

Chambers County



Shirley A. Shuffner
COUNTY CLERK
CHAMBERS COUNTY, TEXAS

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2020 Adopted Budget 09/24/2019

Jimmy Sylvia, County Judge

Jimmy Gore, Comm. Pct. 1
Mark Tice, Comm. Pct. 2

Gary Nelson, Comm. Pct. 3
Billy Combs, Comm. Pct. 4



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Chambers
Texas**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

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 \$5,348,759.42 which is an 11% 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 \$1,583,711.42.”

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

For:

Jimmy Sylvia, County Judge

Jimmy Gore, Comm. Pct. 1

Mark Tice, Comm. Pct. 2

Gary R. Nelson, Comm. Pct. 3

Billy Combs, Comm. Pct. 4



<u>Property Tax Rate Comparison</u>	<u>2018</u>	<u>2019</u>
Property Tax Rate	\$0.542058/100	\$0.542548/100
Effective Tax Rate	\$0.505416/100	\$0.519431/100
Effective Maintenance & Operations Tax Rate	\$0.458044/100	\$0.486922/100
Rollback Tax Rate	\$0.542058/100	\$0.556535/100
Debt Rate	\$0.047372/100	\$0.055626/100

Total debt obligation for Chambers County, secured by property taxes, is \$54,253,452.12.



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

September 24, 2019

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

Introduction

We are proud to submit the 2020 Annual County Budget which will go into effect January 1, 2020 through December 31, 2020.

Based on certified appraised values by the Chambers County Appraisal District, values reported \$10.4 billion which is an 11% increase from last year. Industry

The budget is based on a tax rate of \$0.542058/100; which is a slight decrease from last year. This rate will raise more revenue from property taxes than last year's budget by an amount of \$5,348,759.42. The property tax revenue to be raised from new property added to the tax roll this year is \$1,583,711.42.

The overall budget totals \$146 million, include 11.6 million in Road and Bridge, 4.8 million Debt service, 4.4 million School Equalization. The General Fund total 54.6 million compared to 48.9 million, or an increase of 5.7 million. The increase contributes to a new drainage crew, capital expenditures, collective bargaining agreement, and new employees.

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

Economic Development and Incentives

This budget also reflects 48.2 million dollars from tax incentives and 35 million designated for the new justice center complex. The benefits of these short-lived abatements have a significant future impact by: reducing unemployment (job creation), strengthen other business (businesses benefit when others open), increase tax revenue (new homes being built), long term growth after the abatement has expired through improvements and developed property, and provides a flexible economic development tool.

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



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86th Legislature

The 86th Legislature passed Senate Bill 2 which resulted in a property tax revenue cap of 3.5 percent. The tax rate cap does not include the value of new property added to the tax rolls. The new tax law does not become effective until the next budget cycle. This new revenue cap could cause problems in the future by limiting the counties ability to provide services i.e. infrastructure and flood control projects.

Capital Outlay

We are proposing to allocate \$7,329,574 in capital projects and equipment.

- Road and Bridge – 1,473,310
- General Fund – 4,637,064
 - Communications – 81,020
 - Environmental Health – 30,100
 - Library – 1,004,000
 - Maintenance – 714,754
 - Mosquito Control – 5,000
 - Non-Dept. – 70,000
- Parks and Rec – 2,051,600
- Sheriff – 561,090
- Technology – 119,500
- Enterprise – 1,046,400
 - Golf Course – 224,900
 - Solid Waste – 821,500
- Health Service Tax – 148,400
- Hotel Occupancy Tax – 524,400

Expenditures range from replacing aging equipment, remodeling buildings, renovating and improving parks, and equipment for law enforcement. This also includes funding to complete the new Winnie library and a new baseball complex at Fort Anahuac Park.

Long-term Projects

Chambers County Justice Center will be near the historic courthouse in Anahuac containing a new jail, law enforcement center, and judicial building. The project is a hybrid public private partnership with Enterprise Products. The project is still in the concept phase and will take approximately 4-5 years to complete.

West Side Complex is located on the corner of FM 3246 and FM 565 near Gou Hole Road. The new complex will contain new baseball fields, a community center, waste collection station, and a road and bridge yard. This is still in the concept phase.

FM 1409 extension project will be a new two lane non-freeway extending FM 1409 from FM 565 (W. of Cove) to FM 565 (in Old River-Winfree). This project is set to be completed in 24 months.



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Other long term projects: EW4 (East-West Corridor from FM 1405 thru Grand Parkway to FM 2354), Kilgore Extension, Old Needlepoint Road, Bayer Road, Hackberry Gully, Cotton Creek, Kilgore Regional Detention, and others.

Debt Obligation

As of December 31, 2019, the County's debt obligation that is secured by property taxes is \$54,253,452.12. The County will pay \$4,848,148.00 for debt in 2020 and will payoff Tax Note Series 2013.

New Employees and Salary Adjustment

The Court has approved to hire 28 new full-time employees which include:

- | | |
|--------------------------------|--------------------------|
| ➤ County Clerk (1) | ➤ Pre-trial Services (1) |
| ➤ County Court (1) | ➤ Road and Bridge (6) |
| ➤ Human Resources (1) | ➤ Safety (1) |
| ➤ Maintenance/Construction (5) | ➤ Sheriff (3) |
| ➤ Mosquito Control (1) | ➤ Solid Waste (2) |
| ➤ Parks and Recreation (2) | ➤ Technology (2) |
| ➤ Purchasing (1) | ➤ EMS (1) |

The County approved a \$2,500 across the board raise to all elected officials and county employees, an increase longevity from \$110/year to \$150/year after four years of service, and salary adjustments for employees to match current market rates.

The County has budgeted 3 new departments for 2020 which include:

- Human Resources which will help with the hiring, administration, and training of personnel in the county; a
- Safety department which will be responsible for ensuring that there is a safe working environment for employees; and a
- Pre-trial Services department will assist the judicial office with the making of informed pretrial decisions and to monitor defendants

Chambers County Officer's Association

Tentatively, the proposed increases are as follows:



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	2020	2021
Deputies	3%	4%
Supervising Sergeants	4%	4%
Sergeants	3%	4%
Lt. & Captains	7%	6%
Jailers	3%	4%
Jail Supervisors	4%	4%

Conclusion

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

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

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

Respectfully submitted,

Jimmy Sylvia
County Judge
Chambers County

2020 Budget Priorities

- **Balance budget without a tax rate increase or use of reserves-** The County experienced an 11% increase in certified appraised values and an increase in Chapter 381 agreements. The County was able to keep taxes low while still increasing county- wide services for its citizens.
- **Increase to all County Employees-** Commissioners' Court was able to budget a \$2500 across the board 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, an increase to longevity pay will be allocated for those employees with 4 or more service years.
- **Budget for additional employees-** The 2020 budget includes an additional 28 new full time employees. 3 new departments will also be added which include Human Resources, Safety department, and Pre-trial Services. Commissioner's Court approved these additional employees and departments to continue to increase services and productivity due to growing population demands.
- **Fund Capital Projects and Equipment -** Chambers County is continuing to experience 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 allocate \$7.3 million for capital projects and equipment.
- **Long Term Projects-** Included in the 2020 Budget are funds allocated for long term capital projects which include a New Chambers County Justice Center, West Side Complex, FM 1409 Extension, and other road expansion projects.

CHAMBERS COUNTY PROFILE

Overview

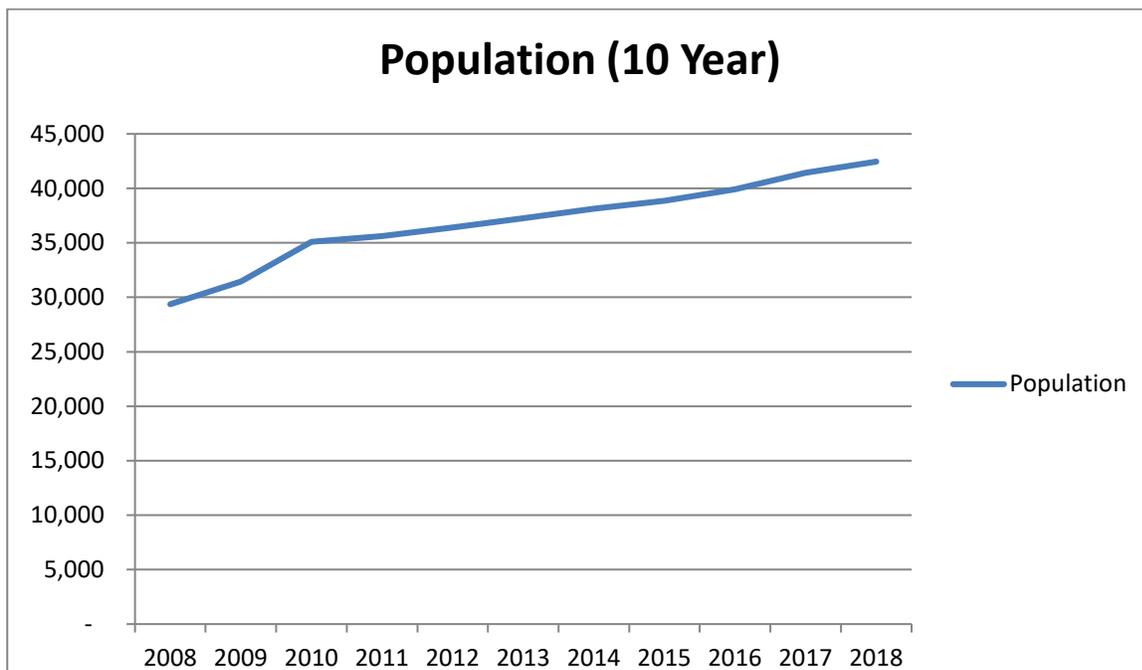
The County was created in 1858 and is located in southeast Texas bordered by Harris, Jefferson, Galveston, and Liberty Counties. The County occupies an area of 613.5 square miles of land and 294.4 square miles of water and serves a population of approximately 42,454 in 2018.

