</u>	<u>166,278,710</u>
<b>DEDUCTIONS</b>		
Bonds refunded	-	753,666
Collections distributed	28,763,209	12,750,894
Disbursements to beneficiaries	28,024,350	1,172,478
Taxes disbursed to taxing entities	-	140,432,761
Operational expenses	-	934,843
Total deductions	<u>56,787,559</u>	<u>156,044,642</u>
<b>Net increase (decrease) in fiduciary net position</b>	(28,124,128)	10,234,068
<b>Net position - beginning</b>	<u>29,404,856</u>	<u>8,677,837</u>
<b>Net position - ending</b>	<u>\$ 1,280,728</u>	<u>\$ 18,911,905</u>

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# CHAMBERS COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2023

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

Chambers County, Texas (the "County") is an independent government entity created by an act of the Texas Legislature. The County is governed by Commissioners' Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County provides a vast array of services including general government, financial administration, justice system, health and welfare, culture and recreational, law enforcement and public safety, and transportation.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County's financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Depending on the significance of the County's financial and operational relationships with various separate entities, the organizations are classified as blended or discrete component units, related organizations, joint ventures, or jointly governed organizations, and the financial disclosure is treated accordingly.

#### Related Organizations

Where the Commissioners' Court is responsible for appointing a majority of the members of a board of another organization, but the County's accountability does not extend beyond making such appointments, disclosure is made in the form of the relation between the County and such organization. Based upon the foregoing criteria, the following entities are not included in the accompanying financial statements: the Baytown/West Chambers Economic Industrial Development Corporation and the Chambers County Cedar Bayou Navigation District.

#### B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support.

#### C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**D. Basis of Presentation - Fund Financial Statements**

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following governmental funds:

The *general fund* is used to account for and report all financial resources not accounted for and reported in another fund. The principal sources of revenues include local property taxes, fees, fines and forfeitures, and investment income. Disbursements include general government, financial administration, justice system, health and human welfare, culture and recreational, law enforcement and public safety, and transportation. The general fund is always considered a major fund for reporting purposes.

The *debt service fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The primary source of revenue for debt service is local property taxes. The debt service fund did not meet the technical criteria to be presented as a major fund; however, due to its significance, the County has elected to present it as major.

The *permanent fund* is used to account for and report financial resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. The County has the following permanent fund, which is a nonmajor fund:

*Permanent school fund* - The permanent school fund is used to account for investments held for the benefit of the various school districts in the County. The principal of this fund is held intact with all interest earned distributed to the respective school districts, as directed by the Commissioners' Court.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The following *special revenue funds* are considered major funds for reporting purposes:

*Road and bridge fund* - This 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. All precinct operations, as well as permanent road monies, are accounted for in this fund.

*Health service sales tax fund* - This fund accounts for revenues and expenditures related to the collection of health services sales tax.

The *capital projects funds* are 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 proprietary funds. The following capital project fund is considered major for reporting purposes:

*Capital project 02 fund* - This fund is used to account for the 2014 and 2015 toll and tax revenue bonds that will be used for improvements to existing State Highways FM 1409 and FM 565 in Old River-Winfree south to FM 565 and west of Cove in the County and costs of issuance related to the bonds.

*Certificates of Obligation Series 2021* – This fund is used to account for the 2021 certificates of obligation bonds that will be used for roads and highway improvements, drainage facilities, community facilities, and mechanical systems for County facilities.

*Certificates of Obligation Series 2023* – This fund is used to account for the 2023 certificates of obligation bonds that will be used for roads and highway improvements, drainage facilities, community facilities, and mechanical systems for County facilities. This fund is a major fund.

The County reports the following *enterprise funds*:

*Enterprise funds* are used to account for and report 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 enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges.

*Solid waste fund* - This fund is used to account for the revenue collected for providing waste disposal services for citizens and businesses throughout the County. The solid waste fund did not meet the technical criteria to be presented as a major fund; however, due to its significance, the County has elected to present it as major.

*Airport fund* - This fund is used to account for the revenue and expenses related to the County's operation of the airport.

*Golf course fund* - This fund is used to account for the revenue and expenses related to the County's operation of the golf course. The golf course fund did not meet the technical criteria to be presented as a major fund; however, due to its significance, the County has elected to present it as major.

Additionally, the County reports the following fund types:

*Internal service funds* account for and report revenues and expenses related to the County's medical and dental insurance. 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 premiums. The general fund is contingently liable for liabilities of the internal service fund.

The *investment trust funds* account for the deposits, withdrawals, and earnings of the local government investment trust funds.

The *custodial funds* account for monies held for various agencies and entities, but not held in a trust.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

## **E. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered 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 leases and subscriptions are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

## **F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

### **1. Cash and Cash Equivalents**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

### **2. Investments**

The County has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the County is authorized invest in:

- a) obligations of the United States or its agencies and instrumentalities;
- b) direct obligations of the State of Texas or its agencies and instrumentalities;
- c) other obligations, the principal and interest on which are unconditionally guaranteed or insured or backed by the full faith and credit of the State of Texas or the United States or their respective agencies and instrumentalities;
- d) certificates of deposit issued by state and national banks or savings and loans domiciled in Texas in accordance with specific criteria;
- e) public funds investment pools.

### 3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method).

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

### 4. Restricted Assets

Certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements. Restricted assets of the permanent fund are restricted for specific purposes.

### 5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful years:

<u>Assets</u>	<u>Years</u>
Infrastructure	10 to 35 years
Buildings and improvements	5 to 50 years
Machinery and equipment	3 to 50 years
Right to-use software	3 to 5 years

The costs of a significant portion of capital assets have been estimated based on management's estimated historical cost.

## **6. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has four items that qualify for reporting in this category on the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflow of resources have been recognized as a result of the change in actuarial assumptions and for differences between the expected and the actual economic experience related to the County's defined benefit pension plan. These amounts are deferred and amortized over the average of the expected service lives of pension plan members. A deferred charge has been recognized for employer pension plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year. This amount is deferred and recognized as a reduction to the net pension liability during the measurement period in which the contributions were made.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category in the government-wide Statement of Net Position. Deferred charges have been recognized as a result of differences between the actuarial expectations and the actual economic experience related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of pension plan members. Deferred charges have also been recognized as a result of the difference between the projected and actual investments earnings on the pension and OPEB plan assets. This amount is deferred and amortized over a period of five years. At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

## **7. Compensated Employee Absences**

The County maintains a record of accumulated sick pay. Any additional accruals for unused sick pay are no longer paid upon retirement or death of an employee. However, the employee will be paid upon retirement or death for any unused sick pay up to certain maximums accrued prior to April 1, 1994. The accumulated sick pay obligation is computed at specified rates for all employees. It is the County's policy to permit employees to accumulate earned but unused vacation benefits. When an employee leaves the service of the County, he or she will be paid for his or her accrued but unused vacation leave balance up to a maximum of 160 hours. Vacation and sick time that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave and compensatory time that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations. Compensated absences are reported in governmental funds only if they have matured (i.e., unused reimbursable leave still outstanding following an employee's resignation or retirement).

## **8. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, if material. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

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

The property tax rate is allocated each year between the general, road and bridge, school equalization, and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund.

## **9. Subscription-Based IT Arrangements**

The County is a participant in a noncancellable software subscriptions. The County recognizes a liability and an intangible right-to-use asset (subscription asset) in the government-wide financial statements.

At the commencement of a subscription agreement, the County initially measures the liability at the present value of payments expected to be made during the term. Subsequently, the liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the agreement commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to subscriptions include how the County determines (1) the discount rate it uses to discount the expected payments to present value, (2) subscription term, and (3) payments.

- The County uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the agreement. Payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its subscription agreement and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long term debt on the statement of net position.

## **10. Net Position Flow Assumption**

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

## **11. Fund Balance Flow Assumptions**

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

## **12. Fund Balance Policies**

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners' Court has, by resolution, authorized the County Auditor to assign fund balance to a specific purpose as approved by the County's fund balance policy. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The County must maintain a minimum of 25 percent of annual operating expenditures in unassigned fund balance in the general fund.

## **13. Estimates**

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

## **14. Pensions**

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCDRS's fiduciary net position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## **15. Other Postemployment Benefits**

The County provides eligible employees with certain postemployment health and life insurance benefits that meet the criteria of a defined benefit OPEB plan under Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The County has placed assets in trust to pay the obligations of the plan with the Public Agencies Retirement Services (PARS). Because plan assets are pooled by PARS with those of other plans for investment, the County's plan meets the criteria of an agent multiple-employer plan under GASB Statement No. 75.

The County has established a formal funding policy. The Policy states that the County will contribute 100% of the Actuarially Determined Contribution (reported in a separate Funding Report for the County). The ADC includes a payment towards unfunded liabilities which are amortized by level percentage of pay contributions to a 100% funding target over 10 future years. Any new unfunded liability will be handled separately. Information regarding the County's net OPEB liability is obtained from a report prepared by a consulting actuary, Lauterbach & Amen, LLP, in compliance with GASB Statement No. 75.

## **16. Change in Accounting Principle**

GASB Statement No. 96, *Subscription-based IT Arrangements*, was adopted effective January 1, 2023. The statement addresses accounting and financial reporting for software subscription contracts. Statement No. 96 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to software subscriptions in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard did not result in a restatement of beginning fund balance or net position, but assets and liabilities were recognized, and more extensive note disclosures were required.

## **G. Revenues and Expenditures/Expenses**

### **1. Program Revenues**

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

### **2. Property Taxes**

General property taxes are recorded as receipts when levied for the current year and due, payable, and collected in the current year.

The property tax calendar dates are:

Levy date and due date - October 1  
Collection dates - October 1 through June 30  
Lien date - July 1

The County bills and collects its own taxes and those for certain government entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the tax assessor's agency fund. Tax collections deposited for the County are distributed on a periodic basis to the general, road and bridge, school equalization, and debt service funds of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The appraisal of property within the County is the responsibility of the County-wide appraisal district, which is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value and is prohibited from applying any assessment ratios. The appraisal district must review the value of the property within the County every three years unless the County, at its own discretion, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

### **3. Proprietary Funds Operating and Nonoperating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for the enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

## **II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for its general fund, debt service fund, permanent funds, and select special revenue funds. The capital projects funds adopt project length budgets. The original budget is adopted by the Commissioners' Court prior to the beginning of the fiscal year. The legal level of control is the department level in the general fund. For other funds, including special revenue and permanent, the fund itself is considered one department. Management may not amend the budget without the approval of Commissioners' Court.

Budgets are adopted on a GAAP basis for all budgeted funds. Several supplemental budget appropriations were made for the year ended December 31, 2023.

### **A. Deficit Fund Equity**

As of December 31, 2023, the COVID-19 Emergency Response fund reported a deficit fund balance of \$2,178,203 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

As of December 31, 2023, the HAVA fund reported a deficit fund balance of \$5,413 as a result of expenditures in excess of revenues and existing fund balance. The County expects this to be resolved by future revenues.

### **B. Expenditures Exceeding Appropriations**

As of December 31, 2023, expenditures in the following General Fund departments exceeded the amended budget: the Nondepartmental (\$462,774), Tax Assessor (\$78,878), County Court (\$3,875), District Clerk (\$15,582), Justice of the Peace #2 (\$9,328), and Justice of the Peace #6 (\$17,103). The overages will be covered with fund balance or greater than expected revenues.

### III. DETAILED NOTES ON ALL FUNDS

#### A. Deposits and Investments

As of December 31, 2023, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Days)</u>
External Investment Pools		
TexPool	\$ 16,857,059	38
Texas CLASS	<u>79,639,794</u>	50
Total	<u>\$ 96,496,853</u>	
Portfolio weighted average maturity		48

*Interest rate risk.* In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less.

*Credit risk.* State law and the County's investment policy limit investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than "A" or its equivalent. Further, commercial paper must be rated not less than "A-1" or "P-1" or an equivalent rating by at least two nationally recognized credit rating agencies. As of December 31, 2023, the County's investments in TexPool were rated "AAAm" and Texas CLASS were rated "AAAm" by Standard & Poor's.

*Custodial credit risk - deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of December 31, 2023, bank balances did not exceed the market values of pledged securities and FDIC insurance.

*TexPool* - TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rates TexPool "AAAm". As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool may only impose restrictions on redemptions in the event of a general suspension of trading on major national markets, general banking moratorium, or a national state of emergency that affects TexPool's liquidity.

*Texas CLASS* - The Texas Cooperative Liquid Assets Securities System Trust-Texas (CLASS) is a public funds investment pool under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended (the "Act"). CLASS is created under an amended and restated trust agreement, dated as of December 14, 2011 (the "Agreement"), among certain Texas governmental entities investing in CLASS (the "Participants"), with Cutwater Investor Services Corporation as program administrator and Wells Fargo Bank Texas, NA as custodian. CLASS is not SEC registered and is not subject to regulation by the State of Texas. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the "Board"), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for Texas CLASS may be obtained from Texas CLASS' website at [www.texasclass.com](http://www.texasclass.com).

**B. Receivables**

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectible) line for certain funds and aggregated columns.

The following comprise receivable balances at year end:

	Governmental activities					Total
	General	Road and Bridge	Debt Service	Health Service Sales Tax	Nonmajor	
Property taxes	\$ 39,769,817	\$ 9,016,963	\$ 7,429,506	\$ -	\$ -	\$ 56,216,286
Other taxes	-	-	-	2,032,667	-	2,032,667
Accounts	1,488,082	-	-	1,454	483,159	1,972,695
Fines & fees	13,693,906	-	-	-	-	13,693,906
(Allowance)	<u>(13,078,939)</u>	<u>(41,926)</u>	<u>(24,408)</u>	<u>-</u>	<u>-</u>	<u>(13,145,273)</u>
Total	<u>\$ 41,872,866</u>	<u>\$ 8,975,037</u>	<u>\$ 7,405,098</u>	<u>\$ 2,034,121</u>	<u>\$ 483,159</u>	<u>\$ 60,770,281</u>

	Business-type activities			
	Solid Waste	Airport	Golf Course	Total
Accounts	\$ 55,006	\$ 197,633	\$ 819	\$ 253,458
Total	<u>\$ 55,006</u>	<u>\$ 197,633</u>	<u>\$ 819</u>	<u>\$ 253,458</u>

### C. Capital Assets

A summary of changes in capital assets for governmental activities for the year ended December 31, 2023 is as follows:

	Beginning Balance	Additions	Deletions	Reclassifications	Ending Balance
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 10,019,444	\$ 1,062,907	\$ -	\$ -	\$ 11,082,351
Construction in progress	54,506,299	16,646,051	(4,501,233)	(37,308,357)	29,342,760
Total assets not being depreciated	64,525,743	17,708,958	(4,501,233)	(37,308,357)	40,425,111
Capital assets, being depreciated:					
Buildings and improvements	58,528,089	1,172,046	(3,218,814)	36,458,964	92,940,285
Machinery and equipment	42,643,979	5,237,438	(1,379,258)	-	46,502,159
Infrastructure	21,154,602	-	(1,047,204)	1,047,204	21,154,602
Right to use - Machinery & Equipment	375,135	-	(375,135)	-	-
Right to use - Subscriptions	2,207,188	456,843	-	-	2,664,031
Total capital assets being depreciated	124,908,993	6,866,327	(6,020,411)	37,506,168	163,261,077
Less accumulated depreciation:					
Buildings and improvements	21,145,744	1,547,149	-	-	22,692,893
Machinery and equipment	29,265,849	2,974,345	(304,829)	-	31,935,365
Infrastructure	8,235,385	314,911	-	-	8,550,296
Right to use - Machinery & Equipment	74,290	-	(74,290)	-	-
Right to use - Subscriptions	-	574,113	-	-	574,113
Total accumulated depreciation	58,721,268	5,410,518	(379,119)	-	63,752,667
Total capital assets being depreciated, net	66,187,725	1,455,809	(5,641,292)	37,506,168	99,508,410
Governmental activities capital assets, net	\$ 130,713,468	\$ 19,164,767	\$ (10,142,525)	\$ 197,811	\$ 139,933,521
				Less associated debt	(133,697,044)
				Plus unspent bond proceeds	54,688,170
				Net investment in Capital Assets	\$ 60,924,647

Depreciation was charged to governmental functions as follows:

Governmental activities:	
General government	\$ 1,119,919
Financial Administration	23,725
Justice system	68,124
Health and welfare	1,023,904
Culture and recreation	537,225
Law enforcement and public safety	1,165,747
Transportation	1,471,874
Total	\$ 5,410,518

A summary of changes in capital assets for business-type activities for the year ended December 31, 2023 is as follows:

	Beginning Balance	Additions	Deletions	Reclassifications	Ending Balance
<b>Business-type activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 1,782,939	\$ -	\$ -	\$ -	\$ 1,782,939
Construction in progress	-	2,819,728	-	(135,886)	2,683,842
Total assets not being depreciated	1,782,939	2,819,728	-	(135,886)	4,466,781
Capital assets, being depreciated:					
Buildings and improvements	10,307,375	3,282,064	-	135,886	13,725,325
Machinery and equipment	6,681,908	2,341,020	(281,742)	-	8,741,186
Infrastructure	-	1,047,204	-	-	1,047,204
Total capital assets being depreciated	16,989,283	6,670,288	(281,742)	135,886	23,513,715
Less accumulated depreciation:					
Buildings and improvements	5,724,663	367,854	-	-	6,092,517
Machinery and equipment	4,071,322	546,474	(281,742)	-	4,336,054
Infrastructure	-	5,816	-	-	5,816
Total accumulated depreciation	9,795,985	920,144	(281,742)	-	10,434,387
Total capital assets being depreciated, net	7,193,298	5,750,144	-	135,886	13,079,328
Business-type activities capital assets, net	\$ 8,976,237	\$ 8,569,872	\$ -	\$ -	\$ 17,546,109
				Net investment in Capital Assets	\$ 17,546,109

Depreciation was charged to business-type functions as follows:

Solid waste	\$ 511,880
Airport	325,085
Golf course	83,179
Total	<u>\$ 920,144</u>

**D. Long-Term Debt**

The following is a summary of changes in the County's total long-term liabilities for the year ended December 31, 2023. In general, the County uses the general and debt service funds to liquidate governmental long-term liabilities.

	Beginning Balance	Additions	Retirements	Ending Balance	Due within One year
Governmental activities:					
Bonds, notes payable, and leases					
Bonds	\$ 82,950,000	\$ 47,365,000	\$ 3,510,000	\$ 126,805,000	^ \$ 4,160,000
Tax notes	2,995,000	-	2,995,000	-	^ -
Premium on bonds	4,347,093	841,339	275,311	4,913,121	^ -
Subscriptions	2,235,597	465,083	721,757	1,978,923	^ 615,776
Compensated absences	792,538	172,228	49,232	915,534	228,884
Total Governmental Activities	<u>\$ 93,320,228</u>	<u>\$ 48,843,650</u>	<u>\$ 7,551,300</u>	<u>\$ 134,612,578</u>	<u>\$ 5,004,660</u>
				Long-term liabilities due in more than on year	\$ 129,607,918
				^ Capital-related debt	\$ 133,697,044
	Beginning Balance	Additions	Retirements	Ending Balance	Due within One year
Business-type activities:					
Compensated absences	\$ 51,355	\$ 2,738	\$ 12,138	\$ 41,955	\$ 13,459
Landfill closure and post closure care costs	1,279,409	122,186	-	1,401,595	-
Total Business-Type Activities	<u>\$ 1,330,764</u>	<u>\$ 124,924</u>	<u>\$ 12,138</u>	<u>\$ 1,443,550</u>	<u>\$ 13,459</u>

See note IV. C. for additional information regarding landfill closure and post closure care costs. The County is not obligated in any manner for special assessment debt.

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. The governmental activities' compensated absences, net OPEB liability, and net pension liability obligations are generally liquidated by the general fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

A summary of the County's debt service requirements, including interest rates, are as follows:

	Interest Rate	Original Amount	Balance
<u>General Obligation Bonds</u>			
Series 2012 General Obligation Refunding Bonds	2.00-3.00%	\$ 5,270,000	\$ 1,255,000
Series 2014 Revenue and Limited Tax Bonds	2.00-4.00%	9,270,000	4,435,000
Series 2015 Certificates of Obligation	3.00-5.00%	8,240,000	6,520,000
Series 2015 Revenue and Limited Tax Bonds	3.00-5.00%	19,335,000	14,115,000
Series 2020 Revenue and Limited Tax Bonds	2.00-3.00%	9,405,000	8,645,000
Series 2021 Certificates of Obligation	2.00-5.00%	46,090,000	44,470,000
Series 2023 Certificates of Obligation	4.00-5.00%	47,365,000	47,365,000
		Total	<u>\$ 126,805,000</u>
<u>Subscriptions</u>	2.60%-3.71%	\$ 2,235,597	<u>\$ 1,978,923</u>
		Total	<u>\$ 128,783,923</u>

The annual debt service requirements for bonds of the County as of December 31, 2023 are as follows:

Year Ending December 31,	General Obligation Bonds		Total Requirements
	Principal	Interest	
2024	\$ 4,160,000	\$ 4,613,559	\$ 8,773,559
2025	4,620,000	4,148,619	8,768,619
2026	4,810,000	3,960,331	8,770,331
2027	5,005,000	3,765,399	8,770,399
2028	5,200,000	3,564,043	8,764,043
2029-2033	25,650,000	14,783,970	40,433,970
2034-2038	17,825,000	11,052,298	28,877,298
2039-2043	19,395,000	8,152,937	27,547,937
2044-2048	21,040,000	5,032,625	26,072,625
2049-2053	<u>19,100,000</u>	<u>1,552,401</u>	<u>20,652,401</u>
Total	<u>\$ 126,805,000</u>	<u>\$ 60,626,182</u>	<u>\$ 187,431,182</u>

For the Series 2012 Refunding Bond and the Series 2015 Certificates of Obligation Bonds, collateral is stated as the receipts of an annual ad valorem tax levied, within the limits prescribed by law, on all taxable property within the County. For the Series 2014 and Series 2015 Revenue and Limited Tax Bonds, the bonds are secured first by a lien on the Security and further secured by direct and continuing revenues on all taxable property within the County. If the County were to default on payment on any of the bonds, the bond holders may seek a writ of mandamus to compel County officials to carry out their legally imposed duties with respect to the bonds. This would not cause an acceleration of maturity of any of these bonds.

In fiscal year 2023, the County issued Certificates of Obligation Series 2023 in the amount of \$47,365,000. The bonds carry an interest rate ranging from 4% to 5% and were issued at a premium of \$841,339. The bonds will be used for the purpose of constructing and repairing county roads, acquiring fleet vehicles, and improving and maintaining other equipment and facilities.

Future minimum payments to retire software subscription obligations are as follows:

Year Ending December 31,	Subscriptions		Total Requirements
	Principal	Interest	
2024	615,776	55,876	671,652
2025	569,542	38,453	607,995
2026	550,521	22,239	572,760
2027	77,747	6,537	84,284
2028	64,693	4,395	69,088
2029-2031	<u>98,198</u>	<u>5,302</u>	<u>103,500</u>
Total	<u>\$ 1,976,477</u>	<u>\$ 132,802</u>	<u>\$ 2,109,279</u>

### **Federal Arbitrage**

The Tax Reform Act of 1986 instituted certain arbitrage consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed correctly, a substantial liability to the County could result. The County periodically engages an arbitrage consultant to perform the calculations in accordance with the rules and regulations of the IRS.

