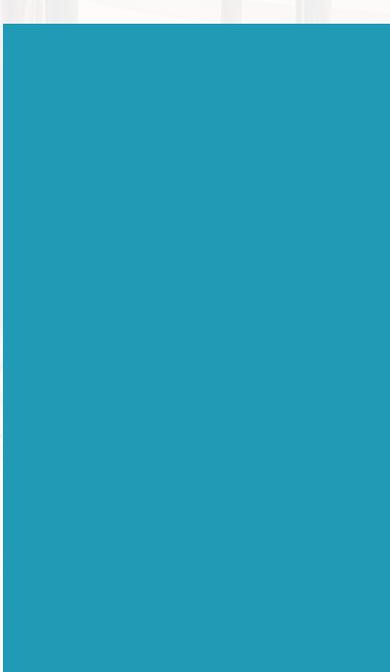


Chambers County, Texas

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended December 31, 2024
Anahuac, Texas



CHAMBERS COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION

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Aaron Thomas
County Auditor



PO Box 910
Anahuac, Texas 77514
409-267-2405

The County of Chambers
Office of the County Auditor

August 29, 2025

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, 2024.

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, 2024 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, 2024 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. All transfers of appropriations, either between departments or within an individual department's budget, require the approval of the Commissioners Court. Budget-to-actual comparisons are provided in this report for the general, debt service, health service sales tax, road and bridge funds, lateral road, county court fee, worthless check, county attorney drug prevention, hotel tax, election, lease, county clerk records archives, justice court technology, courthouse security, records management county clerk, youth activity, available school, heavy hauling permit, chapter nineteen, justice court building security fund, district clerk records technology, pretrial intervention programs, CC/DC record preservation, county clerk technology, child abuse prevention, county fire marshal, county sheriff forfeitures, and grant: district attorney seizure and forfeiture funds. These governmental funds are annually appropriated.

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, continues 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 midstream petrochemical industry investment in the County.

While petrochemicals demonstrated continued resilience and healthy growth in 2024, 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 2024 and are summarized below:

Midstream Petrochemicals:

Enterprise Products L.P. continued its investment in Chambers County, developing several projects in 2024:

- Enterprise started construction of Fractionator 14 and supporting de-isobutanizer (“DIB III”), 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 the 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.

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 NGLs, exporting approximately 20% of the world market.

- Energy Transfer announced its intent to construct its 9th fractionation facility at its Mont Belvieu Complex. This facility will allow Energy Transfer the ability to process raw natural gas liquids into various useable products. The estimated investment for this project is \$345,000,000. The facility will have a capacity of 165,000 bbl./day of natural gas liquids. Construction is anticipated to commence in Q2 2025, and the facility will be fully operational by Q4 2026. During the construction phase, the facility will create approximately 300 jobs. Upon completion of construction, there will be at minimum 12 full-time salaried positions for the maintenance and operation of the facility.

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

- ONEOK completed construction of a new 125,000 BPD NGL fractionator at its Mont Belvieu,

Texas, facility. 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.
- MB-6, linked to the completion of “full looping” of ONEOK’s West Texas NGL pipeline system expands capacity by 515,000 bpd, with additional pump stations expected to add 50% more capacity when completed in mid-2025.

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

- Targa Downstream LLC completed 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 fully operational as of 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. The estimated investment is \$250,000,000.

Manufacturing:

John Cockerill Hydrogen, LLC, a world leading electrolyzer manufacturer, continued its development 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. Production is expected to begin as early as Q4 2025 and will be among the first operational alkaline electrolyzer manufacturing facilities of this size in the US.

SAMSON Controls, Inc. continued its expansion, doubling production capacity at its facility in Cedar Port. SAMSON, a market leader in control valves for industrial processes, has been successful in instrumentation and controls for over 100 years. Numerous inventions and innovative solutions guarantee SAMSONs constant growth and on-going success. SAMSON manufactures control valves, butterfly valves, and modular automation units for use in all areas of process engineering as well as self-operated regulators for simple control systems with a constant reference variable. The expansion will create an additional 200 full-time jobs.

Tinci, Inc., a division of Guangzhou Tinci Materials Technology, a major supplier of electrolytes and electrolyte chemicals for lithium batteries, continued the pre-development of a new lithium battery electrolyte factory with annual production capacity of 200,000 tons. After construction is completed in ~ 30 months, the Chambers County plant 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., completed commissioning 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 full-scale operations in 2Q2025. 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 in 2Q25, 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 are evidenced in several of the County's industrial parks.

Provident Realty Advisors Inc. completed its planned development of the Port 99 Industrial Park. Port 99 is 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 consists of a 1.03 million-square-foot cross-dock warehouse and a 255,960-square-foot front-load building. The project has a combined 271 dock-high doors and six grade-level doors as well as parking for 900 trailers and 566 cars.

BG Capital and FreezPak Logistics completed 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, developed this first building, completed 2Q2024, at cost of \$102 million and be leased by FreezPak Logistics.

Houston Transloading Partners I, LLC, a division of NFI Industries, completed the development of a 180,000 square foot 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.

Utilities and Infrastructure:

NRG Energy Inc. is seeking to expand its power station in Chambers County. NRG has proposed adding a 690-megawatt power generation block at its existing Cedar Bayou power production complex. NRG plans to invest nearly \$827 million in the project. The new unit, CB-5, could begin commercial operations in 2027.

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 CO₂ steam and power for chemicals manufacturing and power for the electric grid. After being captured, the CO₂ will be permanently sequestered.

Tenaska is developing the Pineywoods CCS project, designed to capture carbon dioxide (CO₂) emissions from industrial facilities—such as chemical plants, natural gas plants, manufacturing sites, and paper mills—and permanently store them underground. The initiative aims to reduce greenhouse gas emissions while helping industries comply with environmental regulations. The CO₂ storage footprint is nearly 100,000 acres onshore in Harris, Liberty, Chambers, and Jefferson Counties.

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 (CO₂) 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 CO₂ 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 CO₂, 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 2024.

- Fidelis Realty's Mont Belvieu Crossing, a 300.00 SF retail center, continues active leasing to notable tenants, (e.g., James Avery, T.J. Maxx, Five Below, & HEB). Additional complementary new I-10 frontage entrants include the Toasted Yolk & Cactus Jacks.
- 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.
- Houston-based McGrath Real Estate Partners continues construction of 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 mid-\$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.

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 2024, 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 2024.

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

County Auditor

CHAMBERS COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
December 31, 2024

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 rd District Court
Randy McDonald	344 th District Court

District Court

Cheryl Lieck	District Attorney
Patti Henry	District Clerk

Law Enforcement

Rodney Kahla	Constable, Pct. 1
John Mulryan	Constable, Pct. 2
Ben L. "Butch" Bean	Constable, Pct. 4
Josh Kahla	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

**County of Chambers
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, 2024, 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, 2024, 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.

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.

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 August 29, 2025 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
August 29, 2025

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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, 2024. 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 \$123,343,443 (net position). Of this amount, \$48,135,693 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 decreased by \$39,596,465 from operations.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$294,121,265, an increase of \$158,353,568 from prior year. Approximately 16% of this amount, \$46,387,042 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 \$15,341,330, an decrease of \$1,086,804 from prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$48,681,215, or approximately 70% of total General Fund expenditures.
- The County's total outstanding long-term liabilities increased by \$220,129,605 during the current fiscal year, due to the issuance of Certificates of Obligation, Series 2024 and Lease Revenue Bonds, 2024.
- The County's total capital assets increased by \$22,414,816 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, Health Services Tax, Certificates of Obligation Series 2023, Certificates of Obligation Series 2024, and Chambers County Justice Center Public Facilities Corporation 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 \$123,343,443 as of December 31, 2024. This compares with \$135,655,064 from the prior fiscal year. A portion of the County's net position, 25%, 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	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 335,290,270	\$ 219,540,365	\$ 226,913	\$ 367,012	\$ 335,517,183	\$ 219,907,377
Capital assets, net	<u>162,731,057</u>	<u>139,933,521</u>	<u>17,163,389</u>	<u>17,546,109</u>	<u>179,894,446</u>	<u>157,479,630</u>
Total assets	<u>498,021,327</u>	<u>359,473,886</u>	<u>17,390,302</u>	<u>17,913,121</u>	<u>515,411,629</u>	<u>377,387,007</u>
Deferred outflows - OPEB	6,348,887	1,558,065	329,251	62,387	6,678,138	1,620,452
Deferred outflows - pensions	<u>6,732,660</u>	<u>9,036,663</u>	<u>331,299</u>	<u>361,843</u>	<u>7,063,959</u>	<u>9,398,506</u>
Total deferred outflows of resources	<u>13,081,547</u>	<u>10,594,728</u>	<u>660,550</u>	<u>424,230</u>	<u>13,742,097</u>	<u>11,018,958</u>
Current liabilities	20,391,160	12,734,603	220,556	107,564	20,611,716	12,842,167
Long-term liabilities	<u>360,347,384</u>	<u>140,494,754</u>	<u>1,956,056</u>	<u>1,679,081</u>	<u>362,303,440</u>	<u>142,173,835</u>
Total liabilities	<u>380,738,544</u>	<u>153,229,357</u>	<u>2,176,612</u>	<u>1,786,645</u>	<u>382,915,156</u>	<u>155,016,002</u>
Deferred inflows - pensions	618,972	1,038,400	30,458	41,580	649,430	1,079,980
Deferred inflows - OPEB	6,303,419	2,022,684	326,891	80,992	6,630,310	2,103,676
Deferred inflows - leases	52,007	-	175,561	-	227,568	-
Deferred inflows - property tax	<u>15,387,819</u>	<u>67,241,438</u>	<u>-</u>	<u>-</u>	<u>15,387,819</u>	<u>67,241,438</u>
Total deferred inflows of resources	<u>22,362,217</u>	<u>70,302,522</u>	<u>532,910</u>	<u>122,572</u>	<u>22,895,127</u>	<u>70,425,094</u>
Net position:						
Net investment in capital assets	14,030,485	60,924,647	17,163,389	17,546,109	31,193,874	78,470,756
Restricted	43,928,056	39,693,238	85,820	-	44,013,876	39,693,238
Unrestricted	<u>50,043,572</u>	<u>45,918,850</u>	<u>(1,907,879)</u>	<u>(1,117,975)</u>	<u>48,135,693</u>	<u>44,800,875</u>
Total net position	<u>\$ 108,002,113</u>	<u>\$ 146,536,735</u>	<u>\$ 15,341,330</u>	<u>\$ 16,428,134</u>	<u>\$ 123,343,443</u>	<u>\$ 162,964,869</u>

A portion of the County's net position, \$44,013,876 or 36%, represents resources that are subject to external restriction on how they may be used. The County's total net position decreased by \$39,596,465 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.

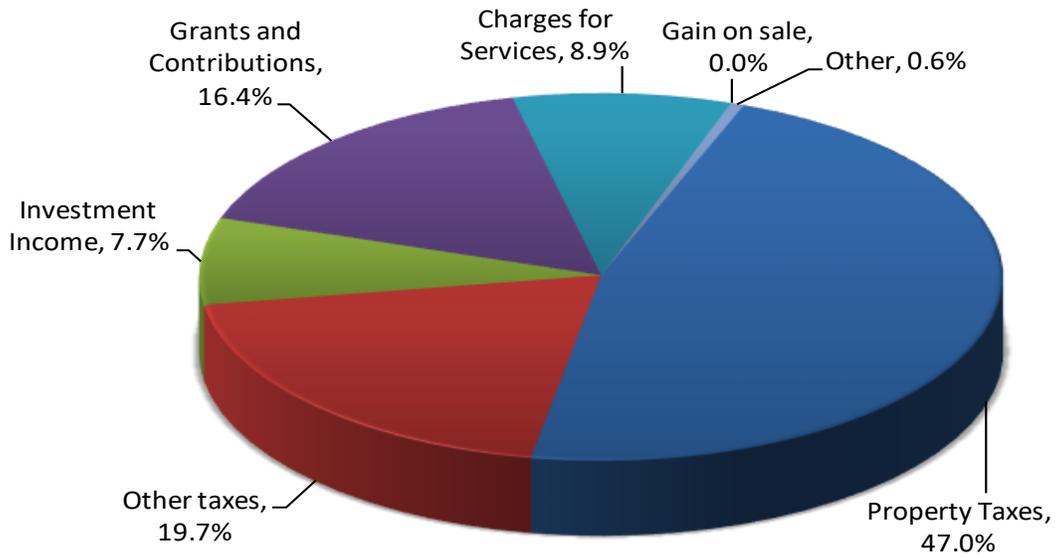
Statement of Activities

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

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 12,547,466	\$ 6,597,527	\$ 1,239,898	\$ 1,852,449	\$ 13,787,364	\$ 8,449,976
Operating grants and contributions	17,888,845	19,644,829	-	-	17,888,845	19,644,829
Capital grants and contributions	5,265,282	3,094,272	1,597,329	-	6,862,611	3,094,272
Gain on sale of assets	-	9,979,806	-	-	-	9,979,806
General revenues:						
Property taxes	66,485,395	64,503,651	-	-	66,485,395	64,503,651
Other taxes	27,835,375	24,382,781	-	-	27,835,375	24,382,781
Investment income	10,763,540	4,748,910	-	4,585	10,763,540	4,753,495
Other	779,964	1,659,972	-	-	779,964	1,659,972
Total revenues	<u>141,565,867</u>	<u>134,611,748</u>	<u>2,837,227</u>	<u>1,857,034</u>	<u>144,403,094</u>	<u>136,468,782</u>
Expenses:						
General government	22,143,223	16,727,981	-	-	22,143,223	16,727,981
Financial administration	3,906,698	3,587,335	-	-	3,906,698	3,587,335
Justice system	13,224,657	14,022,633	-	-	13,224,657	14,022,633
Health and welfare	28,912,886	23,848,662	-	-	28,912,886	23,848,662
Culture and recreation	6,154,723	5,237,339	-	-	6,154,723	5,237,339
Law enforcement and public safety	75,744,922	23,757,708	-	-	75,744,922	23,757,708
Transportation	14,776,634	13,553,692	-	-	14,776,634	13,553,692
Interest and other	12,710,689	3,578,723	-	-	12,710,689	3,578,723
Solid waste	-	-	4,624,304	3,265,435	4,624,304	3,265,435
Airport	-	-	688,325	668,182	688,325	668,182
Golf course	-	-	1,112,498	911,287	1,112,498	911,287
Total expenses	<u>177,574,432</u>	<u>104,314,073</u>	<u>6,425,127</u>	<u>4,844,904</u>	<u>183,999,559</u>	<u>109,158,977</u>
Increases in net position before transfers	(36,008,565)	30,297,675	(3,587,900)	(2,987,870)	(39,596,465)	27,309,805
Transfers in (out)	<u>(2,501,096)</u>	<u>(11,785,757)</u>	<u>2,501,096</u>	<u>11,785,757</u>	<u>-</u>	<u>-</u>
Change in net position	(38,509,661)	18,511,918	(1,086,804)	8,797,887	(39,596,465)	27,309,805
Net position, beginning	<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>
Adjustments	(24,961)	-	-	-	(24,961)	-
Net position, restated	<u>146,511,774</u>	<u>128,024,817</u>	<u>16,428,134</u>	<u>7,630,247</u>	<u>162,939,908</u>	<u>135,655,064</u>
Net position, ending	<u>\$ 108,002,113</u>	<u>\$ 146,536,735</u>	<u>\$ 15,341,330</u>	<u>\$ 16,428,134</u>	<u>\$ 123,343,443</u>	<u>\$ 162,964,869</u>

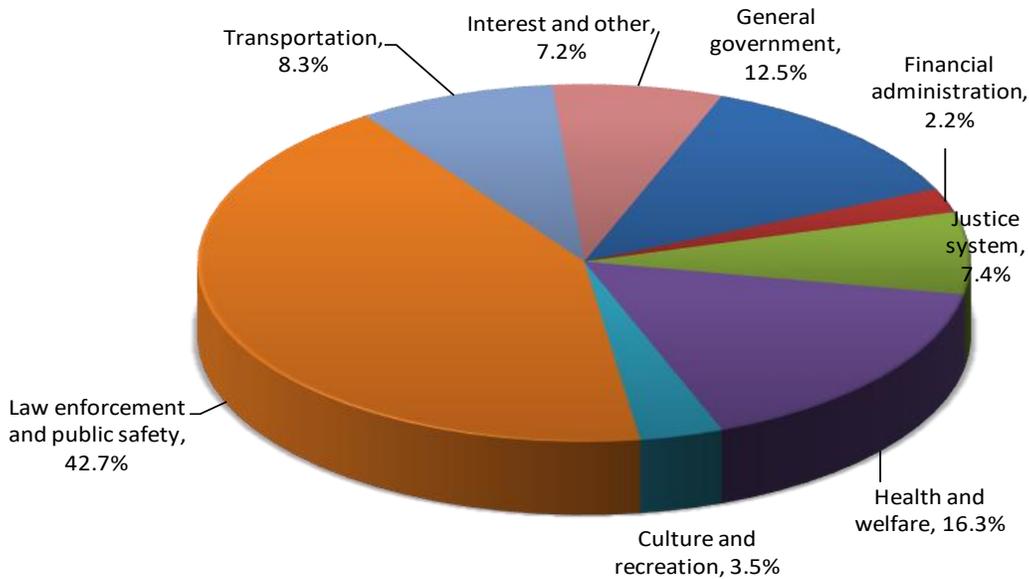
Graphic presentations of selected data from the summary tables follow to assist in the analysis of the County's activities.

Governmental Activities - Revenues



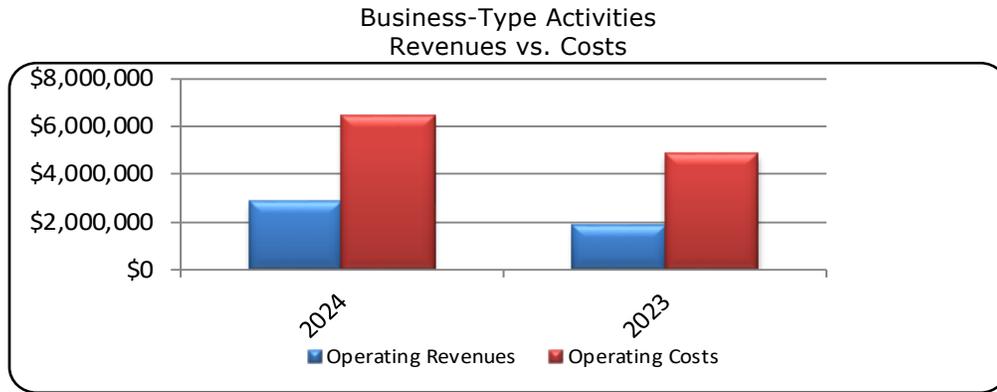
Total governmental activity revenues increased \$6,954,119 from the prior year. This increase is primarily due to an increase in property tax and operating grants and contributions for the year.

Governmental Activities - Expenses



Governmental expenses increased by \$73,260,359 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 \$141,565,867, compared with \$134,611,748 in the prior year. This net increase of \$6,954,119 occurred as the result of the increase of \$415,026 in grants and contributions, along with an increase in property tax revenue of \$1,981,744. 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 \$6,014,630, which is an increase of 127% percent from the prior year.

Governmental expenses increased by \$73,260,359. There was an increase in justice system expenses by \$797,976. Law enforcement and public safety expenses increased by \$51,987,214. The increase in expenses were offset by the increases to revenues as discussed in the above paragraph.

Overall, total business-type revenues increased by \$980,193 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 \$1,580,223 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 \$294,121,265. Of this, \$46,387,042 is unassigned and available for day-to-day operations of the County, \$4,282,525 is restricted for debt service, \$6,529,754 is restricted for grants, \$143,013,171 is restricted for special projects, and \$89,216,192 is restricted for capital projects. The County also has \$531,274 and \$631,650 classified as nonspendable for inventories and prepaids, respectively.

The general fund is the chief operating fund of the County. The general fund experienced an increase in fund balance of \$5,919,499. At the end of the current fiscal year, unassigned fund balance of the general fund was \$48,681,215 and total fund balance was \$49,774,050. 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 70% percent of total general fund expenditures, while total fund balance represents 71% percent of total fund expenditures. The county added over \$2 million property tax revenues due to the new properties added to the tax roll while also experiencing increases in sales tax revenues by roughly the same amount. Investment income was greater than interest and fiscal charges on general fund debt by about \$400 thousand even though both categories substantially increased. Overall revenues increased 11% while expenditures increased by only 6%. Net transfers into the general fund was \$4.5 million mostly due to the Chambers County Justice Center PFC reimbursing general fund expenditures made in prior years.

The road and bridge fund had an ending fund balance of \$2,869,365 , a increase of \$2,869,365 from the prior year. The road and bridge fund received over \$3 million from TxDOT related to the pass-through toll agreement which will reimburse the county at 25 cents for every car mile traveled. This is expected to increase in future years.

The debt service fund had an ending fund balance of \$4,282,525, an increase of \$2,331,750 from the prior year. The County collects an appropriate amount of property tax to cover debt service expenditures with excess being recorded due to investment earnings.

The health services sales tax fund had an ending fund balance of \$25,894,287 , an increase of \$945,153 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 \$29,406,483 , which was a decrease from the prior year by \$14 million. Construction projects related to these bonds are expected to be completed in coming years.

The Certificates of Obligation Series 2024 ended the year with fund balance of \$54,808,160, due to the issuance of new bonds in the current fiscal year.

The Chambers County Justice Center Public Facilities Corporation ended the year with fund balance of \$112,475,002, due to the issuance of new bonds in the current fiscal year combined with expenditures of the proceeds.

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 \$6,775,289 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 \$754,123 more than budgeted. Overall, the general fund had a total positive budget variance of \$6,021,166 before leases and interfund transfers.

CAPITAL ASSETS

At the end of the year, the County's governmental and business-type activities had invested \$179,894,446 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$22,414,816.

Major capital asset events during the year included the following:

- West Annex #2 is an additional annex in Mont Belvieu that will house the commissioner's office, tax office, and health department.
- Chambers Parkway Complex will be a community building and soccer complex. Citizens will be able to rent out the community building for events and have use of a new soccer field.
- Anahuac Library will be relocated/replaced due to the new construction of the jail and justice center. There will be also a wing for the Chambers County Historical Commission which will contain office spaces and a museum.
- Kilgore Extension/Widening this roadway connects highways 146 and 3180. This project improves mobility in the high traffic area in west Chambers county.
- Chambers Parkway Extension - this roadway extends Chambers Parkway from highway 146 to 3180 to provide increased mobility.

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 \$350,391,766, 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

Based on the certified appraised values by the Chambers County Appraisal District, the County will see an increase of \$1.8 billion in certified values for tax year. This increase was due to \$3 billion in new improvements and abatements rolling onto the tax roll. Industry makes up 66% of the tax base with the other 34% from residential. Expectations for tax year 2025, the county is expecting an increase of \$3.2 billion with \$3 billion new improvements. Fiscal year 2025 is based on a tax rate of \$0.440035/100, which is less than the no-new-revenue rate. The county is expecting to maintain or lower the rate for fiscal year 2026.

Next year's budget reflects \$13 million dollars in PILOT (payments in lieu of taxes) payments. The benefits of short-term tax abatements have a significant future impact by reducing unemployment (job creation), strengthening other business (businesses benefit when others open), increase tax revenue (new homes being built), long term growth after the abatement has expired through improvements and developed property, and provides a flexible economic development tool.

The county plans to continue to invest in quality of life, drainage, and road projects. Projects that are in progress: Chambers Parkway Road Extension, Spindletop Drainage at HWY 65, City of Anahuac Drainage Improvements, Anahuac EMS Station, and various park projects. The county is in progress of issuing an additional \$50 million in new debt for new roadway and drainage projects. Roadway and drainage projects include Chambers Parkway East, Chambers Parkway, Belton Lane, FM 565 to FM1409 road expansion, and various roadway improvement and repairs.

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, continues 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 midstream petrochemical industry investment in the County.

While petrochemicals demonstrated continued resilience and healthy growth in 2024, 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 2024 (see transmittal letter for detail).