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

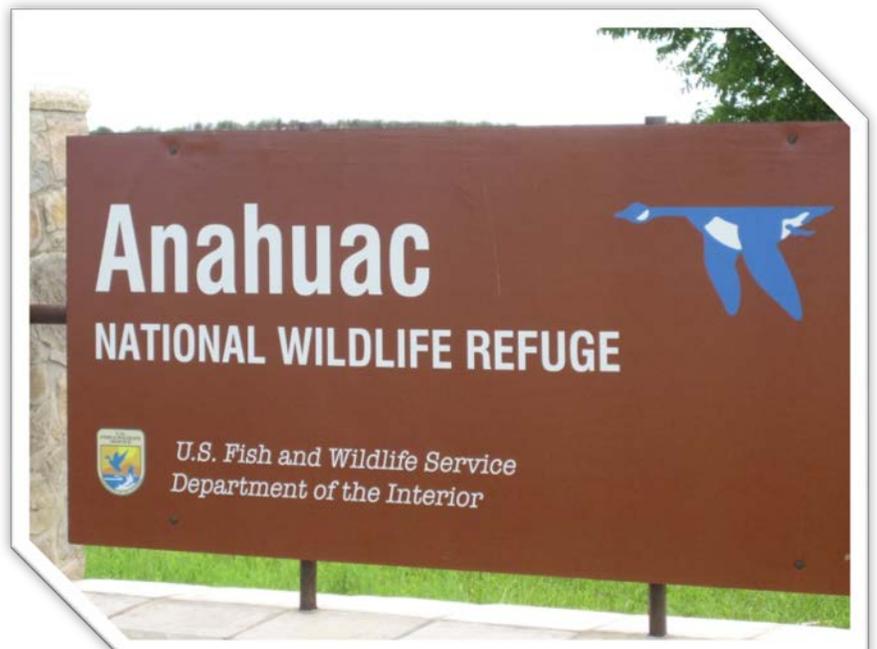
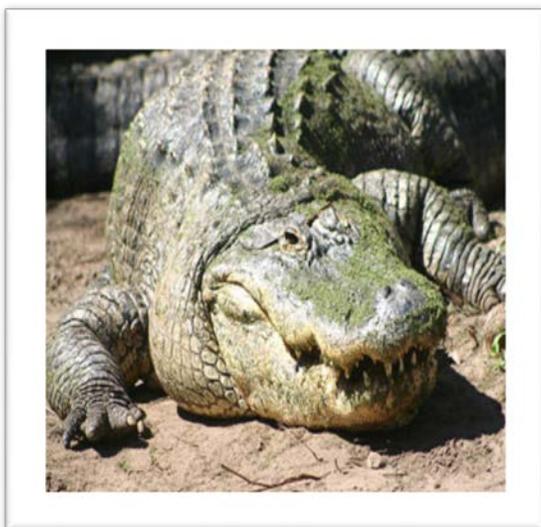
Covestro, LLC
Enterprise Products Operating
Lone Star NGL Mt. Belvieu LP
Cedar Bayou Fractionators LP
Wal-Mart Stores Inc.
Exxon Mobil Corp.
Oneok Hydrocarbon LP
J. Aron & Co.
Equistar Chemicals LP
NRG Texas Power

Top 10 Employers

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

Environmental

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



HISTORY OF CHAMBERS COUNTY, TEXAS



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

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

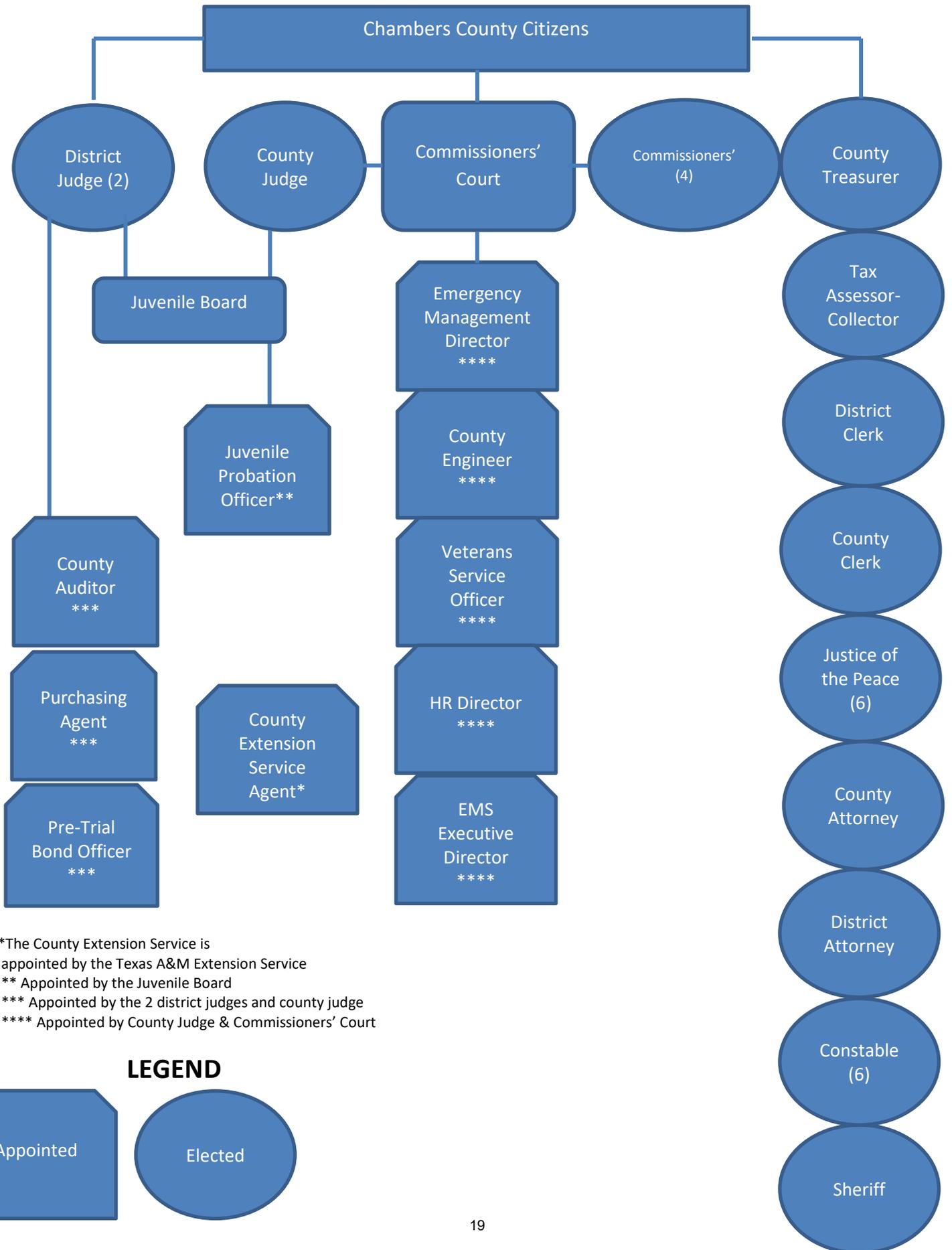
Incorporated communities in Chambers County include Anahuac, the seat of government; Beach City, Cove, Mont Belvieu, Stowell, Winnie, Old River-Winfree, and Wallisville. Moody National Wildlife Refuge and Anahuac National Wildlife Refuge are located in Chambers County.

Sources:

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

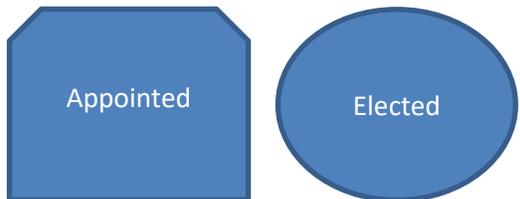
Financial Structure, Policy, and Procedure

CHAMBERS COUNTY ORGANIZATION CHART



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

LEGEND



CHAMBERS COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
JAN 1, 2020

Commissioners' Court

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

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

District Court

Cheryl Lieck
Patti Henry

District Attorney
District Clerk

County Court

Scott Peal
Heather H. Hawthorne

County Attorney
County Clerk

Justice Courts

Yale Devillier
Randy Van Deventer
Tracy Woody
Blake Sylvia
David Hatfield
Larry Cryer

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

Law Enforcement/Safety

Brian Hawthorne
Dennis Dugat
Don R. Langford
Donnie Standley
Ben L. "Butch" Bean
Cecil R. "Popeye" Oldham
Robert Barrow
Roy Turner
Ron Nichols
Marisa Wilber
New Position

County Sheriff
Constable, Precinct #1
Constable, Precinct #2
Constable, Precinct #3
Constable, Precinct #4
Constable, Precinct #5
Constable, Precinct #6
Emergency Management Coordinator*
EMS Executive Director*
Pre-Trial Bond Officer*
HR Director*

Financial Administration

Denise Hutter
Nicole Wittington
Tony Sims
George Barrera

Tax Assessor Collector
County Treasurer
County Auditor*
Purchasing Agent*

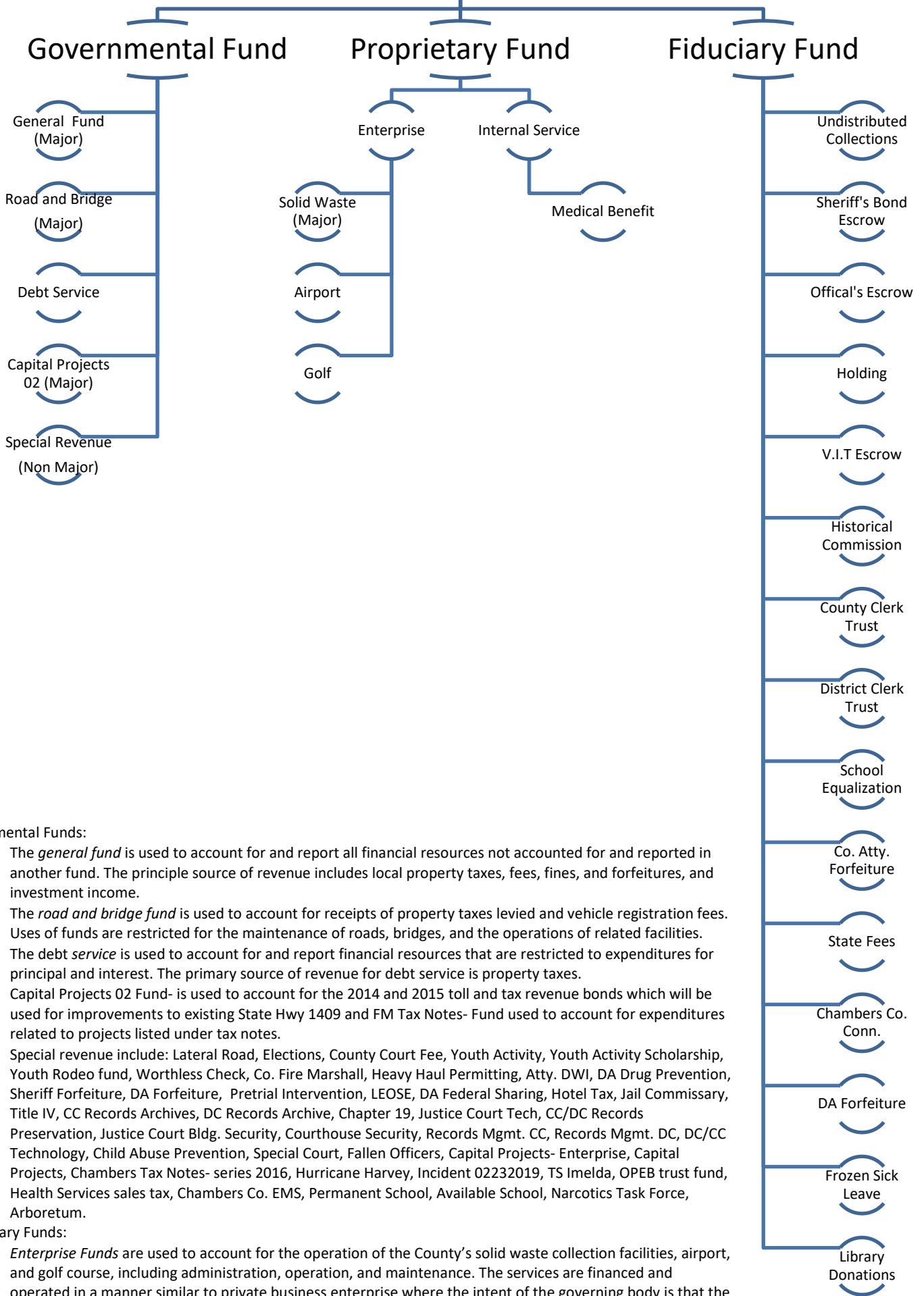
District Judges

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.
- Special revenue include: Lateral Road, Elections, County Court Fee, Youth Activity, Youth Activity Scholarship, Youth Rodeo fund, Worthless Check, Co. Fire Marshall, Heavy Haul Permitting, Atty. DWI, DA Drug Prevention, Sheriff Forfeiture, DA Forfeiture, Pretrial Intervention, LEOSE, DA Federal Sharing, Hotel Tax, Jail Commissary, Title IV, CC Records Archives, DC Records Archive, Chapter 19, Justice Court Tech, CC/DC Records Preservation, Justice Court Bldg. Security, Courthouse Security, Records Mgmt. CC, Records Mgmt. DC, DC/CC Technology, Child Abuse Prevention, Special Court, Fallen Officers, Capital Projects- Enterprise, Capital Projects, Chambers Tax Notes- series 2016, Hurricane Harvey, Incident 02232019, TS Imelda, OPEB trust fund, Health Services sales tax, Chambers Co. EMS, Permanent School, Available School, Narcotics Task Force, Arboretum.