**E. Interfund Transfers and Receivables and Payables**

Transfers between funds during 2023 were as follows:

<u>Transfer To</u>	<u>Transfer From</u>	<u>Amount</u>
Solid Waste	General Fund	\$ 3,340,926
Airport	General Fund	242,468
Golf Course	General Fund	84,521
Nonmajor Governmental	General Fund	324,184
Road and Bridge	General Fund	244,927
Nonmajor Governmental	Nonmajor Governmental	144,498
Nonmajor Governmental	Nonmajor Governmental	855,188
General Fund	Nonmajor Governmental	54,036
General Fund	Health Services Sales Tax Fund	3,588,616
Nonmajor Governmental	Health Services Sales Tax Fund	<u>86,884</u>
Total		<u>\$ 8,966,248</u>
Business-type activities	Governmental activities	<u>\$ 8,117,842</u>

Transfers are used to move unrestricted general fund revenues to finance various programs that the County must account for in the other governmental and business-type funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs. The transfer from governmental activities to business-type activities was a result of capital assets transferred.

The composition of interfund balances as of December 31, 2023 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental	\$ 3,198,718
General Fund	Solid waste	120,303
General Fund	Airport	47,599
General Fund	Golf Course	45,362
General Fund	Internal Service Fund	73,792
General Fund	Road and bridge	359,757
General Fund	Debt Service	31
Health Service Sales Tax	Nonmajor Governmental	532,476
Internal Service Fund	General Fund	262
Nonmajor Governmental	Certificates of Obligation 2023	184,267
Solid Waste Fund	Nonmajor Governmental	<u>13,147</u>
Total		<u>\$ 4,575,714</u>

Amounts recorded as due to/from are considered temporary loans and will be repaid during the following year.

#### **IV. OTHER INFORMATION**

##### **A. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 279 other entities in the Texas Association of Counties Workers' Compensation Self-Insurance Fund (the "Pool"). This Pool was created by the Texas Association of Counties in 1974 to insure the County for workers' compensation related claims. This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to either of the Pools in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

In prior years, the County maintained a self-insured health plan (the "Plan") for all eligible employees and retirees; however, on November 30, 2015, the County discontinued its self-insured health plan. At year end, the County has recorded no liability in current health claims in the internal service fund.

##### **B. Contingent Liabilities**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported.

Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

##### **C. Landfill Closure and Post Closure Care Cost**

Current state regulations and the U.S. Environmental Protection Agency (EPA) require the County to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County is required to recognize a portion of the landfill closure and post closure care liability each year. Recognition of the liability is based on the landfill capacity used to date. The operations of the landfill are recorded in the solid waste fund, one of the enterprise funds used by the County.

The County's estimate of the total cost of closure and post closure care for 30 years, under permits and regulations currently in effect, is \$11,123,773. The \$1,401,595 reported as landfill closure and post closure care liability at December 31, 2023 is based on the use of 12.6 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$9,722,178 as the remaining estimated capacity is filled.

The County amended its permit for cell capacity at the end of the fiscal year 2013, which increased the capacity size of the landfill. The total waste disposal capacity of the landfill (including waste and daily cover) is 19.3 million cubic yards. The landfill has a total permit boundary of 236.78 acres. Based on the current usage, it is estimated that the remaining capacity will be filled in 465 years.

The estimated total current cost of the landfill closure and post closure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2023. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

#### **D. Pension Plans**

##### **Texas County and District Retirement System**

###### **Plan Description**

TCDRS is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves 700 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the Board of Directors of each employer, within the options available in the TCDRS Act. Because of that, the County has the flexibility and local control to select benefits and pay for those benefits based on its needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available annual comprehensive financial report that can be obtained at [www.tcdrs.org](http://www.tcdrs.org).

All eligible employees (except temporary staff) of the County must be enrolled in the TCDRS.

###### **Benefits Provided**

TCDRS provides retirement, disability, and death benefits. The benefits provisions are adopted by the Commissioners' Court within the options available in Texas state statutes governing TCDRS. Members can retire at age 60 and above with eight or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in TCDRS to receive any County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contribution to TCDRS, with interest, and County-financed monetary credits. The level of these monetary credits is adopted by the Commissioners' Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

The Commissioner's Court adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2022. The Commissioners' Court may change the employee contribution rate and the County contribution rate within the options available in the TCDRS Act.

## Employees Covered by Benefit Terms

At the December 31, 2023: valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	316
Inactive employees entitled to but not yet receiving benefits	379
Active employees	<u>560</u>
Total	<u><u>1,255</u></u>

## Contributions

A combination of three elements funds each employer's plan: employee deposits, employer contributions, and investment income.

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer's governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method.
- Investment income funds a large part of the benefits employees earn.

Employers have the option of paying more than the required contribution rate each year. Extra contributions can help employers "prefund" benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

- a) paying an elected contribution rate higher than the required rate and
- b) making an extra lump-sum contribution to the employer account.

Employees for the County were required to contribute seven percent of their annual gross earnings during the calendar year. The contribution rate for the County was 11.76 percent in calendar year 2023. The County's contributions to TCDRS for the calendar year ended December 31, 2023 were \$4,952,982, and were equal to the required contributions.

## Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2022 and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

## Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2022 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB 68.

The long-term expected rate of return of TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The target allocation and best estimate of geometric real rate of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation <sup>(1)</sup>	Geometric Real Rate of Return (Expected minus Inflation) <sup>(2)</sup>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.95%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(3)</sup>	4.00%	7.60%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(4)</sup>	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(5)</sup>	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%

<sup>(1)</sup> Target asset allocation adopted at the March 2023 TCDRS Board meeting.

<sup>(2)</sup> Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.3%, per Cliffwater's 2023 capital market assumptions

<sup>(3)</sup> Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

<sup>(5)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

## Discount Rate

The discount rate used to measure the TPL was 7.6 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

## Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at 12/31/2021	\$ 130,052,265	\$ 139,114,374	\$ (9,062,109)
Changes for the year:			
Service cost	4,743,365	-	4,743,365
Interest on total pension liability <sup>(1)</sup>	9,992,627	-	9,992,627
Effect of economic/demographic gains or losses	(875,527)	-	(875,527)
Refund of contributions	(404,147)	(404,147)	-
Benefit payments	(6,346,861)	(6,346,861)	-
Administrative expenses	-	(76,794)	76,794
Member contributions	-	2,241,197	(2,241,197)
Net investment income	-	(8,158,754)	8,158,754
Employer contributions	-	4,552,704	(4,552,704)
Other <sup>(3)</sup>	-	122,296	(122,296)
Balance at 12/31/2022	\$ 137,161,722	\$ 131,044,015	\$ 6,117,707

<sup>(1)</sup> Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

<sup>(2)</sup> No plan changes valued.

<sup>(3)</sup> Relates to allocation of system-wide items.

**Sensitivity of the NPL to Changes in the Discount Rate**

The following presents the NPL of the County, calculated using the discount rate of 7.6 percent, as well as what the County’s NPL would be if it were calculated using a discount rate that is one percentage point lower (6.6%) or one percentage point higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
County's Net Pension Liability (Asset)	\$ 23,614,861	\$ 6,117,707	\$ (8,593,222)

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at [www.tcdrs.org](http://www.tcdrs.org).

**Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions**

For the calendar year ended December 31, 2023, the County recognized pension expense of \$3,785,307.

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 377	\$ 952,292
Changes in actuarial assumptions	1,678,463	127,688
Difference between projected and actual investment earnings	2,766,684	-
Contributions subsequent to the measurement date	4,952,982	-
Total	<u>\$ 9,398,506</u>	<u>\$ 1,079,980</u>

The amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL during the subsequent fiscal year. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended December 31,	
2024	\$ (214,707)
2025	(418,083)
2026	251,387
2027	3,746,947

**E. Other Postemployment Benefits**

**Healthcare Plan**

**Plan Description**

In order to recognize and reward long-term employees, as well as to provide an incentive for remaining in the County’s employment, the County administers a single-employer defined benefit OPEB plan, known as Chambers County Retiree Benefits Trust plan (the “Plan”). The Commissioner’s Court has been appointed as the Trustees for the Plan. The Trustees have the power to amend or modify this Plan in order to comply with applicable legal requirements or to carry out the purposes of this Trust.

In order to be eligible for this benefit, the retiree must be, or have been, a full-time employee of the County for eight consecutive years immediately prior to retirement and satisfy the applicable plan requirements for the extension of retiree coverage under the medical, dental, vision, and life insurance benefit plan offered by the County at the time of retirement.

Beginning with retirement, and ending once Medicare eligibility is reached, the County shall offer the retiree medical coverage in accordance with the following: 100 percent of the premium costs for retirees retiring after age 59, but before age 65, and having at least eight years of full-time service with the County for a maximum of five years or until Medicare eligibility is reached; and 100 percent of the premium costs for retirees retiring before age 60 and having at least 30 years of full-time service with the County, for a maximum of five years or until Medicare eligibility is reached; and will offer coverage at the same cost as active employees to retirees who retire with at least eight years of full-time service until age 60 and provide 100 percent of the premium costs after age 60 until Medicare eligibility is reached.

Beginning with retirement, the County shall offer the retiree dental, vision, and life insurance coverage at the same cost as active employees until the retiree chooses to end coverage. To provide medical, dental, vision, and life insurance coverage to their spouses and dependents, eligible retirees must pay 100 percent of the cost.

The following provides a summary of the number of participants in the plan as of December 31, 2023:

Inactive employees or beneficiaries currently receiving benefits	17
Active members	<u>497</u>
Total	<u><u>514</u></u>

### **Net OPEB Liability**

The County's net OPEB asset of \$697,361 was determined by an actuarial valuation as of January 1, 2023 which was rolled forward to a measurement date of December 31, 2023.

### **Actuarial Assumptions and Other Inputs**

The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date	January 1, 2023
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.25%
Salary Increases	3.00%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Health care cost trend rates	Pre-65: Initial rate of 7.50% declining to an ultimate rate of 5.25% after 11 years; Pre-65: Ultimate trend rate includes a 1.00% adjustment for the excise tax; Post-65: Initial rate of 6.50% declining to an ultimate rate of 4.25% after 15 years
Participation rates	85% for non-Medicare eligible retirees; 60% for Medicare eligible retirees
Discount rate	5.50%

## Funding Policy

The County has elected to finance the County's Plan on a pay-as-you-go basis, paying an amount each year equal to the claims paid. The County established a trust for the 2020 fiscal year.

## Investments

The Plan is authorized to invest in the same options available to the County as authorized by the Public Funds Investment Act, Chapter 2256, Texas Government Code. Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. No investments were held by the Plan as of its most recent fiscal year end.

## Discount Rate

The discount rate used in the determination of the Total OPEB Liability is based on a combination of the Expected Long-Term Rate of Return on Plan Assets and the Municipal Bond Rate. If the Employer does not have a trust dedicated exclusively to the payment of OPEB benefits, then only the Municipal Bond Rate is used in determining the Total OPEB Liability. If the postretirement plan is funded, as is the case with Chambers County, Texas, cash flow projections are used to determine the extent which the plan's future Net Position will be able to cover future benefit payments. To the extent future benefit payments are covered by the plan's projected Net Position, the Expected Rate of Return on Plan Assets is used to determine the portion of the Net OPEB Liability associated with those payments. To the extent future benefit payments are not covered by the plan's projected Net Position, the Municipal Bond Rate is used to determine the portion of the Net OPEB Liability associated with those payments.

The Long-Term Inflation Expectation used is 2.25%, which is an underlying component of the discount rate and assumed health care trend rates.

## OPEB Liability (Asset), OPEB Expense, and Deferred Inflows of Resources Related to OPEBs

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at 12/31/2022	\$ 12,429,469	\$ 10,110,319	\$ 2,319,150
Changes for the year:			
Service cost	1,032,641	-	1,032,641
Interest on the total liability	670,502	-	670,502
Actuarial experience	-	-	-
Assumption changes	-	-	-
Contributions - employer	-	3,519,268	(3,519,268)
Net investment income	-	1,261,135	(1,261,135)
Benefit payments	(477,051)	(477,051)	-
Administrative expense	-	(60,749)	60,749
Net changes	<u>1,226,092</u>	<u>4,242,603</u>	<u>(3,016,511)</u>
Balance at 12/31/2023	<u>\$ 13,655,561</u>	<u>\$ 14,352,922</u>	<u>\$ (697,361)</u>

Differences in projected and actual earnings over the measurement period are recognized over a 5-year period. At December 31, 2023, the County reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,430	\$ 1,224,944
Changes of assumptions	338,730	243,062
Net difference between projected and actual earnings on postretirement plan investments	<u>1,261,292</u>	<u>635,670</u>
Total	<u>\$ 1,620,452</u>	<u>\$ 2,103,676</u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>For the Year</u> <u>Ended December 31,</u>	
2024	\$ 70,317
2025	141,934
2026	131,526
2027	(281,963)
2028	(140,952)
Thereafter	(404,086)

For the year ended December 31, 2023, the County recognized OPEB expense of \$1,251,058.

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the County, as well as what the County’s net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<u>1% Decrease in</u> <u>Discount Rate (4.50%)</u>	<u>Discount Rate (5.50%)</u>	<u>1% Increase in</u> <u>Discount Rate (6.50%)</u>
County's net OPEB liability	\$ <u>594,877</u>	\$ <u>(697,361)</u>	\$ <u>(1,833,405)</u>

**Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rate**

The following presents the net OPEB liability of the County, as well as what the County’s net OPEB liability (asset) would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Current Healthcare Cost</u> <u>Trend Rate Assumption</u>	<u>1% Increase</u>
County's net OPEB liability	\$ <u>(2,253,313)</u>	\$ <u>(697,361)</u>	\$ <u>1,169,231</u>

**F. Deferred Compensation Plans**

The County offers its employees deferred compensation plans (the “Plans”) created in accordance with Internal Revenue Service Code, Section 457. The Plans permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until retirement, termination, death, or unforeseeable emergencies.

Federal law requires all assets and income of Section 457 plans to be held in trust, custodial accounts, or annuity contracts for the exclusive benefit of the participants and their beneficiaries. The County’s Plans are administered by private corporations under contract with the County. Total participant contributions were approximately \$89,938 for the year ended December 31, 2023. The County does not contribute to the Plans.

**G. Related Party Transactions**

During the 2023 fiscal year, the County received services from a company owned by a member of Commissioners Court. The contract was approved by Commissioners Court and the Commissioner abstained from that vote. Total payments to the vendor for the fiscal year were \$7,899.

## **H. Tax Abatements**

The County has entered into various tax abatement agreements for the 2020 fiscal year. The County has adopted policies to offer these programs to industry to promote economic growth within the County for a long-term investment on future revenue and they typically involve a ten year abatement program in exchange for activities and investments that promote an increase to the overall tax base as well as job growth opportunities for residents of the County. All tax abatement agreements provide for recapture in the event of default.

The County has entered into economic and tax abatement agreements with local businesses under Article III, Section 52-A of the Texas Constitution, Chapter 381 of the Texas Local Government Code, as well as Chapter 312 of the Texas Tax Code, Property Redevelopment and Tax Abatement Act (the "Act").

Under the Chapter 381 and Chapter 312 statutes, the County may grant property tax abatements up to 100% percent of a business' property tax value for the purpose of providing grants and incentives of public money to promote local economic development and to stimulate business and commercial activity in the County.

For the fiscal year ended December 31, 2023, the County abated property taxes totaling \$28,319,219, including the following significant tax abatement agreements:

- A 100 percent property tax abatement to a petrochemical industry leader for continued investment in the County through creation and retention of jobs and increasing tax revenues for the County. The abatement amounted to \$14,957,199.
- A 100 percent property tax abatement to a petrochemical industry leader for continued investment in the County through creation and retention of jobs and increasing tax revenues for the County. The abatement amounted to \$2,169,199.

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**REQUIRED  
SUPPLEMENTARY INFORMATION**

**CHAMBERS COUNTY, TEXAS**

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 44,122,100	\$ 44,122,100	\$ 45,463,097	\$ 1,340,997
Other taxes	11,064,000	11,064,000	12,284,542	1,220,542
Intergovernmental	174,590	212,090	386,916	174,826
Charges for services	2,994,500	2,950,245	3,618,248	668,003
Investment income	300,000	300,000	2,052,834	1,752,834
Other	180,500	212,500	225,228	12,728
Total revenues	<u>58,835,690</u>	<u>58,860,935</u>	<u>64,030,865</u>	<u>5,169,930</u>
<b>EXPENDITURES</b>				
General government:				
Commissioners' court	3,315,970	3,332,575	1,956,538	1,376,037
Nondepartmental	4,111,618	4,125,311	4,588,085	(462,774)
Data processing	2,293,895	2,293,895	1,648,263	645,632
Communications	400,560	399,235	378,256	20,979
Economic development	721,250	763,000	605,565	157,435
Elections	285,260	305,260	257,332	47,928
Maintenance	2,551,582	2,537,854	2,123,007	414,847
Human resources	318,200	326,410	260,711	65,699
Total general government	<u>13,998,335</u>	<u>14,083,540</u>	<u>11,817,757</u>	<u>2,265,783</u>
Financial administration:				
County auditor	1,259,080	1,259,080	1,080,278	178,802
County treasurer	408,090	408,090	403,984	4,106
Tax assessor	1,502,060	1,521,868	1,600,746	(78,878)
Purchasing	600,520	600,520	586,673	13,847
Total financial administration	<u>3,769,750</u>	<u>3,789,558</u>	<u>3,671,681</u>	<u>117,877</u>
Justice system:				
County court	274,270	286,270	290,145	(3,875)
District court	1,397,410	1,397,410	1,186,833	210,577
District clerk	1,138,384	1,138,384	1,153,966	(15,582)
County clerk	1,248,706	1,248,706	1,215,076	33,630
Justice of the peace, pct #1	389,710	389,710	387,788	1,922
Justice of the peace, pct #2	390,850	390,850	400,178	(9,328)
Justice of the peace, pct #3	-	-	-	-
Justice of the peace, pct #4	325,182	325,182	315,930	9,252
Justice of the peace, pct #5	414,490	414,490	388,954	25,536
Justice of the peace, pct #6	468,285	468,285	485,388	(17,103)
Juvenile probation	253,120	253,120	194,926	58,194
County attorney	1,144,090	1,144,090	1,132,754	11,336
District attorney	2,021,550	2,021,550	1,801,449	220,101
Pretrial services	258,600	262,600	255,199	7,401
Total justice system	<u>9,724,647</u>	<u>9,740,647</u>	<u>9,208,586</u>	<u>532,061</u>

**CHAMBERS COUNTY, TEXAS**

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Health and welfare:				
Environmental health	511,290	511,290	471,165	40,125
Health department	953,815	964,246	675,886	288,360
Indigent health care	1,198,320	1,198,320	1,109,504	88,816
Nurse practitioner	365,100	365,100	355,473	9,627
Welfare	32,000	32,000	21,053	10,947
Rehabilitation	53,380	53,380	15,000	38,380
Mosquito control	1,689,126	2,071,681	1,730,032	341,649
PHEP-IMM first responder	800,800	827,170	720,343	106,827
Chambers county EMS	3,174,591	3,258,853	3,222,394	36,459
Total health and welfare	<u>8,778,422</u>	<u>9,282,040</u>	<u>8,320,850</u>	<u>961,190</u>
Culture and recreation:				
Libraries	1,394,973	1,394,973	1,335,166	59,807
Agricultural extension	332,550	332,550	294,035	38,515
Parks and recreation	2,457,310	2,427,310	2,304,624	122,686
Historical commission	16,625	16,625	6,281	10,344
Total culture and recreation	<u>4,201,458</u>	<u>4,171,458</u>	<u>3,940,106</u>	<u>231,352</u>
Law enforcement and public safety:				
Emergency management	194,660	194,660	150,063	44,597
Recovery management	198,500	198,500	175,959	22,541
Safety department	326,750	326,750	228,295	98,455
Constable, precinct #1	150,370	150,370	137,380	12,990
Constable, precinct #2	266,300	266,300	242,805	23,495
Constable, precinct #3	131,070	131,070	124,142	6,928
Constable, precinct #4	257,950	257,950	245,222	12,728
Constable, precinct #5	140,169	140,169	137,397	2,772
Constable, precinct #6	155,190	155,190	150,290	4,900
Sheriff	17,895,690	17,881,590	17,190,494	691,096
Total law enforcement and public safety	<u>19,716,649</u>	<u>19,702,549</u>	<u>18,782,047</u>	<u>920,502</u>
Capital outlay	<u>2,376,670</u>	<u>12,249,804</u>	<u>9,665,372</u>	<u>2,584,432</u>
Debt service				
Principal	-	-	638,193	(638,193)
Interest and other	-	-	12,951	(12,951)
Total debt service	<u>-</u>	<u>-</u>	<u>651,144</u>	<u>(651,144)</u>
Total expenditures	<u>62,565,931</u>	<u>73,019,596</u>	<u>66,057,543</u>	<u>6,962,053</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(3,730,241)</u>	<u>(14,158,661)</u>	<u>(2,026,678)</u>	<u>12,131,983</u>

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**CHAMBERS COUNTY, TEXAS**

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget - Positive (Negative)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of SBITA	-	-	455,990	455,990
Sale of capital asset	805,000	10,359,535	9,982,356	(377,179)
Transfers in	5,165,044	7,607,466	3,642,652	(3,964,814)
Transfers out	<u>(3,680,539)</u>	<u>(3,691,039)</u>	<u>(4,237,026)</u>	<u>(545,987)</u>
Total other financing sources (uses)	<u>2,289,505</u>	<u>14,275,962</u>	<u>9,843,972</u>	<u>(4,431,990)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,440,736)	117,301	7,817,294	7,699,993
<b>FUND BALANCES, BEGINNING</b>	<u>36,037,257</u>	<u>36,037,257</u>	<u>36,037,257</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 34,596,521</u>	<u>\$ 36,154,558</u>	<u>\$ 43,854,551</u>	<u>\$ 7,699,993</u>

**CHAMBERS COUNTY, TEXAS**

ROAD AND BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 9,862,800	\$ 9,862,800	\$ 10,268,283	\$ 405,483
Other taxes	7,000	7,000	8,461	1,461
Charges for services	1,132,000	1,477,000	1,282,703	(194,297)
Fines and forfeitures	-	-	-	-
Investment income	30,000	30,000	56,448	26,448
Other	<u>1,841,080</u>	<u>1,891,080</u>	<u>199,119</u>	<u>(1,691,961)</u>
Total revenues	<u>12,872,880</u>	<u>13,267,880</u>	<u>11,815,014</u>	<u>(1,452,866)</u>
<b>EXPENDITURES</b>				
Current:				
Transportation	12,578,462	12,975,462	12,060,847	914,615
Principal	-	-	16,281	(16,281)
Interest	-	-	367	(367)
Capital outlay	<u>344,418</u>	<u>586,797</u>	<u>253,595</u>	<u>333,202</u>
Total expenditures	<u>12,922,880</u>	<u>13,562,259</u>	<u>12,331,090</u>	<u>1,231,169</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	(50,000)	(294,379)	(516,076)	(221,697)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>244,927</u>	<u>244,927</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>244,927</u>	<u>244,927</u>
<b>NET CHANGE IN FUND BALANCES</b>	(50,000)	(294,379)	(271,149)	23,230
<b>FUND BALANCES, BEGINNING</b>	<u>271,149</u>	<u>271,149</u>	<u>271,149</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 221,149</u>	<u>\$ (23,230)</u>	<u>\$ -</u>	<u>\$ 23,230</u>

