

Chambers County



2018 Adopted Budget 9/26/2017

Jimmy Sylvia, County Judge

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

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

Tony Sims, County Auditor

Nicole Whittington, County Treasurer

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COUNTY CLERK
CHAMBERS COUNTY, TEXAS



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Chambers
Texas**

For the Fiscal Year Beginning

January 1, 2017

Executive Director

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Introduction & Overview

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$2,520,896, which is a 6% percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,416,100.”

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

FOR:

Jimmy Sylvia, County Judge

Jimmy Gore, Comm. Pct. 1

Larry George, Comm. Pct. 2

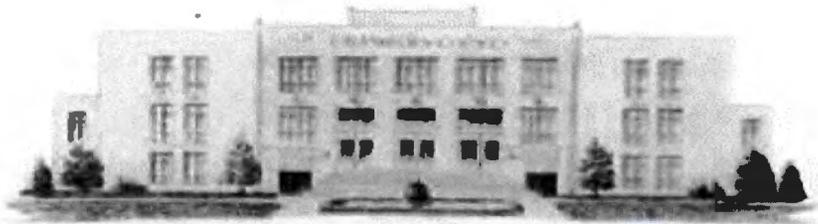
Gary R. Nelson, Comm. Pct. 3

A.R. “Rusty” Senac, Comm. Pct. 4



<u>Property Tax Rate Comparison</u>	<u>2016</u>	<u>2017</u>
Property Tax Rate	\$0.552689/100	\$0.540548/100
Effective Tax Rate	\$0.598499/100	\$0.519431/100
Effective Maintenance & Operations Tax Rate	\$0.488889/100	\$0.486922/100
Rollback Tax Rate	\$0.641882/100	\$0.556535/100
Debt Rate	\$0.059000/100	\$0.055626/100

Total debt obligation for Chambers County, secured by property taxes, is \$63,958,762.



THE COUNTY OF CHAMBERS

ANAHUAC, TEXAS 77514

the office of
THE COUNTY JUDGE
JIMMY SYLVIA

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

Date: September 26, 2017

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

Re: 2018 Budget

Introduction

We are proud to submit the 2018 County budget. The Commissioners Court faced many challenges during this budget process, with the most significant being Hurricane Harvey.

The County had an increase of 9% in certified appraised values and an increase in Chapter 381 agreement payments. The Commissioners Court was able to lower the tax rate by \$0.01 to 0.542548/\$100; this increase of revenue in the amount of 2,520,896 which 71% is paid by industry/business and while the other 29% is paid by residents.

Hurricane Harvey

On August 23, 2017, Hurricane Harvey landed on the Texas Coast and battered our county with over 50 inches of rain. While we didn't have the wind damage as we did during Hurricane Ike, we faced historical flooding. This will not be an easy or quick recovery, but as Texans we are not afraid of pulling up our boots and getting to work.

I am proud of being a resident of Chambers County. We have seen so many people who have selflessly devoted their time in volunteering and donating supplies which is really heartwarming.

Projects/Capital

Road and Bridge: Re-claimer, Rubber Tire Roller, ½ ton crew cab pickup, and a tractor with a slope mower - \$721,000.

Mosquito Control: Spray Trucks (2) and additional funds for a new office - \$140,000.

Parks and Recreation: SCAG mower (2), F-150 Crew Cab, F-350 Diesel Crew Cab, Bobcat Mini Trencher/Loader, John Deere Compact Tractor, Bobcat Skid Loader (buyback), Bobcat Excavator, Oscar

Nelson Boardwalk sidewalks, Repair Boat Ramp on East and West Side at Fort Anahuac, Repairs at Safari Run, 30X40 Galvanized open pavilion, Playground Equipment at Anahuac Park,

Maintenance: Work Trucks and Key Card Reader Program – \$141,750

Environmental Health: Work Truck - \$29,000

Communications: Radios and new software – \$82,322

Golf: Cart Paths - \$100,000

Solid Waste: Dozer, Skid Steer, Excavator, 40 Yd R/O Containers – \$545,500

Sheriff: Replacing Vehicles, Coban, Tasers, Scales, Radar Equipment, and Shot Guns - \$349,630

Reserves

The Court has decided to take advantage of the increase in values to replenish the reserves. The county has budgeted \$829,360.

New Employees

The 2018 Budget has 8 new employees, including: Maintenance (3), District Clerk (1), County Attorney (1), Library (2), and the County Auditor (1).

Across the Board Pay Increase

Commissioners Court approved a pay increase of 4% to each employee.

Chambers County Officer's Association

The tentative agreement between the County and the Chambers County Officer's Association will start in 2018 and end in 2019. The County has allocated an additional \$365,100 to fund this agreement for 2018.

Merit Raises

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

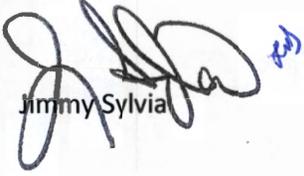
Conclusion

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

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

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

Respectfully submitted,



Jimmy Sylvia

2018 Budget Priorities

- **Balance budget without a tax rate increase or use of reserves-** The County experienced a 9% increase in certified appraised values and an increase in Chapter 381 agreements. Even with the catastrophic events of Hurricane Harvey Commissioners' Court agreed that an increase in the tax rate would not be necessary and was able to lower the tax rate by .01 to .0542548/\$100.
- **Increase to all County Employees-** Commissioners' Court was able to budget a 4% raise to all employees. It is important for Chambers County to show appreciation to its employees and to stay competitive with comparable employers in the area. In addition, \$120,000 is allocated for merit raises for employees with positive reviews.
- **Budget for additional employees-** The 2018 budget includes an additional 8 new employees. Commissioner's Court approved these additional employees to help increase service and productivity due to growing population demands.
- **Fund Capital Projects and Equipment without the issuance of debt-** Chambers County is experiencing exponential growth in chemical plant expansions, major retail chains, and logistic & distribution companies. With this growth comes the need for more infrastructure; the County was able to approve \$2.6 million for capital projects and equipment without any anticipated need for the issuance of any additional long-term debt.
- **Replenish Reserves-** Commissioner's Court allocated \$829,360 for FY 2018 to replenish the general fund balance. The impact of the hurricane decreased available cash reserve while the County pursues reimbursement through its insurer and FEMA.
- **Chambers County Officers Association-** Chambers County approved a new two year deal (2018-2019) with the Officers Association that will see an additional \$239,800 for 2019.

CHAMBERS COUNTY PROFILE

Overview

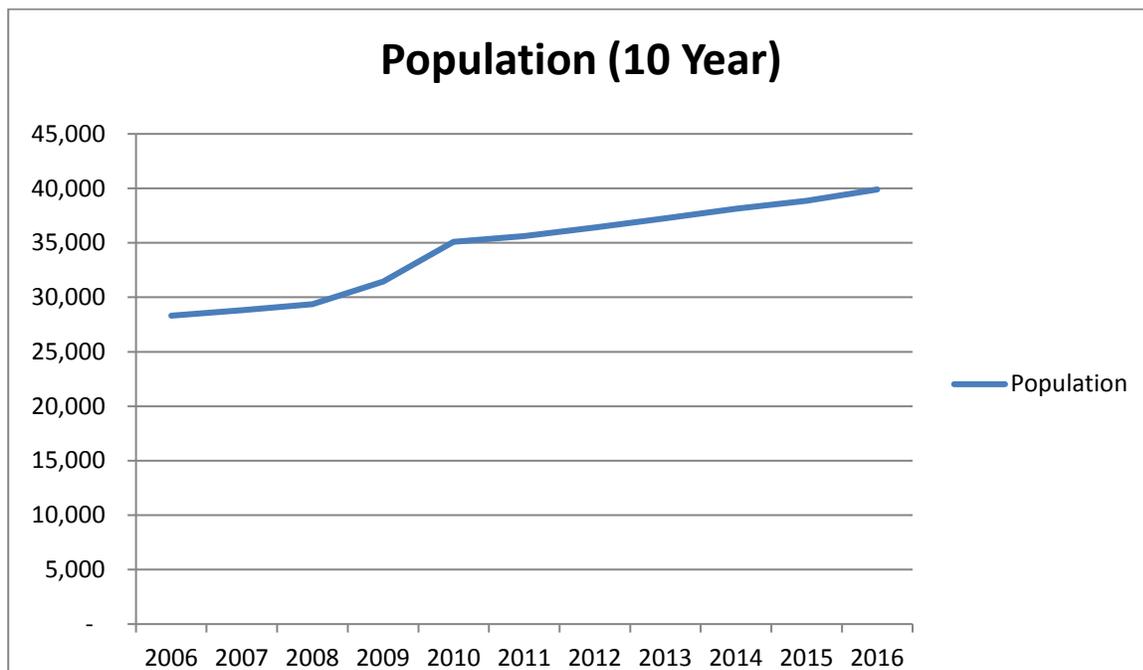
The County was created in 1858 and is located in southeast Texas bordered by Harris, Jefferson, Galveston, and Liberty Counties. The County occupies an area of 613.5 square miles of land and 294.4 square miles of water and serves a population of approximately 39,899 in 2016.

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

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

Population

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



Economic

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

CHAMBERS COUNTY PROFILE

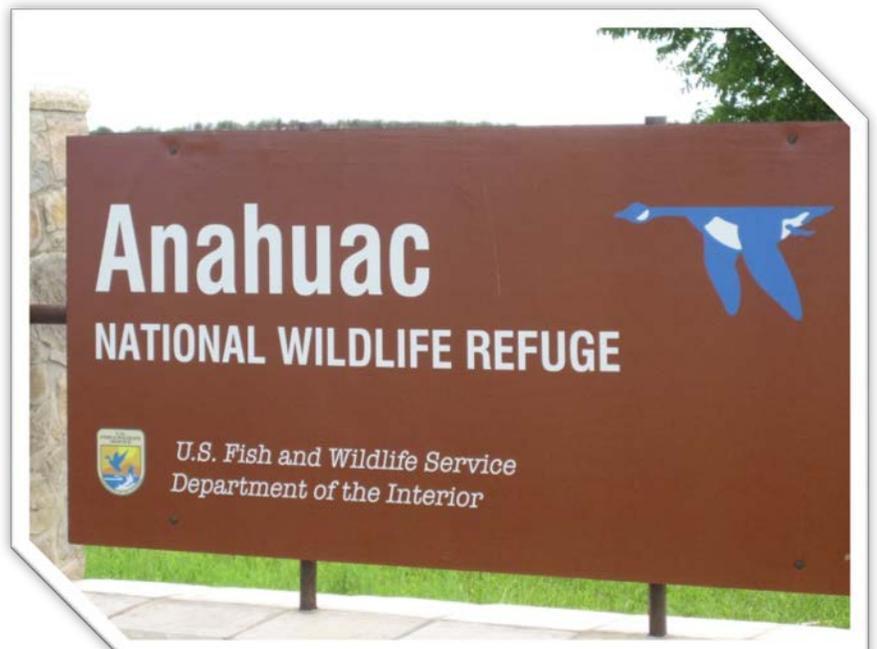
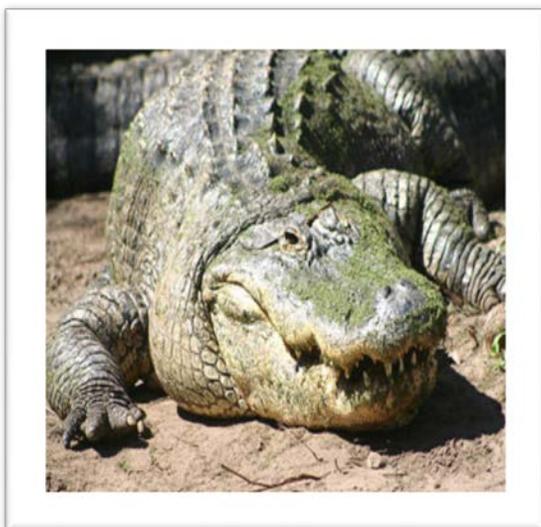
construction and service industries, and growing number of retail and manufacture businesses, which all play a part in the County’s economy.