Proprietary Funds:

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

Fiduciary Funds:

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

* All Funds are appropriated

ACCOUNTING SYSTEM

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

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

BUDGET POLICY AND PROCEDURES

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

Budget Policies

Balanced Budget

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

Revenue Policy

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

Tax Rate Policy

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

Indebtedness Policy

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

General Level of Spending Policy

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

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

BUDGET POLICY AND PROCEDURES

Investment Policy

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

Salaries and Benefits Policy

Salaries and benefits must remain at current levels unless unforeseen revenue is obtained. When applicable the budget officer will calculate all raises and adjustments.

Fund Balance Policy

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

Budget Procedures

The County follows the procedures below in establishing the budget.

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

BUDGET POLICY AND PROCEDURES

- Encumbrance accounting is used for all funds. Encumbrance accounting means that an estimated cost is recorded on the books at the time of an order of goods and services so that all obligations are booked. When the actual cost is known, it is booked, and the encumbrance is reversed.
- The budget document doesn't include grants. Grants are restricted for specific purposes. Because grants are presented to Commissioners' Court throughout the year and some run on different fiscal years, the grant budgets and accountings are maintained separately from this document.

Amending the Budget

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

Budget Goal

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

BUDGET CALENDAR

January-February

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

March-April

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

May

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

May 15

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

June-July

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

July 25

- Deliver certified appraisal roll to Tax Assessor

August 1

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

August 7

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

August

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

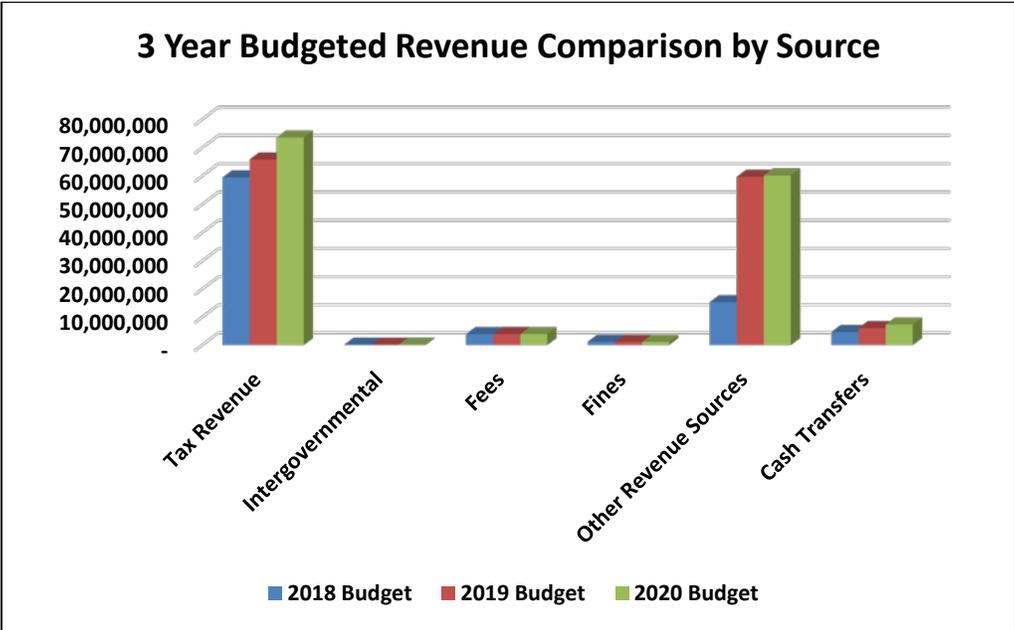
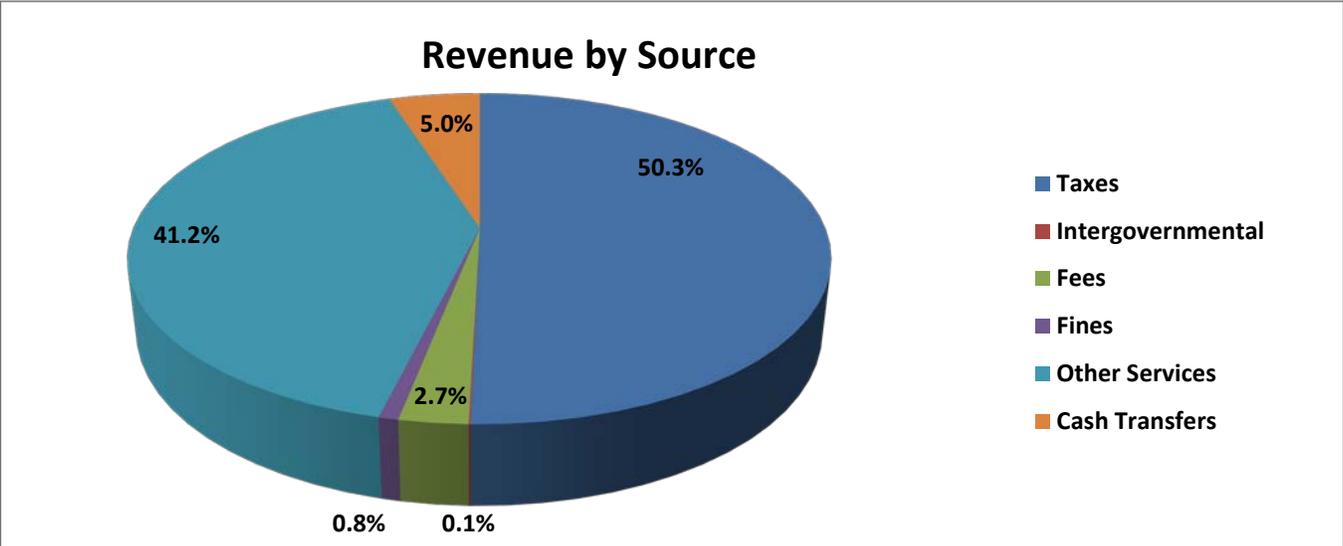
September

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

Financial Summaries

MAJOR REVENUE SOURCES FOR CHAMBERS COUNTY

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



Property Taxes- Also known as “ad valorem taxes”, are taxes on property. They are collected by the Tax Assessor Collector and is Chambers County’s largest revenue source expected to generate \$73,582,483 in revenue for FY 2020. The FY 2020 budget will raise \$5,348,760 more than the FY 2019 budget, this is an 11% increase in revenue. Population growth in the county will contribute to \$1,583,711 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 2020 is expected to generate \$105,690 in intergovernmental revenues.

Fees- Fees collected by various departments for services and operations of the County (ex. County Clerk filing fees) will provide a total of \$3,897,900 in revenue for FY 2020.

Fines- Funds assessed through justice, county and district courts will account for revenue totaling \$1,111,100 in FY 2020

Other Services – Funds collected from miscellaneous reimbursements, contracts for services, and other various sources account for revenue totaling \$60,159,041 in FY 2020.

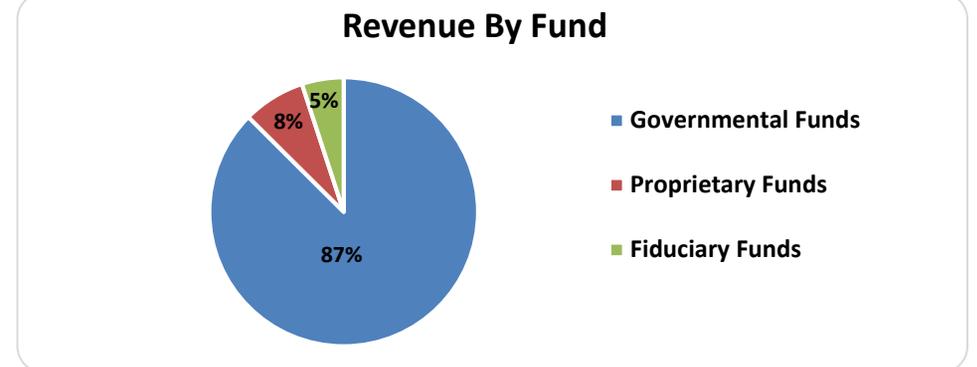
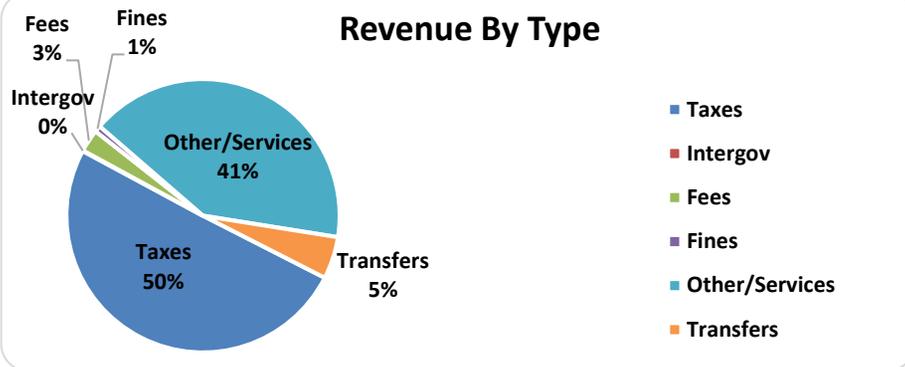
Cash Transfers- Transfer of funds from one department or fund to another department or fund account for \$7,287,635 in revenue for FY 2020