**CHAMBERS COUNTY, TEXAS**

HEALTH SERVICE SALES TAX

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 9,700,000	\$ 9,738,262	\$ 11,839,255	\$ 2,100,993
Miscellaneous revenue	-	-	36,126	36,126
Investment income	<u>100,000</u>	<u>100,000</u>	<u>534,759</u>	<u>434,759</u>
Total revenues	<u>9,800,000</u>	<u>9,838,262</u>	<u>12,410,140</u>	<u>2,571,878</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	4,346,190	4,935,517	3,964,421	971,096
Capital outlay	7,110,000	7,166,000	3,899,237	3,266,763
Debt service:				
Principle	-	-	56,214	(56,214)
Interest	<u>-</u>	<u>-</u>	<u>1,438</u>	<u>(1,438)</u>
Total expenditures	<u>11,456,190</u>	<u>12,101,517</u>	<u>7,921,310</u>	<u>4,180,207</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(1,656,190)</u>	<u>(2,263,255)</u>	<u>4,488,830</u>	<u>6,752,085</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of SBITA	-	-	1,315	1,315
Transfers out	<u>(1,447,967)</u>	<u>(1,945,718)</u>	<u>(3,675,500)</u>	<u>(1,729,782)</u>
Total other financing sources (uses)	<u>(1,447,967)</u>	<u>(1,945,718)</u>	<u>(3,674,185)</u>	<u>(1,728,467)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(3,104,157)	(4,208,973)	814,645	5,023,618
<b>FUND BALANCES, BEGINNING</b>	<u>24,134,489</u>	<u>24,134,489</u>	<u>24,134,489</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 21,030,332</u>	<u>\$ 19,925,516</u>	<u>\$ 24,949,134</u>	<u>\$ 5,023,618</u>

**CHAMBERS COUNTY, TEXAS**

SCHEDULE OF CHANGES IN NET PENSION LIABILITY  
AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2023

<b>Measurement Date December 31,</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Total Pension Liability</b>			
Service Cost	\$ 2,311,920	\$ 2,466,440	\$ 2,755,099
Interest total pension liability	6,182,306	6,497,250	6,870,315
Changes in benefit terms	-	(406,914)	-
Difference between expected and actual experience	(634,661)	(314,455)	(583,902)
Effect of economic/demographic gains or losses	-	-	-
Effect of assumption changes or inputs	-	890,542	-
Benefit payments/refunds of contributions	<u>(4,210,024)</u>	<u>(4,361,367)</u>	<u>(4,504,510)</u>
Net change in total pension liability	3,649,541	4,771,496	4,537,000
Total pension liability - beginning	<u>77,255,337</u>	<u>80,904,878</u>	<u>85,676,374</u>
Total pension liability - ending (a)	<u>\$ 80,904,878</u>	<u>\$ 85,676,374</u>	<u>\$ 90,213,374</u>
<b>Plan Fiduciary Net Position</b>			
Employer contributions	\$ 2,276,446	\$ 2,404,661	\$ 2,644,926
Member contributions	1,095,952	1,183,734	1,302,007
Investment income net of investment expenses	4,872,265	(209,712)	5,557,196
Benefit payments, including refunds of contributions	(4,210,024)	(4,361,367)	(4,504,510)
Administrative expenses	(57,180)	(54,430)	(60,515)
Other	<u>(295,357)</u>	<u>255,923</u>	<u>(567,984)</u>
Net change in plan fiduciary net position	3,682,102	(781,191)	4,371,119
Plan fiduciary net position - beginning	<u>72,422,641</u>	<u>76,104,743</u>	<u>75,323,552</u>
Plan fiduciary net position - ending (b)	<u>\$ 76,104,743</u>	<u>\$ 75,323,552</u>	<u>\$ 79,694,671</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ 4,800,135</u>	<u>\$ 10,352,822</u>	<u>\$ 10,518,703</u>
Fiduciary net position as a percentage of total pension liability (asset)	94.07%	87.92%	88.34%
Pensionable covered payroll	\$ 15,656,460	\$ 16,917,628	\$ 18,600,097
Net pension liability (asset) as a percentage of covered payroll	30.66%	61.20%	56.55%

Note: This schedule is required to have 10 years of information, but the information prior to 2014 is not available.

<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
\$ 2,840,439	\$ 2,990,881	\$ 2,976,564	\$ 3,490,978	\$ 4,688,318	\$ 4,743,365
7,344,780	7,851,899	8,342,173	8,955,824	9,479,446	9,992,627
-	-	-	-	-	-
205,940	292,353	-	-	-	-
-	-	1,285,060	1,511	(591,295)	(875,527)
611,907	-	-	6,713,858	(255,373)	-
<u>(4,849,456)</u>	<u>(4,937,806)</u>	<u>(5,203,468)</u>	<u>(5,894,541)</u>	<u>(6,501,102)</u>	<u>(6,751,008)</u>
6,153,610	6,197,327	7,400,329	13,267,630	6,819,994	7,109,457
<u>90,213,374</u>	<u>96,366,984</u>	<u>102,564,311</u>	<u>109,964,640</u>	<u>123,232,270</u>	<u>130,052,264</u>
<u>\$ 96,366,984</u>	<u>\$ 102,564,311</u>	<u>\$ 109,964,640</u>	<u>\$ 123,232,270</u>	<u>\$ 130,052,264</u>	<u>\$ 137,161,721</u>
\$ 2,910,160	\$ 3,057,316	\$ 3,464,824	\$ 4,168,712	\$ 4,452,606	\$ 4,552,704
1,432,571	1,505,005	1,705,612	2,052,106	2,191,858	2,241,197
11,624,481	(1,694,735)	14,550,107	10,646,725	25,048,418	(8,158,754)
(4,849,456)	(4,937,806)	(5,203,468)	(5,894,541)	(6,501,102)	(6,751,008)
(60,348)	(71,165)	(78,530)	(83,388)	(75,262)	(76,794)
<u>(7,922)</u>	<u>(1,628)</u>	<u>13,237</u>	<u>19,868</u>	<u>35,446</u>	<u>122,296</u>
11,049,487	(2,143,013)	14,451,782	10,909,482	25,151,964	(8,070,359)
<u>79,694,671</u>	<u>90,744,158</u>	<u>88,601,145</u>	<u>103,052,927</u>	<u>113,962,409</u>	<u>139,114,373</u>
<u>\$ 90,744,158</u>	<u>\$ 88,601,145</u>	<u>\$ 103,052,927</u>	<u>\$ 113,962,409</u>	<u>\$ 139,114,373</u>	<u>\$ 131,044,014</u>
<u>\$ 5,622,826</u>	<u>\$ 13,963,166</u>	<u>\$ 6,911,713</u>	<u>\$ 9,269,861</u>	<u>\$ (9,062,109)</u>	<u>\$ 6,117,707</u>
94.17%	86.39%	93.71%	92.48%	106.97%	95.54%
\$ 20,465,306	\$ 21,500,068	\$ 24,365,881	\$ 29,315,806	\$ 31,312,259	\$ 32,017,108
27.47%	64.94%	28.37%	31.62%	-28.94%	19.11%

**CHAMBERS COUNTY, TEXAS**

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2023

<b>Fiscal Year Ended December 31</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll (1)</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2014	\$ 2,276,446	\$ 2,276,446	\$ -	\$ 15,656,460	14.54%
2015	2,404,661	2,404,661	-	16,910,492	14.22%
2016	2,563,093	2,644,926	(81,833)	18,600,097	14.22%
2017	2,803,747	2,910,160	(106,413)	20,465,254	14.22%
2018	2,954,109	3,057,316	(103,207)	21,499,800	14.22%
2019	3,160,255	3,464,828	(304,573)	24,365,881	14.22%
2020	4,001,607	4,168,710	(167,103)	29,315,825	14.22%
2021	4,444,973	4,444,973	-	31,258,586	14.22%
2022	4,552,833	4,552,833	-	32,017,108	14.22%
2023	4,952,982	4,952,982	-	34,831,094	14.22%

(1) Payroll is calculated based on contributions as reported to TCDRS.

Note: This schedule is required to have 10 years of information, but the information prior to 2014 is not available.

**CHAMBERS COUNTY, TEXAS**

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2023

<b>Valuation Timing</b>	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.
<b><u>Methods and assumptions used to determine contributions rates:</u></b>	
<b>Actuarial Cost Method</b>	Entry age
<b>Amortization Method</b>	Level percentage of payroll, closed
<b>Remaining Amortization Period</b>	7.9 years (based on contribution rate calculated in 12/31/2022 valuation)
<b>Asset Valuation Method</b>	5-year smoothed fair value
<b>Inflation</b>	2.50%
<b>Salary Increases</b>	Varies by age and service. 4.7% average over career including inflation.
<b>Investment Rate of Return</b>	7.50%, net of investment expenses, including inflation.
<b>Retirement Age</b>	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
<b>Mortality</b>	135% of the Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employee Amount-Weighted Mortality Table for females, both projected 100% of the MP-2021 Ultimate scale after 2010.
<b>Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions</b>	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investments return and inflation assumptions were reflected.
<b>Changes in Plan Provisions Reflected in the Schedule of Employer Contributions</b>	2015: No changes in plan provisions were reflected. 2016: No changes in plan provisions were reflected. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the schedule. 2019: No changes in plan provisions were reflected in the schedule. 2020: No changes in plan provisions were reflected in the schedule. 2021: No changes in plan provisions were reflected in the schedule. 2022: No changes in plan provisions were reflected in the Schedule.

**CHAMBERS COUNTY, TEXAS**

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2023

Measurement Date December 31,	2018	2019	2020	2021	2022	2023
<b>Total OPEB Liability</b>						
Service cost	\$ 890,802	\$ 939,796	\$ 757,699	\$ 893,294	\$ 942,425	\$ 1,032,641
Interest on total OPEB liability	524,901	567,001	610,447	532,555	587,155	670,502
Changes of benefit terms	-	-	-	-	-	-
Difference between expected and actual experience	-	-	(1,815,284)	-	24,518	-
Changes of assumptions	-	-	(360,202)	-	406,478	-
Benefit payments	<u>(631,365)</u>	<u>(669,097)</u>	<u>(764,679)</u>	<u>(453,024)</u>	<u>(413,277)</u>	<u>(477,051)</u>
Net change in total OPEB liability	784,338	837,700	(1,572,019)	972,825	1,547,299	1,226,092
Total OPEB liability - beginning	<u>9,859,326</u>	<u>10,643,664</u>	<u>11,481,364</u>	<u>9,909,345</u>	<u>10,882,170</u>	<u>12,429,469</u>
Total OPEB liability - ending	<u>\$ 10,643,664</u>	<u>\$ 11,481,364</u>	<u>\$ 9,909,345</u>	<u>\$ 10,882,170</u>	<u>\$ 12,429,469</u>	<u>\$ 13,655,561</u>
<b>Plan Fiduciary Net Position</b>						
Employer contributions	\$ 4,631,365	\$ 2,282,427	\$ 2,560,279	\$ 2,291,491	\$ 1,384,914	\$ 3,519,267
OPEB plan net investment income	-	354,907	685,341	461,676	(1,453,694)	1,261,135
Benefit payments	(631,365)	(669,097)	(764,679)	(453,024)	(413,277)	(477,051)
OPEB plan administrative expense	-	-	(34,862)	(49,423)	(54,323)	(60,748)
Other	<u>-</u>	<u>(18,337)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position	4,000,000	1,949,900	2,446,079	2,250,720	(536,380)	4,242,603
Plan fiduciary net position - beginning	<u>-</u>	<u>4,000,000</u>	<u>5,949,900</u>	<u>8,395,979</u>	<u>10,646,699</u>	<u>10,110,319</u>
Plan fiduciary net position - ending	<u>\$ 4,000,000</u>	<u>\$ 5,949,900</u>	<u>\$ 8,395,979</u>	<u>\$ 10,646,699</u>	<u>\$ 10,110,319</u>	<u>\$ 14,352,922</u>
Total OPEB Liability (Asset)	<u>\$ 6,643,664</u>	<u>\$ 5,531,464</u>	<u>\$ 1,513,366</u>	<u>\$ 235,471</u>	<u>\$ 2,319,150</u>	<u>\$ (697,361)</u>
Plan fiduciary net position as a percentage of total OPEB liability (asset)	37.58%	51.82%	84.73%	97.84%	81.34%	105.11%
Covered-employee payroll	\$ 15,494,833	\$ 17,469,703	\$ 21,023,938	\$ 22,498,142	\$ 23,115,536	\$ 23,809,002
Total OPEB liability (asset) as a percentage of covered-employee payroll	42.88%	31.66%	7.20%	1.05%	10.03%	-2.93%

Note: This schedule is required to have 10 years of information, but the information prior to 2018 is not available.

**Notes to Required Supplementary Information:**

Changes in Benefits

There were no changes in benefit terms that affected measurement of the total OPEB liability during the measurement

**COMBINING STATEMENTS  
AND SCHEDULES**

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## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

**Special Revenue Funds** are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

**Lateral Road** – This fund is used to account for property tax revenue and expenditures related to construction and maintenance of roads.

**County Court Fee** – This fund and the associated fee assessed were established for probate guardian fees collected through the Constitutional County Court.

**Worthless Check** – This fund is used to account for the associated fee assessed with an offense involving hot checks or similar sight orders and used to offset the expenses for the prosecutor's office.

**County Attorney DWI** – This fund is used to account for the fee assessed on DWI offenses and used at the direction of the County Attorney's office for related programs and associated expenses.

**District Attorney Drug Prevention** – This fund is used to account for the fee assessed on drug possession offenses and used at the direction of the District Attorney's office for related programs and associated expenses.

**Juvenile Probation** – This fund is used to account for revenue from the State of Texas for enhancement of services related to juvenile probation and community correctional services not fully funded by the County.

**Hotel Tax** – This fund is used to account for revenues generated from a hotel occupancy tax and expenditures for improvements that serve the purpose of attracting visitors and tourists.

**Election** – This fund accounts for the revenue and associated expenses from contracts between the County and local municipalities for holding elections.

**LEOSE Allocation** – This fund accounts for the equal share of the 20 percent of the state general revenue fund allocation by the Comptroller for local law enforcement agencies to pay for continuing education of licensed peace officer or training for full-time, fully paid law enforcement support personnel.

**Fallen Officer** – This fund was established to receipt and account for juror donations to be used for the benefit of the families of Chambers County law enforcement officers.

**County Clerk Records Archive** – Fees collected by the County clerk for filing official documents, such as birth and death certificates, are deposited in this fund and are expended for the purpose of preservation of documents within the County clerk's office.

**Justice Court Technology** – This fund and the associated fee assessed to certain offenders and case filings were approved by the Legislature and became effective in late 2009. Monies will be utilized, per statute, to improve the technology in County and District courts.

**Courthouse Security** – This fund is used to account for special fees collected by the District clerk and County clerk for the purpose of defraying expenses related to providing security in the County's court rooms.

**Records Management County Clerk** – Fees collected by the County clerk, as approved by the Texas Legislature, are accounted for in this fund. The requests to expend funds collected are addressed to Commissioners' Court.

**Records Management District Clerk** – Fees collected by the District clerk, as approved by the Texas Legislature, are accounted for in this fund. The requests to expend funds collected are addressed to Commissioners' Court.

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**Jail Commissary** – This fund accounts for the County’s commission revenue and expenditures related to the operation of a 3<sup>rd</sup> party commissary provider at the County jail facility.

**Youth Activity** – This fund accounts for revenues and expenditures related to the County's Youth Project.

**Available School** – This fund is used to accumulate investment earnings from the permanent school fund, including lease payments received on properties owned by the County in Throckmorton and Baylor counties.

**Heavy Hauling Permit** – This fund accounts for revenues and expenditures related to heavy hauling permits for the Texas Department of Motor Vehicles.

**Indigent Defense Formula** – This fund accounts for revenues and expenditures related to grant funds for the Indigent Defense Formula grant.

**WIC Peer Counseling** – This fund accounts for revenues and expenditures related to grant funds for Woman's Infants, and Children (WIC) Peer Counseling.

**Airport Maintenance (Anahuac)** – This fund accounts for revenues and expenditures for grant funds associated with airport maintenance.

**Airport Maintenance (Winnie)** – This fund accounts for revenues and expenditures for grant funds associated with airport maintenance.

**SCAAP** – This fund accounts for revenues and expenditures for the state criminal alien assistance program grant.

**Grant: USDHHS BVCAA** – This fund accounts for revenues and expenditures for the United States Department of Health and Human Services (USDHHS) Brazos Valley Community Actions Agency grant.

**Grant: USDHHS TDH WIC** – This fund accounts for revenues and expenditures for the USDHHS Texas Department of State Health Services grant.

**FEMA United Way** – This fund accounts for revenues and expenditures for the Emergency Food and Shelter National Board Program grant passed through the United Way.

**Chapter Nineteen** – This fund is used to account for grant funds received from the Secretary of State to be used to defray the cost of voter registration and may be used to pay for any item or service designed to increase the number of registered voters in the state; maintain and report an accurate list of the number of registered voters; or increase the efficiency of the voter registration office, including hiring temporary voter registration personnel.

**Justice Court Building Security** – This fund is used to account for special fees collected for the purpose of defraying expenses related to providing security in the County’s court rooms.

**DC Records Technology** – This fund and the associated fee assessed to certain offenders and case filings were approved by the Legislature and became effective in late 2009. Monies will be utilized, per statute, to improve the technology in County and District courts.

**Pretrial Intervention Programs** – This fund is used to account for fees collected during the pretrial intervention program and used for reimbursing the County for expenses related to the defendant's pretrial intervention program.

**CC/DC Records Preservation Fund** – Fees collected by the County clerk and District clerk for filing official documents, such as birth and death certificates, are deposited in this fund and are expended for the purpose of preservation of documents within the County clerk's and District clerk's office.

**DC/CC Technology** – This fund and the associated fee assessed to certain offenders and case filings were approved by the Legislature and became effective in late 2009. Monies will be utilized, per statute, to improve the technology in County and District courts.

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**Child Abuse Prevention** – This fund records the fee assessed on certain cases and funds programs related to the prevention of child abuse.

**PHEP Grant** – This fund accounts for revenues and expenditures for the Public Health Emergency Preparedness grant.

**County Fire Marshal** – This fund accounts for revenues and expenditures for the County's fire marshal department.

**CDBG Dis. Rec. Non-Housing** – This fund accounts for revenues and expenditures for the Department of Housing and Urban Community Development Block Grant for disaster recovery primarily associated with Hurricane Ike.

**Grant: Texas STEP Prog** – This fund was established to capture costs and revenues related to the Texas Selective Traffic Enforcement Program (STEP) grant. The funding source is the National Highway Traffic Safety Administration, passed through the Texas Department of Transportation. This grant funds overtime hours for CCSO officers for selective enforcement activities.

**CCSO –Spindletop SB292** – This fund accounts for revenues provided by the Spindletop Center to fund Mental Health Liaison positions for the Mental Health Liaison Program.

**CCSO – Port Security Grant** – This fund was established to capture costs and revenues related to the Dept. of Homeland Security's Port Security Grant Program. The funding source is directly from the DHS. The funds are designed for a capital purchase – an interdiction boat for the CCSO marine unit.

**COVID-19 Emergency Response** – This fund accounts for the resources received from the Department of Treasury, which were required to be used to for responding and reacting to the COVID-19 pandemic.

**Help America Vote Act (HAVA)** – This fund accounts for the resources received from state and federal sources to help the County meet minimum standards in several key areas of election administration.

**Gulf of Mexico Energy Security Act (GOMESA)** – This fund accounts for resources received under the revenue sharing provisions of the Gulf of Mexico Energy Security Act. These resources are restricted for the purpose of coastal conservation, restoration and hurricane protection.

**County Attorney Seizures/Forfeitures** – This fund accounts for resources received by the County Attorney under *Code of Criminal Procedures* Chapter 59.06.

**County Sheriff Forfeitures** – This fund accounts for resources received by the County Sheriff under *Code of Criminal Procedures* Chapter 59.06.

**District Attorney Seizure & Forfeitures** – This fund accounts for resources received by the District Attorney under *Code of Criminal Procedures* Chapter 59.06.

**County Attorney Pretrial Intervention** – Fees collected are paid by defendants participating in a pretrial intervention program administered by the county attorney. Monies may only be used to administer pretrial intervention program.

**Winter Freeze 2021 Emergency Response – This** fund accounts for the resources received from the State, which is required to be used for the responding to the 2021 winter freeze

**Grant: Public Health Workforce** – This fund accounts for revenues and expenditures related to the Public Health Emergency Preparedness (PHEP) Covid-19 Public Health Workforce Expansion Grant which is used to establish, expand, train and sustain public health workforce in support of Covid 19 response.

**Grant: COVID – 19 Immunization** – This fund accounts for revenues and expenditures related to the Public Health Emergency Preparedness (PHEP) Covid- 19 Immunization grant which is used to increase Covid-19 vaccination capacity across the jurisdiction.

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**American Rescue Plan Fund** – On March 11, 2021, the American Rescue Plan Act was signed into law by the President. Within this legislation establishes the Coronavirus Local Fiscal Recovery Fund which is intended to provide support in response to the impact of COVID-19. Monies may be used to: respond to the public health emergency or its negative economic impact, respond to workers performing essential work during COVID-19, for the provisions of government services, and to make necessary investment in water, sewer, or broadband infrastructure.

**TWDB Flood Infrastructure Fund** – Passed by the Legislature and approved by Texas voters through a constitutional amendment, the flood infrastructure fund program provides financial assistance in the form of loans and grants for flood control, flood mitigation, and drainage projects.

**Arboretum** - This fund accounts for revenues and expenditures related to the Arboretum Nursing and Rehabilitation Center of Winnie, Texas. The Arboretum fund did not meet the technical criteria to be presented as a major fund; however, due to its significance, the County has elected to present it as major.

**FDA Retail Standards Grant** - This fund accounts for revenues and expenditures related to the FDA Retail Standards Grant.

**Motor Vehicle Crime Prevention Grant** - This fund accounts for revenues and expenditures related to the motor vehicle crime prevention grant.

**Airport Relief** - This fund accounts for revenues and expenditures related to COVID funding provided to the airport.

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## **CAPITAL PROJECTS FUND**

The **Capital Projects Fund** accounts for all resources used for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

**Capital Project 99** – This fund is used to account for the 2012 and 2013 tax notes and 2015 certificates of obligation proceeds. Uses of funds are restricted for the purposes of providing construction and improvement of County roads and bridges, road and bridge equipment, County park improvements, construction and improvement of County buildings, acquisition of vehicles, and paying costs of issuance.