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

Top 10 Employers	
Bayer Material Science	1,093
Barber’s Hill ISD	672
Jindal Steel Works	644
Chevron-Phillips	623
Wal-Mart Distribution Center	600
Lone Star Energy Fabricators	540
ExxonMobil	512
Chambers County	364
TMK - Ipsco	250
Borusan	250

Environmental

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



HISTORY OF CHAMBERS COUNTY, TEXAS



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

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

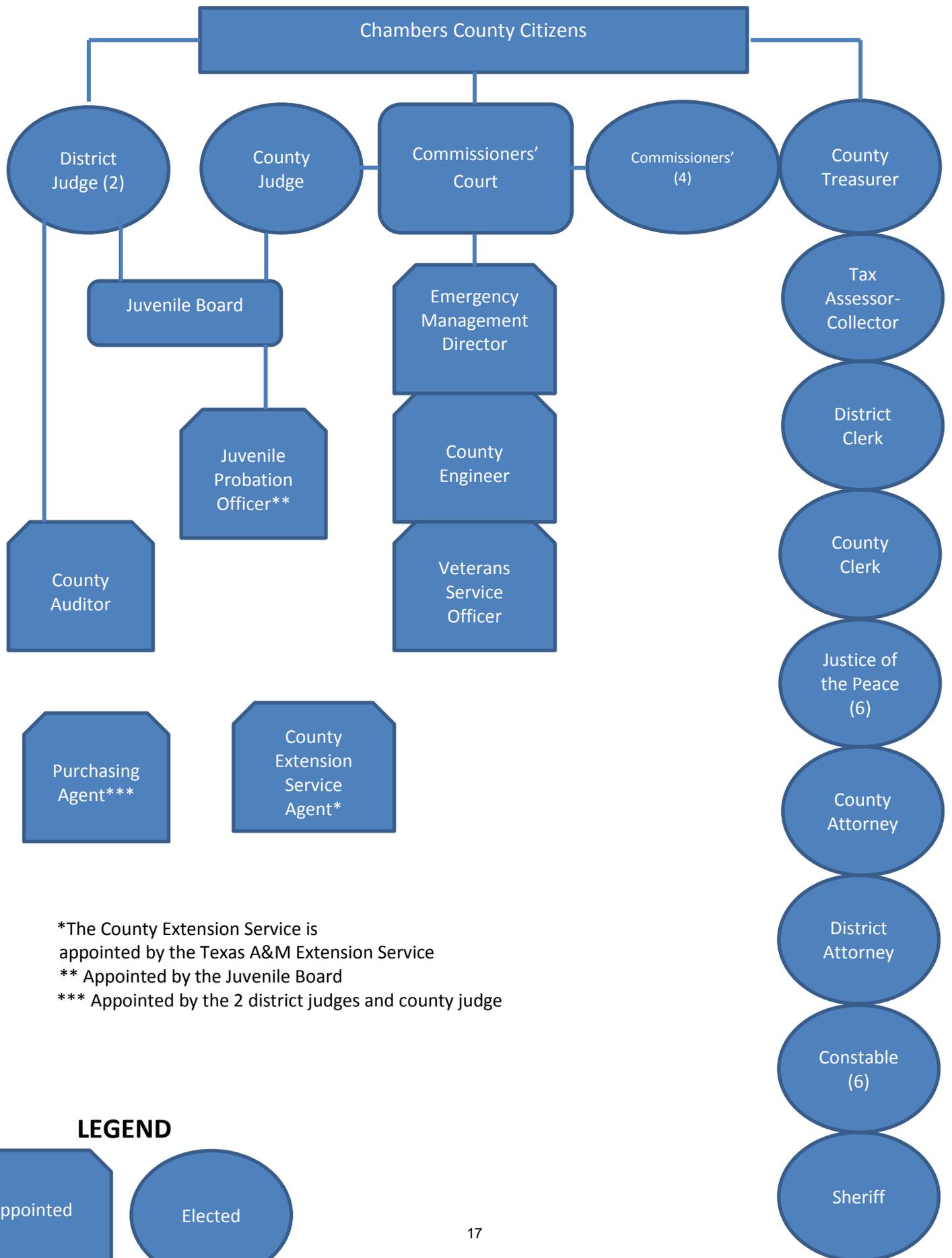
Incorporated communities in Chambers County include Anahuac, the seat of government; Beach City, Cove, Mont Belvieu, Stowell, Winnie, Old River-Winfree, and Wallisville. Moody National Wildlife Refuge and Anahuac National Wildlife Refuge are located in Chambers County.

Sources:

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

Financial Structure, Policy, and Procedure

CHAMBERS COUNTY ORGANIZATION CHART



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

LEGEND



CHAMBERS COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
JAN 1, 2018

Commissioners' Court

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

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

District Court

Cheryl Lieck
Patti Henry

District Attorney
District Clerk

County Court

Scott Peal
Heather H. Hawthorne

County Attorney
County Clerk

Justice Courts

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

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

Law Enforcement

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

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

Financial Administration

Denise Hutter
Nicole Wittington
Tony Sims
George Barrera

Tax Assessor Collector
County Treasurer
County Auditor*
Purchasing Agent*

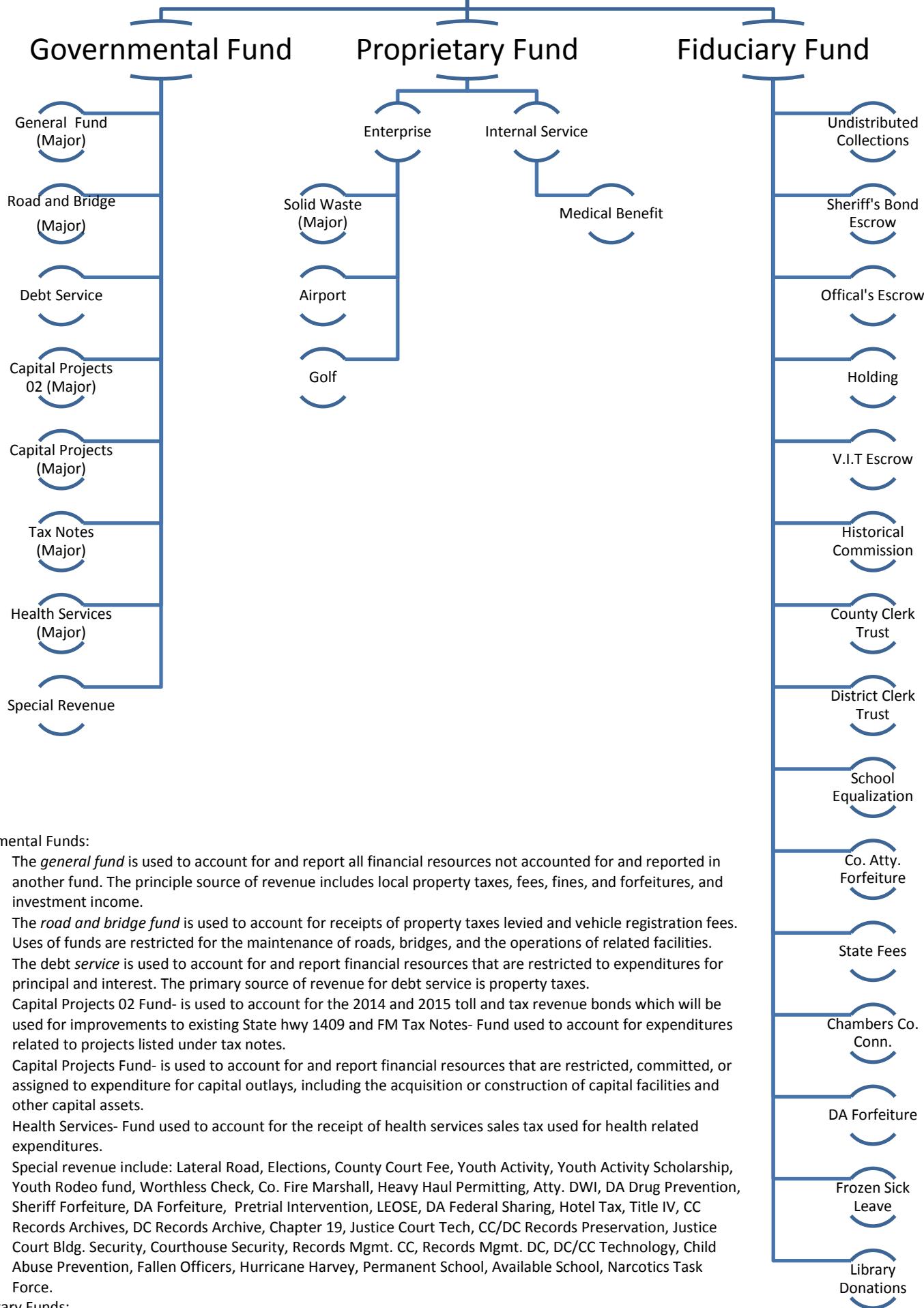
District Judges

Chap Cain
Randy McDonald

253rd District Court
344th District Court

*Designated appointed official. All others are elected

Chambers County Fund Structure



Governmental Funds:

- The *general fund* is used to account for and report all financial resources not accounted for and reported in another fund. The principle source of revenue includes local property taxes, fees, fines, and forfeitures, and investment income.
- The *road and bridge fund* is used to account for receipts of property taxes levied and vehicle registration fees. Uses of funds are restricted for the maintenance of roads, bridges, and the operations of related facilities.
- The *debt service* is used to account for and report financial resources that are restricted to expenditures for principal and interest. The primary source of revenue for debt service is property taxes.
- Capital Projects 02 Fund- is used to account for the 2014 and 2015 toll and tax revenue bonds which will be used for improvements to existing State hwy 1409 and FM Tax Notes- Fund used to account for expenditures related to projects listed under tax notes.
- Capital Projects Fund- is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.
- Health Services- Fund used to account for the receipt of health services sales tax used for health related expenditures.
- Special revenue include: Lateral Road, Elections, County Court Fee, Youth Activity, Youth Activity Scholarship, Youth Rodeo fund, Worthless Check, Co. Fire Marshall, Heavy Haul Permitting, Atty. DWI, DA Drug Prevention, Sheriff Forfeiture, DA Forfeiture, Pretrial Intervention, LEOSE, DA Federal Sharing, Hotel Tax, Title IV, CC Records Archives, DC Records Archive, Chapter 19, Justice Court Tech, CC/DC Records Preservation, Justice Court Bldg. Security, Courthouse Security, Records Mgmt. CC, Records Mgmt. DC, DC/CC Technology, Child Abuse Prevention, Fallen Officers, Hurricane Harvey, Permanent School, Available School, Narcotics Task Force.

Proprietary Funds:

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

Fiduciary Funds:

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

* All Funds are appropriated

ACCOUNTING SYSTEM

Like many small counties, Chambers County presents financial reports on a modified accrual basis. The majority of revenues and expenses are recorded on the cash basis, with adjustments made at the end of the period to record material accruals. The budget is prepared on the cash basis because it more closely matches that day-to-day activity, and is simpler and more straightforward for decision making at the department level. The cash method recognizes transactions upon the exchange of cash. Expenses are not recognized until they are paid and revenue is not recognized until payment has been received. Under State law, the budget cannot be exceeded in any expenditures category. In addition, the total of the budgets for the General and certain Special Revenue Funds cannot be increased once the budgets are adopted unless certified by the County Auditor and approved by Commissioners Court.

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

BUDGET POLICY AND PROCEDURES

Budget Statement

“Chambers County is committed to maintaining the Government Finance Officers Association Distinguished Budget Presentation Award for the fiscal year 2018”

Budget Policies

Balanced Budget

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

Revenue Policy

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

Tax Rate Policy

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

Indebtedness Policy

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

General Level of Spending Policy

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

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

BUDGET POLICY AND PROCEDURES

Investment Policy

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

Salaries and Benefits Policy

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

Fund Balance Policy

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

Budget Procedures

The County follows the procedures below in establishing the budget.