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, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 195,157,119	\$ -	\$ 195,157,119
Receivables, net	5,495,888	221,133	5,717,021
Due from other governments	3,792,308	-	3,792,308
Internal balances	254,971	(254,971)	-
Inventory	531,274	146,336	677,610
Prepaid items	631,650	26,504	658,154
Accrued interest	-	2,091	2,091
Restricted cash and cash equivalents	7,232,732	-	7,232,732
Restricted investments	120,539,473	-	120,539,473
Net OPEB asset	1,654,855	85,820	1,740,675
Capital assets:			
Nondepreciable	61,107,344	4,572,273	65,679,617
Net depreciable	<u>101,623,713</u>	<u>12,591,116</u>	<u>114,214,829</u>
Total assets	<u>498,021,327</u>	<u>17,390,302</u>	<u>515,411,629</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - pensions	6,732,660	331,299	7,063,959
Deferred outflows - OPEB	<u>6,348,887</u>	<u>329,251</u>	<u>6,678,138</u>
Total deferred outflows of resources	<u>13,081,547</u>	<u>660,550</u>	<u>13,742,097</u>
LIABILITIES			
Accounts payable and accrued liabilities	13,598,984	220,556	13,819,540
Retainage payable	1,979,310	-	1,979,310
Accrued interest payable	2,060,092	-	2,060,092
Unearned revenues	2,752,774	-	2,752,774
Noncurrent liabilities:			
Due within one year:			
Long-term debt	8,274,553	26,514	8,301,067
Due in more than one year:			
Long-term debt	344,245,874	1,544,395	345,790,269
Net pension liability	<u>7,826,957</u>	<u>385,147</u>	<u>8,212,104</u>
Total liabilities	<u>380,738,544</u>	<u>2,176,612</u>	<u>382,915,156</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes	15,387,819	-	15,387,819
Deferred inflows - leases	52,007	175,561	227,568
Deferred inflows - pensions	618,972	30,458	649,430
Deferred inflows - OPEB	<u>6,303,419</u>	<u>326,891</u>	<u>6,630,310</u>
Total deferred inflows of resources	<u>22,362,217</u>	<u>532,910</u>	<u>22,895,127</u>
NET POSITION			
Net investment in capital assets	14,030,485	17,163,389	31,193,874
Restricted for:			
Permanent funds			
Nonspendable	500,000	-	500,000
Expendable	230,381	-	230,381
Road and bridge	119,494	-	119,494
Debt service	4,355,403	-	4,355,403
Grants	6,529,754	-	6,529,754
Special projects	30,538,169	-	30,538,169
Net OPEB asset	1,654,855	85,820	1,740,675
Unrestricted	<u>50,043,572</u>	<u>(1,907,879)</u>	<u>48,135,693</u>
Total net position	<u>\$ 108,002,113</u>	<u>\$ 15,341,330</u>	<u>\$ 123,343,443</u>

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

CHAMBERS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2024

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 22,143,223	\$ 3,850,686	\$ 1,255,383	\$ 4,605,199
Financial administration	3,906,698	-	-	-
Justice system	13,224,657	2,130,660	996,109	-
Health and welfare	28,912,886	1,093,578	12,462,085	-
Culture and recreation	6,154,723	114,687	141,411	660,083
Law enforcement and public safety	75,744,922	283,977	2,987,572	-
Transportation	14,776,634	5,073,878	46,285	-
Interest and other	12,710,689	-	-	-
Total governmental activities	<u>177,574,432</u>	<u>12,547,466</u>	<u>17,888,845</u>	<u>5,265,282</u>
Business-type activities:				
Solid waste	4,624,304	632,491	-	1,047,935
Airport	688,325	24,288	-	-
Golf course	1,112,498	583,119	-	549,394
Total business-type activities	<u>6,425,127</u>	<u>1,239,898</u>	<u>-</u>	<u>1,597,329</u>
Total primary government	<u>\$ 183,999,559</u>	<u>\$ 13,787,364</u>	<u>\$ 17,888,845</u>	<u>\$ 6,862,611</u>

General revenues:

Property taxes
 Other taxes
 Investment income
 Other
 Transfers
 Total general revenues and transfers

Change in net position

Net position - beginning, as previously reported

Adjustments

Net position - beginning, as restated

Net position - ending

Net (Expense) Revenue and Changes in Position
Primary Government

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (12,431,955)	\$ -	\$ (12,431,955)
(3,906,698)	-	(3,906,698)
(10,097,888)	-	(10,097,888)
(15,357,223)	-	(15,357,223)
(5,238,542)	-	(5,238,542)
(72,473,373)	-	(72,473,373)
(9,656,471)	-	(9,656,471)
<u>(12,710,689)</u>	<u>-</u>	<u>(12,710,689)</u>
<u>(141,872,839)</u>	<u>-</u>	<u>(141,872,839)</u>
-	(2,943,878)	(2,943,878)
-	(664,037)	(664,037)
-	20,015	20,015
<u>-</u>	<u>(3,587,900)</u>	<u>(3,587,900)</u>
<u>(141,872,839)</u>	<u>(3,587,900)</u>	<u>(145,460,739)</u>
66,485,395	-	66,485,395
27,835,375	-	27,835,375
10,763,540	-	10,763,540
779,964	-	779,964
<u>(2,501,096)</u>	<u>2,501,096</u>	<u>-</u>
<u>103,363,178</u>	<u>2,501,096</u>	<u>105,864,274</u>
<u>(38,509,661)</u>	<u>(1,086,804)</u>	<u>(39,596,465)</u>
<u>146,536,735</u>	<u>16,428,134</u>	<u>162,964,869</u>
(24,961)	-	(24,961)
<u>146,511,774</u>	<u>16,428,134</u>	<u>162,939,908</u>
<u>\$ 108,002,113</u>	<u>\$ 15,341,330</u>	<u>\$ 123,343,443</u>

CHAMBERS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2024

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>Health Service Sales Tax</u>
ASSETS				
Cash and cash equivalents	\$ 57,504,653	\$ 6,248,550	\$ 175,098	\$ 22,838,887
Receivables, net	2,889,146	127,695	79,895	2,388,346
Due from other funds	3,586,691	-	-	996,579
Due from other governments	57,538	-	-	-
Prepays	589,516	42,134	-	-
Inventory	503,319	27,955	-	-
Restricted cash and cash equivalents	-	-	6,151,993	-
Restricted investments	-	-	-	-
Total assets	<u>65,130,863</u>	<u>6,446,334</u>	<u>6,406,986</u>	<u>26,223,812</u>
LIABILITIES				
Accounts payable and accrued liabilities	2,468,675	555,939	-	329,525
Retainage payable	-	-	-	-
Due to other funds	-	492,056	31	-
Unearned revenue	-	41,500	-	-
Total liabilities	<u>2,468,675</u>	<u>1,089,495</u>	<u>31</u>	<u>329,525</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	11,503,999	2,487,474	2,124,430	-
Unavailable revenue-grants	-	-	-	-
Unavailable revenue-leases	52,007	-	-	-
Unavailable revenue-court fines	1,332,132	-	-	-
Total deferred inflows of resources	<u>12,888,138</u>	<u>2,487,474</u>	<u>2,124,430</u>	<u>-</u>
FUND BALANCES				
Nonspendable:				
Inventory	503,319	27,955	-	-
Permanent fund	-	-	-	-
Prepays	589,516	42,134	-	-
Restricted:				
County schools	-	-	-	-
Debt service	-	-	4,282,525	-
Grants	-	-	-	-
Road and bridge	-	2,799,276	-	-
Special projects	-	-	-	25,894,287
Capital projects	-	-	-	-
Unassigned	48,681,215	-	-	-
Total fund balances	<u>49,774,050</u>	<u>2,869,365</u>	<u>4,282,525</u>	<u>25,894,287</u>
Total liabilities, fund balances, and deferred inflows of resources	<u>\$ 65,130,863</u>	<u>\$ 6,446,334</u>	<u>\$ 6,406,986</u>	<u>\$ 26,223,812</u>

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

Certificates of Obligation Series 2023	Certificates of Obligation Series 2024	Chambers County Justice Center Public Facilities Corporation	Nonmajor Governmental	Total Governmental
\$ 30,590,767	\$ 55,111,154	\$ -	\$ 20,482,912	\$ 192,952,021
-	-	-	10,806	5,495,888
-	-	-	41,911	4,625,181
-	-	-	3,734,770	3,792,308
-	-	-	-	631,650
-	-	-	-	531,274
-	-	-	1,080,739	7,232,732
-	-	120,539,473	-	120,539,473
<u>30,590,767</u>	<u>55,111,154</u>	<u>120,539,473</u>	<u>25,351,138</u>	<u>335,800,527</u>
1,184,284	302,994	6,085,161	2,669,796	13,596,374
-	-	1,979,310	-	1,979,310
-	-	-	3,804,595	4,296,682
-	-	-	2,711,274	2,752,774
<u>1,184,284</u>	<u>302,994</u>	<u>8,064,471</u>	<u>9,185,665</u>	<u>22,625,140</u>
-	-	-	-	16,115,903
-	-	-	1,554,080	1,554,080
-	-	-	-	52,007
-	-	-	-	1,332,132
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,554,080</u>	<u>19,054,122</u>
-	-	-	-	531,274
-	-	-	500,000	500,000
-	-	-	-	631,650
-	-	-	230,381	230,381
-	-	-	-	4,282,525
-	-	-	6,529,754	6,529,754
-	-	-	-	2,799,276
-	-	112,475,002	4,643,882	143,013,171
29,406,483	54,808,160	-	5,001,549	89,216,192
-	-	-	(2,294,173)	46,387,042
<u>29,406,483</u>	<u>54,808,160</u>	<u>112,475,002</u>	<u>14,611,393</u>	<u>294,121,265</u>
<u>\$ 30,590,767</u>	<u>\$ 55,111,154</u>	<u>\$ 120,539,473</u>	<u>\$ 25,351,138</u>	<u>\$ 335,800,527</u>

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CHAMBERS COUNTY, TEXAS

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

DECEMBER 31, 2024

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

Total fund balances - governmental funds balance sheet	\$ 294,121,265
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	1,332,132
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	
	162,731,057
Other long term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	
Delinquent property taxes	728,084
Grants	1,554,080
The assets and liabilities of the internal service fund are included in the governmental activities Statement of Net Position.	
	2,128,960
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	6,732,660
Deferred outflows - OPEB related	6,348,887
Deferred inflows - pension related	(618,972)
Deferred inflows - OPEB related	(6,303,419)
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	(2,060,092)
Premium on bonds	(19,086,539)
Bonds payable	(329,770,000)
Subscriptions payable	(1,535,227)
Compensated absences payable	(2,128,661)
Net pension liability	(7,826,957)
Net OPEB asset	<u>1,654,855</u>
Net position of governmental activities	<u>\$ 108,002,113</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>General</u>	<u>Road and Bridge</u>	<u>Debt Service</u>	<u>*Capital Project 02 Construction</u>
REVENUES				
Taxes:				
Property taxes	\$ 47,601,307	\$ 10,547,341	\$ 8,694,582	
Other taxes	13,940,270	9,020	-	
Intergovernmental	1,033,533	3,352,910	-	
Charges for services	4,823,064	1,720,968	-	
Fines & forfeitures	-	-	-	
Investment income	2,938,776	122,164	56,298	
Donations and contributions	79,900	-	-	
Other	<u>343,329</u>	<u>99,202</u>	<u>16,762</u>	
Total revenues	<u>70,760,179</u>	<u>15,851,605</u>	<u>8,767,642</u>	
EXPENDITURES				
Current:				
General government	15,142,877	-	-	
Financial administration	3,701,572	-	-	
Justice system	10,231,055	-	-	
Health and welfare	10,252,762	-	-	
Culture and recreation	4,110,564	-	-	
Law enforcement and public safety	20,981,864	-	-	
Transportation	-	12,657,137	-	
Capital outlay	2,165,144	321,087	-	
Debt service:				
Principal	891,269	17,648	4,160,000	
Interest and fiscal charges	2,503,883	198	4,615,460	
Bond issuance costs	-	-	1,055	
Total expenditures	<u>69,980,990</u>	<u>12,996,070</u>	<u>8,776,515</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>779,189</u>	<u>2,855,535</u>	<u>(8,873)</u>	
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	448,432	13,830	-	
Transfers in	8,060,394	-	2,340,623	
Transfers out	(3,511,139)	-	-	
Sale of capital assets	142,623	-	-	
Issuance of bonds	-	-	-	
Premium on issuance of bonds	-	-	-	
Total other financing sources and uses	<u>5,140,310</u>	<u>13,830</u>	<u>2,340,623</u>	
NET CHANGE IN FUND BALANCES	5,919,499	2,869,365	2,331,750	
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	<u>43,854,551</u>	<u>-</u>	<u>1,950,775</u>	<u>2,223,842</u>
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	(2,223,842)
Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,223,842)</u>
FUND BALANCE, BEGINNING AS RESTATED	<u>43,854,551</u>	<u>-</u>	<u>1,950,775</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 49,774,050</u>	<u>\$ 2,869,365</u>	<u>\$ 4,282,525</u>	<u>\$ -</u>

*Formerly a major fund

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

Health Service Sales Tax	Certificates of Obligation Series 2023	Certificates of Obligation Series 2024	Chambers County Justice Center Public Facilities Corporation	Nonmajor Governmental	Total Governmental
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,843,230
13,579,865	-	-	-	306,220	27,835,375
-	-	-	-	19,417,345	23,803,788
-	-	-	-	2,010,456	8,554,488
-	-	-	-	826,669	826,669
946,832	1,860,881	474,944	3,450,412	869,191	10,719,498
-	736,015	-	-	146,653	962,568
18,021	-	-	-	302,650	779,964
<u>14,544,718</u>	<u>2,596,896</u>	<u>474,944</u>	<u>3,450,412</u>	<u>23,879,184</u>	<u>140,325,580</u>
-	-	-	-	3,488,143	18,631,020
-	-	-	-	-	3,701,572
-	-	-	-	2,227,513	12,458,568
4,709,783	-	-	-	12,393,647	27,356,192
-	-	-	-	117,188	4,227,752
-	-	-	48,316,727	609,369	69,907,960
-	-	-	-	20,000	12,677,137
2,405,518	12,643,488	966,784	-	16,562,510	35,064,531
34,644	-	-	-	15,525	5,119,086
1,055,791	-	-	-	406	8,175,738
-	-	849,362	3,483,729	-	4,334,146
<u>8,205,736</u>	<u>12,643,488</u>	<u>1,816,146</u>	<u>51,800,456</u>	<u>35,434,301</u>	<u>201,653,702</u>
<u>6,338,982</u>	<u>(10,046,592)</u>	<u>(1,341,202)</u>	<u>(48,350,044)</u>	<u>(11,555,117)</u>	<u>(61,328,122)</u>
48,185	-	-	-	4,949	515,396
125,903	-	-	-	7,735,680	18,262,600
(5,567,917)	(4,000,000)	-	(4,550,359)	(3,134,281)	(20,763,696)
-	-	-	-	-	142,623
-	-	53,425,000	153,700,000	-	207,125,000
-	-	2,724,362	11,675,405	-	14,399,767
<u>(5,393,829)</u>	<u>(4,000,000)</u>	<u>56,149,362</u>	<u>160,825,046</u>	<u>4,606,348</u>	<u>219,681,690</u>
945,153	(14,046,592)	54,808,160	112,475,002	(6,948,769)	158,353,568
<u>24,949,134</u>	<u>43,453,075</u>	<u>-</u>	<u>-</u>	<u>19,361,281</u>	<u>135,792,658</u>
-	-	-	-	2,198,881	(24,961)
-	-	-	-	2,198,881	(24,961)
<u>24,949,134</u>	<u>43,453,075</u>	<u>-</u>	<u>-</u>	<u>21,560,162</u>	<u>135,767,697</u>
<u>\$ 25,894,287</u>	<u>\$ 29,406,483</u>	<u>\$ 54,808,160</u>	<u>\$ 112,475,002</u>	<u>\$ 14,611,393</u>	<u>\$ 294,121,265</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, 2024

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

Net change in fund balances - total governmental funds	\$ 158,353,568
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	30,633,468
Depreciation expense	(8,665,557)
Net effect of capital disposals and other capital asset transactions	829,625
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	(357,835)
Unavailable revenue - court fines	(37,259)
Unavailable revenue - grants	1,554,080
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	(1,944,781)
Net OPEB asset	984,343
Deferred outflows - pensions	(2,304,003)
Deferred outflows - OPEB	4,790,822
Deferred inflows - pensions	419,428
Deferred inflows - OPEB	(4,280,735)
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	(221,524,767)
Bonds	(515,396)
Principal payments	5,119,092
Amortization of deferred charges	226,349
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	(427,160)
Compensated absences, net change	(1,213,127)
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>(149,816)</u>
Change in net position of governmental activities	\$ <u>(38,509,661)</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

DECEMBER 31, 2024

	Business-Type Activities	
	Solid Waste	Airport
ASSETS		
Current assets:		
Cash and cash equivalents	\$ -	\$ -
Receivables, net	35,229	185,085
Due from other funds	13,147	-
Inventory	9,621	122,485
Prepaid expenses	15,051	4,780
Accrued Interest	-	2,091
Total current assets	73,048	314,441
Noncurrent assets:		
Net OPEB asset	62,096	3,582
Capital assets:		
Nondepreciable	2,961,704	1,469,569
Net depreciable	7,850,223	3,550,561
Total noncurrent assets	10,874,023	5,023,712
Total assets	10,947,071	5,338,153
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - pensions	234,523	14,128
Deferred outflows - OPEB	238,233	13,744
Total deferred outflows of resources	472,756	27,872
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	139,232	50,597
Due to other funds	152,048	57,260
Compensated absences liability	15,420	2,628
Total current liabilities	306,700	110,485
Noncurrent liabilities:		
Net pension liability	272,642	16,424
Compensated absences liability	46,261	7,885
Landfill closure and postclosure care	1,464,850	-
Total noncurrent liabilities	1,783,753	24,309
Total liabilities	2,090,453	134,794
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - leases	-	175,561
Deferred inflows - pensions	21,561	1,299
Deferred inflows - OPEB	236,527	13,645
Total deferred inflows of resources	258,088	190,505
NET POSITION		
Net investment in capital assets	10,811,927	5,020,130
Net OPEB asset	62,096	3,582
Unrestricted	(1,802,737)	17,014
Total net position	\$ 9,071,286	\$ 5,040,726

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>
\$ -	\$ -	\$ 2,205,098
819	221,133	-
-	13,147	-
14,230	146,336	-
6,673	26,504	-
-	2,091	-
<u>21,722</u>	<u>409,211</u>	<u>2,205,098</u>
20,142	85,820	-
141,000	4,572,273	-
<u>1,190,332</u>	<u>12,591,116</u>	<u>-</u>
<u>1,351,474</u>	<u>17,249,209</u>	<u>-</u>
<u>1,373,196</u>	<u>17,658,420</u>	<u>2,205,098</u>
82,648	331,299	-
<u>77,274</u>	<u>329,251</u>	<u>-</u>
<u>159,922</u>	<u>660,550</u>	<u>-</u>
30,727	220,556	2,610
58,810	268,118	73,528
<u>8,466</u>	<u>26,514</u>	<u>-</u>
<u>98,003</u>	<u>515,188</u>	<u>76,138</u>
96,081	385,147	-
25,399	79,545	-
-	1,464,850	-
<u>121,480</u>	<u>1,929,542</u>	<u>-</u>
<u>219,483</u>	<u>2,444,730</u>	<u>76,138</u>
-	175,561	-
7,598	30,458	-
<u>76,719</u>	<u>326,891</u>	<u>-</u>
<u>84,317</u>	<u>532,910</u>	<u>-</u>
1,331,332	17,163,389	-
20,142	85,820	-
<u>(122,156)</u>	<u>(1,907,879)</u>	<u>2,128,960</u>
<u>\$ 1,229,318</u>	<u>\$ 15,341,330</u>	<u>\$ 2,128,960</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION

PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	Business-Type Activities	
	Solid Waste	Airport
OPERATING REVENUES		
Charges for services	\$ 632,491	\$ 24,288
Total operating revenues	632,491	24,288
OPERATING EXPENSES		
Personnel	2,341,920	132,693
Supplies	706,299	217,947
Contractual services	-	9,695
Depreciation	549,772	327,990
Premiums	-	-
HAS accounts	-	-
Total operating expenses	3,597,991	688,325
OPERATING INCOME (LOSS)	(2,965,500)	(664,037)
NONOPERATING REVENUES (EXPENSES)		
Investment income	-	-
Loss on disposal of property	(1,026,313)	-
Total nonoperating revenues (expenses)	(1,026,313)	-
Operating gain (loss) before transfers and capital contributions	(3,991,813)	(664,037)
Capital contributions	1,047,935	-
Transfers in	2,088,504	136,995
CHANGE IN NET POSITION	(855,374)	(527,042)
TOTAL NET POSITION, BEGINNING	9,926,660	5,567,768
TOTAL NET POSITION, ENDING	\$ 9,071,286	\$ 5,040,726

<u>Business-Type Activities</u>		<u>Governmental Activities</u>
<u>Golf Course</u>	<u>Total Funds</u>	<u>Internal Service</u>
\$ 583,119	\$ 1,239,898	\$ 12,700,379
<u>583,119</u>	<u>1,239,898</u>	<u>12,700,379</u>
742,266	3,216,879	-
174,271	1,098,517	-
12,258	21,953	-
173,607	1,051,369	-
-	-	12,863,467
-	-	30,770
<u>1,102,402</u>	<u>5,388,718</u>	<u>12,894,237</u>
<u>(519,283)</u>	<u>(4,148,820)</u>	<u>(193,858)</u>
-	-	44,042
<u>(10,096)</u>	<u>(1,036,409)</u>	<u>-</u>
<u>(10,096)</u>	<u>(1,036,409)</u>	<u>44,042</u>
(529,379)	(5,185,229)	(149,816)
549,394	1,597,329	-
<u>275,597</u>	<u>2,501,096</u>	<u>-</u>
295,612	(1,086,804)	(149,816)
<u>933,706</u>	<u>16,428,134</u>	<u>2,278,776</u>
<u>\$ 1,229,318</u>	<u>\$ 15,341,330</u>	<u>\$ 2,128,960</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	Business-Type Activities	
	Solid Waste	Airport
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 652,268	\$ 212,397
Receipts from premium revenues	-	-
Payments to suppliers	(608,469)	(200,832)
Payments to employees	(2,183,352)	(79,363)
Payments for other expenses	-	-
Payments for premiums	-	-
Net cash used by operating activities	<u>(2,139,553)</u>	<u>(67,798)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers	2,088,504	136,995
Net cash provided by noncapital financing activities	<u>2,088,504</u>	<u>136,995</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital purchases	-	(107,731)
Net cash used by capital and related financing activities	<u>-</u>	<u>(107,731)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(51,049)	(38,534)
CASH AND CASH EQUIVALENTS, BEGINNING	<u>51,049</u>	<u>38,534</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ -</u>	<u>\$ -</u>

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>
\$ 583,119	\$ 1,447,784	\$ -
-	-	12,700,379
(175,560)	(984,861)	-
(687,966)	(2,950,681)	-
-	-	(32,997)
-	-	(12,863,731)
<u>(280,407)</u>	<u>(2,487,758)</u>	<u>(196,349)</u>
<u>275,597</u>	<u>2,501,096</u>	<u>262</u>
<u>275,597</u>	<u>2,501,096</u>	<u>262</u>
<u>-</u>	<u>(107,731)</u>	<u>-</u>
<u>-</u>	<u>(107,731)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>44,042</u>
<u>-</u>	<u>-</u>	<u>44,042</u>
(4,810)	(94,393)	(152,045)
<u>4,810</u>	<u>94,393</u>	<u>2,357,143</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,205,098</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	Business-Type Activities	
	Solid Waste	Airport
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES		
Operating income (loss)	\$ (2,965,500)	\$ (664,037)
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation	549,772	327,990
Assets and liabilities:		
Decrease (increase) in receivables, net	19,777	12,548
Decrease (increase) in due from other funds	31,745	9,661
Decrease (increase) in inventory	2,591	17,115
Decrease (increase) in prepaid expenses	239	34
Decrease (increase) in deferred outflows related to pensions	22,996	911
Decrease (increase) in deferred outflows related to OPEB	(193,833)	(11,151)
Increase (decrease) in accounts payable and accrued liabilities	57,652	39,037
Increase (decrease) in landfill closure and postclosure care	63,255	-
Increase (decrease) in net OPEB liability	(42,988)	(2,466)
Increase (decrease) in net pension liability	105,017	6,636
Increase (decrease) in compensated absences liability	38,869	10,513
Increase (decrease) in deferred inflows - leases	-	175,561
Increase (decrease) in deferred inflows - pensions	(8,031)	(429)
Increase (decrease) in deferred inflows - OPEB	178,886	10,279
Net cash provided by operating activities	\$ (2,139,553)	\$ (67,798)
Noncash investing, capital, and financing activities:		
Contributions of capital assets	\$ 1,047,935	\$ -

<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>
\$ (519,283)	\$ (4,148,820)	\$ (193,858)
173,607	1,051,369	-
-	32,325	-
13,448	54,854	(264)
(1,289)	18,417	-
(1,190)	(917)	-
6,637	30,544	-
(61,880)	(266,864)	-
16,303	112,992	(2,227)
-	63,255	-
(13,517)	(58,971)	-
37,963	149,616	-
14,722	64,104	-
-	175,561	-
(2,662)	(11,122)	-
<u>56,734</u>	<u>245,899</u>	<u>-</u>
<u>\$ (280,407)</u>	<u>\$ (2,487,758)</u>	<u>\$ (196,349)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

DECEMBER 31, 2024

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and cash equivalents	\$ 1,167,018	\$ 7,987,874
Restricted cash and cash equivalents	-	213,371
Due from other governments	-	1,512,312
Taxes receivable	-	58,152
Total assets	<u>1,167,018</u>	<u>9,771,709</u>
LIABILITIES		
Accounts Payable	-	246,018
Due to other units	-	4,013,444
Total liabilities	<u>-</u>	<u>4,259,462</u>
NET POSITION		
Restricted for:		
Pool participants	1,167,018	-
Individuals and organizations	-	5,512,247
Total net position	<u>\$ 1,167,018</u>	<u>\$ 5,512,247</u>

CHAMBERS COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
ADDITIONS		
Contributions from judgements	\$ 349,324	\$ 8,978,068
Bonds received	-	832,669
County clerk fees	-	2,982,134
Deposits held	-	399,876
Donations	-	2,870
Tax revenues	-	6,108,148
Taxes collected on behalf of taxing entities	-	152,677,757
Interest income	-	41,432
Probation revenues	-	1,761,537
Total additions	<u>349,324</u>	<u>173,784,491</u>
DEDUCTIONS		
Bonds refunded	-	742,646
Collections distributed	-	17,646,193
Disbursements to beneficiaries	463,034	1,240,278
Taxes disbursed to taxing entities	-	165,868,150
Operational expenses	-	1,711,843
Total deductions	<u>463,034</u>	<u>187,209,110</u>
Net increase (decrease) in fiduciary net position	(113,710)	(13,424,619)
Net position - beginning, as previously reported	<u>1,280,728</u>	<u>18,911,905</u>
ADJUSTMENTS		
Change in financial reporting entity	-	24,961
Net position - beginning, as restated	<u>1,280,728</u>	<u>18,936,866</u>
Net position - ending	<u>\$ 1,167,018</u>	<u>\$ 5,512,247</u>

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CHAMBERS COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

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.