**Tax Notes Series 2016** – This fund is used to account for the 2016 tax notes proceeds. Uses of funds are restricted for the purposes of Countywide road improvements and construction and equipping various County buildings, as well as the acquisition of road maintenance equipment and election equipment.

**Cap Projects – Enterprise Prod Funding** – This fund was established to capture costs and revenues related to a public private-partnership agreement with Enterprise Products, Inc. for capital construction projects. The funding source will be payments in-lieu-of property taxes under a pending Ch. 381 agreement. The funds will be used for capital projects.

## **PERMANENT FUND**

**Permanent Fund** – This fund is used to account for mineral lease revenue derived from property awarded in Texas land grants to be held for the benefit of schools within the County. These funds may be distributed, if approved by the Commissioners' Court.

**CHAMBERS COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	<u>Special Revenue</u>			
	<u>Lateral Road</u>	<u>County Court Fee</u>	<u>Worthless Check</u>	<u>County Attorney DWI</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 187,344	\$ 71,194	\$ 13,968	\$ 11,634
Receivables, net	-	-	1	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	<u>187,344</u>	<u>71,194</u>	<u>13,969</u>	<u>11,634</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	-	-	-	71
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>71</u>
<b>FUND BALANCE</b>				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	187,344	71,194	13,969	11,563
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>187,344</u>	<u>71,194</u>	<u>13,969</u>	<u>11,563</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 187,344</u>	<u>\$ 71,194</u>	<u>\$ 13,969</u>	<u>\$ 11,634</u>

Special Revenue

District Attorney Drug Prevention	Juvenile Probation	Hotel Tax	Election	LEOSE Allocation	Fallen Officer
\$ 124,625	\$ 24,961	\$ 1,351,672	\$ 73,560	\$ 37,772	\$ 34,855
-	-	5	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>124,625</u>	<u>24,961</u>	<u>1,351,677</u>	<u>73,560</u>	<u>37,772</u>	<u>34,855</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	24,961	-	-	37,772	-
124,625	-	1,351,677	73,560	-	34,855
-	-	-	-	-	-
-	-	-	-	-	-
<u>124,625</u>	<u>24,961</u>	<u>1,351,677</u>	<u>73,560</u>	<u>37,772</u>	<u>34,855</u>
<u>\$ 124,625</u>	<u>\$ 24,961</u>	<u>\$ 1,351,677</u>	<u>\$ 73,560</u>	<u>\$ 37,772</u>	<u>\$ 34,855</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	Special Revenue			
	County Clerk Records Archives	Justice Court Technology	Courthouse Security	Records Mgmt County Clerk
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,299,803	\$ 58,654	\$ 205,243	\$ 387,654
Receivables, net	-	-	-	57
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted ash and cash equivalents	-	-	-	-
Total assets	1,299,803	58,654	205,243	387,711
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	-	-	-	3,880
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	3,880
<b>FUND BALANCE</b>				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	1,299,803	58,654	205,243	383,831
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	1,299,803	58,654	205,243	383,831
Total liabilities, deferred inflows of resources and fund balances	\$ 1,299,803	\$ 58,654	\$ 205,243	\$ 387,711

Special Revenue

Records Mgmt District Clerk	Jail Commissary	Youth Activity	Available School	Heavy Hauling Permit	Indigent Defense Formula
\$ 67,668	\$ 189,866	\$ 22,569	\$ 57,513	\$ 349,163	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>67,668</u>	<u>189,866</u>	<u>22,569</u>	<u>57,513</u>	<u>349,163</u>	<u>-</u>
491	-	3,095	-	-	-
-	-	8,766	-	-	-
-	-	-	-	-	-
<u>491</u>	<u>-</u>	<u>11,861</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
67,177	189,866	10,708	57,513	349,163	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>67,177</u>	<u>189,866</u>	<u>10,708</u>	<u>57,513</u>	<u>349,163</u>	<u>-</u>
<u>\$ 67,668</u>	<u>\$ 189,866</u>	<u>\$ 22,569</u>	<u>\$ 57,513</u>	<u>\$ 349,163</u>	<u>\$ -</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	Special Revenue			
	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)	SCAAP
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 10,814	\$ 6,238	\$ 152
Receivables, net	2,890	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	2,890	10,814	6,238	152
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	-	-	-	-
Due to other funds	1,635	10,814	6,238	-
Unearned revenue	-	-	-	-
Total liabilities	1,635	10,814	6,238	-
<b>FUND BALANCE</b>				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	1,255	-	-	152
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	1,255	-	-	152
Total liabilities, deferred inflows of resources and fund balances	\$ 2,890	\$ 10,814	\$ 6,238	\$ 152

Special Revenue

Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way	Chapter Nineteen	Justice Court Building Security	DC Records Technology
\$ 2,541	\$ 94,135	\$ 42,509	\$ 14,549	\$ 14,900	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	35,781	-	-	-	-
-	-	-	-	-	-
<u>2,541</u>	<u>129,916</u>	<u>42,509</u>	<u>14,549</u>	<u>14,900</u>	<u>-</u>
2,212	73	-	-	-	-
-	123,249	42,345	14,549	-	-
-	-	-	-	-	-
<u>2,212</u>	<u>123,322</u>	<u>42,345</u>	<u>14,549</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
329	6,594	164	-	-	-
-	-	-	-	14,900	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>329</u>	<u>6,594</u>	<u>164</u>	<u>-</u>	<u>14,900</u>	<u>-</u>
<u>\$ 2,541</u>	<u>\$ 129,916</u>	<u>\$ 42,509</u>	<u>\$ 14,549</u>	<u>\$ 14,900</u>	<u>\$ -</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	Special Revenue			
	Pretrial Intervention Programs	CC/DC Record Preservation	DC/CC Technology	Child Abuse Prevention
<b>ASSETS</b>				
Cash and cash equivalents	\$ 152,207	\$ 239	\$ 31,808	\$ 2,154
Receivables, net	-	43	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	152,207	282	31,808	2,154
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	-	282	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	282	-	-
<b>FUND BALANCE</b>				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	2,154
Special projects	152,207	-	31,808	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	152,207	-	31,808	2,154
Total liabilities, deferred inflows of resources and fund balances	\$ 152,207	\$ 282	\$ 31,808	\$ 2,154

Special Revenue

PHEP Grant	County Fire Marshal	CDBG Dis. Rec. Non-Housing	Grant: Texas STEP Prog	CCSO - Spindletop SB292	CCSO - Port Security Grant
\$ 55,799	\$ 10,893	\$ 227,269	\$ -	\$ 412,239	\$ 219,294
-	339	-	-	-	-
-	-	-	-	-	-
18,606	-	259,952	-	-	29,505
-	-	-	-	-	-
<u>74,405</u>	<u>11,232</u>	<u>487,221</u>	<u>-</u>	<u>412,239</u>	<u>248,799</u>
1,056	11,232	86,863	-	-	43,532
73,149	-	271,682	-	-	205,267
-	-	-	-	-	-
<u>74,205</u>	<u>11,232</u>	<u>358,545</u>	<u>-</u>	<u>-</u>	<u>248,799</u>
-	-	-	-	-	-
-	-	-	-	-	-
200	-	128,676	-	412,239	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>200</u>	<u>-</u>	<u>128,676</u>	<u>-</u>	<u>412,239</u>	<u>-</u>
<u>\$ 74,405</u>	<u>\$ 11,232</u>	<u>\$ 487,221</u>	<u>\$ -</u>	<u>\$ 412,239</u>	<u>\$ 248,799</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	Special Revenue			
	COVID-19 Emergency Response	Help America Vote Act	Gulf of Mexico Energy Security Act (GOMESA)	Co. Attorney Seizures / Forfeitures
<b>ASSETS</b>				
Cash and cash equivalents	\$ 113,655	\$ -	\$ 2,976,692	\$ 11,147
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	113,655	-	2,976,692	11,147
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	1,205	-	-	-
Due to other funds	2,290,653	5,413	-	-
Unearned revenue	-	-	-	-
Total liabilities	2,291,858	5,413	-	-
<b>FUND BALANCE</b>				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	2,976,692	11,147
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	(2,178,203)	(5,413)	-	-
Total fund balances	(2,178,203)	(5,413)	2,976,692	11,147
Total liabilities, deferred inflows of resources and fund balances	\$ 113,655	\$ -	\$ 2,976,692	\$ 11,147

Special Revenue

County Sheriff Forfeitures	District Attorney Seizure & Forfeiture	County Attorney Pretrial Intervention	Winter Freeze 2021 Emergency Response	Public Health Workforce Grant	COVID-19 Immunization Grant
\$ 861,070	\$ 480,883	\$ 111,504	\$ -	\$ -	\$ -
-	115	-	-	-	-
-	-	-	-	-	-
-	-	-	-	26,328	81,937
<u>861,070</u>	<u>480,998</u>	<u>111,504</u>	<u>-</u>	<u>26,328</u>	<u>81,937</u>
-	519	-	-	3,770	6,528
-	-	-	-	22,558	75,409
-	-	-	-	-	-
<u>-</u>	<u>519</u>	<u>-</u>	<u>-</u>	<u>26,328</u>	<u>81,937</u>
-	-	-	-	-	-
-	-	-	-	-	-
861,070	480,479	111,504	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>861,070</u>	<u>480,479</u>	<u>111,504</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 861,070</u>	<u>\$ 480,998</u>	<u>\$ 111,504</u>	<u>\$ -</u>	<u>\$ 26,328</u>	<u>\$ 81,937</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	Special Revenue			
	American Rescue Plan Fund	TWDB Flood Infrastructure Fund	Arboretum	FDA Retail Standards Grant
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,025,840	\$ 3,813,129	\$ 524,011	\$ 15
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	3,025,840	3,813,129	524,011	15
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	108,058	316,025	567	-
Due to other funds	-	-	523,444	-
Unearned revenue	2,917,782	3,497,104	-	-
Total liabilities	3,025,840	3,813,129	524,011	-
<b>FUND BALANCE</b>				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	15
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	-	-	15
Total liabilities, deferred inflows of resources and fund balances	\$ 3,025,840	\$ 3,813,129	\$ 524,011	\$ 15

Special Revenue

Motor Vehicle Crime Prevention Auth Grant	Airport Relief	Operation Lone Star Grant	Ch. 381 Special Projects	CDBG-CV	Community Impact Program
\$ 19,151	\$ -	\$ 103,568	\$ 1,251,746	\$ 3,250	\$ 276,970
-	-	-	-	-	-
-	-	-	184,267	-	-
-	27,600	-	-	-	-
-	-	-	-	-	-
<u>19,151</u>	<u>27,600</u>	<u>103,568</u>	<u>1,436,013</u>	<u>3,250</u>	<u>276,970</u>
-	-	-	45,307	-	38,100
19,151	27,600	-	-	3,250	-
-	-	-	-	-	-
<u>19,151</u>	<u>27,600</u>	<u>-</u>	<u>45,307</u>	<u>3,250</u>	<u>38,100</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	103,568	1,390,706	-	238,870
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>103,568</u>	<u>1,390,706</u>	<u>-</u>	<u>238,870</u>
<u>\$ 19,151</u>	<u>\$ 27,600</u>	<u>\$ 103,568</u>	<u>\$ 1,436,013</u>	<u>\$ 3,250</u>	<u>\$ 276,970</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	Capital Projects			
	Certificates of Obligation Series 2021	Capital Project 99 Construction	Tax Notes Series 2016	Cap Projects - Enterprise Prod Funding
<b>ASSETS</b>				
Cash and cash equivalents	\$ 9,424,804	\$ -	\$ -	\$ -
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	20,105	356,905	-
Total assets	9,424,804	20,105	356,905	-
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	738,504	-	31,952	-
Due to other funds	-	19,169	-	-
Unearned revenue	-	-	-	-
Total liabilities	738,504	19,169	31,952	-
<b>FUND BALANCE</b>				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	-	-	-	-
Capital projects	8,686,300	936	324,953	-
Unassigned	-	-	-	-
Total fund balances	8,686,300	936	324,953	-
Total liabilities, deferred inflows of resources and fund balances	\$ 9,424,804	\$ 20,105	\$ 356,905	\$ -

<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Permanent	
\$ -	\$ 28,864,893
-	3,450
-	184,267
-	479,709
<u>1,054,501</u>	<u>1,431,511</u>
<u>1,054,501</u>	<u>30,963,830</u>
-	1,443,322
-	3,744,341
-	<u>6,414,886</u>
-	<u>11,602,549</u>
500,000	500,000
554,501	554,501
-	7,137,710
-	4,340,497
-	9,012,189
-	<u>(2,183,616)</u>
<u>1,054,501</u>	<u>19,361,281</u>
<u>\$ 1,054,501</u>	<u>\$ 30,963,830</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 26,172	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	3,795	-	15
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>26,172</u>	<u>3,795</u>	<u>-</u>	<u>15</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Supplies	26,172	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	757	-	667
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>26,172</u>	<u>757</u>	<u>-</u>	<u>667</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>3,038</u>	<u>-</u>	<u>(652)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of SBITA	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>3,038</u>	<u>-</u>	<u>(652)</u>
<b>FUND BALANCE, BEGINNING</b>	<u>187,344</u>	<u>68,156</u>	<u>13,969</u>	<u>12,215</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 187,344</u>	<u>\$ 71,194</u>	<u>\$ 13,969</u>	<u>\$ 11,563</u>

Special Revenue

District Attorney Drug Prevention	Juvenile Probation	Hotel Tax	Election	LEOSE Allocation	Fallen Officer
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	222,017	250,523	1,443	8,760	-
24,040	-	-	-	-	-
-	-	-	-	-	-
-	-	16,260	-	-	-
-	-	1,556	-	-	14,120
<u>24,040</u>	<u>222,017</u>	<u>268,339</u>	<u>1,443</u>	<u>8,760</u>	<u>14,120</u>
-	-	-	920	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,319	-	-	-
-	-	86,750	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	211,924	-	-	7,140	-
-	-	202,418	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>211,924</u>	<u>290,487</u>	<u>920</u>	<u>7,140</u>	<u>-</u>
24,040	10,093	(22,148)	523	1,620	14,120
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
24,040	10,093	(22,148)	523	1,620	14,120
<u>100,585</u>	<u>14,868</u>	<u>1,373,825</u>	<u>73,037</u>	<u>36,152</u>	<u>20,735</u>
<u>\$ 124,625</u>	<u>\$ 24,961</u>	<u>\$ 1,351,677</u>	<u>\$ 73,560</u>	<u>\$ 37,772</u>	<u>\$ 34,855</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue			
	County Clerk Records Archives	Justice Court Technology	Courthouse Security	Records Mgmt County Clerk
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	120,470	-	38,919	117,894
Fines and forfeitures	-	-	-	-
Investment earnings	15,674	-	-	5,645
Other	-	27,061	-	-
Total revenues	136,144	27,061	38,919	123,539
<b>EXPENDITURES</b>				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	240,038
Supplies	-	11,817	-	2,213
Contractual services	-	2,431	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	64,147	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	711	454	-
Interest and fiscal charges	-	98	-	-
Total expenditures	-	15,057	64,601	242,251
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	136,144	12,004	(25,682)	(118,712)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of SBITA	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	136,144	12,004	(25,682)	(118,712)
<b>FUND BALANCE, BEGINNING</b>	1,163,659	46,650	230,925	502,543
<b>FUND BALANCE, ENDING</b>	\$ 1,299,803	\$ 58,654	\$ 205,243	\$ 383,831

Special Revenue

Records Mgmt District Clerk	Jail Commissary	Youth Activity	Available School	Heavy Hauling Permit	Indigent Defense Formula
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	34,865
40,655	-	1,092,993	-	52,971	-
-	-	-	-	-	-
-	-	-	602	-	-
-	81,592	-	38,180	-	-
<u>40,655</u>	<u>81,592</u>	<u>1,092,993</u>	<u>38,782</u>	<u>52,971</u>	<u>34,865</u>
-	-	-	-	-	-
-	-	-	14,711	-	-
-	-	-	-	-	-
17,680	-	-	-	-	-
1,924	26,535	42,150	-	-	-
13,875	-	1,075,348	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>33,479</u>	<u>26,535</u>	<u>1,117,498</u>	<u>14,711</u>	<u>-</u>	<u>-</u>
<u>7,176</u>	<u>55,057</u>	<u>(24,505)</u>	<u>24,071</u>	<u>52,971</u>	<u>34,865</u>
-	-	-	-	-	-
-	-	45,360	4,188	-	-
-	-	(45,360)	-	-	(34,865)
-	-	-	4,188	-	(34,865)
7,176	55,057	(24,505)	28,259	52,971	-
60,001	134,809	35,213	29,254	296,192	-
<u>\$ 67,177</u>	<u>\$ 189,866</u>	<u>\$ 10,708</u>	<u>\$ 57,513</u>	<u>\$ 349,163</u>	<u>\$ -</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue			
	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)	SCAAP
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	7,253	2,942	28,305	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>7,253</u>	<u>2,942</u>	<u>28,305</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	7,253	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	2,942	28,305	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	16,158
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>7,253</u>	<u>2,942</u>	<u>28,305</u>	<u>16,158</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,158)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of SBITA	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,158)</u>
<b>FUND BALANCE, BEGINNING</b>	<u>1,255</u>	<u>-</u>	<u>-</u>	<u>16,310</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 1,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 152</u>

Special Revenue

Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way	Chapter Nineteen	Justice Court Building Security	DC Records Technology
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
40,000	101,845	20,877	-	-	-
-	-	-	-	357	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>40,000</u>	<u>101,845</u>	<u>20,877</u>	<u>-</u>	<u>357</u>	<u>-</u>
-	-	-	24,156	-	-
-	-	-	-	-	-
-	3,951	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	169,464	-	-	-	-
39,740	6,017	12,876	-	-	-
-	-	-	-	-	-
-	9,293	8,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>39,740</u>	<u>188,725</u>	<u>20,876</u>	<u>24,156</u>	<u>789</u>	<u>-</u>
<u>260</u>	<u>(86,880)</u>	<u>1</u>	<u>(24,156)</u>	<u>(432)</u>	<u>-</u>
-	-	-	-	-	-
-	86,881	-	13,728	-	-
-	-	-	-	-	-
<u>-</u>	<u>86,881</u>	<u>-</u>	<u>13,728</u>	<u>-</u>	<u>-</u>
260	1	1	(10,428)	(432)	-
<u>69</u>	<u>6,593</u>	<u>163</u>	<u>10,428</u>	<u>15,332</u>	<u>-</u>
<u>\$ 329</u>	<u>\$ 6,594</u>	<u>\$ 164</u>	<u>\$ -</u>	<u>\$ 14,900</u>	<u>\$ -</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue			
	Pretrial Intervention Programs	CC/DC Record Preservation	DC/CC Technology	Child Abuse Prevention
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	310
Charges for services	30,500	-	8,532	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>30,500</u>	<u>-</u>	<u>8,532</u>	<u>310</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	456	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>456</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>30,500</u>	<u>-</u>	<u>8,076</u>	<u>310</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of SBITA	-	-	-	-
Transfers in	-	239	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>239</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	30,500	239	8,076	310
<b>FUND BALANCE, BEGINNING</b>	<u>121,707</u>	<u>(239)</u>	<u>23,732</u>	<u>1,844</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 152,207</u>	<u>\$ -</u>	<u>\$ 31,808</u>	<u>\$ 2,154</u>

Special Revenue

PHEP Grant	County Fire Marshal	CDBG Dis. Rec. Non-Housing	Grant: Texas STEP Prog	CCSO - Spindletop SB292	CCSO - Port Security Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
248,542	152,234	1,044,081	46,598	116,109	29,505
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>248,542</u>	<u>152,234</u>	<u>1,044,081</u>	<u>46,598</u>	<u>116,109</u>	<u>29,505</u>
-	-	-	-	-	-
-	-	901,001	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
207,551	-	-	-	-	-
25,417	-	-	-	-	69,712
13,885	-	-	-	-	-
1,289	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	388,060	-	46,598	-	-
-	20,382	-	-	-	-
-	116	-	-	-	-
-	52,259	-	-	-	-
-	-	143,080	-	-	-
384	-	-	-	-	-
16	-	-	-	-	-
<u>248,542</u>	<u>460,817</u>	<u>1,044,081</u>	<u>46,598</u>	<u>-</u>	<u>69,712</u>
-	(308,583)	-	-	116,109	(40,207)
-	6,253	-	-	-	-
-	306,968	-	-	-	40,207
-	-	-	-	-	-
-	<u>313,221</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,207</u>
-	4,638	-	-	116,109	-
200	(4,638)	128,676	-	296,130	-
<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 128,676</u>	<u>\$ -</u>	<u>\$ 412,239</u>	<u>\$ -</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue			
	COVID-19 Emergency Response	Help America Vote Act	Gulf of Mexico Energy Security Act (GOMESA)	Co. Attorney Seizures / Forfeitures
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	20,162	-	659,485	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	1,061
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>20,162</u>	<u>-</u>	<u>659,485</u>	<u>1,061</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Supplies	-	5,413	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	6,766	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	819	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>7,585</u>	<u>5,413</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>12,577</u>	<u>(5,413)</u>	<u>659,485</u>	<u>1,061</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of SBITA	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	12,577	(5,413)	659,485	1,061
<b>FUND BALANCE, BEGINNING</b>	<u>(2,190,780)</u>	<u>-</u>	<u>2,317,207</u>	<u>10,086</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (2,178,203)</u>	<u>\$ (5,413)</u>	<u>\$ 2,976,692</u>	<u>\$ 11,147</u>

Special Revenue

County Sheriff Forfeitures	District Attorney Seizure & Forfeiture	County Attorney Pretrial Intervention	Winter Freeze 2021 Emergency Response	Public Health Workforce Grant	COVID-19 Immunization Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	258,798	393,400
-	-	53,400	-	-	-
679,074	216,359	-	-	-	-
10,806	5,894	-	-	-	-
-	-	-	-	-	-
<u>689,880</u>	<u>222,253</u>	<u>53,400</u>	<u>-</u>	<u>258,798</u>	<u>393,400</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	33,431	38,498	-	-	-
-	17,843	-	-	-	-
-	7,000	-	-	-	-
-	-	-	-	191,974	332,830
-	-	-	-	59,910	4,163
-	-	-	-	6,914	46,001
-	-	-	-	-	1,791
-	-	-	-	-	-
-	-	-	-	-	-
7,488	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
69,452	-	-	-	-	-
-	-	-	-	-	9,520
-	-	-	-	-	620
<u>76,940</u>	<u>58,274</u>	<u>38,498</u>	<u>-</u>	<u>258,798</u>	<u>394,925</u>
<u>612,940</u>	<u>163,979</u>	<u>14,902</u>	<u>-</u>	<u>-</u>	<u>(1,525)</u>
-	-	-	-	-	1,525
-	-	-	-	-	-
(40,916)	-	-	-	-	-
<u>(40,916)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,525</u>
572,024	163,979	14,902	-	-	-
289,046	316,500	96,602	-	-	-
<u>\$ 861,070</u>	<u>\$ 480,479</u>	<u>\$ 111,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue			
	American Rescue Plan Fund	TWDB Flood Infrastructure Fund	Arboretum	FDA Retail Standards Grant
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	4,596,382	1,993,040	9,629,073	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>4,596,382</u>	<u>1,993,040</u>	<u>9,629,073</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Supplies	-	-	-	2,485
Contractual services	239,274	-	-	-
Miscellaneous	38,235	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	9,312,659	-
Contractual services	-	-	316,414	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	4,318,873	1,993,040	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>4,596,382</u>	<u>1,993,040</u>	<u>9,629,073</u>	<u>2,485</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,485)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of SBITA	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,485)</u>
<b>FUND BALANCE, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15</u>