- 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 50% 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	48,537,083	105,690	1,114,700	661,100	2,238,400	1,942,770	54,599,743	37.36%
Road and Bridge	9,145,700	-	725,000	450,000	168,000	1,132,090	11,620,790	7.95%
Debt	4,875,700	-	-	-	100	-	4,875,800	3.34%
Capital Proj. 02	-	-	-	-	-	-	-	0.00%
Non-Major	7,624,000	-	366,900	-	48,473,241	238,765	56,702,906	38.80%
Sub total	70,182,483	105,690	2,206,600	1,111,100	50,879,741	3,313,625	127,799,239	87.45%
Proprietary Funds								
Enterprise	-	-	847,700	-	54,700	3,974,010	4,876,410	3.34%
Internal Service	-	-	-	-	6,117,000	-	6,117,000	4.19%
Sub total	-	-	847,700	-	6,171,700	3,974,010	10,993,410	7.52%
Fiduciary Funds								
Agency Funds	3,400,000	-	843,600	-	3,107,600	-	7,351,200	5.03%
Sub total	3,400,000	-	843,600	-	3,107,600	-	7,351,200	5.03%
Total	73,582,483	105,690	3,897,900	1,111,100	60,159,041	7,287,635	146,143,849	100.00%



Fund Balance Summary

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

FY 2020 Revenues			FY 2020 Expenses						Ending Balance	% Change	
Department	Estimated Beginning Fund Balance	Revenue Budget	Total	Personnel	Supplies	Contractual/Utilities	Capital	Fund Adjustment			Total
Road											
Road and Bridge	1,572,691	11,620,790	11,620,790	6,495,880	2,137,000	1,462,600	1,525,310		11,620,790	1,572,691	
Total	1,572,691	11,620,790	11,620,790	6,495,880	2,137,000	1,462,600	1,525,310		11,620,790	1,572,691	0.00%
General Fund	34,143,892	54,599,743	54,599,743								
Commissioners Court				634,310	23,000	763,113	500,000		1,920,423		
Non-Departmental			-	1,152,920	175,540	2,044,900	520,000		3,893,360		
Technology			-	755,850	8,250	946,170	119,500		1,829,770		
Communications			-	216,620	13,000	98,500	255,520		583,640		
Maintenance			-	1,825,970	27,500	640,140	814,754		3,308,364		
Auditor			-	1,076,143	12,128	45,089	-		1,133,360		
Treasurer			-	376,850	4,500	6,505	-		387,855		
Tax Assessor			-	914,510	9,100	381,500	4,500		1,309,610		
Eco. Development			-	290,970	35,000	116,000	-		441,970		
Purchasing			-	502,300	4,600	20,100	-		527,000		
County Court			-	119,420	1,500	135,000	-		255,920		
District Court			-	518,900	5,500	508,300	-		1,032,700		
District Clerk			-	720,950	11,000	14,450	-		746,400		
County Clerk			-	1,128,000	14,000	36,300	-		1,178,300		
JP1			-	353,600	2,000	7,350	-		362,950		
JP2			-	357,650	2,000	6,550	-		366,200		
JP3			-	103,750	700	1,100	-		105,550		
JP4			-	290,060	2,025	7,150	-		299,235		
JP5			-	347,500	12,000	6,165	-		365,665		
JP6			-	435,850	2,500	16,675	-		455,025		
Juvenile Probation			-	39,290	1,000	125,150	-		165,440		
County Attorney			-	1,053,820	3,900	21,150	-		1,078,870		
District Attorney			-	1,303,810	16,500	53,750	-		1,374,060		
Elections			-	164,200	15,900	72,000	-		252,100		
Environ. Health			-	389,820	7,000	74,500	30,100		501,420		

Fund Balance Summary

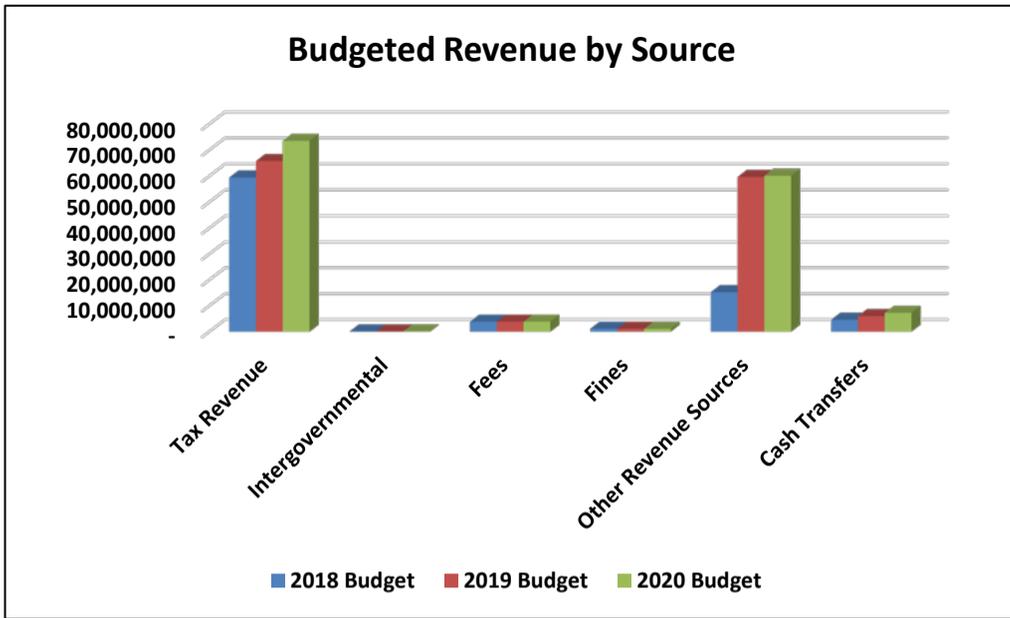
Nurse Practitioner Health Dept.			-	256,250	33,600	28,180	-		318,030		
Indigent Health Welfare			-	463,030	5,000	50,150	-		518,180		
Rehabilitation			-	213,170	3,800	931,000	-		1,147,970		
Mosquito Control			-	-	1,300	52,080	-		38,000		
Library			-	613,070	449,500	213,500	5,000		1,281,070		
Ag. Ext			-	1,101,710	63,200	114,500	1,018,255		2,297,665		
Parks			-	268,760	7,700	58,250	-		334,710		
Historical			-	1,458,670	78,000	423,200	2,051,600		4,011,470		
Emergency Safety			-	-	1,800	15,325	-		17,125		
Constable 1			-	322,500	32,850	48,250	-		403,600		
Constable 2			-	94,080	32,931	95,750	-		222,761		
Constable 3			-	119,550	600	3,350	-		123,500		
Constable 4			-	300,690	18,500	20,710	-		339,900		
Constable 5			-	111,350	3,200	3,350	-		117,900		
Constable 6			-	111,200	1,200	3,350	-		115,750		
County Sheriff			-	119,600	3,200	3,350	-		126,150		
Human Resources			-	118,550	2,700	3,400	-		124,650		
Ebola Grant			-	11,791,240	628,340	628,375	561,090		13,609,045		
Cash Transfers			-	93,860	1,000	10,000	-		104,860		
			-	93,840	1,000	10,000	-		104,840		
							5,314,000		5,314,000		
Total	34,143,892	54,599,743	54,599,743	32,724,183	1,779,564	8,901,677	11,194,319		54,599,743	34,143,892	0.00%
Enterprise											
Golf	(118,224)	948,860	948,860	558,760	94,500	70,700	224,900		948,860		
Airport	3,413,436	484,700	484,700	-	304,000	149,700	31,000		484,700		
Solid Waste	(11,328,102)	3,442,850	3,442,850	1,957,450	213,000	405,900	866,500		3,442,850		
Total	(8,032,891)	4,876,410	4,876,410	2,516,210	611,500	626,300	1,122,400		4,876,410	(8,032,891)	0.00%
Non Major											
Special Funds	19,937,732	62,819,906	62,819,906	1,773,290	371,975	11,343,876	55,237,847	1,942,770	70,669,758	12,087,880	
Total	19,937,732	62,819,906	62,819,906	1,773,290	371,975	11,343,876	55,237,847	1,942,770	70,669,758	12,087,880	-39.37%

* Budgeted Special Revenue Fund expenses are greater than anticipated collected revenue for the 2020 Budget year. Fund balance will be used to account for this deficit.

Revenue Summary by Source

Chambers County is committed to diversify and maintain revenues to protect it from short-term fluctuations. Revenue forecasting is a major part of the budgeting process. Historical data is compared to linear regression and exponential growth.				
	2018 Activity	2019 Budget	2019 Activity As of Dec. 5	2020 Budget
Tax Revenue:				
Road & Bridge	7,710,953	8,208,400	8,116,620	9,145,700
General	40,499,199	43,239,519	42,501,813	48,537,083
Debt Service	4,916,086	4,871,052	4,927,075	4,875,700
Special Revenue Funds	7,243,965	6,074,000	9,077,995	7,624,000
Agency Funds	3,865,110	3,400,000	4,012,507	3,400,000
Intergovernmental:				
General	108,620	105,690	117,690	105,690
Fees:				
Road & Bridge	720,829	725,000	730,203	725,000
General	1,267,959	1,114,700	1,067,415	1,114,700
Enterprise Funds	725,953	858,100	709,747	847,700
Agency Funds	717,108	843,600	623,019	843,600
Special Revenue Funds	380,404	366,900	314,792	366,900
Fines:				
Road & Bridge	423,679	500,000	308,305	450,000
General	491,060	661,100	440,277	661,100
Other Revenues:				
General	2,771,012	1,785,046	3,178,829	2,238,400
Road & Bridge:	180,885	153,000	208,736	168,000
Debt Service	11,933	100	18,147	100
Capital Projects FM 1409	220,134	-	383,994	-
Enterprise Funds	1,883,731	49,700	45,353	54,700
Agency Funds	3,250,621	3,107,600	3,272,464	3,107,600
Special Revenue Funds	29,711,350	54,583,463	17,000,773	54,590,241
Cash Transfers:				
Road & Bridge	-	606,557	-	1,132,090
General	102,592	2,036,270	-	1,942,770
Debt Service	-	-	4,580	-
Enterprise Funds	3,038,966	3,183,667	-	3,974,010
Special Revenue Funds	55,699	204,915	26,523	238,765
Total:	110,297,848	136,678,379	97,086,857	146,143,849
Total Revenue by Fund				
General Fund	45,240,442	48,942,325	47,306,024	54,599,743
Road & Bridge	9,036,346	10,192,957	9,363,864	11,620,790
Debt Service	4,928,019	4,871,152	4,949,802	4,875,800
Capital Projects FM 1409	220,134	-	383,994	-
Enterprise Funds	5,648,650	4,091,467	755,100	4,876,410
Agency Funds	7,832,839	7,351,200	7,907,990	7,351,200
Special Revenue Funds	37,391,418	61,229,278	26,420,083	62,819,906
Total:	110,297,848	136,678,379	97,086,857	146,143,849
Total Revenue by Source				
Tax Revenue	64,235,313	65,792,971	68,636,010	73,582,483
Intergovernmental	108,620	105,690	117,690	105,690
Fees	3,812,253	3,908,300	3,445,176	3,897,900
Fines	914,739	1,161,100	748,582	1,111,100
Other Revenue Sources	38,029,666	59,678,909	24,108,296	60,159,041
Cash Transfers	3,197,257	6,031,409	31,103	7,287,635
Total:	110,297,848	136,678,379	97,086,857	146,143,849