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

BUDGET POLICY AND PROCEDURES

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

Amending the Budget

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

BUDGET CALENDAR

January-February

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

March-April

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

May

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

May 15

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

June-July

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

July 25

- Deliver certified appraisal roll to Tax Assessor

August 1

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

August 7

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

August

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

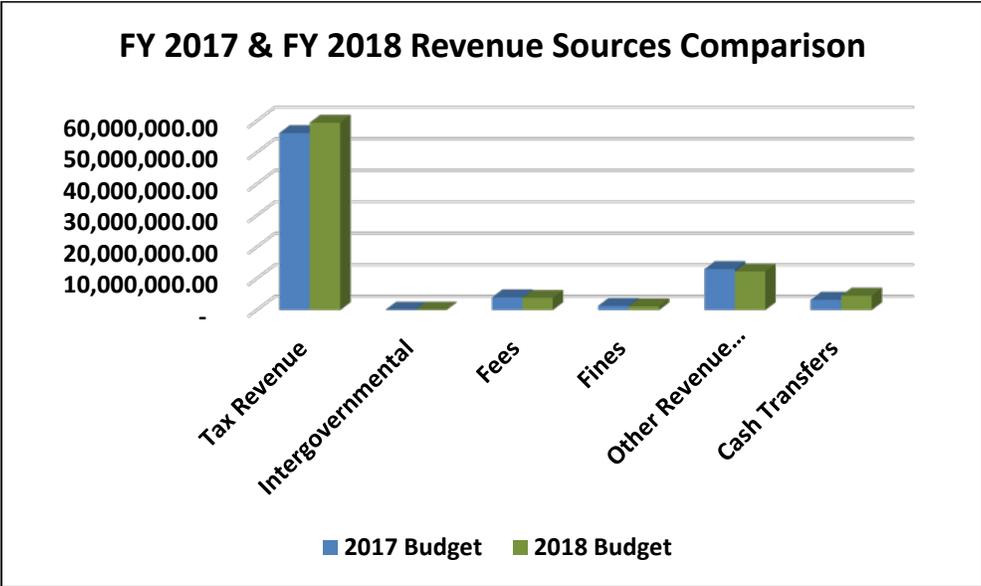
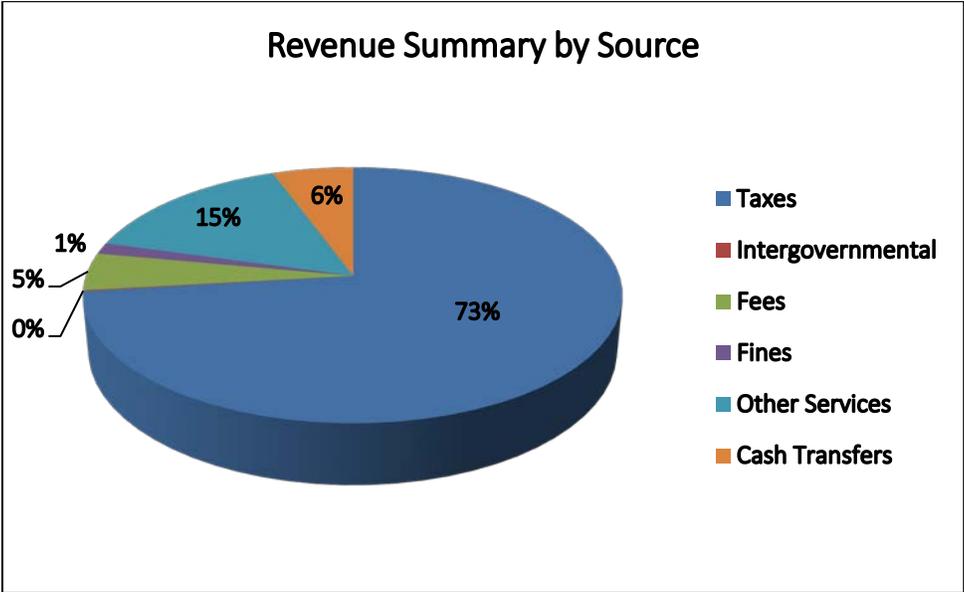
September

- Hold public hearings for tax rate; if necessary vote on tax rate
- Hold public hearings on budget
- Adopt budget
- Final Budget Review with Department Heads and Elected Officials
- Levy taxes before September 30, or the 60th day after the date the certified appraisal roll is received
- File copy of adopted budget with County Clerk

Financial Summaries

MAJOR REVENUE SOURCES FOR CHAMBERS COUNTY

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



Property Taxes- Also known as “ad valorem taxes”, are taxes on property. They are collected by the Tax Assessor Collector and is Chambers County’s largest revenue source expected to generate \$59,462,545 in revenue for FY 2018. The FY 2018 budget will raise \$2,520,896 more than the FY 2017 budget, this is a 6% increase in revenue. Population growth in the county will contribute to \$1,416,100 in revenue for new property added to the tax roll.

Intergovernmental- Revenue that includes payments from various federal, state, and local agencies for services provided by Chambers County. FY 2018 is expected to generate \$105,490 in intergovernmental revenues.

Fees- Fees collected by various departments for services and operations of the County (ex. County Clerk filing fees) will provide a total of \$3,867,000 in revenue for FY 2018.

Fines- Funds assessed through justice, county and district courts will account for revenue totaling \$1,161,100 in FY 2018

Other Services – Funds collected from miscellaneous reimbursements, contracts for services, and other various sources account for revenue totaling \$12,245,441 in FY 2018.

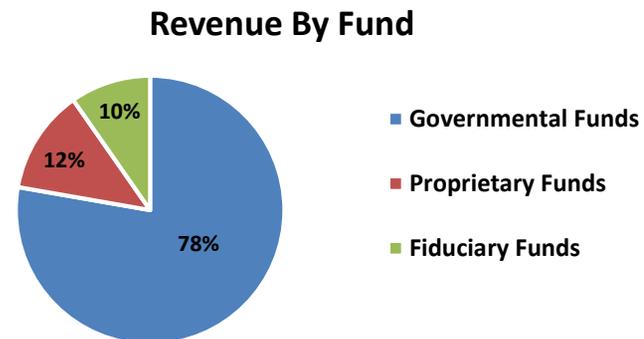
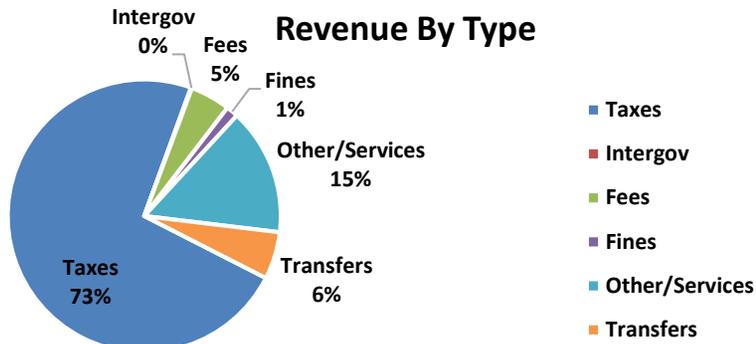
Cash Transfers- Transfer of funds from one department or fund to another department or fund account for \$4,455,630 in revenue for FY 2018

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

REVENUE SUMMARY

Chambers County is committed to diversify and maintain revenues to protect it from short-term fluctuations. Revenue forecasting is a major part of the budgeting process. The County uses historical trend data, exponential growth models, and economic factors (the cost of gas) to project revenues. By determining that 73% of revenue comes from taxes, the county can accurately forecast revenues with the tax rate.

Funds	Taxes	Intergov	Fees	Fines	Other/Services	Transfers	Total	Percent of total
Governmental Funds								
General	37,161,951	105,490	1,058,700	661,100	1,398,500	1,358,060	41,743,801	51.28%
Road and Bridge	7,608,800		805,000	500,000	153,000	3,690	9,070,490	11.14%
Debt	4,841,550					100	4,841,650	5.95%
Arboretum								0.00%
Capital Proj. 99							-	0.00%
Capital Proj. 02							-	0.00%
Health Service	5,500,000				30,000		5,530,000	6.79%
Non-Major	424,000		286,900		781,541		1,492,441	1.83%
Permanent					608,000		608,000	0.75%
Sub total	55,536,301	105,490	2,150,600	1,161,100	2,971,141	1,361,750	63,286,382	77.75%
Proprietary Funds								
Solid Waste	-	-	102,700	-	1,000	2,591,180	2,694,880	3.31%
Non-Major	-	-	750,100	-	48,700	602,700	1,401,500	1.72%
Internal Service	-	-	-	-	6,117,000		6,117,000	7.51%
Sub total	-	-	852,800	-	6,166,700	3,193,880	10,213,380	12.55%
Fiduciary Funds								
Agency Funds	3,926,244	-	863,600	-	3,107,600		7,897,444	9.70%
Sub total	3,926,244	-	863,600	-	3,107,600	-	7,897,444	9.70%
Total	59,462,545	105,490	3,867,000	1,161,100	12,245,441	4,555,630	81,397,206	100.00%



Fund Balance Summary

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

FY 2018 Revenues			FY 2018 Expenses					Ending Balance	% Change	
Department	Estimated Beginning Fund Balance	Revenue Budget	Total	Personnel	Supplies	Contractual/Utilities	Capital			Total
Road										
Road and Bridge	1,988,680	9,070,490	9,070,490	5,433,110	2,143,000	770,600	723,780	9,070,490	1,988,680	
Total	1,988,680	9,070,490	9,070,490	5,433,110	2,143,000	770,600	723,780	9,070,490	1,988,680	0.00%
General Fund	24,256,298	41,743,801	41,743,801							
Commissioners Court				557,240	19,000	1,073,376	1,253,508	2,903,124		
Non-Departmental			-	1,039,420	165,000	1,665,900	450,000	3,320,320		
Technology			-	506,920	8,250	823,170	-	1,338,340		
Communications			-	189,580	8,000	91,000	255,900	544,480		
Maintenance			-	1,045,340	24,000	567,340	141,750	1,778,430		
Auditor			-	842,640	11,000	17,535	-	871,175		
Treasurer			-	334,400	4,500	6,505	-	345,405		
Tax Assessor			-	822,506	6,100	391,000	4,500	1,224,106		
Eco. Development			-	246,740	36,000	115,200	-	397,940		
Purchasing			-	324,470	4,600	20,100	-	349,170		
County Court			-	-	2,000	122,500	-	124,500		
District Court			-	467,870	4,000	338,300	-	810,170		
District Clerk			-	598,300	8,000	16,600	-	622,900		
County Clerk			-	946,520	14,000	32,800	-	993,320		
JP1			-	322,820	2,000	4,850	10,600	340,270		
JP2			-	322,480	2,000	4,550	-	329,030		
JP3			-	96,430	700	1,100	-	98,230		
JP4			-	263,790	1,825	3,650	-	269,265		
JP5			-	300,460	2,500	6,165	-	309,125		
JP6			-	388,890	6,500	7,175	-	402,565		
Juvenile Probation			-	9,000	1,000	46,650	2,500	59,150		
County Attorney			-	858,480	3,900	10,750	-	873,130		
District Attorney			-	981,910	14,500	33,750	-	1,030,160		
Elections			-	149,700	10,000	43,500	-	203,200		
Environ. Health			-	321,430	7,000	29,016	29,000	386,446		

Fund Balance Summary

Nurse Practitioner			-	214,560	30,100	20,040	-	264,700		
Health Dept.			-	267,020	5,000	42,150	-	314,170		
Indigent Health			-	194,390	3,800	581,000	-	779,190		
Welfare			-	-	-	38,000	-	38,000		
Rehabilitation			-		1,300	52,080	-	53,380		
Mosquito Control			-	455,810	346,000	111,000	140,000	1,052,810		
Library			-	1,024,540	52,060	111,560	-	1,188,160		
Ag. Ext			-	239,460	3,200	57,450	-	300,110		
Parks			-	1,203,820	70,000	303,200	580,540	2,157,560		
Historical			-		1,800	10,425	-	12,225		
Emergency			-	221,650	23,200	35,100	-	279,950		
Safety			-		18,750	60,750	-	79,500		
Constable 1			-	107,660	600	3,350	-	111,610		
Constable 2			-	209,680	4,000	8,050	-	221,730		
Constable 3			-	106,340	1,200	3,350	-	110,890		
Constable 4			-	106,130	1,200	3,350	-	110,680		
Constable 5			-	107,890	1,200	3,350	-	112,440		
Constable 6			-	107,120	1,200	3,400	-	111,720		
County Sheriff			-	9,933,280	462,160	600,875	349,630	11,345,945		
Cash Transfers			-					3,193,880		
Total	24,256,298	41,743,801	41,743,801	26,436,686	1,393,145	7,520,962	3,217,928	41,762,601	24,237,498	-0.08%
Enterprise										
Golf	(21)	741,660	741,660	479,460	91,500	70,700	100,000	741,660		
Airport	3,451,002	659,840	659,840	44,740	303,500	90,600	221,000	659,840		
Solid Waste	(11,314,827)	2,694,880	2,694,880	1,605,580	163,000	355,800	570,500	2,694,880		
Total	(7,863,845)	4,096,380	4,096,380	2,129,780	558,000	517,100	891,500	4,096,380	(7,863,845)	0.00%
Special										
Special Funds	3,492,352	1,492,441	1,492,441	138,025	197,375	808,441	290,100	1,433,941	3,550,852	
Total	3,492,352.42	1,492,441.00	1,492,441.00	138,025.00	197,375.00	808,441.26	290,100.00	1,433,941.26	3,550,852.16	1.68%