**CHAMBERS COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Capital Projects			
	Certificates of Obligation Series 2021	Capital Project 99 Construction	Tax Notes Series 2016	Cap Projects - Enterprise Prod Funding
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	608,078	-	-	-
Investment earnings	648,167	5,117	9,150	-
Other	<u>21,210</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>1,277,455</u>	<u>5,117</u>	<u>9,150</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Supplies	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Personnel	-	-	-	-
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	7,320,721	-	784,774	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>7,320,721</u>	<u>-</u>	<u>784,774</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(6,043,266)</u>	<u>5,117</u>	<u>(775,624)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of SBITA	-	-	-	-
Transfers in	-	909,224	-	-
Transfers out	<u>(909,224)</u>	<u>(19,169)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(909,224)</u>	<u>890,055</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(6,952,490)	895,172	(775,624)	-
<b>FUND BALANCE, BEGINNING</b>	<u>15,638,790</u>	<u>(894,236)</u>	<u>1,100,577</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 8,686,300</u>	<u>\$ 936</u>	<u>\$ 324,953</u>	<u>\$ -</u>

<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Permanent	
\$ -	\$ 26,172
-	250,523
-	21,379,612
-	1,941,757
-	1,504,572
34,708	752,023
<u>226,279</u>	<u>412,129</u>
<u>260,987</u>	<u>26,266,788</u>
-	309,578
93,787	1,248,773
-	42,186
-	329,647
-	104,362
-	1,098,654
-	909,072
-	217,835
-	9,379,459
-	336,787
-	1,319
-	117,997
-	441,424
-	92,806
-	16,274
-	272,142
-	14,952,835
-	11,069
-	734
<u>93,787</u>	<u>29,882,953</u>
<u>167,200</u>	<u>(3,616,165)</u>
-	7,778
-	1,410,754
<u>(4,188)</u>	<u>(1,053,722)</u>
<u>(4,188)</u>	<u>364,810</u>
163,012	(3,251,355)
<u>891,489</u>	<u>22,612,636</u>
<u>\$ 1,054,501</u>	<u>\$ 19,361,281</u>

**CHAMBERS COUNTY, TEXAS**

DEBT SERVICE

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Taxes	\$ 8,740,400	\$ 8,740,400	\$ 9,110,874	\$ 370,474
Investment income	20,000	20,000	29,085	9,085
Other	<u>6,300</u>	<u>6,300</u>	<u>10,190</u>	<u>3,890</u>
Total revenues	<u>8,766,700</u>	<u>8,766,700</u>	<u>9,150,149</u>	<u>383,449</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	6,505,000	6,505,000	6,505,000	-
Interest and fiscal charges	2,481,550	2,481,550	2,479,681	1,869
Bond issuance costs	<u>800</u>	<u>800</u>	<u>600</u>	<u>200</u>
Total expenditures	<u>8,987,350</u>	<u>8,987,350</u>	<u>8,985,281</u>	<u>2,069</u>
<b>NET CHANGE IN FUND BALANCES</b>	(220,650)	(220,650)	164,868	385,518
<b>FUND BALANCES, BEGINNING</b>	<u>1,785,907</u>	<u>1,785,907</u>	<u>1,785,907</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 1,565,257</u>	<u>\$ 1,565,257</u>	<u>\$ 1,950,775</u>	<u>\$ 385,518</u>

**CHAMBERS COUNTY, TEXAS**

LATERAL ROAD FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Taxes	<u>\$ 22,500</u>	<u>\$ 22,500</u>	<u>\$ 26,172</u>	<u>\$ 3,672</u>
Total revenues	<u>22,500</u>	<u>22,500</u>	<u>26,172</u>	<u>3,672</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>22,500</u>	<u>22,500</u>	<u>26,172</u>	<u>(3,672)</u>
Total expenditures	<u>22,500</u>	<u>22,500</u>	<u>26,172</u>	<u>(3,672)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
<b>FUND BALANCES, BEGINNING</b>	<u>187,344</u>	<u>187,344</u>	<u>187,344</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 187,344</u>	<u>\$ 187,344</u>	<u>\$ 187,344</u>	<u>\$ -</u>

**CHAMBERS COUNTY, TEXAS**

COUNTY COURT FEE

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	<u>\$ 4,200</u>	<u>\$ 4,200</u>	<u>\$ 3,795</u>	<u>\$ (405)</u>
Total revenues	<u>4,200</u>	<u>4,200</u>	<u>3,795</u>	<u>(405)</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Supplies	<u>4,200</u>	<u>4,200</u>	<u>757</u>	<u>3,443</u>
Total expenditures	<u>4,200</u>	<u>4,200</u>	<u>757</u>	<u>3,443</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	3,038	3,038
<b>FUND BALANCES, BEGINNING</b>	<u>68,156</u>	<u>68,156</u>	<u>68,156</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 68,156</u>	<u>\$ 68,156</u>	<u>\$ 71,194</u>	<u>\$ 3,038</u>

**CHAMBERS COUNTY, TEXAS**

WORTHLESS CHECK

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ (50)</u>
Total revenues	<u>50</u>	<u>50</u>	<u>-</u>	<u>(50)</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Supplies	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
Total expenditures	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
<b>FUND BALANCES, BEGINNING</b>	<u>13,969</u>	<u>13,969</u>	<u>13,969</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 13,969</u>	<u>\$ 13,969</u>	<u>\$ 13,969</u>	<u>\$ -</u>

**CHAMBERS COUNTY, TEXAS**

COUNTY ATTORNEY DWI

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 15</u>	<u>\$ (185)</u>
Total revenues	<u>200</u>	<u>200</u>	<u>15</u>	<u>(185)</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Supplies	<u>200</u>	<u>200</u>	<u>667</u>	<u>(467)</u>
Total expenditures	<u>200</u>	<u>200</u>	<u>667</u>	<u>(467)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	(652)	(652)
<b>FUND BALANCES, BEGINNING</b>	<u>12,215</u>	<u>12,215</u>	<u>12,215</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 12,215</u>	<u>\$ 12,215</u>	<u>\$ 11,563</u>	<u>\$ (652)</u>

**CHAMBERS COUNTY, TEXAS**

DISTRICT ATTORNEY DRUG PREVENTION

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 2,500	\$ 2,500	\$ 24,040	\$ 21,540
Total revenues	2,500	2,500	24,040	21,540
<b>EXPENDITURES</b>				
Current:				
Justice system				
Supplies	2,500	2,500	-	2,500
Total expenditures	2,500	2,500	-	2,500
<b>NET CHANGE IN FUND BALANCES</b>	-	-	24,040	24,040
<b>FUND BALANCES, BEGINNING</b>	100,585	100,585	100,585	-
<b>FUND BALANCES, ENDING</b>	\$ 100,585	\$ 100,585	\$ 124,625	\$ 24,040

**CHAMBERS COUNTY, TEXAS**

HOTEL TAX

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Taxes	\$ 240,000	\$ 240,000	\$ 250,523	\$ 10,523
	250,000	250,000	-	(250,000)
Miscellaneous revenue	-	-	1,556	1,556
Investment income	12,000	12,000	16,260	4,260
Total revenues	<u>502,000</u>	<u>502,000</u>	<u>268,339</u>	<u>(233,661)</u>
<b>EXPENDITURES</b>				
Current:				
Culture and Recreation				
Personnel	8,750	8,750	1,319	7,431
Contractual services	86,000	96,000	86,750	9,250
Miscellaneous	1,000	1,000	-	1,000
Capital Outlay	<u>250,000</u>	<u>250,000</u>	<u>202,418</u>	<u>47,582</u>
Total expenditures	<u>345,750</u>	<u>355,750</u>	<u>290,487</u>	<u>65,263</u>
<b>NET CHANGE IN FUND BALANCES</b>	156,250	146,250	(22,148)	(168,398)
<b>FUND BALANCES, BEGINNING</b>	<u>1,373,825</u>	<u>1,373,825</u>	<u>1,373,825</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 1,530,075</u>	<u>\$ 1,520,075</u>	<u>\$ 1,351,677</u>	<u>\$ (168,398)</u>

**CHAMBERS COUNTY, TEXAS**

ELECTION FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Other	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ (5,000)</u>
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>1,443</u>	<u>(5,000)</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Supplies	<u>5,000</u>	<u>5,000</u>	<u>920</u>	<u>4,080</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>920</u>	<u>4,080</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	523	523
<b>FUND BALANCES, BEGINNING</b>	<u>73,037</u>	<u>73,037</u>	<u>73,037</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 73,037</u>	<u>\$ 73,037</u>	<u>\$ 73,560</u>	<u>\$ 523</u>

**CHAMBERS COUNTY, TEXAS**

LEOSE FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Intergovernmental	<u>\$ 9,440</u>	<u>\$ 9,440</u>	<u>\$ 8,760</u>	<u>\$ (680)</u>
Total revenues	<u>9,440</u>	<u>9,440</u>	<u>8,760</u>	<u>(680)</u>
<b>EXPENDITURES</b>				
Current:				
Law enforcement and public safety				
Contractual services	<u>9,440</u>	<u>11,229</u>	<u>7,140</u>	<u>4,089</u>
Total expenditures	<u>9,440</u>	<u>11,229</u>	<u>7,140</u>	<u>4,089</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	(1,789)	1,620	3,409
<b>FUND BALANCES, BEGINNING</b>	<u>36,152</u>	<u>36,152</u>	<u>36,152</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 36,152</u>	<u>\$ 34,363</u>	<u>\$ 37,772</u>	<u>\$ 3,409</u>

**CHAMBERS COUNTY, TEXAS**

COUNTY CLERK RECORDS ARCHIVES FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	\$ 160,000	\$ 160,000	\$ 120,470	\$ (39,530)
Investment income	<u>7,000</u>	<u>7,000</u>	<u>15,674</u>	<u>8,674</u>
Total revenues	<u>167,000</u>	<u>167,000</u>	<u>136,144</u>	<u>(30,856)</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Contractual services	<u>167,000</u>	<u>167,000</u>	<u>-</u>	<u>167,000</u>
Total expenditures	<u>167,000</u>	<u>167,000</u>	<u>-</u>	<u>167,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	136,144	136,144
<b>FUND BALANCES, BEGINNING</b>	<u>1,163,659</u>	<u>1,163,659</u>	<u>1,163,659</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 1,163,659</u>	<u>\$ 1,163,659</u>	<u>\$ 1,299,803</u>	<u>\$ 136,144</u>

**CHAMBERS COUNTY, TEXAS**

JUSTICE COURT TECHNOLOGY FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Other	\$ 31,000	\$ 31,000	\$ 27,061	\$ (3,939)
Fiduciary Revenue	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total revenues	<u>41,000</u>	<u>41,000</u>	<u>27,061</u>	<u>(13,939)</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Supplies	16,000	23,500	11,817	11,683
Contractual services	20,000	12,500	2,431	10,069
Miscellaneous	5,000	5,000	-	5,000
Debt Service:				
Principle	-	-	711	(711)
Interest	<u>-</u>	<u>-</u>	<u>98</u>	<u>(98)</u>
Total expenditures	<u>41,000</u>	<u>41,000</u>	<u>15,057</u>	<u>25,943</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	12,004	12,004
<b>FUND BALANCES, BEGINNING</b>	<u>46,650</u>	<u>46,650</u>	<u>46,650</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 46,650</u>	<u>\$ 46,650</u>	<u>\$ 58,654</u>	<u>\$ 12,004</u>

**CHAMBERS COUNTY, TEXAS**

COURTHOUSE SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ 38,919</u>	<u>\$ (3,081)</u>
Total revenues	<u>42,000</u>	<u>42,000</u>	<u>38,919</u>	<u>(3,081)</u>
<b>EXPENDITURES</b>				
Current:				
Law enforcement and public safety				
Supplies	42,000	90,175	64,147	26,028
Debt Service:				
Principle	<u>-</u>	<u>-</u>	<u>454</u>	<u>(454)</u>
Total expenditures	<u>42,000</u>	<u>90,175</u>	<u>64,601</u>	<u>25,574</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	(48,175)	(25,682)	22,493
<b>FUND BALANCES, BEGINNING</b>	<u>230,925</u>	<u>230,925</u>	<u>230,925</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 230,925</u>	<u>\$ 182,750</u>	<u>\$ 205,243</u>	<u>\$ 22,493</u>

**CHAMBERS COUNTY, TEXAS**

RECORDS MANAGEMENT COUNTY CLERK FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	\$ 122,000	\$ 122,000	\$ 117,894	\$ (4,106)
Investment income	<u>3,000</u>	<u>3,000</u>	<u>5,645</u>	<u>2,645</u>
Total revenues	<u>125,000</u>	<u>125,000</u>	<u>123,539</u>	<u>(1,461)</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Personnel	153,150	153,150	240,038	(86,888)
Supplies	20,000	20,000	2,213	17,787
Contractual services	<u>29,075</u>	<u>29,075</u>	<u>-</u>	<u>29,075</u>
Total expenditures	<u>202,225</u>	<u>202,225</u>	<u>242,251</u>	<u>(40,026)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(77,225)	(77,225)	(118,712)	(41,487)
<b>FUND BALANCES, BEGINNING</b>	<u>502,543</u>	<u>502,543</u>	<u>502,543</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 425,318</u>	<u>\$ 425,318</u>	<u>\$ 383,831</u>	<u>\$ (41,487)</u>

**CHAMBERS COUNTY, TEXAS**

RECORDS MANAGEMENT DISTRICT CLERK FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	<u>\$ 20,100</u>	<u>\$ 20,100</u>	<u>\$ 40,655</u>	<u>\$ 20,555</u>
Total revenues	<u>20,100</u>	<u>20,100</u>	<u>40,655</u>	<u>20,555</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Personnel	20,400	26,800	17,680	9,120
Supplies	2,900	2,900	1,924	976
Contractual services	-	-	13,875	(13,875)
Total expenditures	<u>23,300</u>	<u>29,700</u>	<u>33,479</u>	<u>(3,779)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(3,200)	(9,600)	7,176	16,776
<b>FUND BALANCES, BEGINNING</b>	<u>60,001</u>	<u>60,001</u>	<u>60,001</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 56,801</u>	<u>\$ 50,401</u>	<u>\$ 67,177</u>	<u>\$ 16,776</u>

**CHAMBERS COUNTY, TEXAS**

YOUTH ACTIVITY FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	\$ 833,500	\$ 833,500	\$ 1,092,993	\$ 259,493
Total revenues	<u>833,500</u>	<u>833,500</u>	<u>1,092,993</u>	<u>259,493</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Supplies	42,000	46,577	42,150	4,427
Contractual services	<u>801,500</u>	<u>1,074,612</u>	<u>1,075,348</u>	<u>(736)</u>
Total expenditures	<u>843,500</u>	<u>1,121,189</u>	<u>1,117,498</u>	<u>3,691</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(10,000)</u>	<u>(287,689)</u>	<u>(24,505)</u>	<u>263,184</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
Total other financing sources (uses)	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
<b>NET CHANGE IN FUND BALANCES</b>	30,000	(247,689)	(24,505)	223,184
<b>FUND BALANCES, BEGINNING</b>	<u>35,213</u>	<u>35,213</u>	<u>35,213</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 65,213</u>	<u>\$ (212,476)</u>	<u>\$ 10,708</u>	<u>\$ 223,184</u>

**CHAMBERS COUNTY, TEXAS**

AVAILABLE SCHOOL

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Investment earnings	\$ 1,000	\$ 1,000	\$ 602	\$ (398)
Other	<u>40,000</u>	<u>40,000</u>	<u>38,180</u>	<u>(1,820)</u>
Total revenues	<u>41,000</u>	<u>41,000</u>	<u>38,782</u>	<u>(2,218)</u>
<b>EXPENDITURES</b>				
General Government				
Contractual services	<u>-</u>	<u>-</u>	<u>14,711</u>	<u>(14,711)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>14,711</u>	<u>(14,711)</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>41,000</u>	<u>41,000</u>	<u>24,071</u>	<u>(16,929)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>4,188</u>	<u>4,188</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,188</u>	<u>4,188</u>
<b>NET CHANGE IN FUND BALANCES</b>	41,000	41,000	28,259	(12,741)
<b>FUND BALANCES, BEGINNING</b>	<u>29,254</u>	<u>29,254</u>	<u>29,254</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 70,254</u>	<u>\$ 70,254</u>	<u>\$ 57,513</u>	<u>\$ (12,741)</u>

**CHAMBERS COUNTY, TEXAS**

HEAVY HAULING PERMIT

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 52,971</u>	<u>\$ 52,471</u>
Total revenues	<u>500</u>	<u>500</u>	<u>52,971</u>	<u>52,471</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Supplies	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	52,971	52,971
<b>FUND BALANCES, BEGINNING</b>	<u>296,192</u>	<u>296,192</u>	<u>296,192</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 296,192</u>	<u>\$ 296,192</u>	<u>\$ 349,163</u>	<u>\$ 52,971</u>

**CHAMBERS COUNTY, TEXAS**

CHAPTER NINETEEN

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Intergovernmental	\$ 23,800	\$ 23,800	\$ -	\$ (23,800)
Total revenues	<u>23,800</u>	<u>23,800</u>	<u>-</u>	<u>(23,800)</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Supplies	<u>23,800</u>	<u>23,800</u>	<u>24,156</u>	<u>(356)</u>
Total expenditures	<u>23,800</u>	<u>23,800</u>	<u>24,156</u>	<u>(356)</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	-	-	(24,156)	(24,156)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>13,728</u>	<u>13,728</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>13,728</u>	<u>13,728</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	(10,428)	(10,428)
<b>FUND BALANCES, BEGINNING</b>	<u>10,428</u>	<u>10,428</u>	<u>10,428</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 10,428</u>	<u>\$ 10,428</u>	<u>\$ -</u>	<u>\$ (10,428)</u>

**CHAMBERS COUNTY, TEXAS**

JUSTICE COURT BUILDING SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	<u>\$ 1,600</u>	<u>\$ 1,600</u>	<u>\$ 357</u>	<u>\$ (1,243)</u>
Total revenues	<u>1,600</u>	<u>1,600</u>	<u>357</u>	<u>(1,243)</u>
<b>EXPENDITURES</b>				
Current:				
Law enforcement and public safety				
Supplies	<u>1,600</u>	<u>1,600</u>	<u>789</u>	<u>811</u>
Total expenditures	<u>1,600</u>	<u>1,600</u>	<u>789</u>	<u>811</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	(432)	(432)
<b>FUND BALANCES, BEGINNING</b>	<u>15,332</u>	<u>15,332</u>	<u>15,332</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 15,332</u>	<u>\$ 15,332</u>	<u>\$ 14,900</u>	<u>\$ (432)</u>

**CHAMBERS COUNTY, TEXAS**

DISTRICT CLERK RECORDS TECHNOLOGY FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ (7,000)</u>
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Supplies	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CHAMBERS COUNTY, TEXAS**

PRETRIAL INTERVENTION PROGRAMS FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 30,500</u>	<u>\$ 5,500</u>
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>30,500</u>	<u>5,500</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Personnel	7,500	14,400	-	14,400
Supplies	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total expenditures	<u>10,000</u>	<u>16,900</u>	<u>-</u>	<u>16,900</u>
<b>NET CHANGE IN FUND BALANCES</b>	15,000	8,100	30,500	22,400
<b>FUND BALANCES, BEGINNING</b>	<u>121,707</u>	<u>121,707</u>	<u>121,707</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 136,707</u>	<u>\$ 129,807</u>	<u>\$ 152,207</u>	<u>\$ 22,400</u>

**CHAMBERS COUNTY, TEXAS**

CC/DC RECORD PRESERVATION FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	\$ 700	\$ 700	\$ -	\$ (700)
Total revenues	<u>700</u>	<u>700</u>	<u>-</u>	<u>(700)</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	700	700	-	(700)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>239</u>	<u>239</u>
Total other financing sources (i	<u>-</u>	<u>-</u>	<u>239</u>	<u>239</u>
<b>NET CHANGE IN FUND BALANCES</b>	700	700	239	(461)
<b>FUND BALANCES, BEGINNING</b>	<u>(239)</u>	<u>(239)</u>	<u>(239)</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 461</u>	<u>\$ 461</u>	<u>\$ -</u>	<u>\$ (461)</u>

**CHAMBERS COUNTY, TEXAS**

DC/CC TECHNOLOGY FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Charges for services	<u>\$ 7,500</u>	<u>\$ 2,500</u>	<u>\$ 8,532</u>	<u>\$ 6,032</u>
Total revenues	<u>7,500</u>	<u>2,500</u>	<u>8,532</u>	<u>6,032</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Supplies	<u>7,500</u>	<u>7,500</u>	<u>456</u>	<u>7,044</u>
Total expenditures	<u>7,500</u>	<u>7,500</u>	<u>456</u>	<u>7,044</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	(5,000)	8,076	13,076
<b>FUND BALANCES, BEGINNING</b>	<u>23,732</u>	<u>23,732</u>	<u>23,732</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 23,732</u>	<u>\$ 18,732</u>	<u>\$ 31,808</u>	<u>\$ 13,076</u>

**CHAMBERS COUNTY, TEXAS**

CHILD ABUSE PREVENTION FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Intergovernmental	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 310</u>	<u>\$ 210</u>
Total revenues	<u>100</u>	<u>100</u>	<u>310</u>	<u>210</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Supplies	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total expenditures	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	310	310
<b>FUND BALANCES, BEGINNING</b>	<u>1,844</u>	<u>1,844</u>	<u>1,844</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 1,844</u>	<u>\$ 1,844</u>	<u>\$ 2,154</u>	<u>\$ 310</u>

**CHAMBERS COUNTY, TEXAS**

COUNTY FIRE MARSHAL FUND

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 152,234	\$ 52,234
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>152,234</u>	<u>52,234</u>
<b>EXPENDITURES</b>				
Current:				
Law enforcement and public safety				
Personnel	407,000	407,000	388,060	18,940
Supplies	25,700	18,222	20,382	(2,160)
Miscellaneous	-	-	116	(116)
Contractual services	49,839	57,317	52,259	5,058
Total expenditures	<u>482,539</u>	<u>482,539</u>	<u>460,817</u>	<u>21,722</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(382,539)</u>	<u>(382,539)</u>	<u>(308,583)</u>	<u>73,956</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of SBITA	-	-	6,253	6,253
Transfers in	382,539	382,539	306,968	(75,571)
Total other financing sources (uses)	<u>382,539</u>	<u>382,539</u>	<u>313,221</u>	<u>(69,318)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	4,638	4,638
<b>FUND BALANCES, BEGINNING</b>	<u>(4,638)</u>	<u>(4,638)</u>	<u>(4,638)</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ (4,638)</u>	<u>\$ (4,638)</u>	<u>\$ -</u>	<u>\$ 4,638</u>