Blended Component Units

Blended component units, although legally separate entities, are, in substance, part of the County's operations and so data of these units are combined with data of the County. The following component units have been identified and are presented as funds of the primary government:

Chambers County Justice Center Public Facilities Corporation (the "Corporation")

On May 14, 2024, the Commissioners Court authorized the creation of the Chambers County Justice Center Public Facilities Corporation (the "Corporation"), with the Board of Directors of the Corporation comprised of members of Commissioners Court. The purpose of the Corporation is to assist the County in financing, refinancing, or otherwise assisting in the acquisition of public facilities under the authority of the Public Facility Corporation Act (the "Act") as defined by Chapter 303, Texas Local Government Code. The Corporation is presented as a blended component unit of the County.

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.

Chambers County Justice Center Public Facilities Corporation fund - This fund is used to account for the activity related to the development of the Justice Center.

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 funds are considered major for reporting purposes:

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.

Certificates of Obligation Series 2024 - This fund is used to account for the 2024 certificates of obligation bonds that will be used for roads and highway improvements, parks, community facilities, equipment, 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

Investments for the County are reported at fair value (generally based on quoted market prices) except for positions in Local Government Investment Pools when applicable. In accordance with state law, these investment pools operate in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the pools qualify as 2a7-like pools and are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The pools are subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

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. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62, was adopted effective January 1, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No 101, Compensated absences, was adopted January 1, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for compensated absences.

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 annually appropriated on a GAAP basis for the general, debt service, health service sales tax, road and bridge funds, lateral road, county court fee, worthless check, county attorney drug prevention, hotel tax, election, lease, county clerk records archives, justice court technology, courthouse security, records management county clerk, youth activity, available school, heavy hauling permit, chapter nineteen, justice court building security fund, district clerk records technology, pretrial intervention programs, CC/DC record preservation, county clerk technology, child abuse prevention, county fire marshal, county sheriff forfeitures, and grant: district attorney seizure and forfeiture funds. These governmental funds are annually appropriated. Several supplemental budget appropriations were made for the year ended December 31, 2024.

A. Deficit Fund Equity

As of December 31, 2024, the TWDB Flood Infrastructure, Arboretum, CDBG-CV, and Beryl funds reported a deficit fund balance of \$549,053, \$493,137, \$668,261, and \$191,040, respectively 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, 2024, expenditures in the following General Fund departments exceeded the amended budget: Commissioners' Court (\$2,040,276), Nondepartmental (\$510,458), Human Resources (\$20,613), Purchasing (\$21,404), County Court (\$2,766), District Clerk (\$51,349), Justice of the Peace #2 (\$35,279), Mosquito Control (\$582,312), EMS (\$31,742), Parks & recreation (\$8,741), Constable #1 (\$6,974), and Sheriff (\$1,099,004). 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, 2024, the County had the following investments:

Investment type:	Reported Value	Weighted Average Maturity (days)	Fair Value Measurements Using - Level 1
TexPool	\$ 17,750,022	33	\$ -
Texas CLASS	125,170,929	46	-
Money Markets	13,159,338	1	13,159,338
U.S. Treasury	<u>107,380,135</u>	303	<u>107,380,135</u>
Total	<u>\$ 263,460,424</u>		<u>\$ 120,539,473</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs other than quoted market prices for similar assets; Level 3 inputs are significant unobservable inputs. All of the County's fair value investments were valued using either documented trade history in exact security pricing, option-adjusted discounted cash flow, or present value of expected future cash flow pricing models (Level 2 inputs).

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, 2024, the County's investments in TexPool were rated "AAAm" by Standard & Poor's, Texas CLASS were rated "AAAm" by Standard & Poor's, and US Treasury Notes were rated "Aaa" by Moody'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, 2024, 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.

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	\$ 764,208	\$ 170,260	\$ 106,527	\$ -	\$ -	\$ 1,040,995
Other taxes	-	-	-	2,386,890	-	2,386,890
Leases	46,987	-	-	-	-	46,987
Accounts	1,381,086	-	-	1,456	10,806	1,393,348
Fines & fees	13,321,316	-	-	-	-	13,321,316
(Allowance)	<u>(12,624,451)</u>	<u>(42,565)</u>	<u>(26,632)</u>	<u>-</u>	<u>-</u>	<u>(12,693,648)</u>
Total	<u>\$ 2,889,146</u>	<u>\$ 127,695</u>	<u>\$ 79,895</u>	<u>\$ 2,388,346</u>	<u>\$ 10,806</u>	<u>\$ 5,495,888</u>

	Business-type activities			
	Solid Waste	Airport	Golf Course	Total
Accounts	\$ 35,229	\$ 65	\$ 819	\$ 36,113
Leases	-	185,020	-	185,020
Total	<u>\$ 35,229</u>	<u>\$ 185,085</u>	<u>\$ 819</u>	<u>\$ 221,133</u>

Lease Receivables

As of 12/31/2024, Chambers County, TX had 5 active leases. The leases have receipts that range from \$763 to \$12,525 and interest rates that range from 0.3300% to 3.8890%. As of 12/31/2024, the total combined value of the lease receivable is \$232,007, the total combined value of the short-term lease receivable is \$14,497, and the combined value of the deferred inflow of resources is \$227,567.

The following principal and interest receipts to maturity are as follows:

Year Ended December 31,	Governmental Activities		
	Principal	Interest	Total Requirements
2025	\$ 11,296	\$ 1,229	\$ 12,525
2026	11,591	934	12,525
2027	11,895	630	12,525
2028	12,205	319	12,524
Totals	<u>\$ 46,987</u>	<u>\$ 3,112</u>	<u>\$ 50,099</u>

Year Ended December 31,	Business-type Activities		
	Principal	Interest	Total Requirements
2025	\$ 3,201	\$ 4,732	\$ 7,933
2026	3,753	4,645	8,398
2027	4,188	4,539	8,727
2028	4,304	4,423	8,727
2029	4,934	4,304	9,238
2030-2034	30,300	19,165	49,465
2035-2039	39,338	14,335	53,673
2040-2044	47,326	7,624	54,950
2045-2049	30,389	2,909	33,298
2050-2054	17,287	386	17,673
Totals	<u>\$ 185,020</u>	<u>\$ 67,062</u>	<u>\$ 252,082</u>

C. Capital Assets

A summary of changes in capital assets for governmental activities for the year ended December 31, 2024 is as follows:

	Beginning Balance	Additions	Adjustments/ Deletions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 11,082,351	\$ 1,550,734	\$ (39,000)	\$ 12,594,085
Construction in progress	29,342,760	19,292,715	(122,216)	48,513,259
Total assets not being depreciated	<u>40,425,111</u>	<u>20,843,449</u>	<u>(161,216)</u>	<u>61,107,344</u>
Capital assets, being depreciated:				
Buildings and improvements	92,940,285	3,427,686	(292,217)	96,075,754
Machinery and equipment	46,502,159	5,045,810	(554,748)	50,993,221
Infrastructure	21,154,602	3,044,958	-	24,199,560
Right to use - Subscriptions	2,664,031	372,423	(320,600)	2,715,854
Total capital assets being depreciated	<u>163,261,077</u>	<u>11,890,877</u>	<u>(1,167,565)</u>	<u>173,984,389</u>
Less accumulated depreciation:				
Buildings and improvements	(22,692,893)	(3,823,627)	22,308	(26,494,212)
Machinery and equipment	(31,935,365)	(4,214,146)	368,162	(35,781,349)
Infrastructure	(8,550,296)	(365,912)	-	(8,916,208)
Right to use - Subscriptions	(574,113)	(691,413)	96,619	(1,168,907)
Total accumulated depreciation	<u>(63,752,667)</u>	<u>(9,095,098)</u>	<u>487,089</u>	<u>(72,360,676)</u>
Total capital assets being depreciated, net	<u>99,508,410</u>	<u>2,795,779</u>	<u>(680,476)</u>	<u>101,623,713</u>
Governmental activities capital assets, net	<u>\$ 139,933,521</u>	<u>\$ 23,639,228</u>	<u>\$ (841,692)</u>	<u>\$ 162,731,057</u>

Depreciation was charged to governmental functions as follows:

Governmental activities:	
General government	\$ 1,716,951
Financial Administration	42,555
Justice system	92,846
Health and welfare	1,107,949
Culture and recreation	1,784,820
Law enforcement and public safety	2,681,295
Transportation	<u>1,668,682</u>
Total	<u>\$ 9,095,098</u>

A summary of changes in capital assets for business-type activities for the year ended December 31, 2024 is as follows:

	Beginning Balance	Additions	Adjustments/ Deletions	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,782,940	\$ -	\$ -	\$ 1,782,940
Construction in progress	2,683,842	105,491	-	2,789,333
Total assets not being depreciated	<u>4,466,782</u>	<u>105,491</u>	<u>-</u>	<u>4,572,273</u>
Capital assets, being depreciated:				
Buildings and improvements	13,725,325	259,233	(56,070)	13,928,488
Machinery and equipment	8,741,186	1,977,424	(1,120,724)	9,597,886
Infrastructure	1,047,204	-	(1,047,204)	-
Total capital assets being depreciated	<u>23,513,715</u>	<u>2,236,657</u>	<u>(2,223,998)</u>	<u>23,526,374</u>
Less accumulated depreciation:				
Buildings and improvements	(6,092,517)	(426,976)	56,070	(6,463,423)
Machinery and equipment	(4,336,054)	(624,393)	488,612	(4,471,835)
Infrastructure	(5,816)	-	5,816	-
Total accumulated depreciation	<u>(10,434,387)</u>	<u>(1,051,369)</u>	<u>550,498</u>	<u>(10,935,258)</u>
Total capital assets being depreciated, net	<u>13,079,328</u>	<u>1,185,288</u>	<u>(1,673,500)</u>	<u>12,591,116</u>
Business-type activities capital assets, net	<u>\$ 17,546,110</u>	<u>\$ 1,290,779</u>	<u>\$ (1,673,500)</u>	<u>\$ 17,163,389</u>

Depreciation was charged to business-type functions as follows:

Business-type activities:	
Solid waste	\$ 549,772
Airport	327,990
Golf course	<u>173,607</u>
Total	<u>\$ 1,051,369</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, 2024. 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 subscriptions:					
Bonds	\$ 126,805,000	\$207,125,000	\$ 4,160,000	\$ 329,770,000	\$ 7,040,000
Premium on bonds	4,913,121	14,399,767	226,349	19,086,539	-
Subscriptions	1,978,923	515,396	959,092	1,535,227	702,388
Compensated absences	<u>915,534</u>	<u>1,213,127</u>	<u>-</u>	<u>2,128,661</u>	<u>532,165</u>
Total Governmental Activities	<u>\$ 134,612,578</u>	<u>\$223,253,290</u>	<u>\$ 5,345,441</u>	<u>\$ 352,520,427</u>	<u>\$ 8,274,553</u>
Business-type activities:					
Compensated absences	\$ 41,955	\$ 64,104	\$ -	\$ 106,059	\$ 26,514
Landfill closure and post closure care costs	<u>1,401,595</u>	<u>63,255</u>	<u>-</u>	<u>1,464,850</u>	<u>-</u>
Total Business-Type Activities	<u>\$ 1,443,550</u>	<u>\$ 127,359</u>	<u>\$ -</u>	<u>\$ 1,570,909</u>	<u>\$ 26,514</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:

	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance</u>
<u>General Obligation Bonds</u>			
Series 2012 General Obligation Refunding Bonds	2.00-3.00%	\$ 5,270,000	\$ 1,110,000
Series 2014 Revenue and Limited Tax Bonds	2.00-4.00%	9,270,000	3,940,000
Series 2015 Certificates of Obligation	3.00-5.00%	8,240,000	6,075,000
Series 2015 Revenue and Limited Tax Bonds	3.00-5.00%	19,335,000	12,740,000
Series 2020 Revenue and Limited Tax Bonds	2.00-3.00%	9,405,000	7,415,000
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	46,895,000
Series 2024, Combo Tax & Revenue	4.00-5.00%	53,425,000	53,425,000
Series 2024, Lease Revenue Bonds	5.00-5.50%	153,700,000	<u>153,700,000</u>
		Total	<u>\$ 329,770,000</u>
<u>Subscriptions</u>	2.36%-3.80%	2,759,200	<u>\$ 1,535,227</u>
		Total	<u>\$ 331,305,227</u>

The annual debt service requirements for bonds of the County as of December 31, 2024 are as follows:

Year Ending December 31,	<u>General Obligation Bonds</u>		Total Requirements
	<u>Principal</u>	<u>Interest</u>	
2025	\$ 7,040,000	\$ 14,270,376	\$ 21,310,376
2026	7,230,000	12,048,706	19,278,706
2027	9,395,000	11,782,149	21,177,149
2028	9,810,000	11,459,543	21,269,543
2029	10,245,000	11,126,193	21,371,193
2030-2034	49,395,000	50,575,852	99,970,852
2035-2039	45,490,000	42,821,035	88,311,035
2040-2044	55,340,000	34,383,300	89,723,300
2045-2049	60,260,000	23,629,401	83,889,401
2050-2054	65,465,000	9,900,413	75,365,413
2055-2059	<u>10,100,000</u>	<u>277,750</u>	<u>10,377,750</u>
Total	<u>\$ 329,770,000</u>	<u>\$ 222,274,718</u>	<u>\$ 552,044,718</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 2024, the County issued Certificates of Obligation Series 2024 in the amount of \$53,424,000. The bonds carry an interest rate ranging from 4% to 5% and were issued at a premium of \$2,724,362. 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.

Additionally, in fiscal year 2024, the Chambers County Justice Center Public Facilities Corporation issued \$153,700,000 in Chambers County Justice Center Public Facility Corporation Lease Revenue Bonds, Series 2024, the proceeds of which were loaned to CFP3 Chambers County Justice Center, LLC to develop the new Justice Center and to pay a portion of the costs of issuance of the Bonds.

As of 12/31/2024, the County had 49 active subscriptions. The subscriptions have payments that range from \$120 to \$211,376 and interest rates that range from 2.36% to 3.80%. As of 12/31/2024, the total combined value of the subscription liability is \$1,535,227.

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

Year Ending December 31,	Subscriptions		Total Requirements
	Principal	Interest	
2025	\$ 702,388	\$ 42,689	\$ 745,077
2026	652,616	23,508	676,124
2027	121,354	4,557	125,911
2028	45,423	1,719	47,142
2029	13,446	390	13,836
Total	<u>\$ 1,535,227</u>	<u>\$ 72,863</u>	<u>\$ 1,608,090</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 2024 were as follows:

Transfer To	Transfer From	Amount
Solid Waste	General Fund	\$ 2,088,504
Airport	General Fund	136,995
Golf Course	General Fund	275,597
Nonmajor Governmental	General Fund	1,010,043
Nonmajor Governmental	Health Services Sales Tax Fund	2,278,405
General Fund	Health Services Sales Tax Fund	3,289,512
Nonmajor Governmental	Certificates of Obligation Series 2023	4,000,000
General Fund	Chambers County Justice Center	
General Fund	Public Facilities Corporation	4,550,359
General Fund	Nonmajor Governmental	220,523
Debt Service Fund	Nonmajor Governmental	2,340,623
Health Services Sales Tax Fund	Nonmajor Governmental	125,903
Nonmajor Governmental	Nonmajor Governmental	447,232
Total		<u>\$ 20,763,696</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 composition of interfund balances as of December 31, 2024 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental	\$ 2,799,250
General Fund	Solid waste	152,048
General Fund	Airport	57,260
General Fund	Golf Course	58,810
General Fund	Internal Service Fund	69,147
General Fund	Road and bridge	450,145
General Fund	Debt Service	31
Health Service Sales Tax	Nonmajor Governmental	996,579
Road and bridge	Nonmajor Governmental	41,911
Solid Waste Fund	Internal Service Fund	4,381
Solid Waste Fund	Nonmajor Governmental	<u>8,766</u>
Total		<u>\$ 4,638,328</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 \$11,390,744. The \$1,464,850 reported as landfill closure and post closure care liability at December 31, 2024 is based on the use of 12.86 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$9,925,894 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 426 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, 2024. 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.

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, 2024: valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	321
Inactive employees entitled to but not yet receiving benefits	418
Active employees	<u>593</u>
Total	<u><u>1,332</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 15.19 percent in calendar year 2024. The County’s contributions to TCDRS for the calendar year ended December 31, 2024 were \$5,850,430, and were equal to the required contributions.

Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, 2023 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, 2023 were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020, 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 ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.65%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.60%

⁽¹⁾ Target asset allocation adopted at the March 2024 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 capital market assumptions

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ 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 12/31/2022	\$ 137,161,721	\$ 131,044,013	\$ 6,117,708
Changes for the year:			
Service cost	4,765,331	-	4,765,331
Interest on total pension liability ⁽¹⁾	10,519,781	-	10,519,781
Effect on plan changes ⁽²⁾	7,873,320	-	7,873,320
Effect of economic/demographic gains or losses	710,796	-	710,796
Refund of contributions	(388,906)	(388,906)	-
Benefit payments	(6,759,748)	(6,759,748)	-
Administrative expenses	-	(76,064)	76,064
Member contributions	-	2,438,071	(2,438,071)
Net investment income	-	14,404,189	(14,404,189)
Employer contributions	-	4,952,827	(4,952,827)
Other ⁽³⁾	-	55,809	(55,809)
Balance at 12/31/2023	<u>\$ 153,882,295</u>	<u>\$ 145,670,191</u>	<u>\$ 8,212,104</u>

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

⁽²⁾ No plan changes valued.

⁽³⁾ 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)	<u>\$ 28,183,605</u>	<u>\$ 8,212,104</u>	<u>\$ (8,523,141)</u>

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.

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

For the calendar year ended December 31, 2024, the County recognized pension expense of \$3,785,307.

At December 31, 2024, 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	\$ 533,097	\$ 585,586
Changes in actuarial assumptions	-	63,844
Difference between projected and actual investment earnings	680,432	-
Contributions subsequent to the measurement date	<u>5,850,430</u>	<u>-</u>
Total	<u>\$ 7,063,959</u>	<u>\$ 649,430</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:

<u>For the Year</u> <u>Ended December 31,</u>	
2025	\$ (1,127,697)
2026	(458,227)
2027	3,037,334
2028	(887,311)

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, 2024:

Inactive employees or beneficiaries currently receiving benefits	12
Active members	<u>529</u>
Total	<u><u>541</u></u>

Net OPEB Liability

The County’s net OPEB asset of \$1,740,675 was determined by an actuarial valuation as of January 1, 2025 which was rolled forward to a measurement date of December 31, 2024.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2025 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, 2025
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.50%
Salary Increases	3.00%
Demographic Assumptions	Based on the experience study covering the four-year period dated November 19, 2021 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	TCDRS Mortality follows the Sex Distinct Raw Rates developed in the Pub-2010 Study for General Employees. These Rates are improved Generationally using the MP-2021 Improvement Rates and Weighted based on the Texas County & District Retirement System Investigation of the Experience Report dated November 19, 2021.
Health care cost trend rates	The initial trend rate is based on the 2025 Segal Health Plan Cost Trend Survey. The grading period and ultimate trend rates selected fall within a generally accepted range. PPO; Initial Trend - 7.90%; Ultimate Trend - 5.00%; Amount of Trend Decrease - 0.32%; Years Between Trend Decreases - 1; Year Ultimate Trend Reached - 2034
Participation rates	85% for non-Medicare eligible retirees; 60% for Medicare eligible retirees
Discount rate	5.50%

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 2.50%, 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

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance at 12/31/2023	\$ 13,655,561	\$ 14,352,922	\$ (697,361)
Changes for the year:			
Service cost	1,089,436	-	1,089,436
Interest on the total liability	734,470	-	734,470
Actuarial experience	6,653,551	-	6,653,551
Assumption changes	(5,822,788)	-	(5,822,788)
Contributions - employer	-	2,782,269	(2,782,269)
Net investment income	-	989,904	(989,904)
Benefit payments	(603,153)	(603,153)	-
Administrative expense	<u>-</u>	<u>(74,190)</u>	<u>74,190</u>
Net changes	<u>2,051,516</u>	<u>3,094,830</u>	<u>(1,043,314)</u>
Balance at 12/31/2024	<u>\$ 15,707,077</u>	<u>\$ 17,447,752</u>	<u>\$ (1,740,675)</u>

Differences in projected and actual earnings over the measurement period are recognized over a 5-year period. At December 31, 2024, the County reported deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 6,119,319	\$ 1,077,364
Changes of assumptions	304,859	5,552,946
Net difference between projected and actual earnings on postretirement plan investments	<u>253,960</u>	<u>-</u>
Total	<u>\$ 6,678,138</u>	<u>\$ 6,630,310</u>

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

<u>For the Year Ended December 31,</u>	
2025	\$ 170,835
2026	160,427
2027	(253,062)
2028	(112,049)
2029	(71,952)
Thereafter	153,629

For the year ended December 31, 2024, the County recognized OPEB expense of \$1,207,903.

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 Discount Rate (4.50%)</u>	<u>Discount Rate (5.50%)</u>	<u>1% Increase in Discount Rate (6.50%)</u>
County's net OPEB liability	<u>\$ (165,033)</u>	<u>\$ (1,740,675)</u>	<u>\$ (3,113,078)</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 Trend Rate Assumption</u>	<u>1% Increase</u>
County's net OPEB liability	\$ <u>(3,430,115)</u>	\$ <u>(1,740,675)</u>	\$ <u>288,014</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.

I. Accounting Changes

Change in Accounting Principle

In fiscal year 2024, the County implement GASB 101, Compensated Absences. The primary objective of this Statement is to enhance accounting and financial reporting requirements for compensated absences.

Change in the Financial Reporting Entity

In fiscal year 2024, the Capital Project 02 Construction fund became a nonmajor fund due to quantitative factors. In fiscal year 2024, the Juvenile Probation fund was reported as a custodial fund due to a change in the County's administrative control of the funds.