Revenue Summary by Source

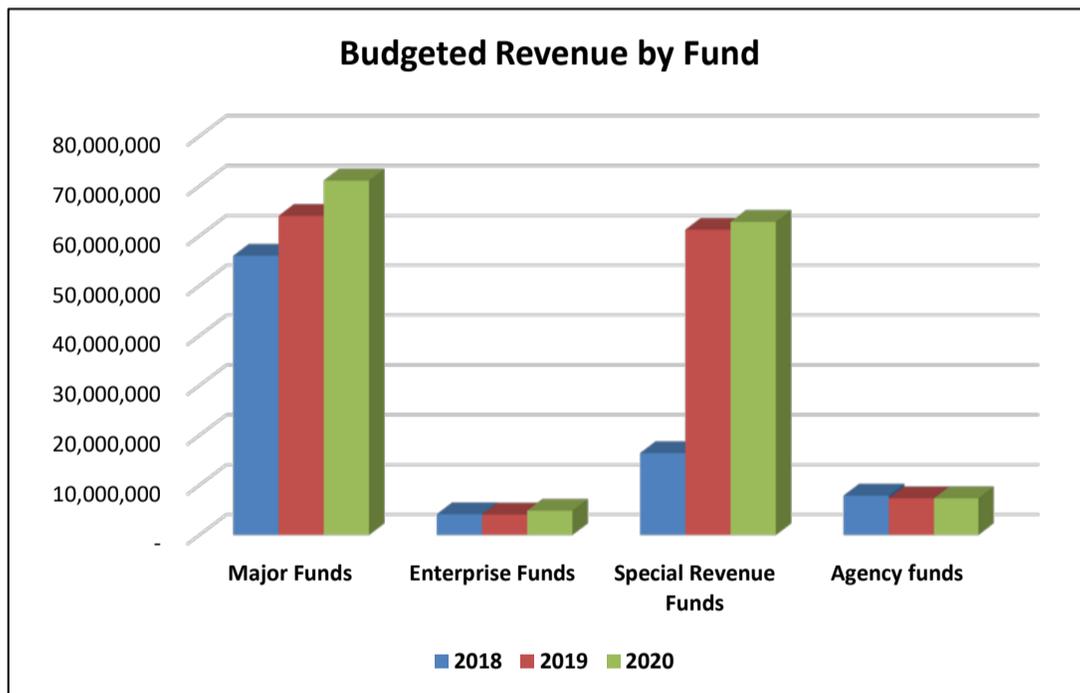


Revenue Summary By Fund

		2018 Activity	2019 Budget	2019 Activity As of Dec. 5	2020 Budget
Fund #	Major Funds:				
0200	Road & Bridge	9,036,346.57	10,192,957.00	9,363,863.14	11,620,790.00
0300	General Fund	45,240,442.21	48,942,324.80	47,306,023.95	54,599,743.00
0360	Debt Service	4,928,018.50	4,871,152.00	4,949,802.20	4,875,800.00
0620	Capital Project FM 1409	220,133.93	0.00	383,993.78	0.00
		59,424,941	64,006,434	62,003,683	71,096,333
	Enterprise Funds:				
0370	Golf Course	841,945.83	781,789.00	440,399.65	948,860.00
0380	Airport	2,038,370.77	704,590.00	89,794.87	484,700.00
0390	Solid Waste	2,768,332.68	2,605,088.00	224,905.11	3,442,850.00
		5,648,649	4,091,467	755,100	4,876,410
	Non Major: Special Revenue Funds:				
0210	Lateral Road Fund	38,924.48	24,000.00	22,387.49	24,000.00
0290	Elections Service Fund	4,159.04	2,000.00	2,848.67	2,000.00
0310	County Court Fee Fund	4,680.93	3,500.00	4,219.58	3,500.00
0320	Youth Activity	635,254.89	630,000.00	657,128.33	630,000.00
0321	Youth Scholarship	11,697.79	12,000.00	13,528.00	12,000.00
0322	Youth Rodeo Fund	57,584.00	40,000.00	80,146.00	40,000.00
0330	Worthless Check Fund	425.00	500.00	30.00	500.00
0331	County Fire Marshall	54,330.00	234,050.00	78,880.00	267,900.00
0332	Heavy Haul Permitting	138.90	500.00	35.10	500.00
0340	Attorney DWI Fund	3,724.12	3,500.00	3,050.71	3,500.00
0350	Dist. Atty Drug Prevention Fund	5,289.58	10,000.00	978.01	10,000.00
0420	Sheriff's Forfeitures	3,188.44	20,000.00	9,788.93	20,000.00
0430	District Atty Forfeiture	42,465.72	86,000.00	14,689.27	86,000.00
0440	Pretrial Intervention	17,000.00	10,000.00	11,500.00	10,000.00
0450	Lease Allocation	10,749.14	9,441.26	10,829.90	9,441.26
0470	District Atty Fed Sharing	89.00	100.00	77.58	100.00
0480	Hotel Occupancy Tax	638,643.66	605,000.00	510,043.69	610,000.00
0490	Jail Commissary Fund	33,988.02	0.00	0.00	0.00
0540	TJPC Title IV-E	2.15	0.00	0.00	0.00
0560	Co. Clerk Records Archive	137,921.64	101,200.00	117,042.27	101,200.00
0570	DC Records Archive	7,492.17	7,000.00	7,102.11	7,000.00
0590	Chapter 19	7,520.45	3,000.00	2,780.24	3,000.00
0610	Justice Court Tech Fund	20,195.79	41,000.00	17,685.44	41,000.00
0630	CC/DC Record Preservation	7,743.86	9,000.00	6,976.71	9,000.00
0640	Justice Court Bldg Security	4,789.47	6,500.00	4,657.56	6,500.00
0650	Courthouse Security	32,124.75	38,000.00	27,206.41	38,000.00
0660	Records Mgmt. Co Clerk	125,849.83	123,865.00	107,519.13	123,865.00
0670	Records Mgmt. Dist. Clerk	20,463.95	20,300.00	15,355.82	20,300.00
0680	DC/CC Technology Fund	1,999.28	2,500.00	1,483.19	2,500.00
0690	Co Child Abuse Prevention	418.38	100.00	228.98	100.00
0700	Special Court Fund	9.58	0.00	0.00	0.00
0710	Fallen Officers Fund	0	0	0	0
0720	Capital Projects- Enterprise	0.00	44,500,000.00	0.00	44,500,000.00
0730	Capital Projects	4,744,617.63	0.00	89,330.99	0.00
0740	Chambers Tax Notes-2016	23,164.53	0.00	19,235.02	0.00
0750	Hurricane Harvey Fema Fund	1,234,283.44	2,578,222.00	232,418.57	2,550,000.00
0760	Incident 02232019	0.00	0.00	42,720.15	0.00
0761	TS Imelda 9.18.2019	-	-	-	-
0790	Narcotics Task Force	-	-	-	-
0900	Med Benefit Interest	9,474,332.68	6,117,000.00	7,760,994.30	6,117,000.00
0905	OPEB Trust Fund	4,000,000.00	0.00	270,615.13	0.00
0910	Health Services Sales Tax	6,715,007.59	5,530,000.00	8,709,780.78	7,150,000.00
0920	Chambers Co. EMS	-	-	-	-
0980	Permanent School Fund	1,521,332.38	420,000.00	231,145.69	380,000.00
0990	Available school	41,686.83	41,000.00	43,499.03	41,000.00
5300	Arboretum Fund	7,708,128.81	0.00	7,292,143.32	0.00

Revenue Summary By Fund

		37,391,418	61,229,278	26,420,082	62,819,906
	Agency Funds:				
0400	Chambers Co Connection	-	-	-	-
0410	Co Attorney Forfeitures	3,596	-	2,160	-
0460	Dist. Atty Seizure & Forfeiture	-	-	-	-
0500	Sheriff's Federal Sharing	-	-	-	-
0770	State Fees Fund	761,013	843,600	550,035	843,600
0800	Sheriff's Bond Escrow	-	-	-	-
0810	Undistributed Collections	2,947,976	2,761,000	2,444,941	2,761,000
0820	Holding Fund	425,333	18,000	36,906	18,000
0830	VIT Escrow	-	-	-	-
0840	Historical Commission	1,501	1,100	11,148	1,100
0850	Officials Escrow	226,853	324,000	263,988	324,000
0860	Co. Clerk Trust	-	-	-	-
0870	Dist. Clerk Trust	-	-	-	-
0880	Frozen Sick Leave	-	-	-	-
0890	Library Donations	11,343	-	11,213	-
1000	School Equalization Tax	3,620,771	3,929,744	3,403,308	3,403,500
		7,998,388	7,877,444	6,723,700	7,351,200
	Total of All Funds:	110,463,396	137,204,623	95,902,565	146,143,849