**CHAMBERS COUNTY, TEXAS**

COUNTY SHERIFF FORFEITURES

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Fines and forfeitures	\$ 40,000	\$ 40,000	\$ 679,074	\$ 639,074
Investment earnings	-	-	10,806	10,806
Total revenues	40,000	40,000	689,880	649,880
<b>EXPENDITURES</b>				
Current:				
Law enforcement and public safety				
Supplies	40,000	40,000	7,488	32,512
Capital outlay	-	70,000	69,452	548
Total expenditures	40,000	110,000	76,940	33,060
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	-	(70,000)	612,940	682,940
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	-	(40,916)	(40,916)
Total other financing sources (uses)	-	-	(40,916)	(40,916)
<b>NET CHANGE IN FUND BALANCES</b>	-	(70,000)	572,024	642,024
<b>FUND BALANCES, BEGINNING</b>	289,046	289,046	289,046	-
<b>FUND BALANCES, ENDING</b>	\$ 289,046	\$ 219,046	\$ 861,070	\$ 642,024

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**CHAMBERS COUNTY, TEXAS**

DISTRICT ATTORNEY SEIZURE & FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 85,000	\$ 85,000	\$ 216,359	\$ 131,359
Investment earnings	<u>2,500</u>	<u>2,500</u>	<u>5,894</u>	<u>3,394</u>
Total revenues	<u>87,500</u>	<u>87,500</u>	<u>222,253</u>	<u>134,753</u>
<b>EXPENDITURES</b>				
Current:				
Justice system				
Personnel	48,500	48,500	33,431	15,069
Supplies	23,000	28,000	17,843	10,157
Contractual services	<u>16,000</u>	<u>16,000</u>	<u>7,000</u>	<u>9,000</u>
Total expenditures	<u>87,500</u>	<u>92,500</u>	<u>58,274</u>	<u>34,226</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	(5,000)	163,979	168,979
<b>FUND BALANCES, BEGINNING</b>	<u>316,500</u>	<u>316,500</u>	<u>316,500</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 316,500</u>	<u>\$ 311,500</u>	<u>\$ 480,479</u>	<u>\$ 168,979</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
ALL FIDUCIARY FUNDS

DECEMBER 31, 2023

	Investment Trust Funds			Custodial Funds
	District Clerk Trust	County Clerk Trust	Total Investment Trust Funds	Chambers County Connection
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,119,843	\$ 160,885	\$ 1,280,728	\$ 28,555
Due from other governments	-	-	-	-
Taxes receivable	-	-	-	-
Total assets	<u>1,119,843</u>	<u>160,885</u>	<u>1,280,728</u>	<u>28,555</u>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Due to other units	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>				
Restricted for:				
Pool participants	1,119,843	160,885	1,280,728	-
Individuals and organizations	-	-	-	28,555
Total net position	<u>\$ 1,119,843</u>	<u>\$ 160,885</u>	<u>\$ 1,280,728</u>	<u>\$ 28,555</u>

Custodial Funds

Pending Seizures	District Attorney Federal Sharing	State Fees	Sheriff Bond	Inmate Trust	Undistributed Collections	Holding
\$ 855,190	\$ 166	\$ 223,045	\$ 4,196	\$ 172,038	\$ 184,521	\$ 74,460
-	-	-	-	-	-	-
<u>855,190</u>	<u>166</u>	<u>223,045</u>	<u>4,196</u>	<u>172,038</u>	<u>184,521</u>	<u>74,460</u>
-	-	150,856	-	-	4,521	-
<u>855,187</u>	<u>-</u>	<u>-</u>	<u>4,336</u>	<u>128,229</u>	<u>-</u>	<u>-</u>
<u>855,187</u>	<u>-</u>	<u>150,856</u>	<u>4,336</u>	<u>128,229</u>	<u>4,521</u>	<u>-</u>
-	-	-	-	-	-	-
<u>3</u>	<u>166</u>	<u>72,189</u>	<u>(140)</u>	<u>43,809</u>	<u>180,000</u>	<u>74,460</u>
<u>\$ 3</u>	<u>\$ 166</u>	<u>\$ 72,189</u>	<u>\$ (140)</u>	<u>\$ 43,809</u>	<u>\$ 180,000</u>	<u>\$ 74,460</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
ALL FIDUCIARY FUNDS

DECEMBER 31, 2023

	Custodial Funds				
	Tax Assessor Custodial & V.I.T Trust	Tax Assessor Motor Vehicle	Historical Commission	Officials Escrow	County Clerk Cash Bond
<b>ASSETS</b>					
Cash and cash equivalents	\$ 16,739,383	\$ 338,675	\$ 13,583	\$ 143,175	\$ 170,827
Due from other government	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Total assets	<u>16,739,383</u>	<u>338,675</u>	<u>13,583</u>	<u>143,175</u>	<u>170,827</u>
<b>LIABILITIES</b>					
Accounts Payable	-	-	-	3,920	-
Due to other units	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,920</u>	<u>-</u>
<b>NET POSITION</b>					
Restricted for:					
Pool participants	-	-	-	-	-
Individuals and organizations	<u>16,739,383</u>	<u>338,675</u>	<u>13,583</u>	<u>139,255</u>	<u>170,827</u>
Total net position	<u>\$ 16,739,383</u>	<u>\$ 338,675</u>	<u>\$ 13,583</u>	<u>\$ 139,255</u>	<u>\$ 170,827</u>

Custodial Funds

County Clerk Escrow	Adult Probation	Frozen Sick Leave	Library Donations	Equalization School Tax	Total Custodial Funds	Total Fiduciary Funds
\$ 32,179	\$ 372,885	\$ 5,919	\$ 178,113	\$ 1,069,883	\$ 20,606,793	\$ 21,887,521
-	1,004	-	-	906,043	907,047	907,047
-	-	-	-	7,726,268	7,726,268	7,726,268
<u>32,179</u>	<u>373,889</u>	<u>5,919</u>	<u>178,113</u>	<u>9,702,194</u>	<u>29,240,108</u>	<u>30,520,836</u>
-	108	-	-	-	159,405	159,405
-	-	-	-	9,181,046	10,168,798	10,168,798
-	<u>108</u>	-	-	<u>9,181,046</u>	<u>10,328,203</u>	<u>10,328,203</u>
-	-	-	-	-	-	1,280,728
<u>32,179</u>	<u>373,781</u>	<u>5,919</u>	<u>178,113</u>	<u>521,148</u>	<u>18,911,905</u>	<u>18,911,905</u>
<u>\$ 32,179</u>	<u>\$ 373,781</u>	<u>\$ 5,919</u>	<u>\$ 178,113</u>	<u>\$ 521,148</u>	<u>\$ 18,911,905</u>	<u>\$ 20,192,633</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Investment Trust Funds</u>			<u>Custodial Fund</u>
	<u>District Clerk Trust</u>	<u>County Clerk Trust</u>	<u>Total Investment Trust Funds</u>	<u>Chambers County Connection</u>
<b>ADDITIONS</b>				
Contributions from judgements	\$ 28,663,419	\$ 12	\$ 28,663,431	\$ -
Bonds received	-	-	-	-
County clerk fees	-	-	-	-
Deposits held	-	-	-	-
Donations	-	-	-	-
Tax revenues	-	-	-	-
Taxes collected on behalf of taxing entities	-	-	-	-
Interest income	-	-	-	-
Probation revenues	-	-	-	-
Total additions	<u>28,663,419</u>	<u>12</u>	<u>28,663,431</u>	<u>-</u>
<b>DEDUCTIONS</b>				
Bonds refunded	-	-	-	-
Collections distributed	28,763,209	-	28,763,209	-
Disbursements to beneficiaries	27,677,716	346,634	28,024,350	-
Taxes disbursed to taxing entities	-	-	-	-
Operational expenses	-	-	-	-
Total deductions	<u>56,440,925</u>	<u>346,634</u>	<u>56,787,559</u>	<u>-</u>
<b>Net increase (decrease) in fiduciary net positior</b>	(27,777,506)	(346,622)	(28,124,128)	-
<b>Net position - beginning</b>	<u>28,897,349</u>	<u>507,507</u>	<u>29,404,856</u>	<u>28,555</u>
<b>Net position - ending</b>	<u>\$ 1,119,843</u>	<u>\$ 160,885</u>	<u>\$ 1,280,728</u>	<u>\$ 28,555</u>

Custodial Funds

Pending Seizures	District Attorney Federal Sharing	State Fees	Sheriff Bond	Inmate Trust	Undistributed Collections	Holding
\$ 3	\$ -	\$ 604,449	\$ -	\$ -	\$ -	\$ 38,199
-	-	-	182,859	514,981	-	-
-	-	-	-	-	2,924,510	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	59	-	-	-	-	-
-	-	-	-	-	-	-
<u>3</u>	<u>59</u>	<u>604,449</u>	<u>182,859</u>	<u>514,981</u>	<u>2,924,510</u>	<u>38,199</u>
-	-	-	183,359	496,290	-	-
-	-	-	-	-	2,921,834	36,394
-	-	597,869	-	-	-	-
-	-	-	-	-	-	-
-	<u>13,202</u>	-	-	-	-	-
<u>-</u>	<u>13,202</u>	<u>597,869</u>	<u>183,359</u>	<u>496,290</u>	<u>2,921,834</u>	<u>36,394</u>
3	(13,143)	6,580	(500)	18,691	2,676	1,805
<u>-</u>	<u>13,309</u>	<u>65,609</u>	<u>360</u>	<u>25,118</u>	<u>177,324</u>	<u>72,655</u>
<u>\$ 3</u>	<u>\$ 166</u>	<u>\$ 72,189</u>	<u>\$ (140)</u>	<u>\$ 43,809</u>	<u>\$ 180,000</u>	<u>\$ 74,460</u>

**CHAMBERS COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Custodial Funds				
	Tax Assessor Custodial & V.I.T Trust	Tax Assessor Motor Vehicle	Historical Commission	Officials Escrow	County Clerk Cash Bond
<b>ADDITIONS</b>					
Contributions from judgements	\$ -	\$ 3,723,891	\$ 240	\$ 199,760	\$ -
Bonds received	-	-	-	-	59,715
County clerk fees	-	-	-	-	-
Deposits held	-	-	-	-	-
Donations	-	-	-	-	-
Tax revenues	-	-	-	-	-
Taxes collected on behalf of taxing er	151,291,056	-	-	-	-
Interest income	5,105	-	-	-	-
Probation revenues	-	-	-	-	-
<b>Total additions</b>	<u>151,296,161</u>	<u>3,723,891</u>	<u>240</u>	<u>199,760</u>	<u>59,715</u>
<b>DEDUCTIONS</b>					
Bonds refunded	-	-	-	-	74,017
Collections distributed	-	3,385,216	18,225	-	-
Disbursements to beneficiaries	-	-	-	187,096	-
Taxes disbursed to taxing entities	140,432,761	-	-	-	-
Operational expenses	-	-	-	-	-
<b>Total deductions</b>	<u>140,432,761</u>	<u>3,385,216</u>	<u>18,225</u>	<u>187,096</u>	<u>74,017</u>
<b>Net increase (decrease) in fiduciary</b>	10,863,400	338,675	(17,985)	12,664	(14,302)
<b>Net position - beginning</b>	<u>5,875,983</u>	<u>-</u>	<u>31,568</u>	<u>126,591</u>	<u>185,129</u>
<b>Net position - ending</b>	<u>\$ 16,739,383</u>	<u>\$ 338,675</u>	<u>\$ 13,583</u>	<u>\$ 139,255</u>	<u>\$ 170,827</u>

Custodial Funds

County Clerk Escrow	Adult Probation	Frozen Sick Leave	Library Donations	Equalization School Tax	Total Custodial Funds	Total Fiduciary Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,566,542	\$ 33,229,973
-	-	-	-	-	757,555	757,555
-	-	-	-	-	2,924,510	2,924,510
385,390	-	-	-	-	385,390	385,390
-	-	-	4,199	-	4,199	4,199
-	-	-	-	5,456,465	5,456,465	5,456,465
-	-	-	-	-	151,291,056	151,291,056
-	451	-	-	-	5,615	5,615
-	<u>887,378</u>	-	-	-	<u>887,378</u>	<u>887,378</u>
<u>385,390</u>	<u>887,829</u>	-	<u>4,199</u>	<u>5,456,465</u>	<u>166,278,710</u>	<u>194,942,141</u>
-	-	-	-	-	753,666	753,666
-	-	-	-	6,389,225	12,750,894	41,514,103
386,593	-	920	-	-	1,172,478	29,196,828
-	-	-	-	-	140,432,761	140,432,761
-	<u>921,641</u>	-	-	-	<u>934,843</u>	<u>934,843</u>
<u>386,593</u>	<u>921,641</u>	<u>920</u>	-	<u>6,389,225</u>	<u>156,044,642</u>	<u>212,832,201</u>
(1,203)	(33,812)	(920)	4,199	(932,760)	10,234,068	(17,890,060)
<u>33,382</u>	<u>407,593</u>	<u>6,839</u>	<u>173,914</u>	<u>1,453,908</u>	<u>8,677,837</u>	<u>38,082,693</u>
<u>\$ 32,179</u>	<u>\$ 373,781</u>	<u>\$ 5,919</u>	<u>\$ 178,113</u>	<u>\$ 521,148</u>	<u>\$ 18,911,905</u>	<u>\$ 20,192,633</u>

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## **STATISTICAL SECTION**

(Unaudited)

This part of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b>Contents</b>	<b>Page</b>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	130
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, property taxes.	140
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future	149
Demographic and Economic Information These schedules offer economic and demographic information indicators to help the reader understand the environment within the County's financial activities take place.	156
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	159

**CHAMBERS COUNTY, TEXAS**

**NET POSITION BY COMPONENT**

Last Ten Years  
(Accrual basis of accounting)

	Fiscal Year			
	2014	2015	2016	2017*
Governmental Activities				
Net investment in capital assets	\$ 28,117,984	\$ 32,057,484	\$ 38,652,177	\$ 36,742,656
Restricted	27,608,607	27,342,203	18,993,136	24,796,255
Unrestricted	<u>6,762,754</u>	<u>9,267,546</u>	<u>2,600,870</u>	<u>2,600,870</u>
Total Governmental Activities Net Positio	<u>\$ 62,489,345</u>	<u>\$ 68,667,233</u>	<u>\$ 60,246,183</u>	<u>\$ 64,139,781</u>
Business-Type Activities				
Net investment in capital assets	\$ 4,761,696	\$ 6,303,536	\$ 6,303,536	\$ 62,044,626
Restricted	378,996	(1,490,750)	(1,490,750)	(2,056,701)
Total Business-Type Activities Net Positio	<u>\$ 5,140,692</u>	<u>\$ 4,812,786</u>	<u>\$ 4,812,786</u>	<u>\$ 59,987,925</u>
Primary Government				
Net investment in capital assets	\$ 32,879,680	\$ 38,361,020	\$ 44,955,713	\$ 98,787,282
Restricted	27,608,607	27,342,203	18,993,136	24,796,255
Unrestricted	<u>7,141,750</u>	<u>7,776,796</u>	<u>1,110,120</u>	<u>544,169</u>
Total Primary Government Net Position	<u>\$ 67,630,037</u>	<u>\$ 73,480,019</u>	<u>\$ 65,058,969</u>	<u>\$124,127,706</u>

\*Restated balances.

**TABLE 1**

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 44,344,717	\$ 60,038,630	\$ 54,240,400	\$ 48,081,330	\$ 57,206,282	\$ 60,924,647
25,995,339	22,512,803	26,766,511	32,547,427	35,446,634	39,693,238
<u>15,602,870</u>	<u>11,204,176</u>	<u>18,581,327</u>	<u>33,178,904</u>	<u>35,321,901</u>	<u>45,918,850</u>
<u>\$ 85,942,926</u>	<u>\$ 93,755,609</u>	<u>\$ 99,588,238</u>	<u>\$ 113,807,661</u>	<u>\$ 127,974,817</u>	<u>\$ 146,536,735</u>
\$ 8,106,328	\$ 8,477,019	\$ 9,076,488	\$ 9,034,831	\$ 9,435,686	\$ 17,546,109
(1,657,749)	(1,406,428)	(1,641,568)	(1,356,770)	(1,805,439)	(1,117,975)
<u>\$ 6,448,579</u>	<u>\$ 7,070,591</u>	<u>\$ 7,434,920</u>	<u>\$ 7,678,061</u>	<u>\$ 7,630,247</u>	<u>\$ 16,428,134</u>
\$ 52,451,045	\$ 68,515,649	\$ 63,316,888	\$ 57,116,161	\$ 66,641,968	\$ 78,470,756
25,995,339	22,512,803	26,766,511	32,547,427	35,446,634	39,693,238
<u>13,945,121</u>	<u>9,797,748</u>	<u>16,939,759</u>	<u>31,822,134</u>	<u>33,516,462</u>	<u>44,800,875</u>
<u>\$ 92,391,505</u>	<u>\$ 100,826,200</u>	<u>\$ 107,023,158</u>	<u>\$ 121,485,722</u>	<u>\$ 135,605,064</u>	<u>\$ 162,964,869</u>

**CHAMBERS COUNTY, TEXAS**

CHANGES IN NET POSITION

Last Ten Years  
(Accrual basis of accounting)

<u>Expenses</u>	Fiscal Year			
	2014	2015	2016	2017*
<b>Governmental Activities</b>				
General government	\$ 21,380,594	\$ 18,342,515	\$ 22,293,760	\$ 11,076,540
Financial administration	1,646,336	2,041,973	2,298,561	2,563,891
Justice system	4,834,788	5,693,429	7,011,113	7,226,382
Health and welfare	8,368,085	4,754,832	6,924,085	3,767,122
Culture and recreational	1,433,719	6,238,849	16,396,015	15,361,589
Law enforcement and public safety	5,578,142	9,282,122	11,360,140	12,660,908
Transportation	745,855	6,626,954	11,244,937	11,861,663
Interest and other	396,776	861,872	1,488,596	1,474,765
Total Governmental Activities Expenses	<u>44,384,295</u>	<u>53,842,546</u>	<u>79,017,207</u>	<u>65,992,860</u>
<b>Business-Type Activities</b>				
Solid waste	2,263,693	2,505,374	2,770,042	2,491,626
Airport	483,224	311,752	289,844	240,401
Golf course	604,280	659,582	772,333	720,302
Total Business-Type Activities Expenses	<u>3,351,197</u>	<u>3,476,708</u>	<u>3,832,219</u>	<u>3,452,329</u>
Total Expenses	<u>\$ 47,735,492</u>	<u>\$ 57,319,254</u>	<u>\$ 82,849,426</u>	<u>\$ 69,445,189</u>
<b><u>Program Revenues Governmental Activities</u></b>				
<b>Charges for services</b>				
General government	\$ 2,160,779	\$ 2,631,289	\$ 3,005,424	\$ 1,734,547
Justice system	592,095	474,629	234,296	356,638
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Law enforcement and public safety	948	-	-	-
Transportation	1,176,431	1,183,667	1,161,531	1,169,547
Operating grants and contributions	3,357,488	7,899,215	15,589,756	11,049,648
Capital grants and contributions	-	-	5,425,798	958,727
Total Governmental Activities				
Program Revenues	<u>7,287,741</u>	<u>12,188,800</u>	<u>25,416,805</u>	<u>15,269,107</u>
<b>Business-type Activities</b>				
<b>Charges for services</b>				
Solid waste	5,202,767	118,117	90,873	233,084
Airport	208,962	192,485	169,712	136,267
Golf course	492,132	459,469	483,994	473,006
Capital grants and contributions	-	-	1,714,122	-
Total Business-Type Activities				
Program Revenues	<u>5,903,861</u>	<u>770,071</u>	<u>2,458,701</u>	<u>842,357</u>
Total Program Revenues	<u>\$ 13,191,602</u>	<u>\$ 12,958,871</u>	<u>\$ 27,875,506</u>	<u>\$ 16,111,464</u>
<b><u>Net (Expense)/Revenue</u></b>				
Governmental activities	\$ (37,096,554)	\$ (41,653,746)	\$ (53,600,402)	\$ (50,723,753)
Business-Type activities	<u>2,552,664</u>	<u>(2,706,637)</u>	<u>(1,373,518)</u>	<u>(2,609,972)</u>
Total Net (Expense)	<u>\$ (34,543,890)</u>	<u>\$ (44,360,383)</u>	<u>\$ (54,973,920)</u>	<u>\$ (53,333,725)</u>

TABLE 2

		Fiscal Year									
		2018	2019	2020	2021	2022	2023				
\$	16,253,173	\$	21,314,450	\$	13,014,679	\$	12,403,382	\$	15,239,428	\$	16,727,981
	2,505,747		2,962,492		3,088,958		2,930,976		3,001,162		3,587,335
	7,119,033		8,999,668		7,997,173		8,384,435		9,581,448		14,022,633
	8,403,529		17,828,042		20,289,644		20,672,605		21,057,885		23,848,662
	9,323,179		3,881,049		3,760,063		4,129,238		4,523,641		5,237,339
	4,741,241		14,739,129		17,634,775		16,482,917		16,974,923		23,757,708
	10,742,176		10,335,753		24,913,049		21,550,969		16,087,396		13,553,692
	1,387,561		1,030,282		1,729,749		3,302,092		2,557,824		3,578,723
	60,475,639		81,090,865		92,428,090		89,856,614		89,023,707		104,314,073
	2,433,262		2,696,730		2,754,669		2,873,864		3,243,275		3,265,435
	267,900		377,250		376,970		478,339		657,491		668,182
	646,834		640,223		766,078		764,198		818,051		911,287
	3,347,996		3,714,203		3,897,717		4,116,401		4,718,817		4,844,904
\$	63,823,635	\$	84,805,068	\$	96,325,807	\$	93,973,015	\$	93,742,524	\$	109,158,977
\$	3,800,557	\$	3,227,019	\$	2,573,236	\$	2,377,702	\$	2,191,775	\$	2,134,280
	260,051		489,577		546,268		1,494,286		1,693,023		1,897,366
	-		49,350		389,513		586,836		788,618		1,030,852
	-		46,721		35,582		46,930		311,497		70,989
	-		240,059		202,297		148,484		235,468		181,337
	1,144,508		1,116,287		1,131,226		1,258,156		1,244,251		1,282,703
	9,882,213		11,462,226		13,519,306		11,539,938		13,788,661		19,644,829
	1,320,699		5,641,301		1,030,566		1,423,344		2,002,263		3,094,272
	16,408,028		22,272,540		19,427,994		18,875,676		22,255,556		29,336,628
	195,423		249,114		305,997		505,135		587,510		619,645
	114,279		94,078		94,776		210,683		203,791		369,363
	530,113		468,688		402,500		531,121		740,391		863,441
	1,769,869		482,500		-		-		-		-
	2,609,684		1,294,380		803,273		1,246,939		1,531,692		1,852,449
\$	19,017,712	\$	23,566,920	\$	20,231,267	\$	20,122,615	\$	23,787,248	\$	31,189,077
\$	(44,067,611)	\$	(58,818,325)	\$	(73,000,096)	\$	(70,980,938)	\$	(66,768,151)	\$	(74,977,445)
	(738,312)		(2,419,823)		(3,094,444)		(2,869,462)		(3,187,125)		(2,992,455)
\$	(44,805,923)	\$	(61,238,148)	\$	(76,094,540)	\$	(73,850,400)	\$	(69,955,276)	\$	(77,969,900)

**CHAMBERS COUNTY, TEXAS**

CHANGES IN NET POSITION

Last Ten Years  
(Accrual basis of accounting)

	Fiscal Year			
	2014	2015	2016	2017*
<u>General Revenues and Other Changes in Net Position</u>				
<b>Governmental Activities</b>				
Property taxes	\$ 37,911,380	\$ 42,186,276	\$ 43,601,014	\$ 45,031,759
Other taxes	5,811,192	5,962,220	6,067,188	5,900,241
Investment income	245,731	270,876	362,655	466,708
Other	4,299,036	2,835,172	3,843,476	3,281,664
Gain on sale of asset	-	-	-	-
Transfers	(268,000)	(1,038,253)	(2,862,108)	(2,360,173)
Total Governmental Activities	<u>47,999,339</u>	<u>50,216,291</u>	<u>51,012,225</u>	<u>52,320,199</u>
<b>Business-Type Activities</b>				
Gain on sale of asset	256,386	-	23,482	-
Investment income	-	-	-	-
Transfers	268,000	1,038,253	2,862,108	2,360,173
Total Business-Type Activities	<u>524,386</u>	<u>1,038,253</u>	<u>2,885,590</u>	<u>2,360,173</u>
Total Primary Government	<u>\$ 48,523,725</u>	<u>\$ 51,254,544</u>	<u>\$ 53,897,815</u>	<u>\$ 54,680,372</u>
<u>Change in Net Position</u>				
Governmental activities	\$ 10,902,785	\$ 8,562,545	\$ (2,588,177)	\$ 1,596,446
Business-type activities	<u>3,077,050</u>	<u>(1,668,384)</u>	<u>1,512,072</u>	<u>(249,799)</u>
Total Change in Net Position	<u>\$ 13,979,835</u>	<u>\$ 6,894,161</u>	<u>\$ (1,076,105)</u>	<u>\$ 1,346,647</u>

\*Restated balances.