**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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 46,850,700	\$ 46,850,700	\$ 47,601,307	\$ 750,607
Other taxes	11,604,000	11,604,000	13,940,270	2,336,270
Intergovernmental	1,141,590	1,141,590	1,033,533	(108,057)
Charges for services	3,158,100	3,158,100	4,823,064	1,664,964
Investment income	700,000	700,000	2,938,776	2,238,776
Donations and contributions	-	-	79,900	79,900
Other	530,500	530,500	343,329	(187,171)
Total revenues	<u>63,984,890</u>	<u>63,984,890</u>	<u>70,760,179</u>	<u>6,775,289</u>
EXPENDITURES				
General government:				
Commissioners' court	1,312,050	1,312,050	3,352,326	(2,040,276)
Nondepartmental	4,713,820	4,713,820	5,224,278	(510,458)
Data processing	2,372,970	2,372,970	1,865,741	507,229
Communications	473,520	473,520	426,671	46,849
Economic development	794,400	794,400	726,799	67,601
Elections	486,440	486,440	430,079	56,361
Maintenance	2,910,637	2,910,637	2,654,875	255,762
Human resources	441,495	441,495	462,108	(20,613)
Total general government	<u>13,505,332</u>	<u>13,505,332</u>	<u>15,142,877</u>	<u>(1,637,545)</u>
Financial administration:				
County auditor	1,251,100	1,251,100	951,181	299,919
County treasurer	431,800	431,800	429,892	1,908
Tax assessor	1,681,590	1,681,590	1,664,045	17,545
Purchasing	635,050	635,050	656,454	(21,404)
Total financial administration	<u>3,999,540</u>	<u>3,999,540</u>	<u>3,701,572</u>	<u>297,968</u>
Justice system:				
County court	291,000	291,000	293,766	(2,766)
District court	1,454,925	1,454,925	1,261,947	192,978
District clerk	1,205,894	1,205,894	1,257,243	(51,349)
County clerk	1,384,956	1,384,956	1,258,599	126,357
Justice of the peace, pct #1	417,560	417,560	417,083	477
Justice of the peace, pct #2	426,910	426,910	462,189	(35,279)
Justice of the peace, pct #4	352,392	352,392	334,789	17,603
Justice of the peace, pct #5	436,420	436,420	410,057	26,363
Justice of the peace, pct #6	589,485	589,485	565,169	24,316
Juvenile probation	253,120	253,120	233,682	19,438
County attorney	1,302,470	1,302,470	1,191,797	110,673
District attorney	2,319,045	2,319,045	2,273,642	45,403
Pretrial services	405,518	405,518	271,092	134,426
Total justice system	<u>10,839,695</u>	<u>10,839,695</u>	<u>10,231,055</u>	<u>608,640</u>
Health and welfare:				
Environmental health	559,830	559,830	472,926	86,904
Health department	1,120,195	1,120,195	562,369	557,826
Indigent health care	1,210,300	1,210,300	1,332,647	(122,347)
Nurse practitioner	497,150	497,150	488,447	8,703
Welfare	32,000	32,000	10,715	21,285
Rehabilitation	53,380	53,380	-	53,380
Mosquito control	1,870,502	1,870,502	2,452,814	(582,312)

CHAMBERS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
PHEP-IMM first responder	916,800	916,800	795,550	121,250
Chambers county EMS	4,105,552	4,105,552	4,137,294	(31,742)
Total health and welfare	<u>10,365,709</u>	<u>10,365,709</u>	<u>10,252,762</u>	<u>112,947</u>
Culture and recreation:				
Libraries	1,571,082	1,571,082	1,317,703	253,379
Agricultural extension	359,100	359,100	311,524	47,576
Parks and recreation	2,463,690	2,463,690	2,472,431	(8,741)
Historical commission	16,625	16,625	8,906	7,719
Total culture and recreation	<u>4,410,497</u>	<u>4,410,497</u>	<u>4,110,564</u>	<u>299,933</u>
Law enforcement and public safety:				
Emergency management	193,840	193,840	200,794	(6,954)
Recovery management	200,025	200,025	197,086	2,939
Safety department	328,550	328,550	247,820	80,730
Constable, precinct #1	147,500	147,500	154,474	(6,974)
Constable, precinct #2	274,200	274,200	265,458	8,742
Constable, precinct #3	136,450	136,450	54,578	81,872
Constable, precinct #4	270,230	270,230	262,123	8,107
Constable, precinct #5	149,935	149,935	143,904	6,031
Constable, precinct #6	152,970	152,970	158,334	(5,364)
Sheriff	18,198,289	18,198,289	19,297,293	(1,099,004)
Total law enforcement and public safety	<u>20,051,989</u>	<u>20,051,989</u>	<u>20,981,864</u>	<u>(929,875)</u>
Capital outlay	429,105	429,105	2,165,144	(1,736,039)
Debt service				
Principal	-	891,269	891,269	-
Interest and other	5,625,000	4,733,731	2,503,883	2,229,848
Total debt service	<u>5,625,000</u>	<u>5,625,000</u>	<u>3,395,152</u>	<u>2,229,848</u>
Total expenditures	<u>69,226,867</u>	<u>69,226,867</u>	<u>69,980,990</u>	<u>(754,123)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(5,241,977)</u>	<u>(5,241,977)</u>	<u>779,189</u>	<u>6,021,166</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	-	-	448,432	448,432
Sale of capital asset	-	-	142,623	142,623
Transfers in	7,496,403	7,496,403	8,060,394	563,991
Transfers out	(3,317,154)	(3,317,154)	(3,511,139)	(193,985)
Total other financing sources (uses)	<u>4,179,249</u>	<u>4,179,249</u>	<u>5,140,310</u>	<u>961,061</u>
NET CHANGE IN FUND BALANCES	<u>(1,062,728)</u>	<u>(1,062,728)</u>	<u>5,919,499</u>	<u>6,982,227</u>
FUND BALANCES, BEGINNING	<u>43,854,551</u>	<u>43,854,551</u>	<u>43,854,551</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 42,791,823</u>	<u>\$ 42,791,823</u>	<u>\$ 49,774,050</u>	<u>\$ 6,982,227</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 10,509,000	\$ 10,509,000	\$ 10,547,341	\$ 38,341
Other taxes	8,000	8,000	9,020	1,020
Intergovernmental	1,814,080	1,814,080	3,352,910	1,538,830
Charges for services	1,608,500	1,608,500	1,720,968	112,468
Investment income	50,000	50,000	122,164	72,164
Other	27,000	27,000	99,202	72,202
Total revenues	<u>14,016,580</u>	<u>14,016,580</u>	<u>15,851,605</u>	<u>1,835,025</u>
EXPENDITURES				
Current:				
Transportation	13,949,922	13,949,922	12,657,137	1,292,785
Debt Service:				
Principal	-	-	17,648	(17,648)
Interest	-	-	198	(198)
Capital outlay	2,000	2,000	321,087	(319,087)
Total expenditures	<u>13,951,922</u>	<u>13,951,922</u>	<u>12,996,070</u>	<u>955,852</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	64,658	64,658	2,855,535	2,790,877
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	-	-	13,830	13,830
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>13,830</u>	<u>13,830</u>
NET CHANGE IN FUND BALANCES	64,658	64,658	2,869,365	2,804,707
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	<u>\$ 64,658</u>	<u>\$ 64,658</u>	<u>\$ 2,869,365</u>	<u>\$ 2,804,707</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 10,200,000	\$ 10,200,000	\$ 13,579,865	\$ 3,379,865
Miscellaneous revenue	20,000	20,000	18,021	(1,979)
Investment income	300,000	300,000	946,832	646,832
Total revenues	<u>10,520,000</u>	<u>10,520,000</u>	<u>14,544,718</u>	<u>4,024,718</u>
EXPENDITURES				
Current:				
Health and welfare	4,032,090	4,032,090	4,709,783	(677,693)
Capital outlay	-	-	2,405,518	(2,405,518)
Debt service:				
Principal	-	-	34,644	(34,644)
Interest	-	-	1,055,791	(1,055,791)
Total expenditures	<u>4,032,090</u>	<u>4,032,090</u>	<u>8,205,736</u>	<u>(4,173,646)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>6,487,910</u>	<u>6,487,910</u>	<u>6,338,982</u>	<u>(148,928)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	-	-	48,185	48,185
Transfers in	-	-	125,903	125,903
Transfers out	(3,598,857)	(3,598,857)	(5,567,917)	(1,969,060)
Total other financing sources (uses)	<u>(3,598,857)</u>	<u>(3,598,857)</u>	<u>(5,393,829)</u>	<u>(1,794,972)</u>
NET CHANGE IN FUND BALANCES	2,889,053	2,889,053	945,153	(1,943,900)
FUND BALANCES, BEGINNING	<u>24,949,134</u>	<u>24,949,134</u>	<u>24,949,134</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 27,838,187</u>	<u>\$ 27,838,187</u>	<u>\$ 25,894,287</u>	<u>\$ (1,943,900)</u>

CHAMBERS COUNTY, TEXAS

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS**

FOR THE YEAR ENDED DECEMBER 31, 2024

Measurement Date December 31,	2014	2015	2016	2017
Total Pension Liability				
Service Cost	\$ 2,311,920	\$ 2,466,440	\$ 2,755,099	\$ 2,840,439
Interest total pension liability	6,182,306	6,497,250	6,870,315	7,344,780
Changes in benefit terms	-	(406,914)	-	-
Difference between expected and actual experience	(634,661)	(314,455)	(583,902)	205,940
Effect of economic/demographic gains or losses	-	-	-	-
Effect of assumption changes or inputs	-	890,542	-	611,907
Benefit payments/refunds of contributions	<u>(4,210,024)</u>	<u>(4,361,367)</u>	<u>(4,504,510)</u>	<u>(4,849,456)</u>
Net change in total pension liability	3,649,541	4,771,496	4,537,002	6,153,610
Total pension liability - beginning	<u>77,255,337</u>	<u>80,904,878</u>	<u>85,676,374</u>	<u>90,213,374</u>
Total pension liability - ending (a)	<u>\$ 80,904,878</u>	<u>\$ 85,676,374</u>	<u>\$ 90,213,376</u>	<u>\$ 96,366,984</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 2,276,446	\$ 2,404,661	\$ 2,644,926	\$ 2,910,160
Member contributions	1,095,952	1,183,734	1,302,007	1,432,571
Investment income net of investment expenses	4,872,265	(209,712)	5,557,196	11,624,481
Benefit payments, including refunds of contributions	(4,210,024)	(4,361,367)	(4,504,510)	(4,849,456)
Administrative expenses	(57,180)	(54,430)	(60,515)	(60,348)
Other	<u>(295,357)</u>	<u>255,923</u>	<u>(567,984)</u>	<u>(7,922)</u>
Net change in plan fiduciary net position	3,682,102	(781,191)	4,371,120	11,049,486
Plan fiduciary net position - beginning	<u>72,422,641</u>	<u>76,104,743</u>	<u>75,323,552</u>	<u>79,694,671</u>
Plan fiduciary net position - ending (b)	<u>\$ 76,104,743</u>	<u>\$ 75,323,552</u>	<u>\$ 79,694,672</u>	<u>\$ 90,744,157</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ 4,800,135</u>	<u>\$ 10,352,822</u>	<u>\$ 10,518,704</u>	<u>\$ 5,622,827</u>
Fiduciary net position as a percentage of total pension liability (asset)	94.07%	87.92%	88.34%	94.17%
Pensionable covered payroll	\$ 15,656,460	\$ 16,917,628	\$ 18,600,097	\$ 20,465,306
Net pension liability (asset) as a percentage of covered payroll	30.66%	61.20%	56.55%	27.47%

	2018	2019	2020	2021	2022	2023
\$	2,990,881	\$ 2,976,564	\$ 3,490,978	\$ 4,688,318	\$ 4,743,365	\$ 4,765,331
	7,851,899	8,342,173	8,955,824	9,479,446	9,992,627	10,519,781
	-	-	-	-	-	7,873,320
	292,353	-	-	-	-	-
	-	1,285,060	1,511	(591,295)	(875,527)	710,796
	-	-	6,713,858	(255,373)	-	-
	<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>	<u>(7,148,654)</u>
	6,197,327	7,400,329	13,267,630	6,819,994	7,109,457	16,720,574
	<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>
\$	<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>	<u>\$ 153,882,295</u>
\$	3,057,316	\$ 3,464,824	\$ 4,168,712	\$ 4,452,606	\$ 4,552,704	\$ 4,952,827
	1,505,005	1,705,612	2,052,106	2,191,858	2,241,197	2,438,071
	(1,694,735)	14,550,107	10,646,725	25,048,418	(8,158,754)	14,404,189
	(4,937,806)	(5,203,468)	(5,894,541)	(6,501,102)	(6,751,008)	(7,148,654)
	(71,165)	(78,530)	(83,388)	(75,262)	(76,794)	(76,064)
	<u>(1,628)</u>	<u>13,237</u>	<u>19,868</u>	<u>35,446</u>	<u>122,296</u>	<u>55,809</u>
	(2,143,013)	14,451,782	10,909,482	25,151,964	(8,070,359)	14,626,178
	<u>90,744,157</u>	<u>88,601,144</u>	<u>103,052,926</u>	<u>113,962,408</u>	<u>139,114,372</u>	<u>131,044,013</u>
\$	<u>88,601,144</u>	<u>\$ 103,052,926</u>	<u>\$ 113,962,408</u>	<u>\$ 139,114,372</u>	<u>\$ 131,044,013</u>	<u>\$ 145,670,191</u>
\$	<u>13,963,167</u>	<u>\$ 6,911,714</u>	<u>\$ 9,269,862</u>	<u>\$ (9,062,108)</u>	<u>\$ 6,117,708</u>	<u>\$ 8,212,104</u>
	86.39%	93.71%	92.48%	106.97%	95.54%	94.66%
\$	21,500,068	\$ 24,365,881	\$ 29,315,806	\$ 31,312,259	\$ 32,017,108	\$ 32,017,108
	64.94%	28.37%	31.62%	-28.94%	19.11%	25.65%

CHAMBERS COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2024

<u>Fiscal Year Ended December 31</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll (1)</u>	<u>Actual Contribution as a % of Covered Payroll</u>
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	3,464,824	(304,569)	24,365,881	14.22%
2020	4,001,607	4,168,712	(167,105)	29,315,825	14.22%
2021	4,089,381	4,452,606	(363,225)	31,258,586	14.24%
2022	4,104,592	4,552,704	(448,112)	32,017,108	14.22%
2023	4,095,959	4,952,827	(856,868)	34,831,094	14.22%
2024	4,448,484	5,850,430	(1,401,946)	38,515,009	15.19%

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

CHAMBERS COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2024

Valuation Timing	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.
<u>Methods and assumptions used to determine contributions rates:</u>	
Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	15.9 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of investment expenses, including inflation.
Retirement Age	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.
Mortality	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.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	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.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.

CHAMBERS COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2024

Measurement Date December 31,	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB Liability			
Service cost	\$ 890,802	\$ 939,796	\$ 757,699
Interest on total OPEB liability	524,901	567,001	610,447
Difference between expected and actual experience	-	-	(1,815,284)
Changes of assumptions	-	-	(360,202)
Benefit payments	<u>(631,365)</u>	<u>(669,097)</u>	<u>(764,679)</u>
Net change in total OPEB liability	784,338	837,700	(1,572,019)
Total OPEB liability - beginning	<u>9,859,326</u>	<u>10,643,664</u>	<u>11,481,364</u>
Total OPEB liability - ending	<u>\$ 10,643,664</u>	<u>\$ 11,481,364</u>	<u>\$ 9,909,345</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 4,631,365	\$ 2,282,427	\$ 2,560,279
Member contributions	-	-	-
OPEB plan net investment income	-	354,907	685,341
Benefit payments	(631,365)	(669,097)	(764,679)
OPEB plan administrative expense	-	-	(34,862)
Other	<u>-</u>	<u>(18,337)</u>	<u>-</u>
Net change in plan fiduciary net position	4,000,000	1,949,900	2,446,079
Plan fiduciary net position - beginning	<u>-</u>	<u>4,000,000</u>	<u>5,949,900</u>
Plan fiduciary net position - ending	<u>\$ 4,000,000</u>	<u>\$ 5,949,900</u>	<u>\$ 8,395,979</u>
Total OPEB Liability (Asset)	<u>\$ 6,643,664</u>	<u>\$ 5,531,464</u>	<u>\$ 1,513,366</u>
Plan fiduciary net position as a percentage of total OPEB liability (asset)	37.58%	51.82%	84.73%
Covered-employee payroll	\$ 15,494,833	\$ 17,469,703	\$ 21,023,938
Total OPEB liability (asset) as a percentage of covered-employee payroll	42.88%	31.66%	7.20%

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 period.

	2021	2022	2023	2024
\$	893,294	\$ 942,425	\$ 1,032,641	\$ 1,089,436
	532,555	587,155	670,502	734,470
	-	24,518	-	6,653,551
	-	406,478	-	(5,822,788)
	<u>(453,024)</u>	<u>(413,277)</u>	<u>(477,051)</u>	<u>(603,153)</u>
	972,825	1,547,299	1,226,092	2,051,516
	<u>9,909,345</u>	<u>10,882,170</u>	<u>12,429,469</u>	<u>13,655,561</u>
\$	<u>10,882,170</u>	<u>\$ 12,429,469</u>	<u>\$ 13,655,561</u>	<u>\$ 15,707,077</u>
\$	2,291,491	\$ 1,384,914	\$ 3,519,267	\$ 2,782,269
	-	(1,453,694)	1,261,135	989,904
	461,676	(413,277)	(477,051)	(603,153)
	(453,024)	(54,323)	(60,748)	(74,190)
	(49,423)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	2,250,720	(536,380)	4,242,603	3,094,830
	<u>8,395,979</u>	<u>10,646,699</u>	<u>10,110,319</u>	<u>14,352,922</u>
\$	<u>10,646,699</u>	<u>\$ 10,110,319</u>	<u>\$ 14,352,922</u>	<u>\$ 17,447,752</u>
\$	<u>235,471</u>	<u>\$ 2,319,150</u>	<u>\$ (697,361)</u>	<u>\$ (1,740,675)</u>
	97.84%	81.34%	105.11%	111.08%
\$	22,498,142	\$ 23,115,536	\$ 23,809,002	\$ 39,042,567
	1.05%	10.03%	-2.93%	-4.46%

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**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.

Jail Commissary – This fund accounts for the County’s commission revenue and expenditures related to the operation of a 3rd 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.

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.

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.

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.

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, 2024

	Special Revenue			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
ASSETS				
Cash and cash equivalents	\$ 187,344	\$ 75,364	\$ 13,968	\$ 11,285
Receivables, net	-	-	1	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	<u>187,344</u>	<u>75,364</u>	<u>13,969</u>	<u>11,285</u>
LIABILITIES				
Accounts payable and accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	187,344	75,364	13,969	11,285
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>187,344</u>	<u>75,364</u>	<u>13,969</u>	<u>11,285</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 187,344</u>	<u>\$ 75,364</u>	<u>\$ 13,969</u>	<u>\$ 11,285</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Special Revenue			
	County Clerk Records Archives	Justice Court Technology	Courthouse Security	Records Mgmt County Clerk
ASSETS				
Cash and cash equivalents	\$ 1,451,480	\$ 44,526	\$ 215,673	\$ 74,681
Receivables, net	-	-	-	57
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted ash and cash equivalents	-	-	-	-
Total assets	<u>1,451,480</u>	<u>44,526</u>	<u>215,673</u>	<u>74,738</u>
LIABILITIES				
Accounts payable and accrued liabilities	-	3,200	-	5,611
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>3,200</u>	<u>-</u>	<u>5,611</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	-
Special projects	1,451,480	41,326	215,673	69,127
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>1,451,480</u>	<u>41,326</u>	<u>215,673</u>	<u>69,127</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,451,480</u>	<u>\$ 44,526</u>	<u>\$ 215,673</u>	<u>\$ 74,738</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Special Revenue			
	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)	SCAAP
ASSETS				
Cash and cash equivalents	\$ -	\$ 6,394	\$ 6,238	\$ 16,694
Receivables, net	10,246	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	4,420	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	<u>10,246</u>	<u>10,814</u>	<u>6,238</u>	<u>16,694</u>
LIABILITIES				
Accounts payable and accrued liabilities	-	-	-	-
Due to other funds	8,991	10,814	6,238	-
Unearned revenue	-	-	-	-
Total liabilities	<u>8,991</u>	<u>10,814</u>	<u>6,238</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	1,255	-	-	16,694
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>1,255</u>	<u>-</u>	<u>-</u>	<u>16,694</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,246</u>	<u>\$ 10,814</u>	<u>\$ 6,238</u>	<u>\$ 16,694</u>

Special Revenue

Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way	Chapter Nineteen	Justice Court Building Security
\$ 1,635	\$ 9,271	\$ 4,927	\$ 517	\$ 12,139
-	-	-	-	-
-	17,828	-	-	-
-	-	-	-	-
<u>1,635</u>	<u>27,099</u>	<u>4,927</u>	<u>517</u>	<u>12,139</u>
781	1,234	-	-	-
-	19,272	4,867	-	-
-	-	-	-	-
<u>781</u>	<u>20,506</u>	<u>4,867</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
854	6,593	60	517	-
-	-	-	-	12,139
-	-	-	-	-
<u>854</u>	<u>6,593</u>	<u>60</u>	<u>517</u>	<u>12,139</u>
<u>\$ 1,635</u>	<u>\$ 27,099</u>	<u>\$ 4,927</u>	<u>\$ 517</u>	<u>\$ 12,139</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Special Revenue			
	Pretrial Intervention Programs	CC/DC Record Preservation	DC/CC Technology	Child Abuse Prevention
ASSETS				
Cash and cash equivalents	\$ 188,707	\$ 258	\$ 37,516	\$ 2,419
Receivables, net	-	43	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	<u>188,707</u>	<u>301</u>	<u>37,516</u>	<u>2,419</u>
LIABILITIES				
Accounts payable and accrued liabilities	-	282	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>282</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	2,419
Special projects	188,707	19	37,516	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>188,707</u>	<u>19</u>	<u>37,516</u>	<u>2,419</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 188,707</u>	<u>\$ 301</u>	<u>\$ 37,516</u>	<u>\$ 2,419</u>

Special Revenue

PHEP Grant	County Fire Marshal	Hurricane Harvey FEMA 4332	CDBG Dis. Rec. Non-Housing	Grant: Texas STEP Prog	CCSO - Spindletop SB292
\$ 50,308	\$ 8,100	\$ -	\$ -	\$ -	\$ 412,239
-	339	-	-	-	-
-	-	-	-	-	-
25,266	-	-	913,506	-	-
-	-	-	-	-	-
<u>75,574</u>	<u>8,439</u>	<u>-</u>	<u>913,506</u>	<u>-</u>	<u>412,239</u>
2,226	8,439	-	255,826	-	-
73,149	-	-	657,680	-	-
-	-	-	-	-	-
<u>75,375</u>	<u>8,439</u>	<u>-</u>	<u>913,506</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
199	-	-	-	-	412,239
-	-	-	-	-	-
-	-	-	-	-	-
<u>199</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>412,239</u>
<u>\$ 75,574</u>	<u>\$ 8,439</u>	<u>\$ -</u>	<u>\$ 913,506</u>	<u>\$ -</u>	<u>\$ 412,239</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Special Revenue			
	CCSO - Port Security Grant	COVID-19 Emergency Response	Help America Vote Act	Gulf of Mexico Energy Security Act (GOMESA)
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,205	\$ -	\$ 3,636,775
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	72,698	-	-	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	<u>72,698</u>	<u>1,205</u>	<u>-</u>	<u>3,636,775</u>
LIABILITIES				
Accounts payable and accrued liabilities	-	1,205	-	-
Due to other funds	72,698	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>72,698</u>	<u>1,205</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	-	-	-	3,636,775
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,636,775</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 72,698</u>	<u>\$ 1,205</u>	<u>\$ -</u>	<u>\$ 3,636,775</u>

Special Revenue

Co. Attorney Seizures / Forfeitures	County Sheriff Forfeitures	District Attorney Seizure & Forfeiture	County Attorney Pretrial Intervention	Public Health Workforce Grant
\$ 11,697	\$ 1,157,402	\$ 586,350	\$ 103,219	\$ 7,921
-	-	115	-	-
-	-	-	-	-
-	-	-	-	1,859
-	-	-	-	-
<u>11,697</u>	<u>1,157,402</u>	<u>586,465</u>	<u>103,219</u>	<u>9,780</u>
-	51,497	11,270	-	749
-	-	-	-	9,031
-	-	-	-	-
<u>-</u>	<u>51,497</u>	<u>11,270</u>	<u>-</u>	<u>9,780</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
11,697	1,105,905	575,195	103,219	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>11,697</u>	<u>1,105,905</u>	<u>575,195</u>	<u>103,219</u>	<u>-</u>
<u>\$ 11,697</u>	<u>\$ 1,157,402</u>	<u>\$ 586,465</u>	<u>\$ 103,219</u>	<u>\$ 9,780</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Special Revenue			
	COVID-19 Immunization Grant	American Rescue Plan Fund	TWDB Flood Infrastructure Fund	Arboretum
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,889,092	\$ 296,567	\$ 624,268
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	64,908	-	-	975,993
Restricted cash and cash equivalents	-	-	-	-
Total assets	<u>64,908</u>	<u>1,889,092</u>	<u>296,567</u>	<u>1,600,261</u>
LIABILITIES				
Accounts payable and accrued liabilities	7,695	29,284	323,403	612,713
Due to other funds	57,090	-	-	987,548
Unearned revenue	-	1,859,808	522,217	-
Total liabilities	<u>64,785</u>	<u>1,889,092</u>	<u>845,620</u>	<u>1,600,261</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	123	-	-	-
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	(549,053)	-
Total fund balances	<u>123</u>	<u>-</u>	<u>(549,053)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 64,908</u>	<u>\$ 1,889,092</u>	<u>\$ 296,567</u>	<u>\$ 1,600,261</u>

Special Revenue

FDA Retail Standards Grant	Motor Vehicle Crime Prevention Auth Grant	Airport Relief	Operation Lone Star Grant	Ch. 381 Special Projects	CDBG-CV
\$ 15	\$ 4,023	\$ -	\$ 103,568	\$ 95,630	\$ -
-	-	-	-	-	-
-	-	27,600	-	-	1,554,080
-	-	-	-	-	-
<u>15</u>	<u>4,023</u>	<u>27,600</u>	<u>103,568</u>	<u>95,630</u>	<u>1,554,080</u>
-	-	-	10,250	-	668,261
-	-	27,600	-	-	885,819
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>27,600</u>	<u>10,250</u>	<u>-</u>	<u>1,554,080</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,554,080</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,554,080</u>
-	-	-	-	-	-
-	-	-	-	-	-
15	4,023	-	93,318	95,630	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(1,554,080)
<u>15</u>	<u>4,023</u>	<u>-</u>	<u>93,318</u>	<u>95,630</u>	<u>(1,554,080)</u>
<u>\$ 15</u>	<u>\$ 4,023</u>	<u>\$ 27,600</u>	<u>\$ 103,568</u>	<u>\$ 95,630</u>	<u>\$ 1,554,080</u>

CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Special Revenue			
	Community Impact Program	Beryl	H-GAC Solid Waste Grant	Senate Bill 22
ASSETS				
Cash and cash equivalents	\$ 49,873	\$ -	\$ -	\$ 332,837
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	63,118	13,494	-
Restricted cash and cash equivalents	-	-	-	-
Total assets	<u>49,873</u>	<u>63,118</u>	<u>13,494</u>	<u>332,837</u>
LIABILITIES				
Accounts payable and accrued liabilities	-	4,122	-	-
Due to other funds	-	250,036	13,494	-
Unearned revenue	-	-	-	329,249
Total liabilities	<u>-</u>	<u>254,158</u>	<u>13,494</u>	<u>329,249</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-grants	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted for:				
County schools	-	-	-	-
Grants	49,873	-	-	3,588
Special projects	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	(191,040)	-	-
Total fund balances	<u>49,873</u>	<u>(191,040)</u>	<u>-</u>	<u>3,588</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 49,873</u>	<u>\$ 63,118</u>	<u>\$ 13,494</u>	<u>\$ 332,837</u>

Special Revenue		Capital Projects		
Opiod Abatement	Capital Project 02 Construction	Certificates of Obligation Series 2021	Capital Project 99 Construction	Tax Notes Series 2016
\$ 9,355	\$ -	\$ 5,298,034	\$ -	\$ -
-	-	-	-	-
-	-	41,911	-	-
-	-	-	-	-
-	307	-	20,119	329,932
<u>9,355</u>	<u>307</u>	<u>5,339,945</u>	<u>20,119</u>	<u>329,932</u>
-	-	669,585	-	-
-	-	-	19,169	-
-	-	-	-	-
-	-	<u>669,585</u>	<u>19,169</u>	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
9,355	-	-	-	-
-	-	-	-	-
-	307	4,670,360	950	329,932
-	-	-	-	-
<u>9,355</u>	<u>307</u>	<u>4,670,360</u>	<u>950</u>	<u>329,932</u>
<u>\$ 9,355</u>	<u>\$ 307</u>	<u>\$ 5,339,945</u>	<u>\$ 20,119</u>	<u>\$ 329,932</u>

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CHAMBERS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Permanent Fund	Total Nonmajor Governmental Funds
	Permanent	Funds
ASSETS		
Cash and cash equivalents	\$ -	\$ 20,482,912
Receivables, net	-	10,806
Due from other funds	-	41,911
Due from other governments	-	3,734,770
Restricted cash and cash equivalents	<u>730,381</u>	<u>1,080,739</u>
Total assets	<u>730,381</u>	<u>25,351,138</u>
LIABILITIES		
Accounts payable and accrued liabilities	-	2,669,796
Due to other funds	-	3,804,595
Unearned revenue	<u>-</u>	<u>2,711,274</u>
Total liabilities	<u>-</u>	<u>9,185,665</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-grants	<u>-</u>	<u>1,554,080</u>
Total deferred inflows of resources	<u>-</u>	<u>1,554,080</u>
FUND BALANCE		
Nonspendable:		
Permanent fund	500,000	500,000
Restricted for:		
County schools	230,381	230,381
Grants	-	6,529,754
Special projects	-	4,643,882
Capital projects	-	5,001,549
Unassigned	<u>-</u>	<u>(2,294,173)</u>
Total fund balances	<u>730,381</u>	<u>14,611,393</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 730,381</u>	<u>\$ 25,351,138</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Revenue			
	Lateral Road	County Court Fee	Worthless Check	County Attorney DWI
REVENUES				
Taxes:				
Other taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	26,285	-	-	-
Charges for services	-	4,170	-	3
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Donations and contributions	-	-	-	-
Other	-	-	-	-
Total revenues	<u>26,285</u>	<u>4,170</u>	<u>-</u>	<u>3</u>
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	26,285	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	281
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Transportation				
Supplies	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>26,285</u>	<u>-</u>	<u>-</u>	<u>281</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>4,170</u>	<u>-</u>	<u>(278)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	4,170	-	(278)
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	<u>187,344</u>	<u>71,194</u>	<u>13,969</u>	<u>11,563</u>
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	-
Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING AS RESTATED	<u>187,344</u>	<u>71,194</u>	<u>13,969</u>	<u>11,563</u>
FUND BALANCE, ENDING	<u>\$ 187,344</u>	<u>\$ 75,364</u>	<u>\$ 13,969</u>	<u>\$ 11,285</u>

* Formerly a non-major special revenue fund

Special Revenue

District Attorney Drug Prevention	*Juvenile Probation	Hotel Tax	Election	LEOSE Allocation	Fallen Officer
\$ -		\$ 306,220	\$ -	\$ -	\$ -
-		-	-	25,447	-
16,334		-	-	-	-
-		-	-	-	-
-		23,035	-	-	-
-		129,744	-	-	16,909
-		1,975	-	-	-
<u>16,334</u>		<u>460,974</u>	<u>-</u>	<u>25,447</u>	<u>16,909</u>
-		-	-	-	-
-		-	2,631	-	-
-		-	-	-	-
-		-	-	-	-
-		-	-	-	-
-		-	-	-	-
-		105,521	-	-	-
-		-	-	-	-
-		-	-	-	-
-		-	-	12,174	-
-		-	-	-	-
-		38,629	-	-	-
-		-	-	-	-
-		-	-	-	-
<u>-</u>		<u>144,150</u>	<u>2,631</u>	<u>12,174</u>	<u>-</u>
<u>16,334</u>		<u>316,824</u>	<u>(2,631)</u>	<u>13,273</u>	<u>16,909</u>
-		-	-	-	-
-		-	-	-	-
<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
16,334		316,824	(2,631)	13,273	16,909
<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>
-	(24,961)	-	-	-	-
-	(24,961)	-	-	-	-
<u>124,625</u>	<u>-</u>	<u>1,351,677</u>	<u>73,560</u>	<u>37,772</u>	<u>34,855</u>
<u>\$ 140,959</u>	<u>\$ -</u>	<u>\$ 1,668,501</u>	<u>\$ 70,929</u>	<u>\$ 51,045</u>	<u>\$ 51,764</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Revenue			
	County Clerk Records Archives	Justice Court Technology	Courthouse Security	Records Mgmt County Clerk
REVENUES				
Taxes:				
Other taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	129,649	-	42,937	128,374
Fines and forfeitures	-	-	-	-
Investment earnings	22,028	-	-	3,005
Donations and contributions	-	-	-	-
Other	-	14,531	-	-
Total revenues	<u>151,677</u>	<u>14,531</u>	<u>42,937</u>	<u>131,379</u>
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	-	-	17,900	-
Contractual services	-	-	3,913	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	331,364
Supplies	-	30,346	-	14,789
Contractual services	-	433	-	99,930
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	10,694	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Transportation				
Supplies	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	1,029	-	-
Interest and fiscal charges	-	51	-	-
Total expenditures	<u>-</u>	<u>31,859</u>	<u>32,507</u>	<u>446,083</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>151,677</u>	<u>(17,328)</u>	<u>10,430</u>	<u>(314,704)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	151,677	(17,328)	10,430	(314,704)
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	<u>1,299,803</u>	<u>58,654</u>	<u>205,243</u>	<u>383,831</u>
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	-
Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING AS RESTATED	<u>1,299,803</u>	<u>58,654</u>	<u>205,243</u>	<u>383,831</u>
FUND BALANCE, ENDING	<u>\$ 1,451,480</u>	<u>\$ 41,326</u>	<u>\$ 215,673</u>	<u>\$ 69,127</u>

Special Revenue

Records Mgmt District Clerk	Jail Commissary	Youth Activity	Available School	Heavy Hauling Permit	Indigent Defense Formula
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	50,853
64,839	91,128	1,206,564	38,180	-	-
-	-	-	-	-	-
-	-	-	1,391	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>64,839</u>	<u>91,128</u>	<u>1,206,564</u>	<u>39,571</u>	<u>-</u>	<u>50,853</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	49,031	-	-
-	-	-	-	-	-
8,902	-	-	-	-	-
3,809	55,113	42,478	-	-	-
-	-	1,163,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,711</u>	<u>55,113</u>	<u>1,205,478</u>	<u>49,031</u>	<u>-</u>	<u>-</u>
<u>52,128</u>	<u>36,015</u>	<u>1,086</u>	<u>(9,460)</u>	<u>-</u>	<u>50,853</u>
-	-	-	-	-	-
-	-	-	2,747	-	-
-	-	-	-	-	(50,853)
-	-	-	2,747	-	(50,853)
52,128	36,015	1,086	(6,713)	-	-
<u>67,177</u>	<u>189,866</u>	<u>10,708</u>	<u>57,513</u>	<u>349,163</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>67,177</u>	<u>189,866</u>	<u>10,708</u>	<u>57,513</u>	<u>349,163</u>	<u>-</u>
<u>\$ 119,305</u>	<u>\$ 225,881</u>	<u>\$ 11,794</u>	<u>\$ 50,800</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, 2024

	Special Revenue			
	WIC Peer Counseling	Airport Maintenance (Anahuac)	Airport Maintenance (Winnie)	SCAAP
REVENUES				
Taxes:				
Other taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	16,571	8,589	3,078	20,972
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Donations and contributions	-	-	-	-
Other	-	-	-	-
Total revenues	<u>16,571</u>	<u>8,589</u>	<u>3,078</u>	<u>20,972</u>
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	16,571	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Contractual services	-	8,589	3,078	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	4,430
Contractual services	-	-	-	-
Transportation				
Supplies	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>16,571</u>	<u>8,589</u>	<u>3,078</u>	<u>4,430</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,542</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-	16,542
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	<u>1,255</u>	<u>-</u>	<u>-</u>	<u>152</u>
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	-
Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING AS RESTATED	<u>1,255</u>	<u>-</u>	<u>-</u>	<u>152</u>
FUND BALANCE, ENDING	<u>\$ 1,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,694</u>

Special Revenue

Grant: USDHHS BVCAA	Grant: USDHHS TDH WIC	FEMA United Way	Chapter Nineteen	Justice Court Building Security
\$ -	\$ -	\$ -	\$ -	\$ -
40,000	123,223	21,403	6,648	-
-	-	-	-	260
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>40,000</u>	<u>123,223</u>	<u>21,403</u>	<u>6,648</u>	<u>260</u>
-	-	-	-	-
-	-	-	7,729	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	191,759	-	-	-
39,475	3,282	9,620	-	-
-	-	-	-	-
-	10,419	11,887	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	3,021
-	-	-	-	-
-	-	-	-	-
-	17,967	-	-	-
-	-	-	3,164	-
-	-	-	31	-
<u>39,475</u>	<u>223,427</u>	<u>21,507</u>	<u>10,924</u>	<u>3,021</u>
<u>525</u>	<u>(100,204)</u>	<u>(104)</u>	<u>(4,276)</u>	<u>(2,761)</u>
-	-	-	4,793	-
-	100,203	-	-	-
-	-	-	-	-
-	100,203	-	4,793	-
525	(1)	(104)	517	(2,761)
<u>329</u>	<u>6,594</u>	<u>164</u>	<u>-</u>	<u>14,900</u>
-	-	-	-	-
-	-	-	-	-
<u>329</u>	<u>6,594</u>	<u>164</u>	<u>-</u>	<u>14,900</u>
<u>\$ 854</u>	<u>\$ 6,593</u>	<u>\$ 60</u>	<u>\$ 517</u>	<u>\$ 12,139</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Revenue			
	Pretrial Intervention Programs	CC/DC Record Preservation	DC/CC Technology	Child Abuse Prevention
REVENUES				
Taxes:				
Other taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	265
Charges for services	36,500	19	6,163	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Donations and contributions	-	-	-	-
Other	-	-	-	-
Total revenues	<u>36,500</u>	<u>19</u>	<u>6,163</u>	<u>265</u>
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	455	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Transportation				
Supplies	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>455</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>36,500</u>	<u>19</u>	<u>5,708</u>	<u>265</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	36,500	19	5,708	265
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	<u>152,207</u>	<u>-</u>	<u>31,808</u>	<u>2,154</u>
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	-
Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING AS RESTATED	<u>152,207</u>	<u>-</u>	<u>31,808</u>	<u>2,154</u>
FUND BALANCE, ENDING	<u>\$ 188,707</u>	<u>\$ 19</u>	<u>\$ 37,516</u>	<u>\$ 2,419</u>

Special Revenue

PHEP Grant	County Fire Marshal	Hurricane Harvey FEMA 4332	CDBG Dis. Rec. Non-Housing	Grant: Texas STEP Prog	CCSO - Spindletop SB292
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131,976	-	134,478	1,933,903	27,806	125,903
-	98,175	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>131,976</u>	<u>98,175</u>	<u>134,478</u>	<u>1,933,903</u>	<u>27,806</u>	<u>125,903</u>
-	-	-	-	-	-
-	-	-	437,540	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
101,078	-	-	-	-	-
22,319	-	-	-	-	-
5,179	-	-	-	-	-
3,114	-	-	-	-	-
-	-	-	-	-	-
-	388,872	-	-	27,806	-
-	29,777	-	-	-	-
-	123	-	-	-	-
-	50,166	-	-	-	-
-	-	-	-	-	-
-	-	-	2,069,524	-	-
439	-	-	-	-	-
4	-	-	-	-	-
<u>132,133</u>	<u>468,938</u>	<u>-</u>	<u>2,507,064</u>	<u>27,806</u>	<u>-</u>
<u>(157)</u>	<u>(370,763)</u>	<u>134,478</u>	<u>(573,161)</u>	<u>-</u>	<u>125,903</u>
156	-	-	-	-	-
-	370,763	-	444,485	-	-
-	-	(134,478)	-	-	(125,903)
<u>156</u>	<u>370,763</u>	<u>(134,478)</u>	<u>444,485</u>	<u>-</u>	<u>(125,903)</u>
(1)	-	-	(128,676)	-	-
<u>200</u>	<u>-</u>	<u>-</u>	<u>128,676</u>	<u>-</u>	<u>412,239</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>200</u>	<u>-</u>	<u>-</u>	<u>128,676</u>	<u>-</u>	<u>412,239</u>
<u>\$ 199</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 412,239</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Revenue			
	CCSO - Port Security Grant	COVID-19 Emergency Response	Help America Vote Act	Gulf of Mexico Energy Security Act (GOMESA)
REVENUES				
Taxes:				
Other taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	43,193	-	-	660,083
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Donations and contributions	-	-	-	-
Other	-	1	-	-
Total revenues	<u>43,193</u>	<u>1</u>	<u>-</u>	<u>660,083</u>
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Culture and recreation				
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Transportation				
Supplies	-	-	-	-
Capital outlay	43,193	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>43,193</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>1</u>	<u>-</u>	<u>660,083</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	-	-	-	-
Transfers in	-	2,178,202	5,413	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>2,178,202</u>	<u>5,413</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	2,178,203	5,413	660,083
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	<u>-</u>	<u>(2,178,203)</u>	<u>(5,413)</u>	<u>2,976,692</u>
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	-
Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING AS RESTATED	<u>-</u>	<u>(2,178,203)</u>	<u>(5,413)</u>	<u>2,976,692</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,636,775</u>

Special Revenue				
Co. Attorney Seizures / Forfeitures	County Sheriff Forfeitures	District Attorney Seizure & Forfeiture	County Attorney Pretrial Intervention	Public Health Workforce Grant
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	203,852
-	-	-	36,998	-
550	387,913	147,005	-	-
-	15,378	8,290	-	-
-	-	-	-	-
-	35,200	-	-	-
<u>550</u>	<u>438,491</u>	<u>155,295</u>	<u>36,998</u>	<u>203,852</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	37,479	45,283	-
-	-	23,100	-	-
-	-	-	-	-
-	-	-	-	172,695
-	-	-	-	23,516
-	-	-	-	7,641
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	70,606	-	-	-
-	-	-	-	-
-	11,700	-	-	-
-	-	-	-	-
-	111,350	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>193,656</u>	<u>60,579</u>	<u>45,283</u>	<u>203,852</u>
<u>550</u>	<u>244,835</u>	<u>94,716</u>	<u>(8,285)</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>550</u>	<u>244,835</u>	<u>94,716</u>	<u>(8,285)</u>	<u>-</u>
<u>11,147</u>	<u>861,070</u>	<u>480,479</u>	<u>111,504</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
<u>11,147</u>	<u>861,070</u>	<u>480,479</u>	<u>111,504</u>	<u>-</u>
<u>\$ 11,697</u>	<u>\$ 1,105,905</u>	<u>\$ 575,195</u>	<u>\$ 103,219</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, 2024

	Special Revenue			
	COVID-19 Immunization Grant	American Rescue Plan Fund	TWDB Flood Infrastructure Fund	Arboretum
REVENUES				
Taxes:				
Other taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	643,761	1,057,974	1,965,354	11,129,173
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Donations and contributions	-	-	-	-
Other	-	-	250,943	-
Total revenues	<u>643,761</u>	<u>1,057,974</u>	<u>2,216,297</u>	<u>11,129,173</u>
EXPENDITURES				
Current:				
General government				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	70,000	-	-
Miscellaneous	-	121,515	-	-
Justice system				
Personnel	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	595,591	-	-	-
Supplies	6,341	-	-	-
Miscellaneous	30,493	-	-	10,935,595
Contractual services	-	-	-	193,578
Culture and recreation				
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Transportation				
Supplies	-	-	-	-
Capital outlay	-	421,974	2,765,350	-
Debt service:				
Principal	10,893	-	-	-
Interest and fiscal charges	320	-	-	-
Total expenditures	<u>643,638</u>	<u>613,489</u>	<u>2,765,350</u>	<u>11,129,173</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>123</u>	<u>444,485</u>	<u>(549,053)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(444,485)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(444,485)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	123	-	(549,053)	-
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ADJUSTMENTS				
Change in financial reporting entity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING AS RESTATED	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 123</u>	<u>\$ -</u>	<u>\$ (549,053)</u>	<u>\$ -</u>

Special Revenue

FDA Retail Standards Grant	Motor Vehicle Crime Prevention Auth Grant	Airport Relief	Operation Lone Star Grant	Ch. 381 Special Projects	CDBG-CV
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	350,000	20,000	99,837	-	90,000
-	-	-	-	-	-
-	4,023	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>354,023</u>	<u>20,000</u>	<u>99,837</u>	<u>-</u>	<u>90,000</u>
-	350,000	-	-	-	-
-	-	-	-	-	1,644,080
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	20,000	-	-	-
-	-	-	74,895	1,295,076	-
-	-	-	-	-	-
<u>-</u>	<u>350,000</u>	<u>20,000</u>	<u>74,895</u>	<u>1,295,076</u>	<u>1,644,080</u>
-	4,023	-	24,942	(1,295,076)	(1,554,080)
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,192)</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,192)</u>	<u>-</u>	<u>-</u>
-	4,023	-	(10,250)	(1,295,076)	(1,554,080)
<u>15</u>	<u>-</u>	<u>-</u>	<u>103,568</u>	<u>1,390,706</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>15</u>	<u>-</u>	<u>-</u>	<u>103,568</u>	<u>1,390,706</u>	<u>-</u>
<u>\$ 15</u>	<u>\$ 4,023</u>	<u>\$ -</u>	<u>\$ 93,318</u>	<u>\$ 95,630</u>	<u>\$ (1,554,080)</u>

CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Revenue			
	Community Impact Program	Beryl	H-GAC Solid Waste Grant	Senate Bill 22
REVENUES				
Taxes:				
Other taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	63,118	13,494	370,751
Charges for services	110,163	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	3,588
Donations and contributions	-	-	-	-
Other	-	-	-	-
Total revenues	<u>110,163</u>	<u>63,118</u>	<u>13,494</u>	<u>374,339</u>
EXPENDITURES				
Current:				
General government				
Personnel	-	175,180	-	-
Supplies	-	27,694	-	-
Contractual services	-	57	-	-
Miscellaneous	-	-	-	-
Justice system				
Personnel	-	-	-	370,751
Supplies	-	-	-	-
Contractual services	-	-	-	-
Health and welfare				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	13,494	-
Culture and recreation				
Contractual services	-	-	-	-
Law enforcement and public safety				
Personnel	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Contractual services	-	-	-	-
Transportation				
Supplies	-	-	-	-
Capital outlay	299,160	51,227	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>299,160</u>	<u>254,158</u>	<u>13,494</u>	<u>370,751</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(188,997)</u>	<u>(191,040)</u>	<u>-</u>	<u>3,588</u>
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(188,997)	(191,040)	-	3,588
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	<u>238,870</u>	<u>-</u>	<u>-</u>	<u>-</u>
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	-
Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING AS RESTATED	<u>238,870</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 49,873</u>	<u>\$ (191,040)</u>	<u>\$ -</u>	<u>\$ 3,588</u>

Special Revenue		Capital Projects		
Opiod Abatement	Capital Project 02 Construction	Certificates of Obligation Series 2021	Capital Project 99 Construction	Tax Notes Series 2016
\$ -	\$ -	\$ -	\$ -	\$ -
9,355	-	-	-	-
-	-	-	-	-
-	-	291,201	-	-
-	117,088	433,157	14	4,979
-	-	-	-	-
-	-	-	-	-
<u>9,355</u>	<u>117,088</u>	<u>724,358</u>	<u>14</u>	<u>4,979</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	9,374,165	-	-
-	-	-	-	-
-	-	-	-	-
-	-	<u>9,374,165</u>	-	-
<u>9,355</u>	<u>117,088</u>	<u>(8,649,807)</u>	<u>14</u>	<u>4,979</u>
-	-	-	-	-
-	-	4,633,867	-	-
-	(2,340,623)	-	-	-
-	<u>(2,340,623)</u>	<u>4,633,867</u>	-	-
9,355	(2,223,535)	(4,015,940)	14	4,979
-	-	<u>8,686,300</u>	<u>936</u>	<u>324,953</u>
-	<u>2,223,842</u>	-	-	-
-	<u>2,223,842</u>	-	-	-
-	<u>2,223,842</u>	<u>8,686,300</u>	<u>936</u>	<u>324,953</u>
<u>\$ 9,355</u>	<u>\$ 307</u>	<u>\$ 4,670,360</u>	<u>\$ 950</u>	<u>\$ 329,932</u>

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CHAMBERS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Permanent Fund	Total Nonmajor Governmental Funds
	Permanent	Funds
REVENUES		
Taxes:		
Other taxes	\$ -	\$ 306,220
Intergovernmental	-	19,417,345
Charges for services	-	2,010,456
Fines and forfeitures	-	826,669
Investment earnings	233,215	869,191
Donations and contributions	-	146,653
Other	-	302,650
Total revenues	233,215	23,879,184
EXPENDITURES		
Current:		
General government	-	
Personnel	-	525,180
Supplies	-	1,726,319
Contractual services	554,501	1,115,042
Miscellaneous	87	121,602
Justice system		
Personnel	-	793,779
Supplies	-	170,371
Contractual services	-	1,263,363
Health and welfare		
Personnel	-	1,077,694
Supplies	-	104,553
Miscellaneous	-	10,978,908
Contractual services	-	232,492
Culture and recreation		
Contractual services	-	117,188
Law enforcement and public safety		
Personnel	-	416,678
Supplies	-	114,098
Miscellaneous	-	4,553
Contractual services	-	74,040
Transportation		
Supplies	-	20,000
Capital outlay	-	16,562,510
Debt service:		
Principal	-	15,525
Interest and fiscal charges	-	406
Total expenditures	554,588	35,434,301
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(321,373)	(11,555,117)
OTHER FINANCING SOURCES (USES)		
Issuance of SBITA	-	4,949
Transfers in	-	7,735,680
Transfers out	(2,747)	(3,134,281)
Total other financing sources (uses)	(2,747)	4,606,348
NET CHANGE IN FUND BALANCE	(324,120)	(6,948,769)
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	1,054,501	19,361,281
ADJUSTMENTS		
Change in financial reporting entity	-	2,198,881
Total adjustments	-	2,198,881
FUND BALANCE, BEGINNING AS RESTATED	1,054,501	21,560,162
FUND BALANCE, ENDING	\$ 730,381	\$ 14,611,393

CHAMBERS COUNTY, TEXAS

DEBT SERVICE

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

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 8,745,260	\$ 8,745,260	\$ 8,694,582	\$ (50,678)
Investment income	22,000	22,000	56,298	34,298
Other	<u>9,100</u>	<u>9,100</u>	<u>16,762</u>	<u>7,662</u>
Total revenues	<u>8,776,360</u>	<u>8,776,360</u>	<u>8,767,642</u>	<u>(8,718)</u>
EXPENDITURES				
Debt service:				
Principal	4,160,000	4,160,000	4,160,000	-
Interest and fiscal charges	4,615,160	4,615,160	4,615,460	(300)
Bond issuance costs	<u>1,200</u>	<u>1,200</u>	<u>1,055</u>	<u>145</u>
Total expenditures	<u>8,776,360</u>	<u>8,776,360</u>	<u>8,776,515</u>	<u>(155)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	-	-	(8,873)	(8,873)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	<u>2,340,623</u>	<u>2,340,623</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,340,623</u>	<u>2,340,623</u>
NET CHANGE IN FUND BALANCES	-	-	2,331,750	2,331,750
FUND BALANCES, BEGINNING	<u>1,950,775</u>	<u>1,950,775</u>	<u>1,950,775</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,950,775</u>	<u>\$ 1,950,775</u>	<u>\$ 4,282,525</u>	<u>\$ 2,331,750</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 23,000	\$ 23,000	\$ 26,285	\$ 3,285
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>26,285</u>	<u>3,285</u>
EXPENDITURES				
Capital outlay	<u>23,000</u>	<u>23,000</u>	<u>26,285</u>	<u>(3,285)</u>
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>26,285</u>	<u>(3,285)</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>187,344</u>	<u>187,344</u>	<u>187,344</u>	<u>-</u>
FUND BALANCES, ENDING	<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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 4,000	\$ 4,000	\$ 4,170	\$ 170
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>4,170</u>	<u>170</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
NET CHANGE IN FUND BALANCES	-	-	4,170	4,170
FUND BALANCES, BEGINNING	<u>71,194</u>	<u>71,194</u>	<u>71,194</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 71,194</u>	<u>\$ 71,194</u>	<u>\$ 75,364</u>	<u>\$ 4,170</u>