Revenue Summary by Source

Chambers County is committed to diversify and maintain revenues to protect it from short-term fluctuations. Revenue forecasting is a major part of the budgeting process. Historical data is compared to linear regression and exponential growth.				
	2016 Actual	2017 Budget	2017 Actual as of Nov. 6	2018 Budget
Tax Revenue:				
General	32,249,544	34,739,490	31,381,849	37,161,951
Road & Bridge	7,094,459	7,094,500	6,378,618	7,608,800
Debt Service	4,316,003	4,721,052	4,272,906	4,841,550
Special Revenue Funds	487,504	424,000	463,082	424,000
Agency Funds	3,654,318	3,703,851	3,303,665	3,926,244
Health Services Sales Tax	5,579,683	5,500,000	4,343,311	5,500,000
Intergovernmental:				
General	105,690	102,000	102,850	105,490
Fees:				
General	1,117,532	1,261,600	671,465	1,058,700
Road & Bridge	686,284	705,000	666,901	805,000
Solid Waste	89,075	165,400	162,496	102,700
Golf Course	434,725	424,600	381,256	435,900
Airport	167,583	314,200	117,390	314,200
Agency Funds	969,860	863,600	406,072	863,600
Special Revenue Funds	362,296	286,900	220,728	286,900
Fines:				
General	746,622	855,700	290,722	661,100
Road & Bridge	475,247	478,800	282,818	500,000
Other Revenues:				
General	1,559,141	2,057,600	1,007,439	1,398,500
Road & Bridge:	426,587	133,000	363,946	153,000
Debt Service	11,839	100	4,567	100
Capital Projects FM 1409	97,985	-	71,584	-
Capital Projects Kilgore	1,779,937	-	561,741	-
Tax Notes 2016	9,918,959	-	18,382	-
Medical Benefit Interst Fund	9,036,964	6,117,000	6,144,950	6,117,000
Health Services Sales Tax	73,358	30,000	60,844	30,000
Permanent School Fund	421,740	608,000	347,056	608,000
Arboretum	12,922,068	-	7,637,351	-
Solid Waste	1,799	10,800	35	1,000
Golf Course	49,270	78,000	40,658	46,500
Airport	1,716,251	2,200	1,156	2,200
Agency Funds	3,839,146	3,107,600	3,197,409	3,107,600
Special Revenue Funds	828,056	863,891	847,146	781,541
Cash Transfers:				
General	76,504	600,000	-	1,358,060
Road & Bridge	-	3,690	-	3,690
Health Services	-	-	-	-
Solid Waste	2,276,522	2,181,810	-	2,591,180
Golf Course	372,875	137,460	-	259,260
Airport	212,711	342,210	-	343,440
Special Revenue Funds	9,540	-	1,095	-
Total:	104,167,677	77,914,054	73,751,487	81,397,206
Total Revenue by Fund				
General Fund	35,855,034	39,616,390	33,454,325	41,743,801
Road & Bridge	8,682,577	8,414,990	7,692,283	9,070,490
Debt Service	4,327,841	4,721,152	4,277,472	4,841,650
Health Services Sales Tax	5,653,042	5,530,000	4,404,155	5,530,000
Medical Benefit Interest	9,036,964	6,117,000	6,144,950	6,117,000

Revenue Summary by Source

Capital Projects FM 1409	97,985	-	71,584	-
Capital Projects Kilgore	1,779,937	-	561,741	-
Tax Notes 2016	9,918,959	-	18,382	-
Permanent School Fund	421,740	608,000	347,056	608,000
Arboretum	12,922,068	-	7,637,351	-
Solid Waste	2,367,395	2,358,010	162,531	2,694,880
Golf Course	856,870	640,060	421,914	741,660
Airport	2,096,545	658,610	118,546	659,840
Agency Funds	8,463,324	7,675,051	6,907,147	7,897,444
Special Revenue Funds	1,687,396	1,574,791	1,532,050	1,492,441
Total:	104,167,677	77,914,054	73,751,487	81,397,206
Total Revenue by Source				
Tax Revenue	53,381,512	56,182,893	50,143,431	59,462,545
Intergovernmental	105,690	102,000	102,850	105,490
Fees	3,827,356	4,021,300	2,626,308	3,867,000
Fines	1,221,869	1,334,500	573,540	1,161,100
Other Revenue Sources	42,683,098	13,008,191	20,304,263	12,245,441
Cash Transfers	2,948,152	3,265,170	1,095	4,555,630
Total:	104,167,677	77,914,054	73,751,487	81,397,206

Revenue Summary By Fund

		2016 Actual	2017 Budget	2017 Actual	2018 Budget
Fund #	Major Funds:				
0300	General	35,855,034	39,616,390	33,454,325	41,743,801
0200	Road & Bridge	8,682,577	8,414,990	7,692,283	9,070,490
0360	Debt Service	4,327,841	4,721,152	4,277,472	4,841,650
5300	Arboretum	12,922,068	-	7,637,351	-
0620	Capital Project FM 1409	97,985	-	71,584	-
0730	Capital Projects	1,779,937	-	561,741	-
0740	Tax Notes- series 2016	9,918,959	-	18,382	-
0900	Internal Service Fund	9,036,964	6,117,000	6,144,950	6,117,000
0910	Health Service	5,653,042	5,530,000	4,404,155	5,530,000
0980	Permanent School Fund	421,740	608,000	347,056	608,000
	Enterprise Funds:				
0370	Golf Course	856,870	640,060	421,914	741,660
0380	Airport	2,096,545	658,610	118,546	659,840
0390	Solid Waste	2,367,395	2,358,010	162,531	2,694,880
		94,016,956	68,664,212	65,312,290	72,007,321
	Special Revenue Funds:				
0210	Lateral Road Fund	22,049	24,000	22,049	24,000
0290	Elections Service Fund	1,802	2,000	2,077	2,000
0310	County Court Fee Fund	4,850	2,000	1,589	2,000
0320	Youth Activity	612,453	600,000	549,841	600,000
0321	Youth Scholarship	9,922	10,000	11,815	10,000
0322	Youth Rodeo Fund	3,100	30,000	49,940	-
0330	Worthless Check Fund	335	1,000	414	1,000
0331	County Fire Marshall	45,611	52,350	43,709	-
0332	Heavy Haul Permitting	-	-	431	-
0340	Attorney DWI Fund	3,756	3,500	3,032	3,500
0350	Dist. Atty Drug Prevention Fund	600	10,000	10,051	10,000
0420	Sheriff's Forfeitures	625	20,000	31,765	20,000
0430	District Atty Forfeiture	12,186	86,000	95,721	86,000
0440	Pretrial Intervention	15,500	10,000	17,000	10,000
0450	Leose Allocation	9,926	9,441	9,843	9,441
0470	District Atty Fed Sharing	46	100	33	100
0480	Hotel Occupancy Tax	560,122	401,000	443,195	401,000
0540	TJPC Title IV-E	3	-	1	-
0560	Co. Clerk Records Archive	95,631	50,000	60,796	50,000
0570	DC Records Archive	7,128	7,000	3,075	7,000
0590	Chapter 19	2,369	3,000	-	3,000
0610	Justice Court Tech Fund	31,375	41,000	10,733	41,000
0630	CC/DC Record Preservation	8,560	9,000	3,881	9,000
0640	Justice Court Bldg Security	6,082	6,500	2,566	6,500
0650	Courthouse Security	39,839	38,000	16,221	38,000
0660	Records Mgmt. Co Clerk	128,136	85,000	82,067	85,000
0670	Records Mgmt. Dist. Clerk	18,673	20,300	7,476	20,300
0680	DC/CC Technology Fund	2,212	2,500	1,229	2,500
0690	Co Child Abuse Prevention	334	100	48	100
0710	Fallen Officers Fund	-	-	-	-
0750	Hurricane Harvey Fema Fund	-	-	50,000	-
0790	Narcotics Task Force	-	-	3	-
0990	Available school	44,170	51,000	1,451	51,000
		1,687,396	1,574,791	1,532,050	1,492,441
	Agency Funds:				
0400	Chambers Co Connection	-	20,000	-	20,000
0410	Co Attorney Forfeitures	5,550	-	1,306	-
0460	Dist. Atty Seizure & Forfeiture	-	-	-	-
0500	Sheriff's Federal Sharing	-	-	-	-
0770	State Fees Fund	964,310	843,600	404,766	843,600

Revenue Summary By Fund

0800	Sheriff's Bond Escrow	-	-	-	-
0810	Undistributed Collections	3,364,530	2,761,000	2,569,504	2,761,000
0820	Holding Fund	46,551	18,000	422,140	18,000
0830	VIT Escrow	-	-	-	-
0840	Historical Commission	597	1,100	1,501	1,100
0850	Officials Escrow	391,150	324,000	191,417	324,000
0860	Co. Clerk Trust	-	-	-	-
0870	Dist. Clerk Trust	-	-	-	-
0880	Frozen Sick Leave	-	-	-	-
0890	Library Donations	35,463	-	10,206	-
1000	School Equalization Tax	3,655,173	3,707,351	3,306,307	3,929,744
		8,463,324	7,675,051	6,907,147	7,897,444
	Total of All Funds:	104,167,677	77,914,054	73,751,487	81,397,206

Expenditure Summary By Fund

Fund #	Major Funds:	2016 Actual	2017 Budget	2017 Actual	2018 Budget
0200	Road & Bridge	8,957,568	8,414,990	6,126,421	9,070,490
0300	General	38,221,805	47,947,190	27,358,020	41,762,601
0360	Debt Service	4,463,195	4,721,152	4,625,880	4,841,650
5300	Arboretum	12,194,911	-	7,527,313	-
0620	Capital Project FM 1409	1,913,465	6,480,770	1,304,282	-
0730	Capital Projects	2,724,443	5,198,801	3,390,341	4,613,947
0740	Tax Notes- series 2016	1,657,184	8,253,436	1,379,216	-
0900	Internal Service Fund	7,220,173	6,117,000	6,235,857	6,117,000
0910	Health Service	4,554,399	7,648,417	5,965,987	5,530,000
0980	Permanent School Fund	1,247,600	-	861,839	-
	Enterprise Funds:				
0370	Golf Course	804,535	639,660	517,338	741,660
0380	Airport	289,844	656,110	147,964	659,840
0390	Solid Waste	2,714,357	2,368,010	1,859,703	2,694,880
		86,963,481	98,445,536	67,300,162	76,032,068
	Special Revenue Funds:				
0210	Lateral Road Fund	-	24,000	-	24,000
0290	Elections Service Fund	-	12,400	10,521	2,000
0310	County Court Fee Fund	-	2,000	-	2,000
0320	Youth Activity	569,254	600,000	541,513	600,000
0321	Youth Scholarship	9,000	10,000	7,500	10,000
0322	Youth Rodeo Fund	-	30,000	48,206	-
0330	Worthless Check Fund	285	1,000	-	1,000
0331	County Fire Marshall	-	52,150	43,029	-
0332	Heavy Haul Permitting	-	-	-	-
0340	Attorney DWI Fund	4,065	8,500	2,790	3,500
0350	Dist. Atty Drug Prevention Fund	50	10,000	-	10,000
0420	Sheriff's Forfeitures	-	84,000	42,859	20,000
0430	District Atty Forfeiture	71,230	109,000	69,931	78,500
0440	Pretrial Intervention	7,500	10,000	-	10,000
0450	Lease Allocation	5,903	9,441	5,375	9,441
0470	District Atty Fed Sharing	-	100	-	100
0480	Hotel Occupancy Tax	529,488	401,000	89,038	401,000
0540	TJPC Title IV-E	467	-	-	-
0560	Co. Clerk Records Archive	34,740	50,000	-	50,000
0570	DC Records Archive	19,000	7,000	-	7,000
0590	Chapter 19	1,438	3,000	(1)	3,000
0610	Justice Court Tech Fund	26,847	41,000	21,862	41,000
0630	CC/DC Record Preservation	9,544	9,000	-	9,000
0640	Justice Court Bldg Security	-	6,500	-	6,500
0650	Courthouse Security	1,854	38,000	4,329	38,000
0660	Records Mgmt. Co Clerk	127,316	233,500	86,216	85,000
0670	Records Mgmt. Dist. Clerk	19,353	20,300	13,480	20,300
0680	DC/CC Technology Fund	-	2,500	-	2,500
0690	Co Child Abuse Prevention	-	100	-	100
0710	Fallen Officers Fund	-	-	-	-
0750	Hurricane Harvey Fema Fund	-	8,400,000	-	-
0790	Narcotics Task Force	-	-	-	-
0990	Available school	-	-	14,282	-
		1,437,335	10,174,491	1,000,931	1,433,941
	Agency Funds:				
0400	Chambers Co Connection	16,569	20,000	7,952	20,000
0410	Co Attorney Forfeitures	-	-	-	-
0460	Dist. Atty Seizure & Forfeiture	-	-	-	-
0500	Sheriff's Federal Sharing	-	-	-	-

Expenditure Summary By Fund

0770	State Fees Fund	961,024	796,900	399,579	796,900
0800	Sheriff's Bond Escrow	-	-	-	-
0810	Undistributed Collections	3,431,525	2,761,000	1,587,700	2,761,000
0820	Holding Fund	36,831	18,000	42,310	18,000
0830	VIT Escrow	-	-	-	-
0840	Historical Commission	1,033	1,100	-	1,100
0850	Officials Escrow	406,716	323,000	171,088	323,000
0860	Co. Clerk Trust	-	-	-	-
0870	Dist. Clerk Trust	-	-	-	-
0880	Frozen Sick Leave	63	-	1,209	-
0890	Library Donations	-	-	-	-
1000	School Equalization Tax	3,454,656	-	3,700,000	-
		8,308,418	3,920,000	5,909,839	3,920,000
	Total of All Funds:	96,709,233	112,540,028	74,210,932	81,386,009