**TABLE 2**

		Fiscal Year									
		2018	2019	2020	2021	2022	2023				
\$	53,278,650	\$	56,809,570	\$	52,040,163	\$	57,640,222	\$	56,871,943	\$	64,503,651
	7,243,965		9,736,884		26,494,148		29,022,254		23,354,497		24,382,781
	1,077,144		1,717,612		701,237		484,421		1,620,017		4,748,910
	7,624,963		1,998,224		2,240,156		1,166,067		2,070,594		1,659,972
	-		-		305,096		-		-		9,979,806
	<u>(3,038,966)</u>		<u>(2,960,974)</u>		<u>(3,401,785)</u>		<u>(3,112,603)</u>		<u>(2,981,744)</u>		<u>(11,785,757)</u>
	<u>66,185,756</u>		<u>67,301,316</u>		<u>78,379,015</u>		<u>85,200,361</u>		<u>80,935,307</u>		<u>93,489,363</u>
	-		90,861		56,988		-		-		-
	-		-		-		-		157,567		4,585
	<u>3,038,966</u>		<u>2,960,974</u>		<u>3,401,785</u>		<u>3,112,603</u>		<u>2,981,744</u>		<u>11,785,757</u>
	<u>3,038,966</u>		<u>3,051,835</u>		<u>3,458,773</u>		<u>3,112,603</u>		<u>3,139,311</u>		<u>11,790,342</u>
\$	<u>69,224,722</u>	\$	<u>70,353,151</u>	\$	<u>81,837,788</u>	\$	<u>88,312,964</u>	\$	<u>84,074,618</u>	\$	<u>105,279,705</u>
\$	22,118,145	\$	8,482,991	\$	5,378,919	\$	14,219,423	\$	14,167,156	\$	18,511,918
	<u>2,300,654</u>		<u>632,012</u>		<u>364,329</u>		<u>243,141</u>		<u>(47,814)</u>		<u>8,797,887</u>
\$	<u>24,418,799</u>	\$	<u>9,115,003</u>	\$	<u>5,743,248</u>	\$	<u>14,462,564</u>	\$	<u>14,119,342</u>	\$	<u>27,309,805</u>

**CHAMBERS COUNTY, TEXAS**

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years  
(Modified accrual basis of accounting)

	Fiscal Year			
	2014	2015	2016	2017*
General Fund				
Nonspendable	\$ 412,664	\$ 432,082	\$ 346,964	\$ 365,931
Assigned	-	-	-	-
Unassigned	<u>19,955,849</u>	<u>21,412,559</u>	<u>19,130,297</u>	<u>18,121,266</u>
Total General Fund	<u>\$20,368,513</u>	<u>\$21,844,641</u>	<u>\$19,477,261</u>	<u>\$ 18,487,197</u>
All Other Governmental Funds				
Nonspendable	\$ 34,359	\$ 11,662	\$ 13,860	\$ 514,582
Restricted	26,248,929	58,356,651	61,684,167	53,581,443
Unassigned	-	-	-	(1,009,270)
Total All Other Governmental Fun	<u>\$26,283,288</u>	<u>\$58,368,313</u>	<u>\$61,698,027</u>	<u>\$ 53,086,755</u>

\*Restated balances.

**TABLE 3**

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 430,628	\$ 645,547	\$ 559,748	\$ 790,597	\$ 686,875	\$ 773,345
-	-	-	11,281,061	-	-
<u>22,662,250</u>	<u>18,881,000</u>	<u>26,823,957</u>	<u>27,426,551</u>	<u>35,300,382</u>	<u>43,081,206</u>
<u>\$23,092,878</u>	<u>\$19,526,547</u>	<u>\$27,383,705</u>	<u>\$39,498,209</u>	<u>\$35,987,257</u>	<u>\$43,854,551</u>
\$ 535,135	\$ 542,730	\$ 546,910	\$ 550,228	\$ 556,240	\$ 500,000
52,606,980	45,282,724	43,821,381	78,841,813	53,907,744	93,621,723
<u>(2,077,264)</u>	<u>(1,457,549)</u>	<u>(5,678,140)</u>	<u>(4,351,461)</u>	<u>(3,089,893)</u>	<u>(2,183,616)</u>
<u>\$51,064,851</u>	<u>\$44,367,905</u>	<u>\$38,690,151</u>	<u>\$75,040,580</u>	<u>\$51,374,091</u>	<u>\$91,938,107</u>

**CHAMBERS COUNTY, TEXAS**

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years  
(Modified accrual basis of accounting)

	Fiscal Year			
	2014	2015	2016	2017*
<b>Revenues</b>				
Taxes	\$ 43,946,280	\$ 4,788,638	\$ 49,880,967	\$ 50,992,154
Intergovernmental	3,357,488	7,899,215	21,015,554	12,008,375
Fees	2,238,717	2,858,081	2,782,056	2,673,860
Fines and forfeitures	1,570,221	1,566,257	1,307,009	1,160,001
Contributions	-	-	-	-
Investment income	244,576	269,235	354,467	457,671
Other	4,299,036	2,835,172	3,843,476	3,281,664
<b>Total Revenues</b>	<b>55,656,318</b>	<b>20,216,598</b>	<b>79,183,529</b>	<b>70,573,725</b>
<b>Expenditures</b>				
General government	6,784,300	9,337,407	12,197,364	10,474,049
Financial administration	1,645,152	2,060,886	2,310,347	2,469,672
Justice system	4,811,552	5,768,194	6,989,520	6,965,445
Health and welfare	8,139,320	5,488,018	6,765,820	6,520,241
Culture and recreational	220,638	6,415,323	15,698,897	12,489,879
Law enforcement and public safety	7,657,831	9,845,171	10,611,026	12,590,194
Transportation	6,490,363	7,058,808	7,710,734	7,777,874
Capital outlay	12,507,733	9,868,480	15,571,845	13,589,021
Debt service				
Principal	3,605,585	4,313,429	3,544,345	3,584,446
Interest and paying agent	354,298	548,060	1,444,113	159,130
Debt issuance costs	227,503	772,363	210,620	-
<b>Total Expenditures</b>	<b>52,444,275</b>	<b>61,476,139</b>	<b>83,054,631</b>	<b>76,619,951</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,212,043</b>	<b>(41,259,541)</b>	<b>(3,871,102)</b>	<b>(6,046,226)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	688,845	49,479	96,684	130,093
Transfers (out)	(1,960,582)	(1,087,732)	(2,958,792)	(2,490,266)
Sale of capital assets	-	-	-	-
Debt issues	9,270,000	27,575,000	9,370,000	-
Issuance of leases & SBITAs	202,730	207,931	152,304	854,188
Payment to refunded bond escrow age	-	-	-	-
Premium on bonds issued	473,008	1,488,417	540,620	-
<b>Total Other Financing Sources (Use)</b>	<b>8,674,001</b>	<b>28,233,095</b>	<b>7,200,816</b>	<b>(1,505,985)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 11,886,044</b>	<b>\$ (13,026,446)</b>	<b>\$ 3,329,714</b>	<b>\$ (7,552,211)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>9.45%</b>	<b>9.36%</b>	<b>7.39%</b>	<b>7.26%</b>

\*Restated balances.

TABLE 4

		Fiscal Year									
		2018	2019	2020	2021	2022	2023				
\$	60,515,403	\$	66,623,470	\$	78,598,953	\$	86,667,773	\$	79,624,799	\$	89,251,207
	11,202,912		17,103,527		13,329,182		14,080,778		15,228,053		21,766,528
	3,785,337		4,284,081		4,117,005		5,098,747		5,494,293		6,842,708
	986,872		884,932		806,919		871,039		997,475		1,504,572
	-		-		-		-		562,437		-
	1,062,924		1,707,050		686,497		466,080		1,600,447		4,719,911
	7,624,963		1,949,724		2,240,156		1,166,067		2,043,892		882,792
	<u>85,178,411</u>		<u>92,552,784</u>		<u>99,778,712</u>		<u>108,350,484</u>		<u>105,551,396</u>		<u>124,967,718</u>
	12,400,507		18,879,487		10,478,358		11,355,159		14,325,385		13,418,294
	2,724,757		2,977,484		3,249,979		3,102,616		3,173,863		3,671,681
	7,645,927		8,226,178		8,326,169		8,961,416		10,336,411		10,741,249
	8,652,408		17,252,069		20,078,907		20,348,515		20,744,647		23,128,424
	10,780,780		3,311,319		3,277,418		3,528,063		3,984,428		4,059,422
	14,073,479		13,910,171		17,658,044		16,660,101		17,384,044		19,604,693
	8,306,245		8,543,213		23,599,740		19,753,573		14,594,067		12,510,339
	9,874,853		21,058,212		12,654,256		13,857,328		36,002,252		34,009,302
	3,676,587		3,791,373		3,872,501		5,356,826		6,362,953		7,226,757
	1,561,534		1,488,628		1,543,998		1,644,789		2,865,345		2,495,171
	-		-		275,801		1,221,634		400		706,939
	<u>79,697,077</u>		<u>99,438,134</u>		<u>105,015,171</u>		<u>105,790,020</u>		<u>129,773,795</u>		<u>131,572,271</u>
	5,481,334		(6,885,350)		(5,236,459)		2,560,464		(24,222,399)		(6,604,553)
	158,291		4,375,339		4,075,445		1,614,038		7,539,292		5,298,333
	(3,197,257)		(7,336,313)		(7,477,506)		(4,726,641)		(10,521,036)		(8,966,248)
	-		-		328,931		-		-		9,982,356
	-		-		9,405,000		46,090,000		-		47,365,000
	141,409		253,355		39,482		145,796		26,702		465,083
	-		-		-		-		-		-
	-		-		590,801		2,781,276		-		841,339
	<u>(2,897,557)</u>		<u>(2,707,619)</u>		<u>6,962,153</u>		<u>45,904,469</u>		<u>(2,955,042)</u>		<u>54,985,863</u>
\$	<u>2,583,777</u>	\$	<u>(9,592,969)</u>	\$	<u>1,725,694</u>	\$	<u>48,464,933</u>	\$	<u>(27,177,441)</u>	\$	<u>48,381,310</u>
	7.50%		7.22%		5.75%		7.55%		9.83%		9.10%

**CHAMBERS COUNTY, TEXAS**

TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES

Last Ten Years  
(Accrual basis of accounting)

Function	Fiscal Year			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017*</u>
Property	\$ 37,911,380	\$ 42,186,276	\$ 43,601,014	\$ 45,031,759
Other taxes	<u>5,811,192</u>	<u>5,962,220</u>	<u>6,067,188</u>	<u>5,900,241</u>
Total Tax Revenues	<u>\$ 43,722,572</u>	<u>\$ 48,148,496</u>	<u>\$ 49,668,202</u>	<u>\$ 50,932,000</u>

\*Restated balances.

**TABLE 5**

Fiscal Year					
<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 53,278,650	\$ 56,886,586	\$ 52,104,805	\$ 57,640,222	\$ 56,871,943	\$ 64,503,651
<u>7,243,965</u>	<u>9,736,884</u>	<u>26,494,148</u>	<u>29,022,254</u>	<u>23,354,497</u>	<u>24,382,781</u>
<u>\$ 60,522,615</u>	<u>\$ 66,623,470</u>	<u>\$ 78,598,953</u>	<u>\$ 86,662,476</u>	<u>\$ 80,226,440</u>	<u>\$ 88,886,432</u>

**CHAMBERS COUNTY, TEXAS**

**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**

**LAST TEN YEARS**

	<b>Fiscal Year</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Market Value	\$ 2,606,552,860	\$ 2,940,746,160	\$ 3,101,710,050	\$ 3,319,094,310
Less: Losses/Exemptions	<u>(912,506,484)</u>	<u>(1,016,804,990)</u>	<u>(1,050,165,100)</u>	<u>(1,095,676,821)</u>
Net Taxable Value	1,694,046,376	1,923,941,170	2,051,544,950	2,223,417,489
Mineral Value	<u>5,025,085,139</u>	<u>5,626,838,662</u>	<u>6,064,885,299</u>	<u>5,765,991,979</u>
Total Taxable value	<u>\$ 6,719,131,515</u>	<u>\$ 7,550,779,832</u>	<u>\$ 8,116,430,249</u>	<u>\$ 7,989,409,468</u>
Total Direct Tax Rate	0.52215	0.53269	0.55268	0.55268

(1) Assessed valuations are considered to be 100 percent of actual valuations.

Source: Chambers County Tax Assessor/Collector - Certified Values Report

**TABLE 6**

<b>Fiscal Year</b>					
<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
\$ 3,613,206,910	\$ 3,716,234,670	\$ 4,130,381,548	\$ 5,568,740,570	\$ 7,683,571,100	\$ 9,059,863,680
<u>(1,036,663,471)</u>	<u>(940,068,701)</u>	<u>(1,061,694,839)</u>	<u>(1,691,772,051)</u>	<u>(2,948,666,861)</u>	<u>(3,529,665,861)</u>
2,576,543,439	2,776,165,969	3,068,686,709	3,876,968,519	4,734,904,239	5,530,197,819
<u>6,202,392,193</u>	<u>6,696,924,158</u>	<u>7,419,977,384</u>	<u>7,156,506,850</u>	<u>9,027,731,617</u>	<u>10,389,757,340</u>
<u>\$ 8,778,935,632</u>	<u>\$ 9,473,090,127</u>	<u>\$ 10,488,664,093</u>	<u>\$ 11,033,475,369</u>	<u>\$ 13,762,635,856</u>	<u>\$ 15,919,955,159</u>
0.54255	0.54255	0.54255	0.53949	0.49155	0.448495

**CHAMBERS COUNTY, TEXAS**

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN YEARS

	<b>Fiscal Year</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b><u>Chambers County by fund:</u></b>				
General	0.33649	0.34352	0.36326	0.35918
Debt Service	0.05603	0.05712	0.05413	0.05900
Road and Bridge Special	0.00729	0.00744	0.00744	0.00729
Road and Bridge FMFC	0.07843	0.07977	0.08222	0.08158
School Equalization	<u>0.04391</u>	<u>0.04485</u>	<u>0.04563</u>	<u>0.04563</u>
	<u>0.52215</u>	<u>0.53269</u>	<u>0.55268</u>	<u>0.55269</u>
<b><u>Cities:</u></b>				
City of Mont Belvieu	0.43670	0.43671	0.43671	0.43666
City of Anahuac	0.62425	0.62425	0.68806	0.68806
City of Baytown	0.82203	0.82203	0.82203	0.82203
<b><u>School Districts:</u></b>				
Anahuac ISD	1.31000	1.23000	1.27000	1.47000
Barbers Hill ISD	1.32980	1.32980	1.32980	1.32980
East Chambers ISD	1.28005	1.22005	1.29000	1.29000
Goose Creek ISD	1.38679	1.43189	1.43189	1.43189
LaPorte ISD	1.33000	1.45000	1.45000	1.42000
Lee College	0.26070	0.26070	0.25020	0.24530
San Jacinto CCD	0.18560	0.18560	0.17578	0.18238
<b><u>Utility Districts:</u></b>				
Chambers County MUD #1	0.98000	0.89000	0.79000	0.79000
Chambers County MUD #3	-	-	-	-
Chambers County Public Hospital District	0.43383	0.33202	0.39641	0.54526
Chambers-Liberty Co. Navigation Dist.	0.01780	0.01780	0.01780	0.01800
Trinity Bay Conservation District	0.41210	0.40870	0.40870	0.40870
Cedar Bayou Navigation District	0.02000	0.03000	0.03000	0.03000
Cedar Port Navigation & Improvement Dist	-	-	-	-
Chambers County Improvement Dist. #1	0.60000	0.60000	0.60000	0.66000
Chambers County Improvement Dist. #2	0.60000	-	-	-
Chambers County Improvement Dist. #3	1.00000	1.50000	1.00000	-
Riceland MUD #1	-	-	-	-
Riceland MUD #2	-	-	-	-
Jefferson Co Drainage Dist #6	<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>
<b>Total Direct and Overlapping Rates</b>	<u>13.77239</u>	<u>13.52283</u>	<u>13.16065</u>	<u>12.54135</u>

Tax rates per \$100 of assessed valuation  
 Source: Chambers County Tax Assessor/Collector

**TABLE 7**

<b>Fiscal Year</b>					
<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
0.35540	0.35866	0.36215	0.35226	0.32714	0.30030
0.05563	0.05262	0.04737	0.05832	0.06487	0.05559
0.00679	0.00650	0.00655	0.00634	0.00554	0.00508
0.08172	0.08172	0.08251	0.08028	0.06771	0.06237
<u>0.04305</u>	<u>0.04305</u>	<u>0.04347</u>	<u>0.04229</u>	<u>0.02629</u>	<u>0.02515</u>
<u>0.54259</u>	<u>0.54255</u>	<u>0.54206</u>	<u>0.53948</u>	<u>0.49155</u>	<u>0.44850</u>
0.43666	0.43666	0.43666	0.43666	0.44349	0.44425
0.71023	0.71023	0.71023	0.71023	0.71023	0.69000
0.82203	0.81203	0.80203	0.79515	0.75000	0.72000
1.47000	1.47000	1.40000	1.38640	1.36460	1.18240
1.32980	1.32980	1.25980	1.15145	1.15450	1.10240
1.29000	1.29000	1.21835	1.21836	1.26795	1.11420
1.43189	1.43189	1.35428	1.34110	1.28170	1.08250
1.38000	1.38000	1.28000	1.26970	1.25650	0.97390
0.25040	0.25010	0.23000	0.23010	0.22010	0.21010
0.18334	0.17933	0.17817	0.16936	0.15561	0.14620
0.79000	-	0.81000	0.75000	0.70000	0.58000
-	-	-	-	-	1.50000
0.53423	0.53423	0.47870	0.47870	0.23641	0.21567
0.01525	0.01385	0.01385	0.01182	0.01000	0.00827
0.40870	0.40870	0.40870	0.39493	0.36447	0.31497
0.02400	0.02400	0.03000	0.03000	0.02000	0.02000
-	-	-	-	-	0.72000
0.66000	0.66000	0.66000	0.68000	0.72000	-
0.65000	0.65000	-	-	0.69000	-
1.00000	1.00000	1.00000	1.00000	1.00000	-
-	-	-	-	-	0.80000
-	-	-	-	-	0.80000
<u>0.22059</u>	<u>0.22059</u>	<u>0.22059</u>	<u>0.22002</u>	<u>0.20257</u>	<u>0.19243</u>
<u>14.14971</u>	<u>13.34396</u>	<u>13.03341</u>	<u>12.81347</u>	<u>13.03968</u>	<u>13.26579</u>

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**CHAMBERS COUNTY, TEXAS**

**TABLE 8**

PRINCIPAL PROPERTY TAXPAYERS

CURRENT AND NINE YEARS AGO

<u>Property Taxpayer</u>	<u>2023</u>			<u>2014</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Taxable Assessed Value</u>
Enterprise TX Operating LP	\$ 1,026,460,752	1	9.30%			
Energy Transfer GC NGL	967,648,320	2	8.77%			
Covestro LLC	931,040,873	3	8.44%			
Exxon Mobil Corp.	386,585,060	4	3.50%	\$ 302,156,019	3	4.50%
Wal-mart Stores Inc.	386,072,685	5	3.50%	244,238,175	4	3.63%
Enterprise Prod Operating LP	341,654,807	6	3.10%	345,967,621	2	5.15%
Cedar Bayou Fractionators LP	322,418,803	7	2.92%	119,892,569	10	1.78%
ONEOK Hydrocarbon LP	281,817,758	8	2.55%			
CCZJV-GPX	238,545,225	9	2.16%			
MTBV Caverns LLC	<u>231,574,799</u>	10	<u>2.10%</u>			
Bayer Material Science				1,102,314,248	1	16.41%
Denbury Onshore LLC				232,961,764	5	3.47%
Marathon Petroleum				232,858,414	6	3.47%
Equistar Chemicals LP				194,335,341	7	2.89%
NRG Texas Power LLC				147,358,600	8	2.19%
Phillips 66 Co				<u>145,179,978</u>	9	<u>2.16%</u>
Subtotal	<u>5,113,819,082</u>		<u>46.35%</u>	<u>3,067,262,729</u>		<u>45.65%</u>
Other taxpayers	<u>5,919,656,287</u>		<u>53.65%</u>	<u>3,651,868,786</u>		<u>54.35%</u>
Total	<u>\$ 11,033,475,369</u>		<u>100.00%</u>	<u>\$ 6,719,131,515</u>		<u>100.00%</u>

Source: Municipal Advisory Council of Texas & the Chambers County Appraisal District

**CHAMBERS COUNTY, TEXAS**

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS

	<b>Fiscal Year</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Adjusted tax levy	\$ 35,825,387	\$ 41,062,300	\$ 43,834,874	\$ 43,723,801
Current tax collected	\$ 35,695,501	\$ 40,698,920	\$ 43,473,937	\$ 43,002,296
Percent of current tax collections	99.64%	99.12%	99.18%	98.35%
Delinquent tax collections	<u>\$ 60,054</u>	<u>\$ 266,274</u>	<u>\$ 221,224</u>	<u>\$ 164,673</u>
Total tax collections	<u>\$ 35,755,555</u>	<u>\$ 40,965,194</u>	<u>\$ 43,695,161</u>	<u>\$ 43,166,969</u>
Total collections as a percentage of current levy	99.81%	99.76%	99.68%	98.73%
Outstanding delinquent taxes	\$ 69,832	\$ 97,106	\$ 139,713	\$ 556,831
Outstanding delinquent taxes as percentage of current levy	0.19%	0.24%	0.32%	1.27%