CHAMBERS COUNTY, TEXAS

WORTHLESS CHECK

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

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
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>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>13,969</u>	<u>13,969</u>	<u>13,969</u>	<u>-</u>
FUND BALANCES, ENDING	<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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 200	\$ 200	\$ 3	\$ (197)
Total revenues	200	200	3	(197)
EXPENDITURES				
Current:				
Justice system				
Supplies	200	200	281	(81)
Total expenditures	200	200	281	(81)
NET CHANGE IN FUND BALANCES	-	-	(278)	(278)
FUND BALANCES, BEGINNING	11,563	11,563	11,563	-
FUND BALANCES, ENDING	\$ 11,563	\$ 11,563	\$ 11,285	\$ (278)

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 2,500	\$ 2,500	\$ 16,334	\$ 13,834
Total revenues	2,500	2,500	16,334	13,834
EXPENDITURES				
Current:				
Justice system				
Supplies	2,500	2,500	-	2,500
Total expenditures	2,500	2,500	-	2,500
NET CHANGE IN FUND BALANCES	-	-	16,334	16,334
FUND BALANCES, BEGINNING	124,625	124,625	124,625	-
FUND BALANCES, ENDING	\$ 124,625	\$ 124,625	\$ 140,959	\$ 16,334

CHAMBERS COUNTY, TEXAS

HOTEL TAX

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

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>			variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 220,000	\$ 220,000	\$ 306,220	\$ 86,220
Donations and contributions	-	-	129,744	129,744
Miscellaneous revenue	-	-	1,975	1,975
Investment income	<u>14,000</u>	<u>14,000</u>	<u>23,035</u>	<u>9,035</u>
Total revenues	<u>234,000</u>	<u>234,000</u>	<u>460,974</u>	<u>226,974</u>
EXPENDITURES				
Current:				
Culture and Recreation				
Personnel	6,750	6,750	-	6,750
Contractual services	86,000	86,000	105,521	(19,521)
Miscellaneous	1,000	1,000	-	1,000
Capital Outlay	<u>250,000</u>	<u>250,000</u>	<u>38,629</u>	<u>211,371</u>
Total expenditures	<u>343,750</u>	<u>343,750</u>	<u>144,150</u>	<u>199,600</u>
NET CHANGE IN FUND BALANCES	(109,750)	(109,750)	316,824	426,574
FUND BALANCES, BEGINNING	<u>1,351,677</u>	<u>1,351,677</u>	<u>1,351,677</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,241,927</u>	<u>\$ 1,241,927</u>	<u>\$ 1,668,501</u>	<u>\$ 426,574</u>

CHAMBERS COUNTY, TEXAS

ELECTION FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Total revenues	5,000	5,000	-	(5,000)
EXPENDITURES				
Current:				
General government				
Supplies	5,000	5,000	2,631	2,369
Total expenditures	5,000	5,000	2,631	2,369
NET CHANGE IN FUND BALANCES	-	-	(2,631)	(2,631)
FUND BALANCES, BEGINNING	73,560	73,560	73,560	-
FUND BALANCES, ENDING	\$ 73,560	\$ 73,560	\$ 70,929	\$ (2,631)

CHAMBERS COUNTY, TEXAS

LEOSE FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 9,441	\$ 9,441	\$ 25,447	\$ 16,006
Total revenues	<u>9,441</u>	<u>9,441</u>	<u>25,447</u>	<u>16,006</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Contractual services	<u>9,441</u>	<u>9,441</u>	<u>12,174</u>	<u>(2,733)</u>
Total expenditures	<u>9,441</u>	<u>9,441</u>	<u>12,174</u>	<u>(2,733)</u>
NET CHANGE IN FUND BALANCES	-	-	13,273	13,273
FUND BALANCES, BEGINNING	<u>37,772</u>	<u>37,772</u>	<u>37,772</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>37,772</u>	\$ <u>37,772</u>	\$ <u>51,045</u>	\$ <u>13,273</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 160,000	\$ 160,000	\$ 129,649	\$ (30,351)
Investment income	<u>7,000</u>	<u>7,000</u>	<u>22,028</u>	<u>15,028</u>
Total revenues	<u>167,000</u>	<u>167,000</u>	<u>151,677</u>	<u>(15,323)</u>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	-	-	151,677	151,677
FUND BALANCES, BEGINNING	<u>1,299,803</u>	<u>1,299,803</u>	<u>1,299,803</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,299,803</u>	<u>\$ 1,299,803</u>	<u>\$ 1,451,480</u>	<u>\$ 151,677</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 14,531</u>	<u>\$ (10,469)</u>
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>14,531</u>	<u>(10,469)</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	15,000	15,000	30,346	(15,346)
Contractual services	7,000	7,000	433	6,567
Debt Service:				
Principal	-	-	1,029	(1,029)
Interest	-	-	51	(51)
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>31,859</u>	<u>(9,859)</u>
NET CHANGE IN FUND BALANCES	3,000	3,000	(17,328)	(20,328)
FUND BALANCES, BEGINNING	<u>58,654</u>	<u>58,654</u>	<u>58,654</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 61,654</u>	<u>\$ 61,654</u>	<u>\$ 41,326</u>	<u>\$ (20,328)</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 42,937</u>	<u>\$ 12,937</u>
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>42,937</u>	<u>12,937</u>
EXPENDITURES				
Current:				
General government:				
Supplies	-	-	17,900	(17,900)
Contractual services	-	-	3,913	(3,913)
Law enforcement and public safety				
Supplies	<u>30,000</u>	<u>30,000</u>	<u>10,694</u>	<u>19,306</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>32,507</u>	<u>(2,507)</u>
NET CHANGE IN FUND BALANCES	-	-	10,430	10,430
FUND BALANCES, BEGINNING	<u>205,243</u>	<u>205,243</u>	<u>205,243</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 205,243</u>	<u>\$ 205,243</u>	<u>\$ 215,673</u>	<u>\$ 10,430</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 152,000	\$ 152,000	\$ 128,374	\$ (23,626)
Investment income	<u>5,000</u>	<u>5,000</u>	<u>3,005</u>	<u>(1,995)</u>
Total revenues	<u>157,000</u>	<u>157,000</u>	<u>131,379</u>	<u>(25,621)</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	288,750	288,750	331,364	(42,614)
Supplies	5,000	5,000	14,789	(9,789)
Contractual services	-	-	99,930	(99,930)
Total expenditures	<u>293,750</u>	<u>293,750</u>	<u>446,083</u>	<u>(152,333)</u>
NET CHANGE IN FUND BALANCES	(136,750)	(136,750)	(314,704)	(177,954)
FUND BALANCES, BEGINNING	<u>383,831</u>	<u>383,831</u>	<u>383,831</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 247,081</u>	<u>\$ 247,081</u>	<u>\$ 69,127</u>	<u>\$ (177,954)</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 20,100	\$ 20,100	\$ 64,839	\$ 44,739
Total revenues	20,100	20,100	64,839	44,739
EXPENDITURES				
Current:				
Justice system				
Personnel	20,400	20,400	8,902	11,498
Supplies	2,900	2,900	3,809	(909)
Total expenditures	23,300	23,300	12,711	10,589
NET CHANGE IN FUND BALANCES	(3,200)	(3,200)	52,128	55,328
FUND BALANCES, BEGINNING	67,177	67,177	67,177	-
FUND BALANCES, ENDING	\$ 63,977	\$ 63,977	\$ 119,305	\$ 55,328

CHAMBERS COUNTY, TEXAS

YOUTH ACTIVITY FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Charges for services	\$ 961,500	\$ 961,500	\$ 1,206,564	\$ 245,064
Total revenues	961,500	961,500	1,206,564	245,064
EXPENDITURES				
Current:				
Justice system				
Supplies	42,000	42,000	42,478	(478)
Contractual services	1,079,500	1,079,500	1,163,000	(83,500)
Total expenditures	1,121,500	1,121,500	1,205,478	(83,978)
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(160,000)	(160,000)	1,086	161,086
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	-	(10,000)
Total other financing sources (uses)	10,000	10,000	-	(10,000)
NET CHANGE IN FUND BALANCES	(150,000)	(150,000)	1,086	151,086
FUND BALANCES, BEGINNING	10,708	10,708	10,708	-
FUND BALANCES, ENDING	\$ (139,292)	\$ (139,292)	\$ 11,794	\$ 151,086

CHAMBERS COUNTY, TEXAS

AVAILABLE SCHOOL

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

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 40,000	\$ 40,000	\$ 38,180	\$ (1,820)
Investment earnings	<u>500</u>	<u>500</u>	<u>1,391</u>	<u>891</u>
Total revenues	<u>40,500</u>	<u>40,500</u>	<u>39,571</u>	<u>(929)</u>
EXPENDITURES				
General Government				
Contractual services	<u>-</u>	<u>-</u>	<u>49,031</u>	<u>(49,031)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>49,031</u>	<u>(49,031)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>40,500</u>	<u>40,500</u>	<u>(9,460)</u>	<u>(49,960)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>2,747</u>	<u>2,747</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,747</u>	<u>2,747</u>
NET CHANGE IN FUND BALANCES	40,500	40,500	(6,713)	(47,213)
FUND BALANCES, BEGINNING	<u>57,513</u>	<u>57,513</u>	<u>57,513</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 98,013</u>	<u>\$ 98,013</u>	<u>\$ 50,800</u>	<u>\$ (47,213)</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 500	\$ 500	\$ -	\$ (500)
Total revenues	500	500	-	(500)
EXPENDITURES				
Current:				
General government				
Supplies	500	500	-	500
Total expenditures	500	500	-	500
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	349,163	349,163	349,163	-
FUND BALANCES, ENDING	\$ 349,163	\$ 349,163	\$ 349,163	\$ -

CHAMBERS COUNTY, TEXAS

CHAPTER NINETEEN

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

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 6,648	\$ 6,648
Total revenues	<u>-</u>	<u>-</u>	<u>6,648</u>	<u>6,648</u>
EXPENDITURES				
Current:				
General government				
Supplies	6,800	6,800	7,729	(929)
Debt service:				
Principal	-	-	3,164	(3,164)
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>31</u>	<u>(31)</u>
Total expenditures	<u>6,800</u>	<u>6,800</u>	<u>10,924</u>	<u>(4,124)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(6,800)	(6,800)	(4,276)	2,524
OTHER FINANCING SOURCES (USES)				
Issuance of SBITA	<u>-</u>	<u>-</u>	<u>4,793</u>	<u>4,793</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,793</u>	<u>4,793</u>
NET CHANGE IN FUND BALANCES	(6,800)	(6,800)	517	7,317
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (6,800)</u>	<u>\$ (6,800)</u>	<u>\$ 517</u>	<u>\$ 7,317</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 1,600	\$ 1,600	\$ 260	\$ (1,340)
Total revenues	1,600	1,600	260	(1,340)
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	1,600	1,600	3,021	(1,421)
Total expenditures	1,600	1,600	3,021	(1,421)
NET CHANGE IN FUND BALANCES	-	-	(2,761)	(2,761)
FUND BALANCES, BEGINNING	14,900	14,900	14,900	-
FUND BALANCES, ENDING	\$ 14,900	\$ 14,900	\$ 12,139	\$ (2,761)

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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 25,000	\$ 25,000	\$ 36,500	\$ 11,500
Total revenues	25,000	25,000	36,500	11,500
EXPENDITURES				
Current:				
Justice system				
Personnel	7,500	7,500	-	7,500
Supplies	2,500	2,500	-	2,500
Total expenditures	10,000	10,000	-	10,000
NET CHANGE IN FUND BALANCES	15,000	15,000	36,500	21,500
FUND BALANCES, BEGINNING	152,207	152,207	152,207	-
FUND BALANCES, ENDING	\$ 167,207	\$ 167,207	\$ 188,707	\$ 21,500

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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 700	\$ 700	\$ 19	\$ (681)
Total revenues	<u>700</u>	<u>700</u>	<u>19</u>	<u>(681)</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	700	700	19	(681)
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 19</u>	<u>\$ (681)</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 7,500	\$ 7,500	\$ 6,163	\$ (1,337)
Total revenues	<u>7,500</u>	<u>7,500</u>	<u>6,163</u>	<u>(1,337)</u>
EXPENDITURES				
Current:				
Justice system				
Supplies	<u>7,500</u>	<u>7,500</u>	<u>455</u>	<u>7,045</u>
Total expenditures	<u>7,500</u>	<u>7,500</u>	<u>455</u>	<u>7,045</u>
NET CHANGE IN FUND BALANCES	-	-	5,708	5,708
FUND BALANCES, BEGINNING	<u>31,808</u>	<u>31,808</u>	<u>31,808</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 31,808</u>	<u>\$ 31,808</u>	<u>\$ 37,516</u>	<u>\$ 5,708</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 100	\$ 100	\$ 265	\$ 165
Total revenues	<u>100</u>	<u>100</u>	<u>265</u>	<u>165</u>
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCES	-	-	265	265
FUND BALANCES, BEGINNING	<u>2,154</u>	<u>2,154</u>	<u>2,154</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,154</u>	<u>\$ 2,154</u>	<u>\$ 2,419</u>	<u>\$ 265</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 100,000	\$ 100,000	\$ 98,175	\$ (1,825)
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>98,175</u>	<u>(1,825)</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Personnel	357,650	357,650	388,872	(31,222)
Supplies	33,305	33,305	29,777	3,528
Miscellaneous	-	-	123	(123)
Contractual services	<u>51,839</u>	<u>51,839</u>	<u>50,166</u>	<u>1,673</u>
Total expenditures	<u>442,794</u>	<u>442,794</u>	<u>468,938</u>	<u>(26,144)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(342,794)</u>	<u>(342,794)</u>	<u>(370,763)</u>	<u>(27,969)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>342,794</u>	<u>342,794</u>	<u>370,763</u>	<u>27,969</u>
Total other financing sources (uses)	<u>342,794</u>	<u>342,794</u>	<u>370,763</u>	<u>27,969</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fines and forfeitures	\$ 40,000	\$ 40,000	\$ 387,913	\$ 347,913
Investment earnings	5,000	5,000	15,378	10,378
Investment earnings	-	-	35,200	35,200
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>438,491</u>	<u>393,491</u>
EXPENDITURES				
Current:				
Law enforcement and public safety				
Supplies	45,000	45,000	70,606	(25,606)
Contracted services	-	-	11,700	(11,700)
Capital outlay	-	-	111,350	(111,350)
Total expenditures	<u>45,000</u>	<u>45,000</u>	<u>193,656</u>	<u>(148,656)</u>
NET CHANGE IN FUND BALANCES	-	-	244,835	244,835
FUND BALANCES, BEGINNING	<u>861,070</u>	<u>861,070</u>	<u>861,070</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 861,070</u>	<u>\$ 861,070</u>	<u>\$ 1,105,905</u>	<u>\$ 244,835</u>

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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fines and forfeitures	\$ 85,000	\$ 85,000	\$ 147,005	\$ 62,005
Investment earnings	2,500	2,500	8,290	5,790
Total revenues	<u>87,500</u>	<u>87,500</u>	<u>155,295</u>	<u>67,795</u>
EXPENDITURES				
Current:				
Justice system				
Personnel	37,500	37,500	37,479	21
Supplies	23,000	23,000	23,100	(100)
Contractual services	<u>16,000</u>	<u>16,000</u>	<u>-</u>	<u>16,000</u>
Total expenditures	<u>76,500</u>	<u>76,500</u>	<u>60,579</u>	<u>15,921</u>
NET CHANGE IN FUND BALANCES	11,000	11,000	94,716	83,716
FUND BALANCES, BEGINNING	<u>480,479</u>	<u>480,479</u>	<u>480,479</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 491,479</u>	<u>\$ 491,479</u>	<u>\$ 575,195</u>	<u>\$ 83,716</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

DECEMBER 31, 2024

	<u>Investment Trust Funds</u>		
	<u>District Clerk Trust</u>	<u>County Clerk Trust</u>	<u>Total Investment Trust Funds</u>
ASSETS			
Cash and cash equivalents	\$ 996,329	\$ 170,689	\$ 1,167,018
Restricted cash and cash equivalents	-	-	-
Due from other governments	-	-	-
Taxes receivable	-	-	-
Total assets	<u>\$ 996,329</u>	<u>\$ 170,689</u>	<u>\$ 1,167,018</u>
LIABILITIES			
Accounts Payable	-	-	-
Due to other units	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Restricted for:			
Pool participants	996,329	170,689	1,167,018
Individuals and organizations	-	-	-
Total net position	<u>\$ 996,329</u>	<u>\$ 170,689</u>	<u>\$ 1,167,018</u>

Custodial Funds

Chambers County Connection	Pending Seizures	District Attorney Federal Sharing	State Fees	Sheriff's Bond Escrow	Undistributed Collections
\$ 28,555	\$ 1,112,663	\$ 168	\$ 242,392	\$ 14,376	\$ 222,563
-	-	-	-	213,371	-
-	-	-	-	-	-
<u>\$ 28,555</u>	<u>\$ 1,112,663</u>	<u>\$ 168</u>	<u>\$ 242,392</u>	<u>\$ 227,747</u>	<u>\$ 222,563</u>
-	24,880	-	164,109	-	27,718
-	1,087,780	-	-	132,565	-
<u>-</u>	<u>1,112,660</u>	<u>-</u>	<u>164,109</u>	<u>132,565</u>	<u>27,718</u>
-	-	-	-	-	-
<u>28,555</u>	<u>3</u>	<u>168</u>	<u>78,283</u>	<u>95,182</u>	<u>194,845</u>
<u>\$ 28,555</u>	<u>\$ 3</u>	<u>\$ 168</u>	<u>\$ 78,283</u>	<u>\$ 95,182</u>	<u>\$ 194,845</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

DECEMBER 31, 2024

	Custodial Funds			
	Holding	Tax Assessor Custodial & V.I.T Trust	Tax Assessor Motor Vehicle	Historical Commission
ASSETS				
Cash and cash equivalents	\$ 74,627	\$ 3,589,517	\$ 246,018	\$ 13,583
Restricted cash and cash equivalents	-	-	-	-
Due from other governments	-	-	-	-
Taxes receivable	-	-	-	-
Total assets	\$ 74,627	\$ 3,589,517	\$ 246,018	\$ 13,583
LIABILITIES				
Accounts Payable	-	-	-	-
Due to other units	-	-	-	-
Total liabilities	-	-	-	-
NET POSITION				
Restricted for:				
Pool participants	-	-	-	-
Individuals and organizations	74,627	3,589,517	246,018	13,583
Total net position	\$ 74,627	\$ 3,589,517	\$ 246,018	\$ 13,583

* Formerly a non-major special revenue fund

Custodial Funds

Officials Escrow	County Clerk Cash Bond	County Clerk Escrow	*Juvenile Probation	Adult Probation	Frozen Sick Leave
\$ 141,780	\$ 209,337	\$ 33,558	\$ 19,530	\$ 428,296	\$ 5,919
-	-	-	-	-	-
-	-	-	-	1,513	-
-	-	-	-	-	-
<u>\$ 141,780</u>	<u>\$ 209,337</u>	<u>\$ 33,558</u>	<u>\$ 19,530</u>	<u>\$ 429,809</u>	<u>\$ 5,919</u>
29,311	-	-	-	-	-
-	-	-	-	-	-
<u>29,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>112,469</u>	<u>209,337</u>	<u>33,558</u>	<u>19,530</u>	<u>429,809</u>	<u>5,919</u>
<u>\$ 112,469</u>	<u>\$ 209,337</u>	<u>\$ 33,558</u>	<u>\$ 19,530</u>	<u>\$ 429,809</u>	<u>\$ 5,919</u>

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CHAMBERS COUNTY, TEXAS

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS**

DECEMBER 31, 2024

Custodial Funds

	<u>Library Donations</u>	<u>Equalization School Tax</u>	<u>Total Custodial Funds</u>	<u>Total Fiduciary Funds</u>
ASSETS				
Cash and cash equivalents	\$ 180,983	\$ 1,424,009	\$ 7,987,874	\$ 9,154,892
Restricted cash and cash equivalents	-	-	213,371	213,371
Due from other governments	-	1,510,799	1,512,312	1,512,312
Taxes receivable	-	58,152	58,152	58,152
Total assets	<u>\$ 180,983</u>	<u>\$ 2,992,960</u>	<u>\$ 9,771,709</u>	<u>\$ 10,938,727</u>
LIABILITIES				
Accounts Payable	-	-	246,018	246,018
Due to other units	-	2,793,099	4,013,444	4,013,444
Total liabilities	<u>-</u>	<u>2,793,099</u>	<u>4,259,462</u>	<u>4,259,462</u>
NET POSITION				
Restricted for:				
Pool participants	-	-	-	1,167,018
Individuals and organizations	<u>180,983</u>	<u>199,861</u>	<u>5,512,247</u>	<u>5,512,247</u>
Total net position	<u>\$ 180,983</u>	<u>\$ 199,861</u>	<u>\$ 5,512,247</u>	<u>\$ 6,679,265</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	Investment Trust Funds		
	District Clerk Trust	County Clerk Trust	Total Investment Trust Funds
ADDITIONS			
Contributions from judgements	\$ 338,929	\$ 10,395	\$ 349,324
Bonds received	-	-	-
County clerk fees	-	-	-
Deposits held	-	-	-
Donations	-	-	-
Tax revenues	-	-	-
Taxes collected on behalf of taxing entities	-	-	-
Interest income	-	-	-
Probation revenues	-	-	-
Total additions	338,929	10,395	349,324
DEDUCTIONS			
Bonds refunded	-	-	-
Collections distributed	-	-	-
Disbursements to beneficiaries	462,443	591	463,034
Taxes disbursed to taxing entities	-	-	-
Operational expenses	-	-	-
Total deductions	462,443	591	463,034
Net increase (decrease) in fiduciary net position	(123,514)	9,804	(113,710)
Net position - beginning, As previously reported	1,119,843	160,885	1,280,728
ADJUSTMENTS			
Change in financial reporting entity	-	-	-
Net position - beginning, As restated	1,119,843	160,885	1,280,728
Net position - ending	\$ 996,329	\$ 170,689	\$ 1,167,018

Custodial Funds

Chambers County Connection	Pending Seizures	District Attorney Federal Sharing	State Fees	Sheriff's Bond Escrow	Undistributed Collections
\$ -	\$ -	\$ -	\$ 632,512	\$ -	\$ -
-	-	-	-	762,846	-
-	-	-	-	-	2,982,134
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>2</u>	<u>632,512</u>	<u>762,846</u>	<u>2,982,134</u>
-	-	-	-	711,333	-
-	-	-	-	-	2,967,289
-	-	-	626,418	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>626,418</u>	<u>711,333</u>	<u>2,967,289</u>
-	-	2	6,094	51,513	14,845
<u>28,555</u>	<u>3</u>	<u>166</u>	<u>72,189</u>	<u>43,669</u>	<u>180,000</u>
-	-	-	-	-	-
<u>28,555</u>	<u>3</u>	<u>166</u>	<u>72,189</u>	<u>43,669</u>	<u>180,000</u>
<u>\$ 28,555</u>	<u>\$ 3</u>	<u>\$ 168</u>	<u>\$ 78,283</u>	<u>\$ 95,182</u>	<u>\$ 194,845</u>

CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	Custodial Funds			
	Holding	Tax Assessor Custodial & V.I.T Trust	Tax Assessor Motor Vehicle	Historical Commission
ADDITIONS				
Contributions from judgements	\$ 36,758	\$ -	\$ 8,120,221	\$ -
Bonds received	-	-	-	-
County clerk fees	-	-	-	-
Deposits held	-	-	-	-
Donations	-	-	-	-
Tax revenues	-	-	-	-
Taxes collected on behalf of taxing entities	-	152,677,757	-	-
Interest income	-	40,527	-	-
Probation revenues	-	-	-	-
Total additions	<u>36,758</u>	<u>152,718,284</u>	<u>8,120,221</u>	<u>-</u>
DEDUCTIONS				
Bonds refunded	-	-	-	-
Collections distributed	36,591	-	8,212,878	-
Disbursements to beneficiaries	-	-	-	-
Taxes disbursed to taxing entities	-	165,868,150	-	-
Operational expenses	-	-	-	-
Total deductions	<u>36,591</u>	<u>165,868,150</u>	<u>8,212,878</u>	<u>-</u>
Net increase (decrease) in fiduciary net position	167	(13,149,866)	(92,657)	-
Net position - beginning, As previously reported	<u>74,460</u>	<u>16,739,383</u>	<u>338,675</u>	<u>13,583</u>
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	-
Net position - beginning, As restated	<u>74,460</u>	<u>16,739,383</u>	<u>338,675</u>	<u>13,583</u>
Net position - ending	<u>\$ 74,627</u>	<u>\$ 3,589,517</u>	<u>\$ 246,018</u>	<u>\$ 13,583</u>

Custodial Funds

Officials Escrow	County Clerk Cash Bond	County Clerk Escrow	*Juvenile Probation	Adult Probation	Frozen Sick Leave
\$ 188,577	\$ -	\$ -	\$ -	\$ -	\$ -
-	69,823	-	-	-	-
-	-	399,876	-	-	-
-	-	-	-	-	-
-	-	-	-	903	-
-	-	-	234,358	1,527,179	-
<u>188,577</u>	<u>69,823</u>	<u>399,876</u>	<u>234,358</u>	<u>1,528,082</u>	<u>-</u>
-	31,313	-	-	-	-
-	-	-	-	-	-
215,363	-	398,497	-	-	-
-	-	-	-	-	-
-	-	-	239,789	1,472,054	-
<u>215,363</u>	<u>31,313</u>	<u>398,497</u>	<u>239,789</u>	<u>1,472,054</u>	<u>-</u>
(26,786)	38,510	1,379	(5,431)	56,028	-
<u>139,255</u>	<u>170,827</u>	<u>32,179</u>	<u>-</u>	<u>373,781</u>	<u>5,919</u>
-	-	-	24,961	-	-
<u>139,255</u>	<u>170,827</u>	<u>32,179</u>	<u>24,961</u>	<u>373,781</u>	<u>5,919</u>
<u>\$ 112,469</u>	<u>\$ 209,337</u>	<u>\$ 33,558</u>	<u>\$ 19,530</u>	<u>\$ 429,809</u>	<u>\$ 5,919</u>

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CHAMBERS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	Custodial Funds			
	Library Donations	Equalization School Tax	Total Custodial Funds	Total Fiduciary Funds
ADDITIONS				
Contributions from judgements	\$ -	\$ -	\$ 8,978,068	\$ 9,327,392
Bonds received	-	-	832,669	832,669
County clerk fees	-	-	2,982,134	2,982,134
Deposits held	-	-	399,876	399,876
Donations	2,870	-	2,870	2,870
Tax revenues	-	6,108,148	6,108,148	6,108,148
Taxes collected on behalf of taxing entities	-	-	152,677,757	152,677,757
Interest income	-	-	41,432	41,432
Probation revenues	-	-	1,761,537	1,761,537
Total additions	<u>2,870</u>	<u>6,108,148</u>	<u>173,784,491</u>	<u>174,133,815</u>
DEDUCTIONS				
Bonds refunded	-	-	742,646	742,646
Collections distributed	-	6,429,435	17,646,193	17,646,193
Disbursements to beneficiaries	-	-	1,240,278	1,703,312
Taxes disbursed to taxing entities	-	-	165,868,150	165,868,150
Operational expenses	-	-	1,711,843	1,711,843
Total deductions	<u>-</u>	<u>6,429,435</u>	<u>187,209,110</u>	<u>187,672,144</u>
Net increase (decrease) in fiduciary net position	2,870	(321,287)	(13,424,619)	(13,538,329)
Net position - beginning, As previously reported	<u>178,113</u>	<u>521,148</u>	<u>18,911,905</u>	<u>20,192,633</u>
ADJUSTMENTS				
Change in financial reporting entity	-	-	24,961	24,961
Net position - beginning, As restated	<u>178,113</u>	<u>521,148</u>	<u>18,936,866</u>	<u>20,217,594</u>
Net position - ending	<u>\$ 180,983</u>	<u>\$ 199,861</u>	<u>\$ 5,512,247</u>	<u>\$ 6,679,265</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.