Capital and Debt

2018 Capital Outlay

Road	Amount	Recurring	Nonrecurring
Reclaimer w/cab and a/c	370,000.00		X
Rubber Tire Roller	140,000.00		X
1 1/2 crew cab pickup	30,000.00		X
Tractor w/ slope mower	181,000.00		X
Total	721,000.00		

Mosquito Control	Amount	Recurring	Nonrecurring
Spray Truck	30,000.00		X
Spray Truck	35,000.00		X
add'l funds for new office	75,000.00		X
Total	140,000.00		

Parks and Recreation	Amount	Recurring	Nonrecurring
2 scag mowers	27,500.00		X
2018 Ford F-150 Crew cab	38,600.00		X
2018 Ford F-350 Diesel Crew cab	46,000.00		X
bobcat mini trncher/loader	30,600.00		X
john deere 4052R compact tractor	43,200.00		X
bobcat skid loader	2,400.00		X
bobcat excavator	2,400.00		X
sidewalk for oscar nelson boardwalk	22,000.00		X
repair boat ramp on east side @ Fort Anahuac	98,000.00		X
repair boat ramp on west side @ Fort Anahuac	11,600.00		X
safari run repairs	50,000.00		X
30X40 galvanized open pavilion	50,000.00		X
playground equipment @ Anahuac Park	110,000.00		X
cook park softball field	18,240.00		X
kayak launch @ double bayou park	30,000.00		X
Total	580,540.00		

Maintenance	Amount	Recurring	Nonrecurring
F250 work truck	34,875.00		X
F250 work truck	34,875.00		X
Utility Beds	11,000.00		X
Utility Beds	11,000.00		X
keying/card reader program	50,000.00		X
Total	141,750.00		

Environmental Health	Amount	Recurring	Nonrecurring
Truck	29,000.00		X
Total	29,000.00		

Communications	Amount	Recurring	Nonrecurring
Preventive maintenance on tower	19,920.00		X
GenWatch 3 Software	32,176.04		X
Westwell Remote Alarm Monitoring - Mont Belvieu	1,717.19		X

2018 Capital Outlay

6 Portable Radios -CCSO Reserve	23,644.02	X
Upgrade 6 Poratble Radios	4,864.40	X
Total	82,321.65	

Golf	Amount	Recurring	Nonrecurring
2,000 ft of cart paths	100,000.00		X
Total	100,000.00		

Solid Waste	Amount	Recurring	Nonrecurring
D6N LGP HD Dozer	285,000.00		X
R/O Truck w/buy back option	95,000.00		X
313F L GC Hydraulic Excavator	140,000.00		X
Bobcat Skid Steer Exchange	2,000.00		X
Bobcat Mini Excavator Exchange	2,000.00		X
40 yd R/O Containers (2) (6,500)	13,000.00		X
Kawasaki Mule SX	8,500.00		X
Total	545,500.00		

Sheriff	Amount	Recurring	Nonrecurring
Ford Expedition EL	46,500.00		X
Ford Expedition EL	46,500.00		X
Ford F-150	42,000.00		X
Polaris Ranger Crew	16,500.00		X
Coban (10)	113,830.00		X
Coban Maintenance Extension	7,500.00		X
Haine Scales (2)	40,000.00		X
Video and still Cameras	5,000.00		X
Tire Balance	5,700.00		X
refrigerator	800.00		X
Shotguns (10)	4,900.00		X
Stalker Dual SL KA Band Radars	4,200.00		X
Tasers X26P	16,200.00		X
Total	349,630.00		

Chambers County CIP

Revenue	2016	2017	2018	2019	2020	2021	2022	Total
381 Receipts	3,855,171.00	5,869,227.00	6,025,196.00	6,200,470.00	6,008,460.00	5,919,991.00	8,504,800.00	42,383,315.00
RAMP Grant	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	-	-	500,000.00
COO, Series 2015	8,240,000.00	-	-	-	-	-	-	8,240,000.00
PTT, Series 2015	-	5,234,000.00	17,395,000.00	4,289,000.00	-	-	-	26,918,000.00
Tax Note 2016	-	9,700,000.00	-	-	-	-	-	9,700,000.00
FM 1409 PTT	-	-	2,000,000.00	2,000,000.00	2,000,000.00	-	-	6,000,000.00
Bond Proceeds	-	-	-	-	-	-	85,000,000.00	85,000,000.00
HOT Tax	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	-	-	1,000,000.00
Health Service Tax	667,500.00	250,000.00	-	-	-	-	-	917,500.00
Cash	-	-	-	-	-	-	-	-
Total	13,062,671.00	21,353,227.00	25,720,196.00	12,789,470.00	8,308,460.00	5,919,991.00	93,504,800.00	180,658,815.00

Department/Project	2016	2017	2018	2019	2020	2021	2022	Total
Road & Bridge								-
FM 1409	-	5,234,000.00	17,395,000.00	4,289,000.00	-	-	-	26,918,000.00
Roads	-	1,900,000.00	4,869,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	21,769,000.00
Equipment Shed @ Mont Belvieu Yard	100,000.00	-	-	-	-	-	-	100,000.00
Shop and Warehouse @ Anahuac Yard	-	-	-	200,000.00	-	-	-	200,000.00
Road & Bridge Building	-	-	-	-	-	1,500,000.00	-	1,500,000.00
Kilgore Drainage Project	-	-	4,200,000.00	-	-	-	-	4,200,000.00
Equipment and Vehicles	682,000.00	812,500.00	721,000.00	682,000.00	682,000.00	682,000.00	682,000.00	4,261,500.00
Total	782,000.00	7,946,500.00	27,185,000.00	10,171,000.00	5,682,000.00			51,766,500.00

Maintenance								-
Vehicles	-	-	69,750.00	-	-	-	-	69,750.00
253rd DC and Juven. Probation Renovation	-	-	-	-	-	238,100.00	-	238,100.00
Adult Probation Renovation	-	-	-	-	-	-	653,600.00	-
Winnie Annex Renovation	-	-	400,000.00	-	-	-	-	400,000.00
Courthouse Renovation	-	590,000.00	-	-	-	500,000.00	500,000.00	1,090,000.00
Dispatch Renovation	-	-	-	-	100,000.00	-	-	100,000.00
Wallisville Annex Renovation	-	-	-	400,000.00	-	-	-	400,000.00
SO Office and Jail Renovation	-	-	700,000.00	-	-	-	-	700,000.00
Tax Assesor - Anahuac Renovation	-	-	-	100,000.00	300,000.00	-	-	400,000.00
Total	-	590,000.00	1,100,000.00	500,000.00	400,000.00	738,100.00	1,153,600.00	3,328,100.00

Library								-
Anahuac Remodel	-	-	54,000.00	-	-	-	-	54,000.00
Winnie Library	-	-	1,200,000.00	-	-	-	-	1,200,000.00
Total	-	-	1,254,000.00	-	-	-	-	54,000.00

Mosquito Control								-
Vehicles	-	-	65,000.00	-	-	-	-	65,000.00
Mosquito Control Office	-	-	175,000.00	-	-	-	-	175,000.00
Total	-	-	175,000.00	-	-	-	-	175,000.00

Parks & Recreation								-
Vehicles	-	165,700.00	84,600.00	100,000.00	100,000.00	100,000.00	100,000.00	550,300.00
Equipment	-	255,600.00	106,100.00	100,000.00	100,000.00	100,000.00	100,000.00	661,700.00
Parks Equipment Building	-	116,400.00	-	-	-	-	-	116,400.00

Youth Project Show								-
White's Park Stock Barn Extension	-	142,800.00	-	-	-	-	-	142,800.00

Chambers County CIP

Lamb and Goat Pens (40)	-	10,000.00	-	-	-	-	-	10,000.00
Parks								
Bradford Park	-	-	-	-	-	-	-	-
Cedar Hill Park	-	-	-	-	-	-	-	-
Cook Park	-	-	18,240.00	-	-	-	-	38,240.00
Double Bayou Park	-	-	30,000.00	-	-	-	-	30,000.00
Fort Anahuac Park	-	-	109,600.00	-	-	-	-	109,600.00
George W. Carver Park	-	-	-	-	-	-	-	-
Hugo Point Park	-	-	-	-	-	-	-	-
Job Beason Park	-	-	-	-	-	-	-	-
McLeod Park	-	-	-	-	-	-	-	-
McCollum Park	-	-	-	-	-	-	-	-
Robbins Park	-	-	-	-	-	-	-	-
Safari Run	-	-	50,000.00	-	-	-	-	50,000.00
Smith Point Park	-	-	-	-	-	-	-	150,000.00
Victoria Walker Park	-	-	-	-	-	-	-	70,000.00
Whites Park	-	-	-	-	-	-	-	50,000.00
Winnie Stowell Park	-	-	2,000,000.00	-	-	-	-	2,000,000.00
Total	-	690,500.00	2,398,540.00	200,000.00	200,000.00	200,000.00	200,000.00	2,497,840.00
Agricultural Extension								
Office	-	-	-	200,000.00	-	-	-	200,000.00
Total	-	-	-	200,000.00	-	-	-	200,000.00
Sheriff								
Capital Vehicles	-	-	151,500.00	200,000.00	200,000.00	200,000.00	200,000.00	2,806,215.00
Total	-	-	151,500.00	200,000.00	200,000.00	200,000.00	200,000.00	2,806,215.00
Airport								
Improvement	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	-	-	1,408,500.00
Total	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	-	-	1,408,500.00
Solid Waste								
Equipment	-	-	545,500.00	500,000.00	500,000.00	500,000.00	500,000.00	2,454,000.00
Total	-	-	545,500.00	500,000.00	500,000.00	500,000.00	500,000.00	2,454,000.00
Justice								
Justice Center	-	-	-	-	-	-	85,000,000.00	85,000,000.00
Total	-	-	-	-	-	-	85,000,000.00	85,000,000.00
Community Development								
James Taylor White Home & Cemetery	-	-	-	-	201,000.00	-	-	201,000.00
Total	-	-	-	-	201,000.00	-	-	201,000.00
Total Expenses	982,000.00	9,427,000.00	32,464,040.00	11,271,000.00	6,883,000.00	1,138,100.00	86,553,600.00	147,237,155.00
Net	12,080,671.00	11,926,227.00	(6,743,844.00)	1,518,470.00	1,425,460.00	4,781,891.00	6,951,200.00	33,421,660.00

DEBT

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

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

General Obligation Refunding Bond, Series 2012

Description: This bond is issued to refinance:

Certificates of Obligation, Series 2012

Tax Note, Series 2007

Tax Note, Series 2008

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

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

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

Tax Note, Series 2013

Description: Road Construction

Kilgore Parkway

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

Tax Note, Series 2012

Description: Improvements and Equipment

Road and Bridge Improvements

Road and Bridge vehicles and equipment

Acquire General Fund vehicles and equipment

County park improvements

Constructions of new library

Solid waste cell construction

Airport fuel system improvements

HVAC and other improvements to County buildings

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

Pass-Through Toll Bond, Series 2014

Description: Road Construction

FM1409

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

DEBT

Certificates of Obligation, Series 2015

Description: Kilgore Drainage Project

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

Pass-Through Toll Bond, Series 2015

Description: FM1409

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

Tax Note, Series 2016

Description:

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

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

Number of Full Time Employee Positions by Department

Department	2016	2017	2018 Proposed	Change
Commissioner Pct 1	2	2	2	0
Commissioner Pct 2	2	2	2	0
Commissioner Pct 3	2	2	2	0
Commissioner Pct 4	2	2	2	0
County Judge	4	4	4	0
County Clerk	13	13	13	0
Information Technology	2	2	2	0
Network Services	2	2	2	0
Maintenance	9	9	12	3
Non Departmental/Maintenance	7	7	7	0
Graphic Arts/Economic Development	3	3	3	0
Total General Administration	48	48	51	3
253rd District Court	2	2	2	0
344th District Court	4	4	4	0
District Clerk	7	8	9	1
Justice of the Peace Pct 1	4	4	4	0
Justice of the Peace Pct 2	4	4	4	0
Justice of the Peace Pct 3	1	1	1	0
Justice of the Peace Pct 4	3	3	3	0
Justice of the Peace Pct 5	4	4	4	0
Justice of the Peace Pct 6	4	4	4	0
Total Judicial	33	34	35	1
District Attorney	10	10	10	0
County Attorney	6	8	9	1
Total Legal	16	18	19	1
County Auditor	6	7	8	1
County Treasurer	4	4	4	0
Purchasing	3	3	3	0
Tax Assessor- Collector	11	11	11	0
Total Financial	24	25	26	1
Library	12	13	15	2
Parks Department	17	18	18	0
Airport	0	0	0	0
Golf Course	6	6	6	0
Total Public Facilities	35	37	39	2