Source: Chambers County Tax Assessor/Collector

**TABLE 9**

<b>Fiscal Year</b>						
<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	
\$ 47,658,838	\$ 51,017,608	\$ 56,395,156	\$ 58,325,950	\$ 61,367,955	\$ 69,380,538	
\$ 47,219,696	\$ 50,692,826	\$ 55,977,251	\$ 57,111,888	\$ 60,840,937	\$ 68,895,858	
99.08%	99.36%	99.26%	97.92%	99.14%	99.30%	
<u>\$ 223,557</u>	<u>\$ 159,219</u>	<u>\$ 247,246</u>	<u>\$ 244,195</u>	<u>\$ 270,862</u>	<u>\$ 126,598</u>	
<u>\$ 47,443,254</u>	<u>\$ 50,852,045</u>	<u>\$ 56,224,497</u>	<u>\$ 57,356,083</u>	<u>\$ 61,111,799</u>	<u>\$ 69,022,456</u>	
99.55%	99.68%	99.70%	98.34%	99.58%	99.48%	
\$ 215,585	\$ 165,562	\$ 170,659	\$ 969,867	\$ 256,156	\$ 358,081	
0.45%	0.32%	0.30%	1.66%	0.42%	0.52%	

**CHAMBERS COUNTY, TEXAS**

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN YEARS

	<b>Fiscal Year</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Net Taxable Assessed Value</b>				
All property	\$ 6,719,131,515	\$ 7,550,779,832	\$ 8,116,430,249	\$ 7,989,409,468
<b>Net Bonded Debt</b>				
General bonded debt	25,664,618	50,880,117	57,545,590	54,300,444
Less debt service funds	<u>(1,272,396)</u>	<u>(1,364,534)</u>	<u>(1,288,607)</u>	<u>(1,232,838)</u>
<b>Net Bonded Debt</b>	<u>\$ 24,392,222</u>	<u>\$ 49,515,583</u>	<u>\$ 56,256,983</u>	<u>\$ 53,067,606</u>
<b>Ratio of Net Bonded Debt     To Assessed Value</b>	0.3630%	0.6558%	0.6931%	0.6642%
<b>Population</b>	38,145	38,863	39,899	41,441
<b>Net Bonded Debt per Capita</b>	639	1,274	1,410	1,281

**TABLE 10**

<b>Fiscal Year</b>					
<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
\$ 8,778,935,632	\$ 9,473,090,127	\$ 10,488,664,093	\$ 11,033,475,369	\$ 13,762,635,856	\$ 15,919,955,159
50,805,297	46,987,571	53,359,178	96,872,628	97,044,404	131,718,121
<u>(1,319,458)</u>	<u>(1,477,197)</u>	<u>(1,524,792)</u>	<u>(1,709,033)</u>	<u>(1,887,456)</u>	<u>(393,858)</u>
<u>\$ 49,485,839</u>	<u>\$ 45,510,374</u>	<u>\$ 51,834,386</u>	<u>\$ 95,163,595</u>	<u>\$ 95,156,948</u>	<u>\$ 131,324,263</u>
0.5637%	0.4804%	0.4942%	0.8625%	0.8640%	0.8249%
42,454	43,867	45,590	46,571	46,571	51,288
1,166	1,037	1,137	2,043	2,043	2,561

**CHAMBERS COUNTY, TEXAS**

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

	<b>Fiscal Year</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Governmental activities:</b>				
General bonded debt *	\$ 13,339,618	\$ 40,775,117	\$ 40,130,590	\$ 38,990,444
Tax notes	12,325,000	10,105,000	17,415,000	15,310,000
Subscriptions	-	-	-	-
Leases	<u>1,222,088</u>	<u>931,589</u>	<u>599,546</u>	<u>935,057</u>
<b>Net Governmental Debt</b>	<u>\$ 26,886,706</u>	<u>\$ 51,811,706</u>	<u>\$ 58,145,136</u>	<u>\$ 55,235,501</u>
<b>Percentage of personal income</b>	1.50%	2.89%	3.01%	2.86%
<b>Net Bonded Debt per Capita</b>	\$ 705	\$ 1,333	\$ 1,457	\$ 1,333

Note: Details regarding the outstanding debt can be found in the notes to the financial statements.

\* Includes deferred premiums/discounts

**TABLE 11**

<b>Fiscal Year</b>					
<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
\$ 37,830,297	\$ 36,392,571	\$ 44,559,178	\$ 90,937,628	\$ 87,297,093	\$ 131,718,121
12,975,000	10,595,000	8,800,000	5,935,000	2,995,000	-
-	-	-	-	-	1,978,923
<u>703,841</u>	<u>575,824</u>	<u>207,806</u>	<u>171,776</u>	<u>317,182</u>	<u>-</u>
<u>\$ 51,509,138</u>	<u>\$ 47,563,395</u>	<u>\$ 53,566,984</u>	<u>\$ 97,044,404</u>	<u>\$ 90,609,275</u>	<u>\$ 133,697,044</u>
2.34%	2.09%	2.16%	3.91%	3.06%	4.23%
\$ 1,213	\$ 1,084	\$ 1,175	\$ 2,084	\$ 1,854	\$ 2,607

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CHAMBERS COUNTY, TEXAS

TABLE 12

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

DECEMBER 31, 2023

Governmental Unit	<u>Net Bonded Debt Outstanding(1)</u>	<u>Estimated Percentage Applicable (2)</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Debt repaid with property taxes</b>			
Cities:			
Anahuac, City of	\$ 17,241,000	100%	\$ 17,241,000
Baytown, City of	184,610,000	8%	14,971,871
Mont Belview, City of	112,485,000	100%	112,428,758
School Districts:			
Anahuac ISD	65,100,000	100%	65,100,000
Barbers Hill ISD	434,325,000	100%	434,325,000
East Chambers ISD	22,038,000	100%	22,038,000
Goose Creek Cons ISD	640,798,572	28%	179,743,999
La Porte ISD	346,855,000	**	-
Lee College Dist	29,965,000	28%	8,285,323
San Jacinto CCD	537,657,427	**	-
Utility Districts:			
Chambers Co ID #1	261,580,000	100%	261,580,000
Chambers Co ID #2	62,745,000	100%	62,745,000
Chambers Co ID #3	13,940,000	100%	13,940,000
Chamber Co MUD #1	<u>28,195,000</u>	<u>100%</u>	<u>28,195,000</u>
Subtotal, overlapping debt	<u>2,757,534,999</u>		<u>1,220,593,950</u>
<b>Chambers County direct debt</b>	<u>133,697,044</u>	<u>100%</u>	<u>133,697,044</u>
<b>Total direct and overlapping debt</b>	<u>\$ 2,891,232,043</u>		<u>\$ 1,354,290,994</u>

(1) Source: Municipal Advisory Council of Texas

(2) Estimated Percentage Applicable obtained from Municipal Advisory Council of Texas. "The percentage of overlapping debt applicable is determined by dividing the County's certified taxable value within the taxing jurisdiction by the certified taxable value of the taxing jurisdiction."

\*\* Less than .01%

**CHAMBERS COUNTY, TEXAS**

LEGAL DEBT MARGIN INFORMATION

LAST TEN YEARS

	<b>Fiscal Year</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Debt limit	\$ 1,679,782,879	\$ 1,887,694,958	\$ 2,029,107,562	\$ 1,997,352,367
Total net debt applicable to limit	<u>24,392,222</u>	<u>49,515,583</u>	<u>56,256,983</u>	<u>53,067,606</u>
Legal debt margin	<u>\$ 1,655,390,657</u>	<u>\$ 1,838,179,375</u>	<u>\$ 1,972,850,579</u>	<u>\$ 1,944,284,761</u>
Total net debt applicable to the limit as a percentage of debt limit	1.45%	2.62%	2.77%	2.66%

**Legal Debt Margin Calculation**

Assessed value	\$ 6,719,131,515	\$ 7,550,779,832	\$ 8,116,430,249	\$ 7,989,409,468
Debt limit (25% of assessed value)	1,679,782,879	1,887,694,958	2,029,107,562	1,997,352,367
Debt applicable to limit:				
General obligation bonds	13,339,618	40,775,117	40,130,590	38,990,444
Tax Notes	12,325,000	10,105,000	17,415,000	15,310,000
Less: amount set aside for repayment of general obligation debt	<u>(1,272,396)</u>	<u>(1,364,534)</u>	<u>(1,288,607)</u>	<u>(1,232,838)</u>
Total net debt applicable to limit	<u>24,392,222</u>	<u>49,515,583</u>	<u>56,256,983</u>	<u>53,067,606</u>
Legal debt margin	<u>\$ 1,655,390,657</u>	<u>\$ 1,838,179,375</u>	<u>\$ 1,972,850,579</u>	<u>\$ 1,944,284,761</u>

**TABLE 13**

<b>Fiscal Year</b>					
<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
\$ 2,194,733,908	\$ 2,368,272,532	\$ 2,622,166,023	\$ 2,758,368,842	\$ 2,758,368,842	\$ 3,979,988,790
<u>49,485,839</u>	<u>45,510,374</u>	<u>46,987,571</u>	<u>46,987,571</u>	<u>96,872,628</u>	<u>90,292,093</u>
<u>\$ 2,145,248,069</u>	<u>\$ 2,322,762,158</u>	<u>\$ 2,575,178,452</u>	<u>\$ 2,711,381,271</u>	<u>\$ 2,661,496,214</u>	<u>\$ 3,889,696,697</u>
2.25%	1.92%	1.79%	1.70%	3.51%	2.27%
\$ 8,778,935,632	\$ 9,473,090,127	\$ 10,488,664,093	\$ 11,033,475,369	\$ 11,033,475,369	\$ 15,919,955,159
2,194,733,908	2,368,272,532	2,622,166,023	2,758,368,842	2,758,368,842	3,979,988,790
37,830,297	36,392,571	44,559,178	90,937,628	90,937,628	131,718,121
12,975,000	10,595,000	8,800,000	5,935,000	2,995,000	-
<u>(1,319,458)</u>	<u>(1,477,197)</u>	<u>(1,524,792)</u>	<u>(1,709,033)</u>	<u>(1,887,456)</u>	<u>(393,858)</u>
<u>49,485,839</u>	<u>45,510,374</u>	<u>51,834,386</u>	<u>95,163,595</u>	<u>92,045,172</u>	<u>131,324,263</u>
<u>\$ 2,145,248,069</u>	<u>\$ 2,322,762,158</u>	<u>\$ 2,570,331,637</u>	<u>\$ 2,663,205,247</u>	<u>\$ 2,666,323,670</u>	<u>\$ 3,848,664,527</u>

## CHAMBERS COUNTY, TEXAS

### DEMOGRAPHIC AND ECONOMIC STATISTICS

#### LAST TEN YEARS

	Fiscal Year			
	2014	2015	2016	2017
Population (1,2,4)**	38,145	38,863	39,899	41,441
Personal income (1,4,5)**	\$ 1,792,274,000	\$ 1,792,274,000	\$ 1,929,438,000	\$ 1,929,438,000
Per capita personal income (1,4,5)**	\$ 46,986	\$ 46,118	\$ 49,647	\$ 46,559
Median age (1,4,5)**	35.0	35.2	35.2	35.5
School enrollment (2)	6,125	7,550	8,055	8,246
Unemployment rate (3)	5.70%	5.30%	6.10%	6.50%

Data sources:

(1) BEA\*\* using most recent data

(2) Texas Education Agency - does not include Goose Creek CISD enrollment as Chambers County totals are not separately reported to TEA

(3) Texas Workforce

(4) Texas Association of Counties (County Information Project)\*\*

(5) US Census Bureau\*\*

\*\*Most current information available from these data sources.

**TABLE 14**

<b>Fiscal Year</b>					
<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
42,454	43,867	45,590	46,571	48,865	51,288
\$ 2,200,475,728	\$ 2,278,642,000	\$ 2,481,633,300	\$ 2,481,633,000	\$ 2,960,776,000	\$ 3,164,169,000
\$ 51,832	\$ 53,673	\$ 56,610	\$ 56,610	\$ 60,591	\$ 61,694
35.1	35.4	35.1	35.1	34.7	34.6
8,568	9,136	9,259	11,340	10,388	10,833
6.50%	4.50%	4.50%	6.50%	8.30%	5.30%

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**CHAMBERS COUNTY, TEXAS**

**TABLE 15**

**PRINCIPAL EMPLOYERS**

CURRENT YEAR AND NINE YEARS AGO (1)

<b>Employer*</b>	<b>Fiscal Year</b>			<b>Fiscal Year</b>		
	<b>2023</b>			<b>2014</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Bayer Material Science	1,069	1	5.98%			
Chevron-Phillips	685	2	3.83%			
Barber's Hill ISD	670	3	3.75%	1,200	2	5.53%
Jindal Steel Works	650	4	3.64%	330	8	1.52%
Wal-Mart Distribution Center	600	5	3.36%	600	4	2.76%
Lone-Star Energy Fabricators	540	6	3.02%			
ExxonMobil Plastics Plant	486	7	2.72%	250	10	1.15%
Chambers County	359	8	2.01%	500	5	2.30%
TMK-Ipsco	250	9	1.40%			
Borusan	<u>250</u>	10	<u>1.40%</u>	410	6	1.89%
Covestro				1,450.00	1.00	6.68%
Enterprise Products				947.00	3.00	4.36%
CCZJV-GPX JV (Zachary)				363.00	7.00	1.67%
Home Depot Distribution Center				<u>325.00</u>	9.00	<u>1.50%</u>
<b>Total</b>	<u>5,559</u>		<u>31.10%</u>	<u>6,375</u>		<u>29.36%</u>

\*Date provided Municipal Advisory Council of Texas (most current data)

**CHAMBERS COUNTY, TEXAS**

COUNTY EMPLOYEES

LAST TEN YEARS

<b>Function/Program</b>	<b>Fiscal Year</b>									
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>General Government:</b>										
Commissioners' court	9	9	6	8	11	8	8	11	11	14
Technology	2	2	2	2	2	5	7	7	9	10
Communications	1	1	2	2	2	2	2	2	2	2
Network Security	1	2	2	2	2	-	-	-	-	-
Economic development	3	3	3	3	4	3	4	4	5	5
Human Resources	-	-	-	-	-	-	3	3	3	4
Maintenance	15	13	10	17	13	22	28	23	20	20
<b>Transportation</b>										
Road & Bridge	61	61	71	58	53	58	73	61	65	63
<b>Financial Admisistration</b>										
County auditor	6	6	6	7	9	10	9	8	9	8
County treasurer	3	4	4	4	4	3	4	4	4	4
Tax assessor	11	11	11	11	10	11	11	11	12	12
Purchasing	2	3	3	3	4	4	5	5	5	5
<b>Justice System</b>										
Adult Probation	-	-	-	-	-	-	7	8	9	9
County court	3	3	4	5	5	5	4	5	6	5
County court at Law	-	-	-	-	-	-	-	3	3	4
District court	6	6	6	6	6	8	15	8	10	10
District clerk	6	7	7	7	7	9	9	12	13	13
County clerk	13	12	13	13	13	13	15	15	15	17
Justice of the Peace, Pct #1	4	4	4	4	4	4	4	4	4	4
Justice of the Peace, Pct #2	4	4	4	4	3	4	4	4	4	4
Justice of the Peace, Pct #3	1	1	1	1	1	1	1	1	-	-
Justice of the Peace, Pct #4	3	3	3	3	3	3	3	3	3	3
Justice of the Peace, Pct #5	3	3	4	4	2	4	4	4	4	4
Justice of the Peace, Pct #6	4	4	4	4	4	4	5	4	4	5
Juvenile probation	3	3	3	3	3	3	3	3	2	3
County attorney	5	6	8	8	8	10	9	10	11	9
District attorney	9	8	10	10	11	11	12	14	14	15
<b>Health and Human Services:</b>										
Environmental health	3	4	4	4	5	5	4	5	5	5
Health department	4	4	4	5	9	14	14	18	26	25
EMS	-	-	-	-	-	2	20	23	21	21
Indigent health care	2	2	2	2	2	1	1	2	2	2
Nurse practitioner	2	2	5	5	5	2	-	-	-	-
W.I.C.	2	2	2	2	2	2	2	2	2	2
Mosquito control	4	5	4	3	4	5	5	5	5	5
Veteran's Service Officer	1	1	1	-	-	-	-	-	-	-

CHAMBERS COUNTY, TEXAS

TABLE 16

COUNTY EMPLOYEES

LAST TEN YEARS

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Culture and Recreational:</b>										
Libraries	10	11	11	9	11	14	14	13	12	11
Agricultural extension	5	5	5	4	2	4	4	4	5	4
Parks and recreation	14	15	16	18	16	17	21	21	20	21
Historical commission	1	-	-	-	-	-				
<b>Law Enforcement and Public Safety:</b>										
Emergency management	3	3	2	2	3	2	2	2	1	1
Safety department / Fire Marshal	1	1	1	1	1	3	4	4	4	4
DPS Office	1	1	1	-	-	-	-	-	-	-
Constable, Precinct #1	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #2	2	2	2	3	3	3	2	2	2	2
Constable, Precinct #3	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #4	1	1	1	1	1	1	2	2	2	1
Constable, Precinct #5	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #6	1	1	1	1	1	1	1	1	1	1
Sheriff	94	96	103	103	94	99	105	114	119	134
<b>Enterprise Funds</b>										
Golf Course	6	6	6	6	5	6	6	6	6	6
Airport	-	-	-	-	-	-	-	1	1	1
Solid Waste	21	23	21	18	21	23	25	25	25	26
<b>Totals:</b>	<u>359</u>	<u>367</u>	<u>386</u>	<u>379</u>	<u>372</u>	<u>412</u>	<u>484</u>	<u>490</u>	<u>509</u>	<u>527</u>

Source: Chambers County Human Resources (Based on Full Time Status)

**CHAMBERS COUNTY, TEXAS**

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN YEARS

	Fiscal Year			
	2014	2015	2016	2017
<b><u>County Court</u></b>				
<b>Civil Cases</b>				
Pending Beginning of Year	542	652	634	277
Added	211	212	200	147
Disposed	103	190	236	49
Pending End of Year	602	634	270	368
<b>Criminal Cases</b>				
Pending Beginning of Year	502	474	505	577
Added	987	929	1,227	933
Disposed	958	965	1,084	1,014
Pending End of Year	479	505	577	518
<b>Juvenile Cases</b>				
Pending Beginning of Year	35	35	18	16
Added	12	25	21	23
Disposed	4	24	8	12
Pending End of Year	29	18	16	31
<b><u>County Court at Law</u></b>				
<b>Civil Cases</b>				
Pending Beginning of Year	-	-	-	-
Added	-	-	-	-
Disposed	-	-	-	-
Pending End of Year	-	-	-	-
<b>Criminal Cases</b>				
Pending Beginning of Year	-	-	-	-
Added	-	-	-	-
Disposed	-	-	-	-
Pending End of Year	-	-	-	-
<b><u>District Court</u></b>				
<b>Civil Cases</b>				
Pending Beginning of Year	742	601	476	647
Added	351	377	448	360
Disposed	445	407	252	264
Pending End of Year	636	476	648	734
<b>Criminal Cases</b>				
Pending Beginning of Year	1,262	1,240	1,259	789
Added	774	689	613	693
Disposed	735	672	722	677
Pending End of Year	1,252	1,259	789	733
<b>Family Cases</b>				
Pending Beginning of Year	458	482	428	478
Added	542	499	607	534
Disposed	535	533	554	434
Pending End of Year	489	428	476	579
<b><u>Justice Of The Peace Courts</u></b>				
<b>Civil Cases</b>				
Pending Beginning of Year	577	651	678	747
Added	333	358	403	424
Disposed	236	305	288	288
Pending End of Year	623	678	752	952
<b>Criminal Cases</b>				
Pending Beginning of Year	26,169	27,885	28,569	15,358
Added	12,075	9,805	10,559	6,103
Disposed	10,497	8,916	8,436	5,131
Pending End of Year	27,791	28,569	29,172	10,668

\* 2019 Operating indicator information not available due to related statutes requiring or permitting citation being delayed until July 1, 2020.

TABLE 17

Fiscal Year					
2018	2019	2020	2021	2022	2023
368	232	375	377	427	463
162	191	120	140	139	101
87	42	62	74	102	178
281	377	422	429	463	392
521	548	693	1,115	482	545
1,172	959	933	610	452	380
1,135	790	360	1,299	384	461
548	696	892	480	546	466
31	29	21	29	38	47
25	16	13	24	53	101
24	6	7	15	44	88
29	21	27	37	47	57
-	-	-	-	-	158
-	-	-	-	183	65
-	-	-	-	20	73
-	-	-	-	161	149
-	-	-	-	852	787
-	-	-	-	760	707
-	-	-	-	774	833
-	-	-	-	735	568
734	799	758	927	1,139	1,070
420	627	505	603	482	584
422	646	300	367	524	582
706	758	936	1,139	1,070	1,032
734	36	807	884	869	883
674	8	544	631	1,164	780
603	11	310	522	1,020	946
799	31	1,020	869	883	729
579	555	545	611	683	686
533	525	429	490	502	511
535	530	316	415	484	447
558	545	654	683	686	731
951	1,129	853	934	1,015	1,028
557	673	594	729	725	917
372	543	475	596	788	971
1,128	856	1,005	977	968	1,079
10,834	11,834	11,460	13,020	14,831	18,834
10,250	8,650	7,455	7,079	5,122	5,669
9,291	6,655	5,418	6,084	5,265	6,880
11,823	11,458	14,215	14,804	15,346	17,961

**CHAMBERS COUNTY, TEXAS**

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN YEARS

Function/program:	Fiscal Year			
	2014	2015	2016	2017
<b><u>General Government</u></b>				
Number of County buildings:	111	111	112	112
Number of County vehicles:	73	80	81	83
<b><u>Culture and Recreation</u></b>				
Number of County Parks:	20	20	20	20
Number of County Libraries:	3	4	4	4
<b><u>Health &amp; Welfare</u></b>				
Number of public health facilities:	8	8	8	8
Number of Volunteer Fire Departments:	7	7	7	7
Number of EMS stations:	4	4	4	4
<b><u>Judicial/Law Enforcement</u></b>				
Number of judicial facilities:	9	9	9	9
Number of law enforcement buildings:	3	3	3	3
Number of law enforcement vehicles:	76	85	100	109
<b><u>Transportation Infrastructure</u></b>				
Number of Road & Bridge vehicles:	89	90	97	95
Number of Road & Bridge heavy equipment:	85	86	97	97

Source: County Inventory Reports

**TABLE 18**

<b>Fiscal Year</b>					
<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
112	112	112	116	139	139
83	87	87	91	133	133
20	20	20	20	16	16
4	4	4	3	3	3
8	8	8	8	8	8
7	7	7	10	10	9
4	4	4	4	4	3
9	9	9	10	10	10
3	3	3	3	4	4
100	100	100	110	119	117
95	99	99	107	74	89
100	101	101	116	87	53

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