Contents

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.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, property taxes.

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.

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.

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.

CHAMBERS COUNTY, TEXAS

NET POSITION BY COMPONENT

Last Ten Years
(Accrual basis of accounting)

	Fiscal Year			
	2015	2016	2017*	2018
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 Position	<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	\$ 6,204,626
Restricted	-	-	-	-
Unrestricted	<u>378,996</u>	<u>(1,490,750)</u>	<u>(1,490,750)</u>	<u>(2,056,701)</u>
Total Business-Type Activities Net Position	<u>\$ 5,140,692</u>	<u>\$ 4,812,786</u>	<u>\$ 4,812,786</u>	<u>\$ 4,147,925</u>
Primary Government				
Net investment in capital assets	\$ 32,879,680	\$38,361,020	\$ 44,955,713	\$ 42,947,282
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>\$ 68,287,706</u>

*Restated balances.

TABLE 1

Fiscal Year						
2019	2020	2021	2022	2023	2024	
\$ 44,344,717	\$ 60,038,630	\$ 54,240,400	\$ 48,081,330	\$ 57,206,282	\$ 14,030,485	
25,995,339	22,512,803	26,766,511	32,547,427	35,446,634	43,928,056	
15,602,870	11,204,176	18,581,327	33,178,904	35,321,901	50,043,572	
<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>\$ 108,002,113</u>	
\$ 8,106,328	\$ 8,477,019	\$ 9,076,488	\$ 9,034,831	\$ 9,435,686	\$ 17,163,389	
	-	-	-	-	85,820	
(1,657,749)	(1,406,428)	(1,641,568)	(1,356,770)	(1,805,439)	(1,907,879)	
<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>\$ 15,341,330</u>	
\$ 52,451,045	\$ 68,515,649	\$ 63,316,888	\$ 57,116,161	\$ 66,641,968	\$ 31,193,874	
25,995,339	22,512,803	26,766,511	32,547,427	35,446,634	44,013,876	
13,945,121	9,797,748	16,939,759	31,822,134	33,516,462	48,135,693	
<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>\$ 123,343,443</u>	

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years
(Accrual basis of accounting)

<u>Expenses</u>	Fiscal Year			
	2015	2016	2017*	2018
Governmental Activities				
General government	\$ 18,342,515	\$ 22,293,760	\$ 11,076,540	\$ 16,253,173
Financial administration	2,041,973	2,298,561	2,563,891	2,505,747
Justice system	5,693,429	7,011,113	7,226,382	7,119,033
Health and welfare	4,754,832	6,924,085	3,767,122	8,403,529
Culture and recreational	6,238,849	16,396,015	15,361,589	9,323,179
Law enforcement and public safety	9,282,122	11,360,140	12,660,908	4,741,241
Transportation	6,626,954	11,244,937	11,861,663	10,742,176
Interest and other	861,872	1,488,596	1,474,765	1,387,561
Total Governmental Activities Expenses	<u>53,842,546</u>	<u>79,017,207</u>	<u>65,992,860</u>	<u>60,475,639</u>
Business-Type Activities				
Solid waste	2,505,374	2,770,042	2,491,626	2,433,262
Airport	311,752	289,844	240,401	267,900
Golf course	659,582	772,333	720,302	646,834
Total Business-Type Activities Expenses	<u>3,476,708</u>	<u>3,832,219</u>	<u>3,452,329</u>	<u>3,347,996</u>
Total Expenses	<u>\$ 57,319,254</u>	<u>\$ 82,849,426</u>	<u>\$ 69,445,189</u>	<u>\$ 63,823,635</u>
<u>Program Revenues Governmental Activities</u>				
Charges for services				
General government	\$ 2,631,289	\$ 3,005,424	\$ 1,734,547	\$ 3,800,557
Justice system	474,629	234,296	356,638	260,051
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Law enforcement and public safety	-	-	-	-
Transportation	1,183,667	1,161,531	1,169,547	1,144,508
Operating grants and contributions	7,899,215	15,589,756	11,049,648	9,882,213
Capital grants and contributions	-	5,425,798	958,727	1,320,699
Total Governmental Activities Program Revenues	<u>12,188,800</u>	<u>25,416,805</u>	<u>15,269,107</u>	<u>16,408,028</u>
Business-type Activities				
Charges for services				
Solid waste	118,117	90,873	233,084	195,423
Airport	192,485	169,712	136,267	114,279
Golf course	459,469	483,994	473,006	530,113
Capital grants and contributions	-	1,714,122	-	1,769,869
Total Business-Type Activities Program Revenues	<u>770,071</u>	<u>2,458,701</u>	<u>842,357</u>	<u>2,609,684</u>
Total Program Revenues	<u>\$ 12,958,871</u>	<u>\$ 27,875,506</u>	<u>\$ 16,111,464</u>	<u>\$ 19,017,712</u>
<u>Net (Expense)/Revenue</u>				
Governmental activities	\$ (41,653,746)	\$ (53,600,402)	\$ (50,723,753)	\$ (44,067,611)
Business-Type activities	<u>(2,706,637)</u>	<u>(1,373,518)</u>	<u>(2,609,972)</u>	<u>(738,312)</u>
Total Net (Expense)	<u>\$ (44,360,383)</u>	<u>\$ (54,973,920)</u>	<u>\$ (53,333,725)</u>	<u>\$ (44,805,923)</u>

TABLE 2

Fiscal Year						
2019	2020	2021	2022	2023	2024	
\$ 21,314,450	\$ 13,014,679	\$ 12,403,382	\$ 15,239,428	\$ 16,727,981	\$ 22,143,223	
2,962,492	3,088,958	2,930,976	3,001,162	3,587,335	3,906,698	
8,999,668	7,997,173	8,384,435	9,581,448	14,022,633	13,224,657	
17,828,042	20,289,644	20,672,605	21,057,885	23,848,662	28,912,886	
3,881,049	3,760,063	4,129,238	4,523,641	5,237,339	6,154,723	
14,739,129	17,634,775	16,482,917	16,974,923	23,757,708	75,744,922	
10,335,753	24,913,049	21,550,969	16,087,396	13,553,692	14,776,634	
1,030,282	1,729,749	3,302,092	2,557,824	3,578,723	12,710,689	
<u>81,090,865</u>	<u>92,428,090</u>	<u>89,856,614</u>	<u>89,023,707</u>	<u>104,314,073</u>	<u>177,574,432</u>	
2,696,730	2,754,669	2,873,864	3,243,275	3,265,435	4,624,304	
377,250	376,970	478,339	657,491	668,182	688,325	
640,223	766,078	764,198	818,051	911,287	1,112,498	
<u>3,714,203</u>	<u>3,897,717</u>	<u>4,116,401</u>	<u>4,718,817</u>	<u>4,844,904</u>	<u>6,425,127</u>	
\$ <u>84,805,068</u>	\$ <u>96,325,807</u>	\$ <u>93,973,015</u>	\$ <u>93,742,524</u>	\$ <u>109,158,977</u>	\$ <u>183,999,559</u>	
\$ 3,227,019	\$ 2,573,236	\$ 2,377,702	\$ 2,191,775	\$ 2,134,280	\$ 3,850,686	
489,577	546,268	1,494,286	1,693,023	1,897,366	2,130,660	
49,350	389,513	586,836	788,618	1,030,852	1,093,578	
46,721	35,582	46,930	311,497	70,989	114,687	
240,059	202,297	148,484	235,468	181,337	283,977	
1,116,287	1,131,226	1,258,156	1,244,251	1,282,703	5,073,878	
11,462,226	13,519,306	11,539,938	13,788,661	19,644,829	17,888,845	
5,641,301	1,030,566	1,423,344	2,002,263	3,094,272	5,265,282	
<u>22,272,540</u>	<u>19,427,994</u>	<u>18,875,676</u>	<u>22,255,556</u>	<u>29,336,628</u>	<u>35,701,593</u>	
249,114	305,997	505,135	587,510	619,645	632,491	
94,078	94,776	210,683	203,791	369,363	24,288	
468,688	402,500	531,121	740,391	863,441	583,119	
482,500	-	-	-	-	1,597,329	
<u>1,294,380</u>	<u>803,273</u>	<u>1,246,939</u>	<u>1,531,692</u>	<u>1,852,449</u>	<u>2,837,227</u>	
\$ <u>23,566,920</u>	\$ <u>20,231,267</u>	\$ <u>20,122,615</u>	\$ <u>23,787,248</u>	\$ <u>31,189,077</u>	\$ <u>38,538,820</u>	
\$ (58,818,325)	\$ (73,000,096)	\$ (70,980,938)	\$ (66,768,151)	\$ (74,977,445)	\$ (141,872,839)	
<u>(2,419,823)</u>	<u>(3,094,444)</u>	<u>(2,869,462)</u>	<u>(3,187,125)</u>	<u>(2,992,455)</u>	<u>(3,587,900)</u>	
\$ <u>(61,238,148)</u>	\$ <u>(76,094,540)</u>	\$ <u>(73,850,400)</u>	\$ <u>(69,955,276)</u>	\$ <u>(77,969,900)</u>	\$ <u>(145,460,739)</u>	

CHAMBERS COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years
(Accrual basis of accounting)

	Fiscal Year			
	2015	2016	2017*	2018
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property taxes	\$ 42,186,276	\$ 43,601,014	\$ 45,031,759	\$ 53,278,650
Other taxes	5,962,220	6,067,188	5,900,241	7,243,965
Investment income	270,876	362,655	466,708	1,077,144
Other	2,835,172	3,843,476	3,281,664	7,624,963
Gain on sale of asset	-	-	-	-
Transfers	(1,038,253)	(2,862,108)	(2,360,173)	(3,038,966)
Total Governmental Activities	<u>50,216,291</u>	<u>51,012,225</u>	<u>52,320,199</u>	<u>66,185,756</u>
Business-Type Activities				
Gain on sale of asset	-	23,482	-	-
Investment income	-	-	-	-
Transfers	<u>1,038,253</u>	<u>2,862,108</u>	<u>2,360,173</u>	<u>3,038,966</u>
Total Business-Type Activities	<u>1,038,253</u>	<u>2,885,590</u>	<u>2,360,173</u>	<u>3,038,966</u>
Total Primary Government	<u>\$ 51,254,544</u>	<u>\$ 53,897,815</u>	<u>\$ 54,680,372</u>	<u>\$ 69,224,722</u>
<u>Change in Net Position</u>				
Governmental activities	\$ 8,562,545	\$ (2,588,177)	\$ 1,596,446	\$ 22,118,145
Business-type activities	<u>(1,668,384)</u>	<u>1,512,072</u>	<u>(249,799)</u>	<u>2,300,654</u>
Total Change in Net Position	<u>\$ 6,894,161</u>	<u>\$ (1,076,105)</u>	<u>\$ 1,346,647</u>	<u>\$ 24,418,799</u>

*Restated balances.

TABLE 2

Fiscal Year						
2019	2020	2021	2022	2023	2024	
\$ 56,809,570	\$ 52,040,163	\$ 57,640,222	\$ 56,871,943	\$ 64,503,651	\$ 66,485,395	
9,736,884	26,494,148	29,022,254	23,354,497	24,382,781	27,835,375	
1,717,612	701,237	484,421	1,620,017	4,748,910	10,763,540	
1,998,224	2,240,156	1,166,067	2,070,594	1,659,972	779,964	
-	305,096	-	-	9,979,806	-	
(2,960,974)	(3,401,785)	(3,112,603)	(2,981,744)	(11,785,757)	(2,501,096)	
<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>	<u>103,363,178</u>	
90,861	56,988	-	-	-	-	
-	-	-	157,567	4,585	-	
<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>2,501,096</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>2,501,096</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>	\$ <u>105,864,274</u>	
\$ 8,482,991	\$ 5,378,919	\$ 14,219,423	\$ 14,167,156	\$ 18,511,918	\$ (38,509,661)	
<u>632,012</u>	<u>364,329</u>	<u>243,141</u>	<u>(47,814)</u>	<u>8,797,887</u>	<u>(1,086,804)</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>	\$ <u>(39,596,465)</u>	

CHAMBERS COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	2015	2016	2017*	2018
General Fund				
Nonspendable	\$ 432,082	\$ 346,964	\$ 365,931	\$ 430,628
Assigned	-	-	-	-
Unassigned	<u>21,412,559</u>	<u>19,130,297</u>	<u>18,121,266</u>	<u>22,662,250</u>
Total General Fund	<u>\$ 21,844,641</u>	<u>\$ 19,477,261</u>	<u>\$ 18,487,197</u>	<u>\$ 23,092,878</u>
All Other Governmental Funds				
Nonspendable	\$ 11,662	\$ 13,860	\$ 514,582	\$ 535,135
Restricted	58,356,651	61,684,167	53,581,443	52,606,980
Unassigned	<u>-</u>	<u>-</u>	<u>(1,009,270)</u>	<u>(2,077,264)</u>
Total All Other Governmental Funds	<u>\$ 58,368,313</u>	<u>\$ 61,698,027</u>	<u>\$ 53,086,755</u>	<u>\$ 51,064,851</u>

*Restated balances.

TABLE 3

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 645,547	\$ 559,748	\$ 790,597	\$ 686,875	\$ 773,345	\$ 1,092,835
-	-	11,281,061	-	-	-
<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>48,681,215</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>	<u>\$ 49,774,050</u>
\$ 542,730	\$ 546,910	\$ 550,228	\$ 556,240	\$ 500,000	\$ 570,089
45,282,724	43,821,381	78,841,813	53,907,744	93,621,723	246,071,299
<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>(2,294,173)</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>	<u>\$ 244,347,215</u>

CHAMBERS COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	2015	2016	2017*	2018
Revenues				
Taxes	\$ 4,788,638	\$ 49,880,967	\$ 50,992,154	\$ 60,515,403
Intergovernmental	7,899,215	21,015,554	12,008,375	11,202,912
Fees	2,858,081	2,782,056	2,673,860	3,785,337
Fines and forfeitures	1,566,257	1,307,009	1,160,001	986,872
Contributions	-	-	-	-
Investment income	269,235	354,467	457,671	1,062,924
Donations and contributions	-	-	-	-
Other	2,835,172	3,843,476	3,281,664	7,624,963
Total Revenues	<u>20,216,598</u>	<u>79,183,529</u>	<u>70,573,725</u>	<u>85,178,411</u>
Expenditures				
General government	9,337,407	12,197,364	10,474,049	12,400,507
Financial administration	2,060,886	2,310,347	2,469,672	2,724,757
Justice system	5,768,194	6,989,520	6,965,445	7,645,927
Health and welfare	5,488,018	6,765,820	6,520,241	8,652,408
Culture and recreational	6,415,323	15,698,897	12,489,879	10,780,780
Law enforcement and public safety	9,845,171	10,611,026	12,590,194	14,073,479
Transportation	7,058,808	7,710,734	7,777,874	8,306,245
Capital outlay	9,868,480	15,571,845	13,589,021	9,874,853
Debt service				
Principal	4,313,429	3,544,345	3,584,446	3,676,587
Interest and paying agent	548,060	1,444,113	159,130	1,561,534
Debt issuance costs	772,363	210,620	-	-
Total Expenditures	<u>61,476,139</u>	<u>83,054,631</u>	<u>76,619,951</u>	<u>79,697,077</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,259,541)	(3,871,102)	(6,046,226)	5,481,334
Other Financing Sources (Uses)				
Transfers in	49,479	96,684	130,093	158,291
Transfers (out)	(1,087,732)	(2,958,792)	(2,490,266)	(3,197,257)
Sale of capital assets	-	-	-	-
Debt issues	27,575,000	9,370,000	-	-
Issuance of leases & SBITAs	207,931	152,304	854,188	141,409
Premium on bonds issued	1,488,417	540,620	-	-
Total Other Financing Sources (Uses)	<u>28,233,095</u>	<u>7,200,816</u>	<u>(1,505,985)</u>	<u>(2,897,557)</u>
Net Change in Fund Balance	<u>\$ (13,026,446)</u>	<u>\$ 3,329,714</u>	<u>\$ (7,552,211)</u>	<u>\$ 2,583,777</u>
Debt service as a percentage of noncapital expenditures	9.36%	7.39%	7.26%	7.50%

*Restated balances.

TABLE 4

Fiscal Year						
2019	2020	2021	2022	2023	2024	
\$ 66,623,470	\$ 78,598,953	\$ 86,667,773	\$ 79,624,799	\$ 89,251,207	\$ 94,678,605	
17,103,527	13,329,182	14,080,778	15,228,053	21,766,528	23,803,788	
4,284,081	4,117,005	5,098,747	5,494,293	6,842,708	8,554,488	
884,932	806,919	871,039	997,475	1,504,572	826,669	
-	-	-	562,437	-	-	
1,707,050	686,497	466,080	1,600,447	4,719,911	10,719,498	
-	-	-	-	-	962,568	
<u>1,949,724</u>	<u>2,240,156</u>	<u>1,166,067</u>	<u>2,043,892</u>	<u>882,792</u>	<u>779,964</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>	<u>140,325,580</u>	
18,879,487	10,478,358	11,355,159	14,325,385	13,418,294	18,631,020	
2,977,484	3,249,979	3,102,616	3,173,863	3,671,681	3,701,572	
8,226,178	8,326,169	8,961,416	10,336,411	10,741,249	12,458,568	
17,252,069	20,078,907	20,348,515	20,744,647	23,128,424	27,356,192	
3,311,319	3,277,418	3,528,063	3,984,428	4,059,422	4,227,752	
13,910,171	17,658,044	16,660,101	17,384,044	19,604,693	69,907,960	
8,543,213	23,599,740	19,753,573	14,594,067	12,510,339	12,677,137	
21,058,212	12,654,256	13,857,328	36,002,252	34,009,302	35,064,531	
3,791,373	3,872,501	5,356,826	6,362,953	7,226,757	5,119,086	
1,488,628	1,543,998	1,644,789	2,865,345	2,495,171	8,175,738	
-	<u>275,801</u>	<u>1,221,634</u>	<u>400</u>	<u>706,939</u>	<u>4,334,146</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>	<u>201,653,702</u>	
(6,885,350)	(5,236,459)	2,560,464	(24,222,399)	(6,604,553)	(61,328,122)	
4,375,339	4,075,445	1,614,038	7,539,292	5,298,333	18,262,600	
(7,336,313)	(7,477,506)	(4,726,641)	(10,521,036)	(8,966,248)	(20,763,696)	
-	328,931	-	-	9,982,356	142,623	
-	9,405,000	46,090,000	-	47,365,000	207,125,000	
253,355	39,482	145,796	26,702	465,083	515,396	
-	<u>590,801</u>	<u>2,781,276</u>	<u>-</u>	<u>841,339</u>	<u>14,399,767</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>219,681,690</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>	\$ <u>158,353,568</u>	
7.22%	5.75%	7.55%	9.83%	9.10%	7.77%	

CHAMBERS COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES

Last Ten Years
(Accrual basis of accounting)

Function	Fiscal Year			
	2015	2016	2017*	2018
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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 53,278,650	\$ 56,886,586	\$ 52,104,805	\$ 57,640,222	\$ 56,871,943	\$ 66,485,395
<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>27,835,375</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>\$ 94,320,770</u>

CHAMBERS COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN YEARS

	Fiscal Year			
	2015	2016	2017	2018
Market Value	\$ 2,940,746,160	\$ 3,101,710,050	\$ 3,319,094,310	\$ 3,613,206,910
Less: Losses/Exemptions	<u>(1,016,804,990)</u>	<u>(1,050,165,100)</u>	<u>(1,095,676,821)</u>	<u>(1,036,663,471)</u>
Net Taxable Value	1,923,941,170	2,051,544,950	2,223,417,489	2,576,543,439
Mineral Value	<u>5,626,838,662</u>	<u>6,064,885,299</u>	<u>5,765,991,979</u>	<u>6,202,392,193</u>
Total Taxable value	<u>\$ 7,550,779,832</u>	<u>\$ 8,116,430,249</u>	<u>\$ 7,989,409,468</u>	<u>\$ 8,778,935,632</u>
Total Direct Tax Rate	0.53269	0.55268	0.55268	0.54255

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

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

TABLE 6

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 3,716,234,670	\$ 4,130,381,548	\$ 5,568,740,570	\$ 7,683,571,100	\$ 9,059,863,680	\$ 8,948,684,280
<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>	<u>(2,874,977,432)</u>
2,776,165,969	3,068,686,709	3,876,968,519	4,734,904,239	5,530,197,819	6,073,706,848
<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>11,673,206,538</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>	<u>\$ 17,746,913,386</u>
0.54255	0.54255	0.53949	0.49155	0.448495	0.440035

CHAMBERS COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN YEARS

	Fiscal Year			
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Chambers County by fund:</u>				
General	0.34352	0.36326	0.35918	0.35540
Debt Service	0.05712	0.05413	0.05900	0.05563
Road and Bridge Special	0.00744	0.00744	0.00729	0.00679
Road and Bridge FMFC	0.07977	0.08222	0.08158	0.08172
School Equalization	<u>0.04485</u>	<u>0.04563</u>	<u>0.04563</u>	<u>0.04305</u>
	<u>0.53269</u>	<u>0.55268</u>	<u>0.55269</u>	<u>0.54259</u>
<u>Cities:</u>				
City of Mont Belvieu	0.43671	0.43671	0.43666	0.43666
City of Anahuac	0.62425	0.68806	0.68806	0.71023
City of Baytown	0.82203	0.82203	0.82203	0.82203
<u>School Districts:</u>				
Anahuac ISD	1.23000	1.27000	1.47000	1.47000
Barbers Hill ISD	1.32980	1.32980	1.32980	1.32980
East Chambers ISD	1.22005	1.29000	1.29000	1.29000
Goose Creek ISD	1.43189	1.43189	1.43189	1.43189
LaPorte ISD	1.45000	1.45000	1.42000	1.38000
Lee College	0.26070	0.25020	0.24530	0.25040
San Jacinto CCD	0.18560	0.17578	0.18238	0.18334
<u>Utility Districts:</u>				
Chambers County MUD #1	0.89000	0.79000	0.79000	0.79000
Chambers County MUD #3	-	-	-	-
Chambers County Public Hospital District	0.33202	0.39641	0.54526	0.53423
Chambers-Liberty Co. Navigation Dist.	0.01780	0.01780	0.01800	0.01525
Trinity Bay Conservation District	0.40870	0.40870	0.40870	0.40870
Cedar Bayou Navigation District	0.03000	0.03000	0.03000	0.02400
Cedar Port Navigation & Improvement Dist	-	-	-	-
Chambers County Improvement Dist. #1	0.60000	0.60000	0.66000	0.66000
Chambers County Improvement Dist. #2	-	-	-	0.65000
Chambers County Improvement Dist. #3	1.50000	1.00000	-	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>
Total Direct and Overlapping Rates	<u>13.52283</u>	<u>13.16065</u>	<u>12.54135</u>	<u>14.14971</u>