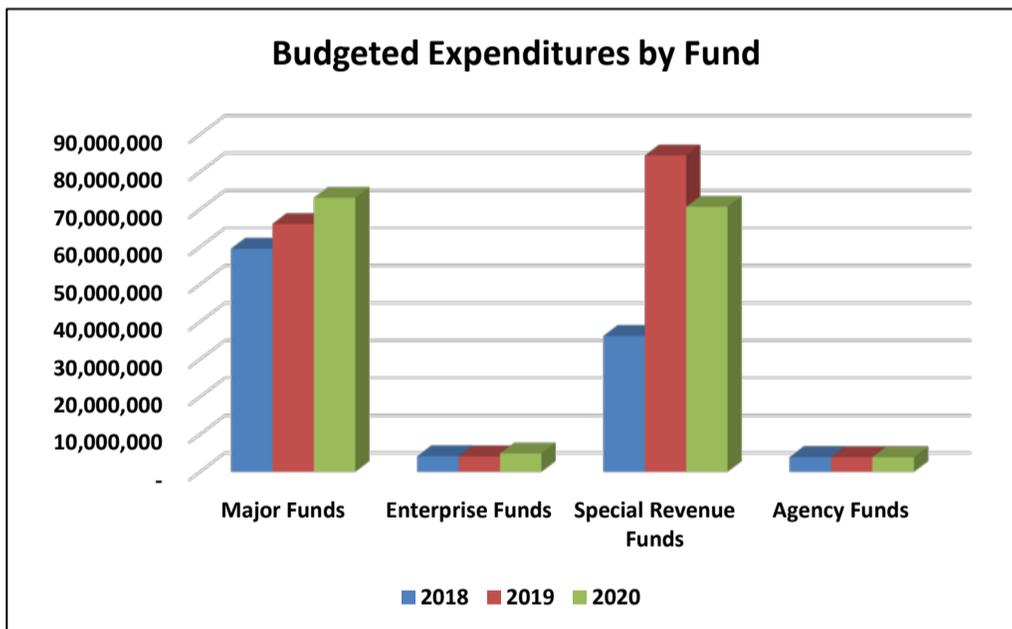


Expenditure Summary By Fund

		2018 Activity	2019 Budget	2019 Activity As of Dec. 5	2020 Budget
Fund #	Major Funds:				
0200	Road & Bridge	9,409,017	10,192,957	8,857,409	11,620,790
0300	General Fund	40,634,260	48,942,325	37,073,074	54,599,743
0360	Debt Service	4,841,398	4,871,152	4,869,112	4,850,618
0620	Capital Project FM 1409	2,407,973	2,100,000	921,388	2,000,000
		57,292,648	66,106,434	51,720,983	73,071,151
	Enterprise Funds:				
0370	Golf Course	646,836	781,789	642,303	948,860
0380	Airport	267,900	704,590	193,780	484,700
0390	Solid Waste	2,433,260	2,605,088	2,256,109	3,442,850
		3,347,996	4,091,467	3,092,192	4,876,410
	Special Revenue Funds:				
0210	Lateral Road Fund	-	24,000	-	24,000
0290	Elections Service Fund	-	2,000	-	2,000
0310	County Court Fee Fund	-	3,500	-	3,500
0320	Youth Activity	633,879	630,000	690,606	630,000
0321	Youth Scholarship	9,000	12,000	7,500	12,000
0322	Youth Rodeo Fund	65,202	40,000	69,921	40,000
0330	Worthless Check Fund	-	2,130	1,709	500
0331	County Fire Marshall	67,957	234,050	199,576	267,900
0332	Heavy Haul Permitting	316	500	-	500
0340	Attorney DWI Fund	4,521	29,600	1,313	3,500
0350	Dist. Atty Drug Prevention Fund	2,500	10,000	-	10,000
0420	Sheriff's Forfeitures	17,103	100,000	10,000	100,000
0430	District Atty Forfeiture	102,830	276,800	133,241	98,500
0440	Pretrial Intervention	-	10,000	-	10,000
0450	Lease Allocation	6,483	33,624	3,673	9,441
0470	District Atty Fed Sharing	-	100	-	100
0480	Hotel Occupancy Tax	285,421	971,813	596,436	626,150
0490	Jail Commissary Fund	-	-	-	-
0540	TJPC Title IV-E	553	-	-	-
0560	Co. Clerk Records Archive	-	101,200	-	101,200
0570	DC Records Archive	-	17,000	-	17,000
0590	Chapter 19	5,154	3,000	-	3,000
0610	Justice Court Tech Fund	9,073	41,500	22,519	41,000
0630	CC/DC Record Preservation	21,975	39,000	20,867	39,000
0640	Justice Court Bldg Security	42,681	10,800	-	6,500
0650	Courthouse Security	42,552	38,000	26,380	38,000
0660	Records Mgmt. Co Clerk	122,471	104,665	47,739	85,865
0670	Records Mgmt. Dist. Clerk	16,450	26,400	5,129	23,400
0680	DC/CC Technology Fund	3,755	2,500	475	2,500
0690	Co Child Abuse Prevention	-	100	-	100
0710	Fallen Officers Fund	-	-	-	-
0720	Capital Projects- Enterprise	-	44,500,000	4,072,463	44,500,000
0730	Capital Projects	4,453,096	10,988,382	5,080,327	4,613,947
0740	Chambers Tax Notes-2016	977,121	6,360,920	3,077,470	3,603,500
0750	Hurricane Harvey Fema Fund	2,302,277	2,578,222	181,582	2,550,000
0760	Incident 02232019	-	-	444,417	-
0761	TS Imelda 9.18.2019	-	-	1,059,279	-
0790	Narcotics Task Force	-	-	-	-
0900	Med Benefit Interest	11,991,515	6,117,000	7,733,701	6,117,000
0905	OPEB Trust Fund	-	-	14,184	-
0910	Health Services Sales Tax	5,443,522	10,903,573	5,549,200	6,844,755
0920	Chambers Co. EMS	-	153,800	64,427	244,400
0980	Permanent School Fund	1,178,834	-	1,628,265	-

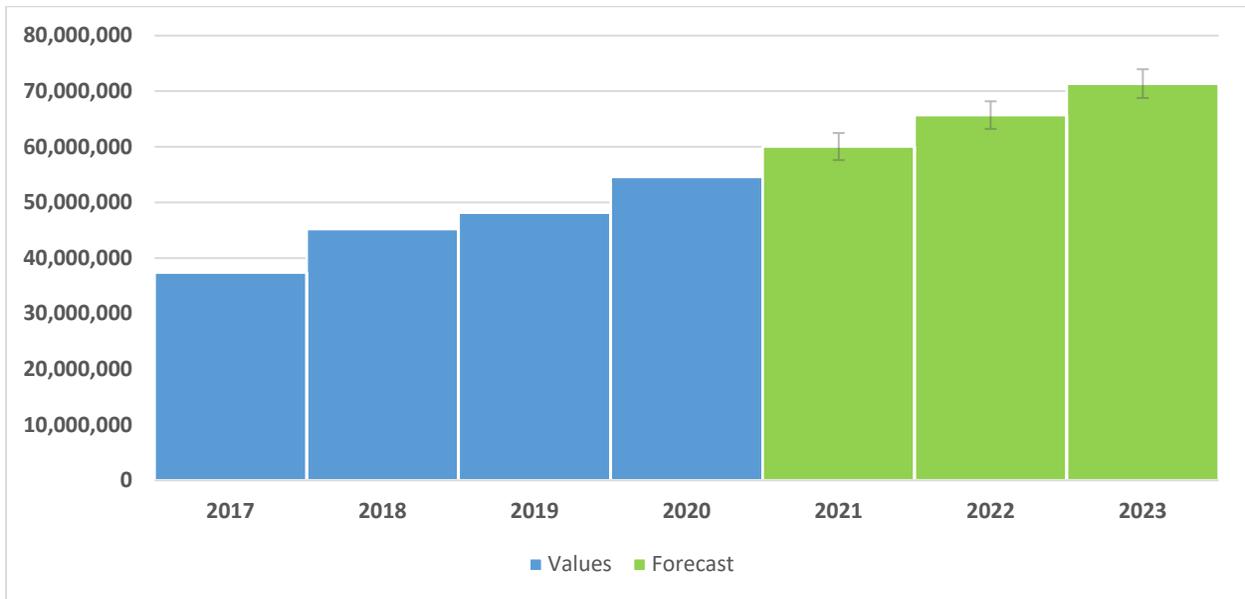
Expenditure Summary By Fund

0990	Available school	41,899	-	43,577	-
5300	Arboretum Fund	7,708,129	-	7,923,881	-
		35,556,268	84,366,180	38,709,856	70,669,258
	Agency Funds:				
0400	Chambers Co Connection	(244)	-	-	-
0410	Co Attorney Forfeitures	-	-	-	-
0460	Dist. Atty Seizure & Forfeiture	-	-	-	-
0500	Sheriff's Federal Sharing	-	-	-	-
0770	State Fees Fund	956,979	796,900	539,178	796,900
0800	Sheriff's Bond Escrow	-	-	-	-
0810	Undistributed Collections	2,985,194	2,761,000	2,514,693	2,761,000
0820	Holding Fund	35,592	18,000	39,617	18,000
0830	VIT Escrow	-	-	-	-
0840	Historical Commission	326	1,100	100	1,100
0850	Officials Escrow	288,461	323,000	399,623	323,000
0860	Co. Clerk Trust	-	-	-	-
0870	Dist. Clerk Trust	-	-	-	-
0880	Frozen Sick Leave	-	-	7,412	-
0890	Library Donations	-	-	-	-
1000	School Equalization Tax	3,643,093	-	4,108,794	-
		7,909,401	3,900,000	7,609,417	3,900,000
	Total of All Funds:	104,106,313	158,464,080	101,132,448	152,516,819



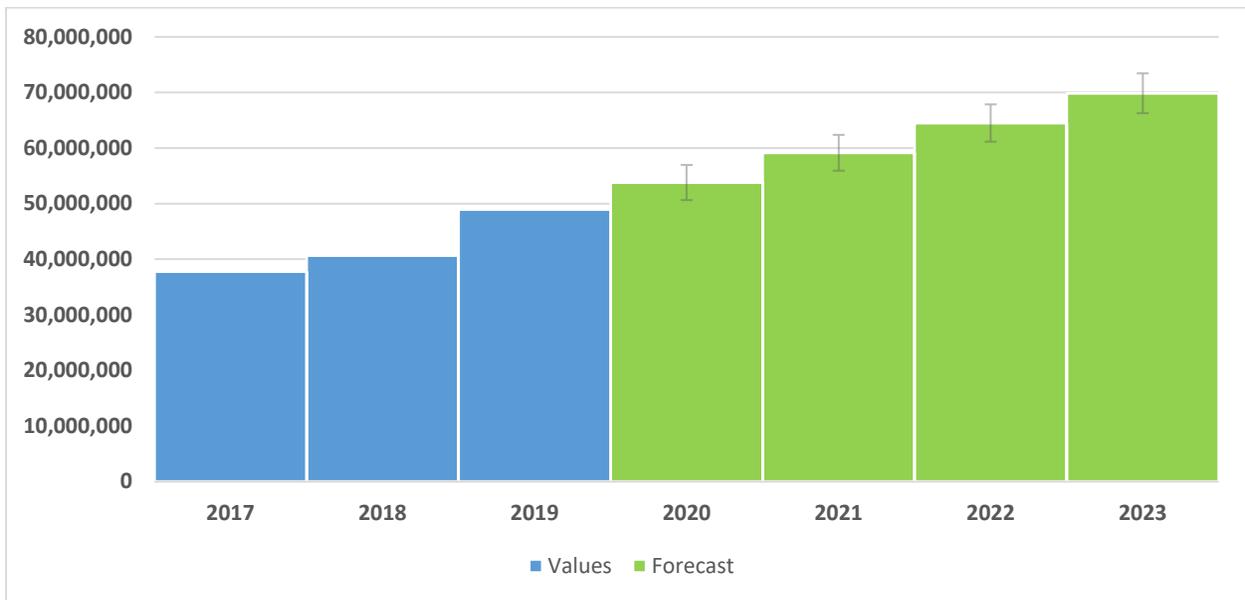
General Fund Revenue & Expenditure Forecast

Revenue



* Values represent actual revenue collected

Expenditures



* Values represent actual expenditures funded

Capital and Debt



2020 Capital Outlay

CCEMS		Capital	2020
CCEMS-2020-001	Cardiac Monitor (5)		160,000.00
CCEMS-2020-002	Anahuac Building Repairs		50,000.00
CCEMS-2020-003	Radio Equipment		12,000.00
CCEMS-2020-004	Portable Suction		10,000.00
Total			232,000.00

Communicatons		Capital	2020
COMM-2020-001	Generator, Communications		27,000.00
COMM-2020-002	CAM Server		15,000.00
COMM-2020-003	Door Access		10,300.00
COMM-2020-004	Key Variable Loader		6,700.00
COMM-2020-005	Large Fan		6,400.00
COMM-2020-006	Remote Project @ SO		10,120.00
COMM-2020-007	Concrete Slabs		5,500.00
Total			81,020.00

Environmental Health		Capital	2020
EH-2020-001	Ford Ranger		30,100.00
Total			30,100.00

Golf Course		Capital	2020
GOLF-2020-001	55 Golf Carts + 2 Utility Vehicles		180,000.00
GOLF-2020-002	60" Mower 35 H.P.		12,900.00
Total			192,900.00

Health Service Fund		Capital	2020
HSF-2020-001	PHEP, Cargo Trailer		5,000.00
HSF-2020-002	Portable Loading Docks		60,000.00
HSF-2020-003	Health Service Building Control System _MAIN		28,600.00
HSF-2020-004	Health Service Sign		35,000.00
HSF-2020-005	Remote Project @ Health Service Office		19,800.00
Total			148,400.00