Number of Full Time Employee Positions by Department

Sheriff's Department	102	101	101	0
DPS	1	0	0	0
Constable Pct 1	1	1	1	0
Constable Pct 2	2	2	2	0
Constable Pct 3	1	1	1	0
Constable Pct 4	1	1	1	0
Constable Pct 5	1	1	1	0
Constable Pct 6	1	1	1	0
Juvenile Probation	3	3	3	0
Emergency Management/Safety	3	3	3	0
Environmental Health & Permitting	4	4	4	0
Mosquito Control	6	5	5	0
Indigent Health	2	2	2	0
Health Services & Wellness Center	10	13	13	0
WIC	2	2	2	0
Solid Waste	23	22	22	0
Communications	2	2	2	0
Total Public Safety & Health	165	164	164	0
Extension Agent	5	4	4	0
Total Conservation	5	4	4	0
Road and Bridge	61	63	63	0
Total Road & Bridge	61	63	63	0
Total Full Time Employees	387	393	401	8
<p>In order to keep up with growing demands of the increasing population, Chambers County has added 8 new employees to serve in judicial, county maintenance, financial, and recreational services to better serve its citizens.</p>				

Budget Detail

Road & Bridge

ROAD AND BRIDGE

Bobby Hall, County Engineer

Department Description:

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

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

Goals/Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	5,258,227	5,546,390	4,235,817	5,433,110
Supplies	1,752,872	2,046,000	1,173,470	2,143,000
Contractual/Services	695,322	815,100	703,366	765,100
Utilities	4,313	5,500	3,433	5,500
Capital	1,246,834	2,000	10,335	723,780
Total:	8,957,568	8,414,990	6,126,421	9,070,490

General Fund

COMMISSIONERS COURT

County Judge, Jimmy Sylvia

Comm. Pct. 1, Jimmy Gore

Comm. Pct. 2, Larry George

Comm. Pct. 3, Gary Nelson

Comm. Pct. 4, Rusty Senac

Department Description:

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

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

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

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

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	538,865	548,460	430,315	557,240
Supplies	17,957	22,000	15,530	19,000
Contractual/ Services	762,377	830,288	473,888	1,073,376
Capital	4,089	5,471	-	1,253,508
Total:	1,323,288	1,406,219	919,733	2,903,124

NON-DEPARTMENTAL

Department Description:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	876,377	782,510	742,023	1,039,420
Supplies	275,006	678,000	240,908	165,000
Contractual/ Services	741,161	860,900	735,884	850,900
Utilities	959,009	815,000	845,806	815,000
Capital	829,539	450,000	438,828	450,000
Total:	3,681,092	3,586,410	3,003,449	3,320,320

INFORMATION TECHNOLOGY

Tammy Yarter, I.T. Director

Derek Parish, Network Administrator

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	419,285	455,320	353,787	506,920
Supplies	8,128	8,250	3,334	8,250
Contractual/ Services	1,511,985	1,355,920	938,992	823,170
Capital	-	20,000	19,885	-
Total:	1,939,399	1,839,490	1,315,998	1,338,340

COMMUNICATIONS

Quinten Adams, Director

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	154,394	163,080	137,008	189,580
Supplies	5,940	6,000	5,103	8,000
Contractual/ Services	75,284	83,500	74,403	91,000
Capital	584,395	178,000	212,710	255,900
Total:	820,012	430,580	429,224	544,480

MAINTENANCE

Michael Lessley, Supervisor

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	697,761	758,480	514,309	1,045,340
Supplies	33,852	24,000	15,225	24,000
Contractual/ Services	359,697	400,450	213,613	567,340
Capital	547,193	163,147	162,190	141,750
Total:	1,638,503	1,346,077	905,337	1,778,430

AUDITOR

Tony Sims, County Auditor

Department Description:

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

Goals/Objectives:

- Fulfill statutory auditing requirements annually by auditing all county offices, along with external agencies.
- Maintain Standard & Poor's "AA" credit rating in 2017 with a goal of "AAA" by the end of 2018.
- Maintain Government Finance Officer's Association's Excellence in Financial Reporting for Consolidated Annual Financial Report (CAFR) awarded in 2016 and each year thereafter.
- Maintain the Texas Comptroller of Public Accounts Transparency Stars award for Traditional Finances, Debt Obligations, and Public Pension for 2018 and each year thereafter.
- Maintain the Government Finance Officers Association Distinguished Budget Presentation Award for the 2017 budget and each year thereafter.

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	605,808	714,198	512,074	842,640
Supplies	3,696	5,500	2,754	11,000
Contractual/ Services	17,027	16,875	14,607	17,535
Capital	3,063	-	3,063	-
Total:	629,593	736,573	532,498	871,175

TREASURER

Nicole Whittington, County Treasurer

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	300,987	322,120	246,931	334,400
Supplies	3,855	4,500	1,949	4,500
Contractual/ Services	3,095	6,505	2,620	6,505
Total:	307,938	333,125	251,499	345,405

TAX ASSESSOR/COLLECTOR

Denise Hutter, Tax Assessor/Collector

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	774,612	804,250	609,321	822,506
Supplies	5,524	6,100	3,511	6,100
Contractual/ Services	258,712	336,733	297,696	391,000
Capital	4,500	4,500	4,500	4,500
Total:	1,043,348	1,151,583	915,027	1,224,106

GRAPHIC ARTS/ECONOMIC DEVELOPMENT

Sarah Cerrone, Coordinator

Department Description:

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

Goals/Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	231,441	241,530	187,427	246,740
Supplies	31,767	34,500	15,054	36,000
Contractual/ Services	118,120	115,200	86,503	115,200
Total:	381,328	391,230	288,983	397,940

PURCHASING

George Barrera, Purchasing Agent

Department Description:

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

Goals & Objectives

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	323,736	294,700	234,799	324,470
Supplies	4,549	4,600	3,086	4,600
Contractual/ Services	4,244	11,600	5,654	20,100
Total:	332,529	310,900	243,539	349,170

COUNTY COURT

Jimmy Sylvia, County Judge

Department Description:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Supplies	108	3,000	82	2,000
Contractual/ Services	125,313	102,500	101,716	122,500
Total:	125,421	105,500	101,798	124,500

DISTRICT COURT 253RD & 344TH

Chap Cain, 253rd District Court

Randy McDonald, 344th District Court

Department Description:

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

Goals/Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	454,262	458,300	358,098	467,870
Supplies	1,890	4,000	1,729	4,000
Contractual/ Services	602,171	338,300	412,899	338,300
Total:	1,058,323	800,600	772,726	810,170

DISTRICT CLERK

Patti L. Henry, District Clerk

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	524,660	541,660	403,753	598,300
Supplies	5,224	8,000	3,822	8,000
Contractual/ Services	9,249	14,600	8,222	16,600
Total:	539,132	564,260	415,797	622,900

COUNTY CLERK

Heather Hawthorne, County Clerk

Department Description:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	842,691	922,770	653,646	946,520
Supplies	8,232	17,000	8,769	14,000
Contractual/ Services	29,441	32,800	16,543	32,800
Total:	880,364	972,570	678,958	993,320

JUSTICE OF THE PEACE PCT. 1-6

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

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

Department Description:

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

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

Goals & Objectives:

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

Pct. 1 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	305,208	313,730	240,507	322,820
Supplies	422	2,000	1,067	2,000
Contractual/ Services	2,459	4,850	2,677	4,850
Capital	-	-	-	10,600
Total:	308,089	320,580	244,251	340,270

Pct. 2 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	293,916	317,140	239,788	322,480
Supplies	5,542	2,000	1,133	2,000
Contractual/ Services	411	4,550	1,952	4,550
Total:	299,869	323,690	242,873	329,030

JUSTICE OF THE PEACE PCT. 1-6

Pct. 3 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	90,210	95,290	69,017	96,430
Supplies	-	700	465	700
Contractual/ Services	1,119	1,100	-	1,100
Total:	91,329	97,090	69,483	98,230

Pct. 4 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	246,337	258,035	197,234	263,790
Supplies	1,518	1,825	1,215	1,825
Contractual/ Services	2,735	2,850	3,357	3,650
Total:	250,590	262,710	201,806	269,265

Pct. 5 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	274,856	285,130	216,263	300,460
Supplies	1,619	2,000	1,540	2,500
Contractual/ Services	3,578	5,275	3,052	6,165
Total:	280,052	292,405	220,854	309,125

Pct. 6 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	359,872	376,170	282,044	388,890
Supplies	2,701	3,300	1,691	6,500
Contractual/ Services	3,442	7,175	2,067	7,175
Total:	366,015	386,645	285,802	402,565

JUVENILE PROBATION

Shanitra Elmore, Chief Officer

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	11,972	27,655	23,294	9,000
Supplies	1,091	1,000	833	1,000
Contractual/ Services	71,380	68,650	79,669	45,150
Utilities	890	1,500	899	1,500
Capital	-	-	-	2,500
Total:	85,333	98,805	104,695	59,150

COUNTY ATTORNEY

Scott R. Peal, County Attorney

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	589,210	739,920	567,358	858,480
Supplies	8,870	3,900	3,755	3,900
Contractual/ Services	5,465	8,550	7,528	10,750
Total:	603,545	752,370	578,641	873,130

DISTRICT ATTORNEY

Cheryl Lieck, District Attorney

Department Description:

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

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

Goals/Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	920,290	942,110	724,701	981,910
Supplies	9,727	18,500	4,349	14,500
Contractual/ Services	17,547	40,750	22,670	33,750
Total:	947,564	1,001,360	751,720	1,030,160

ELECTIONS

Heather Hawthorne, County Clerk

Department Description:

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

Goals/Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	140,021	80,320	14,342	149,700
Supplies	7,729	17,000	3,181	10,000
Contractual/ Services	39,753	43,500	6,889	43,500
Total:	187,503	140,820	24,411	203,200

ENVIRONMENTAL HEALTH

Rex Tunze, Director

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	303,223	313,170	236,152	321,430
Supplies	2,861	7,000	2,837	7,000
Contractual/ Services	15,049	29,016	7,234	29,016
Capital	56,362	-	-	29,000
Total:	377,495	349,186	246,222	386,446

NURSE PRACTITIONER

Mary Beth Bess, Nurse Practitioner

Department Description:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	80,510	165,450	88,585	214,560
Supplies	18,677	30,100	13,624	30,100
Contractual/ Services	8,491	20,040	8,598	20,040
Total:	107,678	215,590	110,807	264,700

HEALTH DEPARTMENT

Angie Kear, LVN

Department Description:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	217,457	285,620	220,081	267,020
Supplies	3,546	5,000	2,148	5,000
Contractual/ Services	35,764	42,150	28,224	42,150
Total:	256,766	332,770	250,453	314,170

INDIGENT HEALTH

Jessica Laskoskie, Coordinator

Department Description:

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

Goals/Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	185,952	190,040	147,199	194,390
Supplies	2,596	3,800	1,040	3,800
Contractual/ Services	544,161	577,500	518,443	581,000
Total:	732,710	771,340	666,682	779,190

MOSQUITO CONTROL

Lawrence Lewis, Director

Department Description:

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

Goals/Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	429,678	457,630	301,773	455,810
Supplies	346,832	334,500	302,940	346,000
Contractual/ Services	100,309	100,000	114,497	111,000
Capital	42,994	35,000	34,228	140,000
Total:	919,813	927,130	753,439	1,052,810

WELFARE & REHABILITATION

Department Description:

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

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

Welfare Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Contractual/ Services	29,658	38,000	23,496	38,000
Total:	29,658	38,000	23,496	38,000

Rehabilitation Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Supplies	-	1,300	-	1,300
Contractual/ Services	10,000	52,080	-	52,080
Total:	10,000	53,380	-	53,380

LIBRARY

Valerie Jensen, County Librarian

Department Description:

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

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	893,006	920,680	725,840	1,024,540
Supplies	30,892	39,760	20,809	52,060
Contractual/ Services	85,989	105,560	72,708	111,560
Capital	388,110	563,365	135,029	-
Total:	1,397,996	1,629,365	954,385	1,188,160

AGRICULTURE EXTENSION OFFICE

Tyler Fitzgerald, Ag Extension Agent

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	215,945	224,890	174,941	239,460
Supplies	3,672	3,200	996	3,200
Contractual/ Services	44,267	48,450	35,335	57,450
Capital	-	32,000	31,082	-
Total:	263,884	308,540	242,353	300,110

PARKS DEPARTMENT

Grant Smith, Parks Superintendent

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	1,055,264	1,169,910	917,140	1,203,820
Supplies	67,457	69,000	49,032	70,000
Contractual/ Services	242,173	266,900	196,279	303,200
Capital	484,872	970,100	425,089	580,540
Total:	1,849,766	2,475,910	1,587,541	2,157,560

HISTORICAL COMMISSION

Sheryl Shaw, County Chair

Department Description:

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

Goals/Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Supplies	1,090	1,800	541	1,800
Contractual/ Services	2,637	10,425	4,619	10,425
Total:	3,727	12,225	5,160	12,225

EMERGENCY MANAGEMENT

Roy K. Turner, Emergency Management Coordinator

Department Description:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	128,137	117,225	79,225	221,650
Supplies	4,451	7,200	4,994	23,200
Contractual/ Services	18,250	33,100	15,901	35,100
Total:	150,838	157,525	100,120	279,950

SAFETY DEPARTMENT

Ryan Holzaepfel, Safety Coordinator/Administrator

Department Description:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Supplies	5,907	16,600	8,450	18,750
Contractual/ Services	20,727	53,200	28,180	60,750
Total:	26,634	69,800	36,629	79,500

CONSTABLE PRECINCT 1-6

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

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

Department Description:

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

Goals & Objectives:

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

Expenditures:

Pct. 1 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	104,332	105,800	78,847	107,660
Supplies	15	600	91	600
Contractual/ Services	2,582	3,350	556	3,350
Total:	106,928	109,750	79,494	111,610

Pct. 2 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	191,979	194,440	144,282	209,680
Supplies	2,058	4,000	572	4,000
Contractual/ Services	5,247	8,050	4,300	8,050
Total:	199,284	206,490	149,154	221,730

CONSTABLE PRECINCT 1-6

Pct. 3 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	97,717	105,880	74,533	106,340
Supplies	-	1,200	15	1,200
Contractual/ Services	734	3,350	253	3,350
Total:	98,450	110,430	74,801	110,890

Pct. 4 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	97,714	106,870	76,716	106,130
Supplies	590	1,200	15	1,200
Contractual/ Services	1,488	3,350	595	3,350
Total:	99,792	111,420	77,327	110,680

Pct. 5 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	104,736	107,530	78,847	107,890
Supplies	39	1,200	30	1,200
Contractual/ Services	362	3,350	142	3,350
Total:	105,137	112,080	79,019	112,440

Pct. 6 Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	104,145	107,860	81,203	107,120
Supplies	785	1,200	15	1,200
Contractual/ Services	1,585	3,400	913	3,400
Total:	106,515	112,460	82,131	111,720

COUNTY SHERIFF

Brian Hawthorne, Sheriff

Department Description:

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

Goals/Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	8,796,057	9,497,272	7,405,715	9,933,280
Supplies	442,609	439,660	362,667	462,160
Contractual/ Services	433,553	570,885	232,083	600,875
Fund Adjustment	660,522	619,220	339,237	349,630
Total:	10,332,742	11,127,037	8,339,702	11,345,945

Enterprise Funds

GOLF COURSE

James Williamson, Director

Department Description:

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

Goals/Objectives:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	602,510	470,960	388,494	479,460
Supplies	82,547	93,500	78,390	91,500
Contractual/ Services	49,692	54,700	38,541	56,200
Utilities	12,653	14,500	6,087	14,500
Capital	-	6,000	5,827	100,000
Fund Adjustment	57,133	-	-	-
Total:	804,535	639,660	517,338	741,660

AIRPORT

Department Description:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	46,344	31,010	38,411	44,740
Supplies	129,097	303,600	53,485	303,500
Contractual/ Services	54,964	98,900	54,009	89,000
Utilities	1,571	1,600	1,659	1,600
Capital	815	221,000	400	221,000
Fund Adjustment	57,052	-	-	-
Total:	289,844	656,110	147,964	659,840

SOLID WASTE

Jimmy Kahla, Director

Department Description:

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

Expenditures:

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Personnel	1,926,285	1,555,810	1,286,774	1,605,580
Supplies	142,205	163,000	133,566	163,000
Contractual/ Services	350,746	379,300	315,067	354,300
Utilities	1,617	1,500	1,476	1,500
Capital	13,830	268,400	122,821	570,500
Fund Adjustment	279,675	-	-	-
Total:	2,714,357	2,368,010	1,859,703	2,694,880

Debt Service

DEBT SERVICE

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

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

Types of Debt Obligations:

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

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Taxes	4,316,003	4,721,052	4,269,606	4,841,550
Miscellaneous Revenue	1,427	100	4,567	100
Interest	10,412	-	-	-
Total Revenue:	4,327,841	4,721,152	4,274,172	4,841,650
Go Refunding 2012	-	324,250	324,250	324,100
Tax Note 2012	915,530	598,789	598,789	606,600
Tax Note 2013	1,619,333	1,622,606	1,622,606	1,620,500
Tax Note 2014	632,363	630,463	630,463	629,200
PTT 2015	845,512	824,100	824,100	819,600
COO 2015	450,458	443,031	443,031	437,100
Tax Note 2016	-	277,914	182,642	404,550
Total Expenses:	4,463,195	4,721,152	4,625,880	4,841,650

Capital Projects

CAPITAL PROJECT- 02

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

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Interest	97,985	-	57,407	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	14,177	-
Total Revenue:	97,985	-	71,584	-
Contractual/Services	349,391	1,046,770	214,749	-
Capital Outlay	1,564,075	1,487,000	1,053,157	-
Fund Adjustment	-	3,947,000	-	-
Total Expenses:	1,913,465	6,480,770	1,267,906	-

CAPITAL PROJECTS

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

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Interest Earnings	35,902	-	18,706	-
Other Income		-	-	-
Partnership Revenue	1,744,035	-	543,035	-
Bond Proceeds	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue:	1,779,937	-	561,741	-
Contractual/ Services	15,000	28,000	15,000	28,000
Capital Outlay	2,709,443	5,170,801	3,345,686	4,585,947
Issuance	-	-	-	-
Total Expenses:	2,724,443	5,198,801	3,360,686	4,613,947

Health Services

HEALTH SERVICES SALES TAX

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

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Taxes	5,061,651	5,500,000	4,093,247	5,500,000
Arboretum Supplement	518,032	-	250,065	-
Interest Earning	43,358	30,000	6,084	30,000
Misc. Revenues	30,000	-	-	-
Total Revenue:	5,653,042	5,530,000	4,349,395	5,530,000
Personnel	853,467	744,317	611,884	661,283
Supplies	38,949	76,400	15,982	40,000
Contractual/Services	2,474,862	2,702,000	2,352,244	2,648,200
Capital Outlay	1,187,121	4,125,700	2,330,630	822,457
Fund/Adjustment	-	-	-	1,358,060
Total Expenses:	4,554,399	7,648,417	5,310,740	5,530,000

Tax Notes

CHAMBERS TAX NOTE- SERIES 2016

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

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

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Interest	8,339	-	18,382	-
Bond Proceeds	9,370,000	-	-	-
Other Financing Source	540,620	-	-	-
Total Revenue:	9,918,959	-	18,382	-
Capital Outlay	1,446,564	8,253,436	1,199,838	-
Issuance Costs	210,620	-	-	-
Total Expenses:	1,657,184	8,253,436	1,199,838	-

Agency & Internal Service Funds

AGENCY/INTERNAL SERVICE FUNDS

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

0400- Chambers County Connection

Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Network Fees	-	20,000	-	20,000
Total Revenue:	-	20,000	-	20,000
Contractual/Services	16,569	20,000	7,952	20,000
Total Expenses:	16,569	20,000	7,952	20,000

0410- Co. Attorney Forfeitures

Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Commission Bond Forf.	5,550	-	1,306	-
Total Revenue:	5,550	-	1,306	-

0770- State Fees Fund

Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Fees	964,310	843,600	404,056	843,600
Total Revenue:	964,310	843,600	404,056	843,600
Fees Disbursed	960,249	796,900	339,181	796,900
Fund Adjustment	775	-	-	-
Total Expenses:	961,024	796,900	339,181	796,900

0810- Undistributed Collections

Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Fees	3,364,530	2,761,000	2,423,005	2,761,000
Total Revenue:	3,364,530	2,761,000	2,423,005	2,761,000
Fees Disbursed	3,431,525	2,761,000	1,585,218	2,761,000
Total Expenses:	3,431,525	2,761,000	1,585,218	2,761,000

AGENCY/INTERNAL SERVICE FUNDS

0820- Holding Fund

Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Federal Funds	36,636	10,000	41,544	10,000
Road & Bridge	-	1,000	60	1,000
General	8,366	5,000	1,404	5,000
Other Funds	1,549	2,000	2,520	2,000
Total Revenue:	46,551	18,000	45,528	18,000
Distribution of Funds	36,636	10,500	41,544	10,500
Road & Bridge	-	500	50	500
General	84	6,000	646	6,000
Misc. Refunds	200	1,000	-	1,000
Fund Adjustment	(89)	-	-	-
Total Expenses:	36,831	18,000	42,240	18,000

0840- Historical Commission

Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
JH Harry History	147	100	56	100
Donations	450	1,000	1,445	1,000
Total Revenue:	597	1,100	1,501	1,100
Supplies	984	1,100	-	1,100
Sales Tax	49	-	-	-
Total Expenses:	1,033	1,100	-	1,100

0850- Official's Escrow

Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Miscellaneous Revenue	262,203	200,000	107,995	200,000
Unclaimed Funds	2,399	1,000	14,849	1,000
JP's Fees	122,971	120,000	64,448	120,000
Law Enforcement Don.	3,657	3,000	3,999	3,000
Child Welfare Donation	(80)	-	-	-
Total Revenue:	391,150	324,000	191,292	324,000
Miscellaneous Revenue	262,321	200,000	111,972	200,000
JP's Fees	144,395	120,000	59,116	120,000
Child Welfare Expense	-	-	-	-
Law Enforcement Don.	-	3,000	-	3,000
Total Expenses:	406,716	323,000	171,088	323,000

AGENCY/INTERNAL SERVICE FUNDS

0880- Frozen Sick Leave

Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
FICA Payable	6	-	84	-
County Retirement	10	-	-	-
Unemployment Ins.	0	-	21	-
Retirement/Insurance	0	-	-	-
Road & Bridge Sick Pay	46	-	463	-
General Fund Sick Pay	-	-	641	-
Total Expenses:	63	-	1,209	-

0890- Library Donations

Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Interest Earnings	363	-	346	-
Donations	35,100	-	9,360	-
Total Revenue:	35,463	-	9,706	-

1000- School Equalization

Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Taxes	3,654,318	3,703,851	3,300,865	3,926,244
Interest Income	855	3,500	2,642	3,500
Total Revenue:	3,655,173	3,707,351	3,303,507	3,929,744
Distribution AISD	484,201	-	512,887	-
Distribution BHISD	1,866,730	-	2,020,122	-
Distribution ECISD	539,072	-	572,245	-
Distribution GCISD	564,653	-	594,747	-
Total Expenses:	3,454,656	-	3,700,000	-

AGENCY/INTERNAL SERVICE FUNDS

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

0900- Medical Benefit Internal Service

Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Interest Income	8,917	1,000	6,079	1,000
Income Insurance	9,011,908	6,100,000	6,079,656	6,100,000
Claims Adjustment	-	1,000	1,025	1,000
Income/FSA	16,139	15,000	23,471	15,000
Total Revenue:	9,036,964	6,117,000	6,110,231	6,117,000
Admin Fees	-	700,000	-	700,000
Medical/Dental Claims	7,200,674	5,283,000	6,215,094	5,283,000
Refunds	-	4,000	-	4,000
FSA Payments	19,499	10,000	20,399	10,000
(TAC) Life Ins. Premiums	-	120,000	-	120,000
Miscellaneous	-	-	-	-
Total Expenses:	7,220,173	6,117,000	6,235,493	6,117,000

Special Revenue Funds

SPECIAL REVENUE FUNDS

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

0210- Lateral Road Fund		Source: Property Tax		
Purpose: May be used only for construction and maintenance				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	22,049	24,000	22,049	24,000
Capital	-	24,000	-	24,000
Total Expenses:	-	24,000	-	24,000

0290- Election Service		Source- Property Tax		
Purpose: This fund accounts for the revenue and associated expenses from contracts between the county and local municipalities				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	1,802	2,000	2,077	2,000
Compensation	-	-	-	1,000
Supplies/Other	-	12,400	10,521	1,000
Total Expenses:	-	12,400	10,521	2,000

0310- Constitutional County Court Fee		Source: Fees collected through County Court		
Purpose: This fund and associated fees were established for probate guardian fees collected through the Constitutional County Court				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	4,850	2,000	1,589	2,000
Supplies/Other	-	2,000	-	2,000
Total Expenses:	-	2,000	-	2,000

0320- Youth Activity Fund		Source: Funds collected by Youth Project Show		
Purpose: Used to promote Youth Activity				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	612,453	600,000	548,191	600,000

SPECIAL REVENUE FUNDS

Supplies	24,511	50,000	30,560	50,000
Contractual	544,743	550,000	510,161	550,000
Total Expenses:	569,254	600,000	540,721	600,000