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

TABLE 7

Fiscal Year					
2019	2020	2021	2022	2023	2024
0.35866	0.36215	0.35226	0.32714	0.30030	0.29600
0.05262	0.04737	0.05832	0.06487	0.05559	0.05536
0.00650	0.00655	0.00634	0.00554	0.00508	0.00510
0.08172	0.08251	0.08028	0.06771	0.06237	0.05900
<u>0.04305</u>	<u>0.04347</u>	<u>0.04229</u>	<u>0.02629</u>	<u>0.02515</u>	<u>0.02458</u>
<u>0.54255</u>	<u>0.54206</u>	<u>0.53948</u>	<u>0.49155</u>	<u>0.44850</u>	<u>0.44004</u>
0.43666	0.43666	0.43666	0.44349	0.44425	0.47119
0.71023	0.71023	0.71023	0.71023	0.69000	0.63250
0.81203	0.80203	0.79515	0.75000	0.72000	0.70042
1.47000	1.40000	1.38640	1.36460	1.18240	1.17690
1.32980	1.25980	1.15145	1.15450	1.10240	1.05240
1.29000	1.21835	1.21836	1.26795	1.11420	1.11190
1.43189	1.35428	1.34110	1.28170	1.08250	1.07250
1.38000	1.28000	1.26970	1.25650	0.97390	-
0.25010	0.23000	0.23010	0.22010	0.21010	0.19510
0.17933	0.17817	0.16936	0.15561	0.14620	0.15487
-	0.81000	0.75000	0.70000	0.58000	0.56000
-	-	-	-	1.50000	-
0.53423	0.47870	0.47870	0.23641	0.21567	0.20676
0.01385	0.01385	0.01182	0.01000	0.00827	0.00787
0.40870	0.40870	0.39493	0.36447	0.31497	0.29616
0.02400	0.03000	0.03000	0.02000	0.02000	0.01750
-	-	-	-	0.72000	0.72000
0.66000	0.66000	0.68000	0.72000	-	-
0.65000	-	-	0.69000	-	-
1.00000	1.00000	1.00000	1.00000	-	1.25000
-	-	-	-	0.80000	-
-	-	-	-	0.80000	-
<u>0.22059</u>	<u>0.22059</u>	<u>0.22002</u>	<u>0.20257</u>	<u>0.19243</u>	<u>0.18492</u>
<u>13.34396</u>	<u>13.03341</u>	<u>12.81347</u>	<u>13.03968</u>	<u>13.26579</u>	<u>10.25103</u>

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CHAMBERS COUNTY, TEXAS

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS

CURRENT AND NINE YEARS AGO

Property Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	% of Taxable Assessed Value	Taxable Assessed Value	Rank	% of Taxable Assessed Value
Energy Transfer GC NGL	\$ 1,127,356,393	1	10.22%	\$ -		
Covestro LLC	906,056,115	2	8.21%			
Enterprise TX Operating LP	726,220,263	3	6.58%	234,265,611	5	3.49%
Enterprise EF78 LLC	494,837,905	4	4.48%	-		
ONEOK Hydrocarbon LP	415,336,730	5	3.76%	-		
ExxonMobil Corporation	383,010,290	6	3.47%	354,282,632	3	5.27%
Wal-Mart Stores Inc	348,287,411	7	3.16%	212,859,212	6	3.17%
Enterprise Prod Operating LP	336,296,857	8	3.05%	355,734,256	2	5.29%
Cedar Bayou Fractionators LP	319,222,737	9	2.89%	175,000,036	8	2.60%
MTBV Caverns LLC	<u>233,235,623</u>	10	<u>2.11%</u>	-		
Bayer Material Science				1,134,790,908		16.89%
Lone Star NGL Mt Belvieu LP				283,508,539	4	4.22%
Denbury Onshore LLC				196,616,647	7	2.93%
Equistar Chemicals LP				150,627,273	9	2.24%
Drillmec Inc				<u>150,000,000</u>	10	<u>2.23%</u>
Subtotal	<u>5,289,860,324</u>		<u>47.94%</u>	<u>3,247,685,114</u>		<u>48.33%</u>
Other taxpayers	<u>5,743,615,045</u>		<u>52.06%</u>	<u>3,471,446,401</u>		<u>51.67%</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

	Fiscal Year			
	2015	2016	2017	2018
Adjusted tax levy	\$ 41,062,300	\$ 43,834,874	\$ 43,723,801	\$ 47,658,838
Current tax collected	\$ 40,698,920	\$ 43,473,937	\$ 43,002,296	\$ 47,219,696
Percent of current tax collections	99.12%	99.18%	98.35%	99.08%
Delinquent tax collections	<u>\$ 266,274</u>	<u>\$ 221,224</u>	<u>\$ 164,673</u>	<u>\$ 223,557</u>
Total tax collections	<u>\$ 40,965,194</u>	<u>\$ 43,695,161</u>	<u>\$ 43,166,969</u>	<u>\$ 47,443,253</u>
Total collections as a percentage of current levy	99.76%	99.68%	98.73%	99.55%
Outstanding delinquent taxes	\$ 97,106	\$ 139,713	\$ 556,832	\$ 215,585
Outstanding delinquent taxes as percentage of current levy	0.24%	0.32%	1.27%	0.45%

Source: Chambers County Tax Assessor/Collector

TABLE 9

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 51,017,608	\$ 56,395,156	\$ 58,325,950	\$ 61,367,955	\$ 69,380,538	\$ 73,638,963
\$ 50,692,826	\$ 55,977,251	\$ 57,111,888	\$ 60,840,937	\$ 68,895,858	\$ 73,159,648
99.36%	99.26%	97.92%	99.14%	99.30%	99.35%
<u>\$ 159,219</u>	<u>\$ 247,246</u>	<u>\$ 244,195</u>	<u>\$ 270,862</u>	<u>\$ 126,598</u>	<u>\$ 49,980</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>	<u>\$ 73,209,628</u>
99.68%	99.70%	98.34%	99.58%	99.48%	99.42%
\$ 165,563	\$ 170,659	\$ 969,867	\$ 256,156	\$ 358,082	\$ 429,335
0.32%	0.30%	1.66%	0.42%	0.52%	0.58%

CHAMBERS COUNTY, TEXAS

RATIO OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN YEARS

	Fiscal Year			
	2015	2016	2017	2018
Net Taxable Assessed Value				
All property	\$ 7,550,779,832	\$ 8,116,430,249	\$ 7,989,409,468	\$ 8,778,935,632
Net Bonded Debt				
General bonded debt	50,880,117	57,545,590	54,300,444	50,805,297
Less debt service funds	<u>(1,364,534)</u>	<u>(1,288,607)</u>	<u>(1,232,838)</u>	<u>(1,319,458)</u>
Net Bonded Debt	<u>\$ 49,515,583</u>	<u>\$ 56,256,983</u>	<u>\$ 53,067,606</u>	<u>\$ 49,485,839</u>
Ratio of Net Bonded Debt To Assessed Value	0.6558%	0.6931%	0.6642%	0.5637%
Population	38,863	39,899	41,441	42,454
Net Bonded Debt per Capita	1,274	1,410		1,166

TABLE 10

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 9,473,090,127	\$ 10,488,664,093	\$ 11,033,475,369	\$ 13,762,635,856	\$ 15,919,955,159	\$ 17,746,913,386
46,987,571 <u>(1,477,197)</u>	53,359,178 <u>(1,524,792)</u>	96,872,628 <u>(1,709,033)</u>	97,044,404 <u>(1,887,456)</u>	131,718,121 <u>(5,957,931)</u>	348,856,539 <u>(8,773,558)</u>
<u>\$ 45,510,374</u>	<u>\$ 51,834,386</u>	<u>\$ 95,163,595</u>	<u>\$ 95,156,948</u>	<u>\$ 125,760,190</u>	<u>\$ 167,296,442</u>
0.4804%	0.4942%	0.8625%	0.8640%	0.7900%	0.9427%
43,867	45,590	46,571	46,571	51,288	56,179
1,037	1,137	2,043	2,043	2,452	2,978

CHAMBERS COUNTY, TEXAS

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

	Fiscal Year			
	2015	2016	2017	2018
Governmental activities:				
General bonded debt *	\$ 40,775,117	\$ 40,130,590	\$ 38,990,444	\$ 37,830,297
Tax notes	10,105,000	17,415,000	15,310,000	12,975,000
Subscriptions	-	-	-	-
Leases	<u>931,589</u>	<u>599,546</u>	<u>935,057</u>	<u>703,841</u>
Net Governmental Debt	<u>\$ 51,811,706</u>	<u>\$ 58,145,136</u>	<u>\$ 55,235,501</u>	<u>\$ 51,509,138</u>
Percentage of personal income	2.89%	3.01%	2.86%	2.34%
Net Bonded Debt per Capita	\$ 1,333	\$ 1,457	\$ 1,333	\$ 1,213

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

* Includes deferred premiums/discounts

TABLE 11

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 36,392,571	\$ 44,559,178	\$ 90,937,628	\$ 87,297,093	\$ 131,718,121	\$ 348,856,539
10,595,000	8,800,000	5,935,000	2,995,000	-	-
-	-	-	-	1,978,923	1,535,227
<u>575,824</u>	<u>207,806</u>	<u>171,776</u>	<u>317,182</u>	<u>-</u>	<u>-</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>	<u>\$ 350,391,766</u>
2.09%	2.16%	3.91%	3.06%	4.23%	9.87%
\$ 1,084	\$ 1,175	\$ 2,084	\$ 1,854	\$ 2,607	\$ 3,137

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CHAMBERS COUNTY, TEXAS

TABLE 12

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

DECEMBER 31, 2024

Governmental Unit	<u>Net Bonded Debt Outstanding(1)</u>	<u>Estimated Percentage Applicable (2)</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Cities:			
Anahuac, City of	\$ 16,647,000	100%	\$ 16,647,000
Baytown, City of	220,285,000	8%	16,917,888
Mont Belvieu, City of	124,095,000	100%	124,008,134
School Districts:			
Anahuac ISD	63,325,000	100%	63,325,000
Barbers Hill ISD	591,985,000	100%	591,985,000
East Chambers ISD	20,826,000	100%	20,826,000
Goose Creek Cons ISD	607,660,572	30%	185,032,644
La Porte ISD	385,900,000	**	-
Lee College Dist	26,025,000	30%	7,867,358
San Jacinto CCD	520,862,492	**	-
Utility Districts:			
Cedar Port Nav & Improvement District	253,745,000	100%	253,745,000
Chambers County Improvement District	71,525,000	100%	71,525,000
Chambers County Improvement District	13,940,000	100%	13,940,000
Chambers County MUD #1	27,585,000	100%	27,585,000
Chambers County MUD #3	<u>4,105,000</u>	<u>100%</u>	<u>4,105,000</u>
Subtotal, overlapping debt	<u>2,948,511,064</u>		<u>1,397,509,024</u>
Chambers County direct debt	<u>350,391,766</u>	<u>100%</u>	<u>350,391,766</u>
Total direct and overlapping debt	<u>\$ 3,298,902,830</u>		<u>\$ 1,747,900,790</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

	Fiscal Year			
	2015	2016	2017	2018
Debt limit	\$ 1,887,694,958	\$ 2,029,107,562	\$ 1,997,352,367	\$ 2,194,733,908
Total net debt applicable to limit	<u>49,515,583</u>	<u>56,256,983</u>	<u>53,067,606</u>	<u>49,485,839</u>
Legal debt margin	<u>\$ 1,838,179,375</u>	<u>\$ 1,972,850,579</u>	<u>\$ 1,944,284,761</u>	<u>\$ 2,145,248,069</u>
Total net debt applicable to the limit as a percentage of debt limit	2.62%	2.77%	2.66%	2.25%

Legal Debt Margin Calculation

Assessed value	\$ 7,550,779,832	\$ 8,116,430,249	\$ 7,989,409,468	\$ 8,778,935,632
Debt limit (25% of assessed value)	1,887,694,958	2,029,107,562	1,997,352,367	
Debt applicable to limit:				
General obligation bonds	40,775,117	40,130,590	38,990,444	37,830,297
Tax Notes	10,105,000	17,415,000	15,310,000	12,975,000
Less: amount set aside for repayment of general obligation debt	<u>(1,364,534)</u>	<u>(1,288,607)</u>	<u>(1,232,838)</u>	<u>(1,319,458)</u>
Total net debt applicable to limit	<u>49,515,583</u>	<u>56,256,983</u>	<u>53,067,606</u>	<u>49,485,839</u>
Legal debt margin	<u>\$ 1,838,179,375</u>	<u>\$ 1,972,850,579</u>	<u>\$ 1,944,284,761</u>	<u>\$ (49,485,839)</u>

TABLE 13

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 2,368,272,532	\$ 2,622,166,023	\$ 2,758,368,842	\$ 2,758,368,842	\$ 3,979,988,790	\$ 4,436,728,347
<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>167,296,442</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>	<u>\$ 4,269,431,905</u>
1.92%	1.79%	1.70%	3.51%	2.27%	3.77%
\$ 9,473,090,127	\$ 10,488,664,093	\$ 11,033,475,369	\$ 11,033,475,369	\$ 15,919,955,159	\$ 17,746,913,386
2,368,272,532	2,622,166,023	2,758,368,842	2,758,368,842	3,979,988,790	4,436,728,347
36,392,571	44,559,178	90,937,628	90,937,628	131,718,121	348,856,539
10,595,000	8,800,000	5,935,000	2,995,000	-	-
<u>(1,477,197)</u>	<u>(1,524,792)</u>	<u>(1,709,033)</u>	<u>(1,887,456)</u>	<u>(5,957,931)</u>	<u>(8,773,558)</u>
<u>45,510,374</u>	<u>51,834,386</u>	<u>95,163,595</u>	<u>92,045,172</u>	<u>125,760,190</u>	<u>340,082,981</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>\$ 3,854,228,600</u>	<u>\$ 4,096,645,366</u>

CHAMBERS COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN YEARS

	Fiscal Year			
	2015	2016	2017	2018
Population (1,2,4)**	38,863	39,899	41,441	42,454
Personal income (1,4,5)**	\$ 1,792,274,000	\$ 1,929,438,000	\$ 1,929,438,000	\$ 2,200,475,728
Per capita personal income (1,4,5)**	\$ 46,118	\$ 49,647	\$ 46,559	\$ 51,832
Median age (1,4,5)**	35.2	35.2	35.5	35.1
School enrollment (2)	7,550	8,055	8,246	8,568
Unemployment rate (3)	5.30%	6.10%	6.50%	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

Fiscal Year					
2019	2020	2021	2022	2023	2024
43,867	45,590	46,571	48,865	51,288	56,179
\$ 2,278,642,000	\$ 2,481,633,300	\$ 2,481,633,000	\$ 2,960,776,000	\$ 3,164,169,000	\$ 3,550,794,000
\$ 53,673	\$ 56,610	\$ 56,610	\$ 60,591	\$ 61,694	\$ 65,907
35.4	35.1	35.1	34.7	34.6	34.7
9,136	9,259	11,340	10,388	10,833	10,989
4.50%	4.50%	6.50%	8.30%	5.30%	5.30%

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CHAMBERS COUNTY, TEXAS

TABLE 15

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

Employer*	Fiscal Year			Fiscal Year		
	2024			2015		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Bayer Material Science	1,093	1	6.49%			
Barber's Hill ISD	672	2	3.99%	1,200	2	5.56%
Jindal Steel Works	644	3	3.82%	420	7	1.95%
Chevron-Phillips	623	4	3.70%			0.00%
Wal-Mart Distribution Center	600	5	3.56%	600	4	2.78%
Lone-Star Energy Fabricators	540	6	3.21%			
ExxonMobil	512	7	3.04%	250	10	1.16%
Chambers County	364	8	2.16%	500	6	2.32%
TMK-Ipsco	250	9	1.48%			
Borusan	<u>250</u>	10	<u>1.48%</u>	502	5	2.33%
Covestro				1,450	1.00	6.72%
Enterprise Products				947	3.00	4.39%
NFI				360		1.67%
Home Depot Distribution Center				<u>325</u>	9.00	<u>1.51%</u>
Total	<u>5,548</u>		<u>32.93%</u>	<u>6,554</u>		<u>30.39%</u>

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

CHAMBERS COUNTY, TEXAS

COUNTY EMPLOYEES

LAST TEN YEARS

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government:										
Commissioners' court	9	6	8	11	8	8	11	11	14	14
Technology	2	2	2	2	5	7	7	9	10	10
Communications	1	2	2	2	2	2	2	2	2	2
Network Security	2	2	2	2	-	-	-	-	-	-
Economic development	3	3	3	4	3	4	4	5	5	5
Human Resources	-	-	-	-	-	3	3	3	4	4
Maintenance	13	10	17	13	22	28	23	20	20	22
Transportation										
Road & Bridge	61	71	58	53	58	73	61	65	63	65
Financial Admisistration										
County auditor	6	6	7	9	10	9	8	9	8	8
County treasurer	4	4	4	4	3	4	4	4	4	4
Tax assessor	11	11	11	10	11	11	11	12	12	13
Purchasing	3	3	3	4	4	5	5	5	5	5
Justice System										
Adult Probation	-	-	-	-	-	7	8	9	9	10
County court	3	4	5	5	5	4	5	6	5	4
County court at Law	-	-	-	-	-	-	3	3	4	4
District court	6	6	6	6	8	15	8	10	10	10
District clerk	7	7	7	7	9	9	12	13	13	14
County clerk	12	13	13	13	13	15	15	15	17	16
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	3	4	4	4	4	4	4
Justice of the Peace, Pct #3	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	4	4	2	4	4	4	4	4	4
Justice of the Peace, Pct #6	4	4	4	4	4	5	4	4	5	5
Juvenile probation	3	3	3	3	3	3	3	2	3	3
County attorney	6	8	8	8	10	9	10	11	9	11
District attorney	8	10	10	11	11	12	14	14	15	15
Health and Human Services:										
Environmental health	4	4	4	5	5	4	5	5	5	4
Health department	4	4	5	9	14	14	18	26	25	26
EMS	-	-	-	-	2	20	23	21	21	18
Indigent health care	2	2	2	2	1	1	2	2	2	2
Nurse practitioner	2	5	5	5	2	-	-	-	-	-
W.I.C.	2	2	2	2	2	2	2	2	2	3
Mosquito control	5	4	3	4	5	5	5	5	5	4
Veteran's Service Officer	1	1	-	-	-	-	-	-	-	-

CHAMBERS COUNTY, TEXAS

TABLE 16

COUNTY EMPLOYEES

LAST TEN YEARS

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Culture and Recreational:										
Libraries	11	11	9	11	14	14	13	12	11	10
Agricultural extension	5	5	4	2	4	4	4	5	4	4
Parks and recreation	15	16	18	16	17	21	21	20	21	23
Law Enforcement and Public Safety:										
Emergency management	3	2	2	3	2	2	2	1	1	2
Safety department / Fire Marshal	1	1	1	1	3	4	4	4	4	5
DPS Office	1	1	-	-	-	-	-	-	-	-
Constable, Precinct #1	1	1	1	1	1	1	1	1	1	1
Constable, Precinct #2	2	2	3	3	3	2	2	2	2	2
Constable, Precinct #3	1	1	1	1	1	1	1	1	1	-
Constable, Precinct #4	1	1	1	1	1	2	2	2	1	2
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	96	103	103	94	99	105	114	119	134	134
Enterprise Funds										
Golf Course	6	6	6	5	6	6	6	6	6	6
Airport	-	-	-	-	-	-	1	1	1	1
Solid Waste	23	21	18	21	23	25	25	25	26	26
Totals:	<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>	<u>534</u>

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

CHAMBERS COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN YEARS

	Fiscal Year			
	2015	2016	2017	2018
<u>County Court</u>				
Civil Cases				
Pending Beginning of Year	652	634	277	368
Added	212	200	147	162
Disposed	190	236	49	87
Pending End of Year	634	270	368	281
Criminal Cases				
Pending Beginning of Year	474	505	577	
Added	929	1,227	933	1,172
Disposed	965	1,084	1,014	1,135
Pending End of Year	505	577	518	548
Juvenile Cases				
Pending Beginning of Year	35	18	16	31
Added	25	21	23	25
Disposed	24	8	12	24
Pending End of Year	18	16	31	29
<u>County Court at Law</u>				
Civil Cases				
Pending Beginning of Year	-	-	-	-
Added	-	-	-	-
Disposed	-	-	-	-
Pending End of Year	-	-	-	-
Criminal Cases				
Pending Beginning of Year	-	-	-	-
Added	-	-	-	-
Disposed	-	-	-	-
Pending End of Year	-	-	-	-
<u>District Court</u>				
Civil Cases				
Pending Beginning of Year	601	476	647	734
Added	377	448	360	420
Disposed	407	252	264	422
Pending End of Year	476	648	734	706
Criminal Cases				
Pending Beginning of Year	1,240	1,259	789	734
Added	689	613	693	674
Disposed	672	722	677	603
Pending End of Year	1,259	789	733	799
Family Cases				
Pending Beginning of Year	482	428	478	579
Added	499	607	534	533
Disposed	533	554	434	535
Pending End of Year	428	476	579	558
<u>Justice Of The Peace Courts</u>				
Civil Cases				
Pending Beginning of Year	651	678	747	951
Added	358	403	424	557
Disposed	305	288	288	372
Pending End of Year	678	752	952	1,128
Criminal Cases				
Pending Beginning of Year	27,885	28,569	15,358	10,834
Added	9,805	10,559	6,103	10,250
Disposed	8,916	8,436	5,131	9,291
Pending End of Year	28,569	29,172	10,668	11,823

TABLE 17

Fiscal Year						
2019	2020	2021	2022	2023	2024	
232	375	377	427	463	398	
191	120	140	139	101	58	
42	62	74	102	178	87	
377	422	429	463	392	347	
548	693	1,115	482	545	381	
959	933	610	452	380	408	
790	360	1,299	384	461	496	
696	892	480	546	466	320	
29	21	29	38	47	68	
16	13	24	53	101	56	
6	7	15	44	88	57	
21	27	37	47	57	62	
-	-	-	-	158	159	
-	-	-	183	65	87	
-	-	-	20	73	90	
-	-	-	161	149	160	
-	-	-	852	787	542	
-	-	-	760	707	753	
-	-	-	774	833	798	
-	-	-	735	568	472	
799	758	927	1,139	1,070	1,073	
627	505	603	482	584	607	
646	300	367	524	582	739	
758	936	1,139	1,070	1,032	892	
36	807	884	869	883	776	
8	544	631	1,164	780	1,099	
11	310	522	1,020	946	874	
31	1,020	869	883	729	834	
555	545	611	683	686	710	
525	429	490	502	511	543	
530	316	415	484	447	620	
545	654	683	686	731	420	
1,129	853	934	1,015	1,028	1,050	
673	594	729	725	917	1,113	
543	475	596	788	971	951	
856	1,005	977	968	1,079	1,222	
11,834	11,460	13,020	14,831	18,834	17,901	
8,650	7,455	7,079	5,122	5,669	6,994	
6,655	5,418	6,084	5,265	6,880	7,329	
11,458	14,215	14,804	15,346	17,961	17,700	

CHAMBERS COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN YEARS

Function/program:	Fiscal Year			
	2015	2016	2017	2018
<u>General Government</u>				
Number of County buildings:	111	112	112	112
Number of County vehicles:	80	81	83	83
<u>Culture and Recreation</u>				
Number of County Parks:	20	20	20	20
Number of County Libraries:	4	4	4	4
<u>Health & Welfare</u>				
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
<u>Judicial/Law Enforcement</u>				
Number of judicial facilities:	9	9	9	9
Number of law enforcement buildings:	3	3	3	3
Number of law enforcement vehicles:	85	100	109	100
<u>Transportation Infrastructure</u>				
Number of Road & Bridge vehicles:	90	97	95	95
Number of Road & Bridge heavy equipment:	86	97	97	100

Source: County Inventory Reports

TABLE 18

Fiscal Year					
2019	2020	2021	2022	2023	2024
112	112	116	139	139	135
87	87	91	133	133	293
20	20	20	16	16	16
4	4	3	3	3	3
8	8	8	8	8	8
7	7	10	10	9	9
4	4	4	4	3	3
9	9	10	10	10	10
3	3	3	4	4	4
100	100	110	119	117	159
99	99	107	74	89	85
101	101	116	87	53	90

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