0321- Youth Activity Scholarship		Source: Fees from renting RV Space at White's Park		
Purpose: Used to provide scholarship money to selected students from each of the four School Districts in the county				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	9,922	10,000	11,815	10,000
Contractual/ Services	9,000	10,000	7,500	10,000
Total Expenses:	9,000	10,000	7,500	10,000

0322- Youth Activity Ranch Rodeo Fund		Source: Donations through Youth Project Show		
Purpose: Dispersed among all exhibitors for the sale of their projects				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	3,100	30,000	49,940	-
Supplies	-	-	30,000	27,720
Contractual	-	-	-	20,486
Other Expenses:	-	-	30,000	48,206

0330- Worthless Check Fund		Source: Fee paid by defendant convicted of an offense involving hot checks or similar sight orders		
Purpose: Only used to pay the salaries and defray the expenses of the prosecutor's office				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	335	1,000	414	1,000
Supplies/ Other	285	1,000	-	1,000
Travel/Training	-	-	-	-
Total Expenses:	285	1,000	-	1,000

SPECIAL REVENUE FUNDS

0331- County Fire Marshall		Source: Fire inspection fees and permits		
Purpose: To account for revenues and expenditures for the County Fire Marshall Department				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	45,611	52,350	43,309	-
Personnel	-	52,350	40,180	-
Contractual	-	-	250	-
Total Expenses:	-	52,350	40,430	-

0332- Heavy Haul Permitting		Source: Funded by the County's portion of heavy haul permit fees issued by Chambers Co. & TXDOT.		
Purpose: Used to account for fees collected through the issuance of heavy haul permits				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	-	-	422	-

0340- Attorney DWI Fund		Source: Fines & Fees		
Purpose: Used to account for the fee assessed on DWI Offenses				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	3,756	3,500	3,021	3,500
Supplies/ Other				
Total Expenses:	4,065	8,500	2,790	3,500

0350- District Attorney Drug Prevention		Source: Fines & Fees		
Purpose: Account for fees assessed on drug possession offenses				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	600	10,000	10,051	10,000
Supplies/Other	50	10,000	-	10,000
Total Expenses:	50	10,000	-	10,000

SPECIAL REVENUE FUNDS

0420- Sheriff's Forfeitures		Source: Contraband seized by law enforcement including property used in the commission of a crime and proceeds of a crime		
Purpose: May only be used for law enforcement purposes				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	625	20,000	31,765	20,000
Supplies/Other	-	84,000	42,859	20,000
Canine Maintenance	-	-	-	-
Total Expenses:	-	84,000	42,859	20,000

0430- District Attorney Forfeiture		Source: Contraband seized by law enforcement including property used in the commission of a crime and proceeds of a crime		
Purpose: May be used for official purpose of the District Attorney's Office				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	6,784	1,000	4,892	1,000
Personnel	58,987	44,800	52,850	44,800
Supplies/Other	7,282	64,200	13,846	33,700
Contractual	1,051	-	312	-
Cash Transfer	3,910	-	-	-
Total Expenses:	67,320	109,000	67,008	78,500

0440- Pretrial Intervention Program		Source: fee not to exceed \$500 paid by the defendant in a pretrial intervention program administered by the Dist. Attorney or County Atty.		
Purpose: To reimburse the county for an expense including the expense of the office of the prosecuting attorney related to the defendants participation in the program				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	15,500	10,000	16,500	10,000
Personnel	7,500	7,500	-	7,500
Supplies	-	2,500	-	2,500
Total Expenses:	7,500	10,000	-	10,000

SPECIAL REVENUE FUNDS

0450- LEOSE		Source: Equal share of the 20% of State General Revenue Fund allocated by the comptroller for local law enforcement agencies		
Purpose: To pay for continuing education of a licensed peace officer or training for full-time fully paid law enforcement support personnel				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	9,926	9,441	9,843	9,441
Constable 1	665	650	683	650
Constable 2	787	779	800	779
Constable 3	665	650	683	650
Constable 4	665	650	683	650
Constable 5	665	650	683	650
Constable 6	665	650	683	650
Sheriff Education	5,815	5,411	5,630	5,411
Total Expenses:	9,926	9,441	9,843	9,441

0470- District Attorney Federal Sharing		Source: Funds received from Federal Government		
Purpose: Used to account for revenues seized and distributed by the Federal Government to the County				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	46	100	33	100
Supplies/Other	-	100	-	100
Total Expenses:	-	100	-	100

0480- Hotel Occupancy Tax		Source: Hotel Tax		
Purpose: Account for revenues generated from the hotel tax to be used for improvements to attract visitors and tourists to Chambers County				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	94,666	1,000	2,161	1,000
Parks	560	5,500	-	5,500
Parks Capital	408,490	266,100	24,178	266,100
Historical Personnel	1,033	5,300	3,242	5,400
Historical Contractual	2,027	4,100	4,070	4,000

SPECIAL REVENUE FUNDS

Promotional	117,379	120,000	57,488	120,000
Total Expenses:	529,488	401,000	88,979	401,000

0540- Title IV		Source: Texas Department of Criminal Justice		
Purpose: Monies to help offset the additional cost of the District Clerk's Office for having a county located Prison				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	3	-	1	-
Personnel	467	-	-	-
Total Expenses:	467	-	-	-

0560- County Clerk Record Archives		Source: Fees paid for recording of filing services, set by Commissioner's Court not to exceed \$10		
Purpose: Used for the purpose of preservation of documents within the County Clerk's Office				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	95,631	50,000	60,796	50,000
Contractual/ Services	34,740	50,000	-	50,000
Total Expenses:	34,740	50,000	-	50,000

0570- District Clerk Records Archive		Source: Filing fees in Civil cases and fees imposed on defendant convicted of an offense in Dist. Court		
Purpose: To pay for specific records management and preservation including for automation purpose, upon approval by Commissioner's Court				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	7,128	7,000	3,075	7,000
Supplies/Other	-	7,000	-	7,000
Service Contracts	19,000	-	-	7,000
Total Expenses:	19,000	7,000	-	14,000

SPECIAL REVENUE FUNDS

0590- Chapter 19		Source- Paid by Secretary of State to the Voter Registrar		
Purpose: Must be used to defray the cost of voter registration, or to pay for any item or service designed to increase or improve voter registration				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	2,369	3,000	-	3,000
Personnel	-	2,700		
Supplies/Other	920	870		
Travel/Training	518	2,130	(1)	3,000
Total Expenses:	1,438	5,700	(1)	3,000

0610- Justice Court Tech Fund		Source: Fee assessed against those convicted of a misdemeanor offense in justice court		
Purpose: to pay for the cost of continuing education for Justice Court Judges & Clerks regarding technological enhancements for Justice Courts				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	31,375	41,000	10,733	41,000
JP 1	5,243	10,000	5,989	10,000
JP 2	15,806	10,000	4,482	10,000
JP 3	980	4,000	3,455	-
JP 4	442	3,000	1,198	7,000
JP 5	1,841	8,000	2,365	8,000
JP 6	2,535	6,000	3,509	6,000
Total Expenses:	26,847	41,000	20,998	41,000

0630- County & District Clerk Record preservation		Source: Filing fee in civil cases filed in County Court, Statutory County Court, & District Court - Not to exceed \$10		
Purpose: Digitize court records and preserve the records from natural disasters				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	8,560	9,000	3,881	9,000
Dist. Clerk Supplies	-	5,000	-	5,000
Dist. Clerk Contracts	9,544	-	-	-
County Clerk Supplies	-	4,000	-	4,000
Total Expenses:	9,544	9,000	-	9,000

SPECIAL REVENUE FUNDS

0640- Justice Court Building Security Fee		Source: \$1 fee paid by defendant convicted of a misdemeanor offense in a Justice Court		
Purpose: To pay for security personnel services and security items related to a building housing a court				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	6,082	6,500	2,566	6,500
Sheriff's Supplies	-	6,500	-	6,500
Total Expenses:	-	6,500	-	6,500

0650- Courthouse Security		Source: Criminal Court Fee not to exceed \$5 upon conviction		
Purpose: To pay for security personnel services and security items related to a building housing a court				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	39,839	38,000	16,221	38,000
Security Hardware	-	-	118	-
Supplies/Other	1,854	38,000	4,210	38,000
Total Expenses:	1,854	38,000	4,329	38,000

0660- Record Management County Clerk		Source: Fee for filing civil case, or a \$5 fee paid by defendant when convicted of criminal offense in County Court		
Purpose: To be used for records management preservation or automation purposes in the County				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	128,136	85,000	82,067	85,000
Personnel	120,795	73,925	59,154	73,925
Supplies	870	3,575	194	3,575
Contractual/Services	5,650	7,500	5,650	7,500
Capital	-	148,500	18,500	-
Total Expenses:	127,316	233,500	83,498	85,000

SPECIAL REVENUE FUNDS

0670- Record Management District Clerk		Source: Fee for filing civil case, or a fee paid by defendant when convicted of criminal offense in County Court		
Purpose: To be used for records management preservation or automation purposes in the County				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	18,673	20,300	7,476	20,300
Personnel	13,463	16,600	11,483	12,400
Supplies	240	3,700	755	7,900
Contractual	5,650	-	-	-
Total Expenses:	19,353	20,300	12,238	20,300

0680- Co. Clerk & Dist. Clerk Technology		Source: Fee assessed against defendant convicted of a criminal offense in a County Court or District Court		
Purpose: to pay for the cost of continuing education for Justice Court Judges & Clerks regarding technological enhancements for Justice Courts				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	2,212	2,500	1,229	2,500
District Clerk Supplies	-	1,000	-	1,000
County Clerk Supplies	-	1,500	-	1,500
Total Expenses:	-	2,500	-	2,500

0690- Child Abuse Prevention		Source: Fine paid by defendant convicted of certain sexual offenses against a child		
Purpose- Used to pay for Child Abuse Prevention Programs within Chambers County				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	334	100	48	100
Supplies/Other	-	100	-	100
Total Expenses:	-	100	-	100

SPECIAL REVENUE FUNDS

0710- Fallen Officers		Source: Donation made by jurors		
Purpose: Used for the benefit of Chambers County Law Enforcement Officers				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	-	200	-	200
Miscellaneous	-	(200)	-	(200)
Total Expense:	-	(200)	-	(200)

0750- Hurricane Harvey FEMA 4332DRTX		Source: Funded by insurance proceeds and Federal Public Assistance funding related to damages from Hurricane Harvey		
Purpose: Used to account for funds allocated for disaster assistance due to Hurricane Harvey				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	-	8,400,000	-	-
Debris	-	8,400,000	-	-
Total Expenses:	-	8,400,000	-	-

0790- Narcotics Task Force		Source: Fines and Fees		
Purpose: Account for revenues and expenditures associated with the joint Chambers & Liberty County Narcotics Task Force				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	-	-	3	-
Miscellaneous	-	-	-	-
Total Expenses:	-	-	-	-

0980- Permanent School Fund		Source: Mineral royalties from County owned land		
Purpose: Used to account for investments held that benefit school districts in the County				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	421,740	608,000	339,229	608,000
Distribution AISD	-	-	860,744	-

SPECIAL REVENUE FUNDS

Distribution BHISD	1,242,195	-	-	-
Distribution ECISD	-	-	-	-
Distribution GCCISD	-	-	-	-
Cash Transfer	5,405	-	1,095	-
Total Expenses:	1,247,600	-	861,839	-

0990- Available School Fund		Source: Interest earned on the Permanent School Fund, damages on property, and land lease income		
Purpose: Automatic distribution to school with no restriction				
Revenue/Expenses	2016 Actual	2017 Adopted	2017 Actual	2018 Adopted
Revenue	44,170	51,000	1,451	51,000
Distribution AISD	-	-	-	-
Distribution BHISD	-	-	-	-
Distribution ECISD	-	-	-	-
Distribution GCCISD	-	-	-	-
Property Taxes	-	-	14,282	-
Miscellaneous	-	-	-	-
Total Expenses:	-	-	14,282	-

Glossary

Glossary

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

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

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

Actual – Final audited revenue or expenditure data for the fiscal year indicated.

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

Ad Valorem Tax – A tax levied against the value of real or personal property.

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

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

Appropriation – A legal authorization to incur obligations and to make expenditures for specific purposes.

Appraisal Value – To make an estimate of value for the purpose of taxation.

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

Asset – Resources owned or held by a government which have monetary value.

Available Fund Balance – The portion of a fund’s balance that is not restricted for a specific purpose and may be used for general appropriations.

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

FEMA- Federal Emergency Management Agency

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

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

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

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

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

General Fund- The County’s primary operating fund.

Glossary

GFOA- Acronym for Government Finance Officers Association.

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

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

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

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

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

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

Revenue – Sources of income financing the operations of government.

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

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

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

Tax Rate – A percentage applies to all taxable property to raise general revenues.

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

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

TxDOT- Texas Department of Transportation.