Hotel/Motel		Capital	2020
HM-2020-001	Chambers Home Repair		10,000.00
HM-2020-002	Dr. Shilling's Office Repair		8,500.00
HM-2020-003	Fence Repair around Historical Buildings		5,900.00
	Fort Anahuac Baseball Fields		500,000.00
Total			524,400.00

Library		Capital	2020
LIB-2020-001	Sidewalk Repairs @ Anahuac		4,000.00
	Winnie Library		1,000,000.00
Total			1,004,000.00

Maintenance		Capital	2020
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2020 Capital Outlay

MAINT-2020-001	F150 (3)	108,912.00
MAINT-2020-002	F250 w/ Service Bed	43,063.00
MAINT-2020-003	Generator, Parks & Maintenance 60kW	60,000.00
MAINT-2020-004	Generator, Co. Atty 60kW	60,000.00
MAINT-2020-005	Generator, East Annex 100kW	60,000.00
MAINT-2020-006	Generator Software - NEED ANOTHER ACCOUNT	20,000.00
MAINT-2020-007	ATS Upgrade at WA & BC Radio Towers	19,000.00
MAINT-2020-008	Legion Hall Roof Repairs	21,249.00
MAINT-2020-009	Pct. 2 Cove Office Renovation	42,280.00
MAINT-2020-010	Glass Barriers East Annex & Tax Office	37,750.00
MAINT-2020-011	Squirrel Control - need a new account for this	2,500.00
MAINT-2020-012	JP 5 Office Remodel	30,000.00
MAINT-2020-013	Flooring for Deed Room	60,000.00
MAINT-2020-014	Basketball Coverings @ Anahuac	150,000.00
Total		714,754.00

Mosquito Control	Capital	2020
MOSQ-2020-001	Sidewalks @ New Office	5,000.00
Total		5,000.00

Non-Department	Capital	2020
NON-2020-001	Truck, Ford F-150 (CJ)	50,000.00
NON-2020-002	2020 Ford Expedition (Fleet)	50,000.00
NON-2020-003	2020 Ford Fusion (Fleet)	20,000.00
NON-2020-004	Senior Citizen Van	50,000.00
Total		170,000.00

Parks and Recreation	Capital	2020
PARKS-2020-001	2020 F350 Super Duty Diesel	46,000.00
PARKS-2020-002	2020 F450 Super Duty (Garbage Truck)	56,000.00
PARKS-2020-003	Scag Truf Tiger Mowers (2)	33,600.00
PARKS-2020-004	Truck Bed for Garbage Truck	11,000.00
PARKS-2020-005	Bobcat E50 Excavator (Buyback)	2,900.00
PARKS-2020-006	Bobcat T650 Skid Steer (Buyback)	3,500.00
PARKS-2020-007	Bobcat Mini Track Loader (Buyback)	2,600.00
PARKS-2020-008	Safari Run Playground (Phase II)	300,000.00
PARKS-2020-009	30 x 40 Galvanized Open Sided Building (Hankamer)	34,000.00
PARKS-2020-010	20 x 25 Galvanized Open Sided Building (Hankamer)	28,000.00
PARKS-2020-011	30 x 40 Galvanized Open Sided Building (Carver)	34,000.00
	Fort Anahuac Baseball Fields	1,500,000.00
Total		2,051,600.00

Road and Bridge	Capital	2020
ROAD-2020-001	Parking near Courthouse	100,000.00
ROAD-2020-002	Expedition	44,600.00
ROAD-2020-003	Fuel Truck	156,600.00



2020 Capital Outlay

ROAD-2020-004	Distributor Truck	258,750.00
ROAD-2020-005	Loader	184,000.00
ROAD-2020-006	6-8 Yard Dump Truck	98,600.00
ROAD-2020-007	Broom	69,000.00
ROAD-2020-008	Cat Motor Grader	275,400.00
ROAD-2020-009	1/2 Ton F450 Mechanic Truck	68,700.00
ROAD-2020-010	Bobcat T770	85,000.00
ROAD-2020-011	Forestry Cutter	35,000.00
ROAD-2020-012	Brush Cutter	16,000.00
ROAD-2020-013	Tractor	8,410.00
ROAD-2020-014	12' Mower	20,000.00
ROAD-2020-015	RTV	18,000.00
ROAD-2020-016	Pro Master Sprayer	5,750.00
ROAD-2020-017	F350 Crew Cab (2)	120,000.00
ROAD-2020-018	Trailer	1,500.00
ROAD-2020-019	Air Compressor (2)	8,000.00
Total		1,573,310.00

Sheriff's Office	Capital	2020
SO-2020-001	Replacement Vehicles (7)	325,500.00
SO-2020-002	Ford F450 Safeboat transportation	58,945.00
SO-2020-003	Motorola Radios (7)	24,500.00
SO-2020-004	Motorola handheld radio	3,805.00
SO-2020-005	Coban Replacement (6)	72,700.00
SO-2020-006	Coban Extension Warrenty	5,940.00
SO-2020-007	Replace RIMAGE recording equipment	22,100.00
SO-2020-008	TASERS	16,200.00
SO-2020-009	Sonar for Marine Division	2,200.00
SO-2020-010	Swift Water Rescue Life Jackets (5)	1,200.00
SO-2020-011	AR15 for Marine Division	2,200.00
SO-2020-012	Safes (2)	1,400.00
SO-2020-013	Evidence Refigerator	400.00
SO-2020-014	Covert Undercover Camera	10,500.00
SO-2020-015	Marine Equipment Upgrades	8,300.00
SO-2020-016	Ballistic Vests	2,200.00
SO-2020-017	TacView Pole Camera	3,000.00
Total		561,090.00

Solid Waste	Capital	2020
SW-2020-001	Slope Mower - HGAC Reimbursement	34,000.00
SW-2020-002	Dozer	455,000.00
SW-2020-003	Ford F-150	33,500.00
SW-2020-004	Ford F-350 Maintenance truck	41,500.00
SW-2020-005	R/O trucks w/buy back option (5)	113,000.00
SW-2020-006	3 YD. Sanitary Compactors (4)	81,000.00
SW-2020-007	Bobcat Skid Steer Exchange w/tracks	18,000.00



2020 Capital Outlay

SW-2020-008	Bobcat Mini Excavator Exchange	16,000.00
SW-2020-009	40 Yd. R/O Open Top Container (2)	14,000.00
SW-2020-010	40 Yd. R/O Compactor Container (2)	15,500.00
Total		821,500.00

Technology	Capital	2020
TECH-2020-001	Scale Computing HC3 System w/DR Site	87,000.00
TECH-2020-002	MFP Badge Authentication	20,000.00
TECH-2020-003	Law Enforcement Center Access Control	12,500.00
Total		119,500.00

Total Capital Outlay 8,229,574.00

Note - All capital expenditures are nonrecurring

CHAMBERS COUNTY CIP

Revenue	2020	2021	2022	2023	2024	Total
381 Receipts	13,220,683.00	10,074,374.00	10,035,307.00	9,518,936.00	8,965,114.00	51,814,414.00
						-
FM 1409 PTT	9,700,000.00	-	-			9,700,000.00
						-
Bond Proceeds	17,200,000.00	17,200,000.00	17,200,000.00	17,200,000.00	17,200,000.00	86,000,000.00
						-
HOT Tax	500,000.00	-	-	200,000.00	-	700,000.00

Project	2020	2021	2022	2023	2024	Total
Justice Center Project	17,200,000.00	17,200,000.00	17,200,000.00	17,200,000.00	17,200,000.00	86,000,000.00
West County Complex	2,000,000.00	8,000,000.00	10,000,000.00	-	-	20,000,000.00
						0
Library						
Anahuac Library/Museum	1,750,000.00	1,750,000.00	-	-	-	3,500,000.00
Winnie Library	1,000,000.00	-	-	-	-	1,000,000.00
Road Projects						
FM 1409	12,600,000.00	6,300,000.00	-	-	-	18,900,000.00
Old Needle Point Road	300,000.00	300,000.00	-	-	-	600,000.00
Kilgore Extension	200,000.00	2,000,000.00	-	-	-	2,200,000.00
EW4	200,000.00	-	-	-	-	200,000.00
Bayer Road	2,000,000.00	500,000.00				2,500,000.00

CHAMBERS COUNTY CIP

Parks & Recreation						
Safari Run Playground (Phase II)	300,000.00	-	-	-	-	300,000.00
Basketball Covering @ Anahuac	150,000.00	-	-	-	-	150,000.00
Fort Anahuac Baseball Fields	2,000,000.00	-	-	-	-	2,000,000.00
James Taylor White Home & Cemetery	-	-	-	200,000.00	-	200,000.00

DEBT

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

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

General Obligation Refunding Bond, Series 2012

Description: This bond is issued to refinance:

Certificates of Obligation, Series 2012

Tax Note, Series 2007

Tax Note, Series 2008

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

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

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

Tax Note, Series 2013

Description: Road Construction

Kilgore Parkway

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

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

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

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

Number of Full Time Employee Positions by Department

Department	2018	2019	2020 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	5	5	6	1
County Clerk	13	13	14	1
Information Technology	2	2	4	2
Network Services	2	2	2	0
Maintenance	14	13	18	5
Non Departmental/Maintenance	6	8	8	0
Graphic Arts/Economic Development	3	4	3	-1
Human Resources	0	0	1	1
Total General Administration	53	55	64	9
253rd District Court	2	2	2	0
344th District Court	4	4	4	0
District Clerk	7	9	9	0
Justice of the Peace Pct 1	4	4	4	0
Justice of the Peace Pct 2	4	4	4	0
Justice of the Peace Pct 3	1	1	1	0
Justice of the Peace Pct 4	3	3	3	0
Justice of the Peace Pct 5	4	4	4	0
Justice of the Peace Pct 6	4	4	4	0
* Pre-trial Bond	0	1	1	0
Total Judicial	33	36	36	0
District Attorney	10	11	11	0
County Attorney	9	10	10	0
Total Legal	19	21	21	0
County Auditor	8	10	10	0
County Treasurer	4	4	4	0
Purchasing	3	4	5	1
Tax Assessor- Collector	11	11	11	0
Total Financial	26	29	30	1
Library	11	13	13	0
Parks Department	19	18	20	2
Airport	0	0	0	0
Golf Course	6	6	6	0
Total Public Facilities	36	37	39	2

Number of Full Time Employee Positions by Department

Sheriff's Department	102	105	108	3
Constable Pct 1	1	1	1	0
Constable Pct 2	3	3	3	0
Constable Pct 3	1	1	1	0
Constable Pct 4	1	1	1	0
Constable Pct 5	1	1	1	0
Constable Pct 6	1	1	1	0
Juvenile Probation	3	3	3	0
Emergency Management/Fire Marshall	3	5	5	0
Environmental Health & Permitting	4	5	5	0
Mosquito Control	3	5	6	1
Indigent Health	2	2	2	0
Health Services & Wellness Center	12	16	16	0
WIC	2	2	2	0
Solid Waste	21	20	22	2
* EMS	0	1	1	0
Safety	0	0	1	1
Communications	2	2	2	0
Total Public Safety & Health	162	174	181	7
Extension Agent	3	5	5	0
Total Conservation	3	5	5	0
Road and Bridge	60	63	69	6
Total Road & Bridge	60	63	69	6
Total Full Time Employees	392	420	445	25
<p style="text-align: center;">In order to keep up with growing demands of the increasing population, Chambers County has added 28 new employees to serve in General admin, Judicial, financial, public facilities, public safety and health and Road and Bridge departments to better serve its citizens.</p> <p style="text-align: center;">* New 2020 budgeted positions hired in 2019</p>				

Budget Detail

Road & Bridge

ROAD AND BRIDGE

Cory Taylor, County Engineer

201 Airport Road
Anahuac, TX 77514

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.

Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	5,378,768	5,775,057	4,860,786	6,495,880
Supplies	2,012,416	22,126,500	1,908,415	2,137,000
Contractual/Services	907,814	1,072,900	870,523	1,457,100
Utilities	7,247	5,500	6,772	5,500
Capital	1,102,771	1,213,000	1,210,914	1,525,310
Total Expenses:	9,409,017	30,192,957	8,857,409	11,620,790

General Fund

COMMISSIONERS COURT

County Judge, Jimmy Sylvia

Comm. Pct. 1, Jimmy Gore

Comm. Pct. 2, Mark Tice

Comm. Pct. 3, Gary Nelson

Comm. Pct. 4, Billy Combs

Department Description:

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

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

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

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

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

Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	584,848	604,010	545,686	634,310
Supplies	43,448	18,900	34,083	23,000
Contractual/ Services	1,157,619	943,681	466,014	763,113
Capital	31,064	448,033	50,000	500,000
Total:	1,816,978	2,014,624	1,095,784	1,920,423

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:

Non- Departmental

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	1,011,104	1,073,410	933,151	1,152,920
Supplies	107,689	167,540	172,714	175,540
Contractual/ Services	775,363	947,400	918,724	944,900
Utilities	1,137,112	1,100,000	926,230	1,100,000
Capital	363,665	400,000	348,119	520,000
Total:	3,394,932	3,688,350	3,298,937	3,893,360

INFORMATION TECHNOLOGY

Tammy Yarter, I.T. Director

Derek Parish, Network Administrator

404 Washington AVE
Anahuac, TX 77514

Department Description:

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

Goals & Objectives:

- Implement measures to increase user productivity and access to resources
- Provide additional ways for users to collaborate
- Evaluate emerging technologies and threat landscapes
- Increase technical staff for implementations of new and continued support of existing technologies
- Increase network security, flexibility and resiliency
- Centralize and standardize existing and new technologies
- Educate all staff and officials to increase cybersecurity preparedness, awareness, and response
- Educate end-users to facilitate self-resolution of minor issues
- Provide guidance for procurement of technology products to ensure purchases are necessary and, if so, that they will be reliable and compatible with other Chambers County systems

Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	515,886	561,473	498,790	755,850
Supplies	7,918	11,750	8,978	8,250
Contractual/ Services	724,685	891,670	714,864	946,170
Capital	-	-	-	119,500
Total:	1,248,489	1,464,893	1,222,632	1,829,770

COMMUNICATIONS

Quinten Adams, Director

103 Airport RD
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	195,217	203,555	178,721	216,620
Supplies	11,303	13,486	11,865	13,000
Contractual/ Services	80,550	95,922	88,056	98,500
Capital	251,470	422,192	388,726	255,520
Total:	538,540	735,155	667,368	583,640

MAINTENANCE

Michael Lessley, Supervisor

201 Airport Road
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	1,015,673	1,093,642	927,612	1,825,970
Supplies	21,975	27,500	18,910	27,500
Contractual/ Services	290,540	434,057	336,666	640,140
Capital	258,504	1,122,604	874,800	814,754
Total:	1,586,692	2,677,803	2,157,988	3,308,364

AUDITOR

Tony Sims, County Auditor

**404 Washington AVE
Anahuac, TX 77514**

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 2019 with a goal of "AAA" by the end of 2020.
- 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 2020 and each year thereafter.
- Maintain the Government Finance Officers Association Distinguished Budget Presentation Award for the 2020 budget and each year thereafter.

Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	833,010	1,029,087	867,064	1,076,143
Supplies	10,071	8,050	5,599	12,128
Contractual/ Services	15,499	47,650	19,274	45,089
Capital	-	-	-	-
Total:	858,580	1,084,787	891,936	1,133,360

TREASURER

Nicole Whittington, County Treasurer

404 Washington AVE
Anahuac, TX 77514

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:

- Continue to successfully perform all the duties of the County Treasurer's Office.
- Continue management of all financial and payroll duties.
- Maintain efficient record keeping and reporting.

Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	334,552	351,669	310,988	376,850
Supplies	3,538	4,500	1,735	4,500
Contractual/ Services	2,538	6,505	3,751	6,505
Total:	340,628	362,674	316,474	387,855

TAX ASSESSOR/COLLECTOR

Denise Hutter, Tax Assessor/Collector

405 S Main St
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	819,727	867,730	728,759	914,510
Supplies	9,531	9,100	8,735	9,100
Contractual/ Services	344,890	381,500	317,977	381,500
Capital	1,083	2,500	-	4,500
Total:	1,175,231	1,260,830	1,055,471	1,309,610

GRAPHIC ARTS/ECONOMIC DEVELOPMENT

Sarah Cerrone, Coordinator

508 S Main St
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	251,802	314,691	287,785	290,970
Supplies	27,025	31,000	27,380	35,000
Contractual/ Services	112,656	120,000	113,535	116,000
Total:	391,482	465,691	428,699	441,970

PURCHASING

George Barrera, Purchasing Agent

404 Washington AVE

Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	335,327	421,320	370,281	502,300
Supplies	4,166	4,600	3,491	4,600
Contractual/ Services	10,825	20,100	7,095	20,100
Total:	350,318	446,020	380,867	527,000

COUNTY COURT

Jimmy Sylvia, County Judge

404 Washington AVE

Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	-	-	-	119,420
Supplies	504	1,500	1,580	1,500
Contractual/ Services	123,273	135,000	126,700	135,000
Total:	123,777	136,500	128,280	255,920

DISTRICT COURT 253RD & 344TH

Chap Cain, 253rd District Court

407 S Main St
Anahuac, TX 77514

Randy McDonald, 344th District Court

404 Washington AVE
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	497,388	501,039	451,895	518,900
Supplies	2,455	7,000	6,181	5,500
Contractual/ Services	559,333	505,300	531,607	508,300
Total:	1,059,176	1,013,339	989,682	1,032,700

DISTRICT CLERK

Patti L. Henry, District Clerk

**404 Washington Ave.
Anahuac, TX 77514**

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	579,356	678,333	590,872	720,950
Supplies	7,807	8,000	7,175	11,000
Contractual/ Services	8,880	14,450	10,892	14,450
Total:	596,042	700,783	608,939	746,400

COUNTY CLERK

Heather Hawthorne, County Clerk

404 Washington AVE
Anahuac, TX 77514

Department Description:

The Chambers County Clerk is the clerk for the county civil, criminal, probate, juvenile 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, and 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 Chambers County.

Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	943,648	1,009,978	905,143	1,128,000
Supplies	7,865	14,000	8,006	14,000
Contractual/ Services	22,692	36,300	18,908	36,300
Total:	974,205	1,060,278	932,057	1,178,300

JUSTICE OF THE PEACE PCT. 1-6

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

Blake Sylvia, Pct. 4
 David Hatfield, Pct. 5
 Larry Cryer, Pct. 6

Department Description:

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

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

Goals & Objectives:

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

Expenditures:

PCT. 1 Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	322,828	335,495	296,805	353,600
Supplies	1,925	2,000	590	2,000
Contractual/ Services	1,536	7,350	2,161	7,350
Total:	326,288	344,845	299,556	362,950

PCT 2 Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	325,115	339,640	290,442	357,650
Supplies	2,204	2,000	1,357	2,000
Contractual/ Services	2,233	4,550	1,385	6,550
Total:	329,552	346,190	293,184	366,200

JUSTICE OF THE PEACE PCT. 1-6

PCT 3 Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	93,585	99,440	86,842	103,750
Supplies	396	700	14	700
Contractual/ Services	510	1,100	-	1,100
Total:	94,491	101,240	86,856	105,550

PCT 4 Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	263,491	275,956	244,475	290,060
Supplies	1,765	1,877	1,835	2,025
Contractual/ Services	2,401	6,098	2,264	7,150
Total:	267,657	283,931	248,574	299,235

PCT 5 Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	302,756	313,420	288,948	347,500
Supplies	2,578	5,000	3,379	12,000
Contractual/ Services	1,404	7,165	4,348	6,165
Total:	306,738	325,585	296,675	365,665

PCT 6 Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	388,959	410,718	365,091	435,850
Supplies	2,608	2,500	1,600	2,500
Contractual/ Services	8,222	14,175	2,526	16,675
Total:	399,790	427,393	369,217	455,025

JUVENILE PROBATION

Shanitria Elmore, Chief Officer

407 S Main St
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	101,628	39,290	248,179	39,290
Supplies	898	1,000	289	1,000
Contractual/ Services	112,153	123,650	56,758	123,650
Utilities	-	1,500	-	1,500
Total:	214,679	165,440	305,225	165,440

COUNTY ATTORNEY

Scott R. Peal, County Attorney

2128 S HWY 61
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	857,198	957,011	802,396	1,053,820
Supplies	6,471	3,900	4,298	3,900
Contractual/ Services	11,898	21,150	8,875	21,150
Total:	875,567	982,061	815,569	1,078,870

DISTRICT ATTORNEY

Cheryl Lieck, District Attorney

104 Washington AVE
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	1,040,951	1,219,910	1,076,314	1,303,810
Supplies	11,891	13,500	10,857	16,500
Contractual/ Services	26,302	114,757	98,935	53,750
Total:	1,079,144	1,348,167	1,186,106	1,374,060

ELECTIONS

Heather Hawthorne, County Clerk

404 Washington AVE

Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	122,558	103,200	51,943	164,200
Supplies	7,574	7,780	3,815	15,900
Contractual/ Services	60,980	61,720	61,716	72,000
Total:	191,112	172,700	117,474	252,100

ENVIRONMENTAL HEALTH & PERMITTING

Darla J. Branch
Director
201 Airport RD
Anahuac, TX 77514

Department Description:

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

Goals & Objectives:

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

Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	311,069	351,678	329,291	389,820
Supplies	5,831	8,000	7,981	7,000
Contractual/ Services	45,588	69,016	13,614	74,500
Capital	29,000	-	-	30,100
Total:	391,487	428,694	350,886	501,420

NURSE PRACTITIONER

Mary Beth Bess, Nurse Practitioner
102 Airport RD
Anahuac, TX 77514

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 Practitioners for Chambers County are responsible for running the Chambers County Wellness Center, which offers medical services to county employees and their families. This includes preventive care, annual physicals, and health education. They also provide healthcare to the inmate patients at the Chambers County Jail.

Goals:

Improved Accessibility
Health Promotion
Disease Prevention

Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	162,606	247,580	212,795	256,250
Supplies	27,475	29,100	22,061	33,600
Contractual/ Services	10,651	23,940	16,426	28,180
Total:	200,733	300,620	251,281	318,030

HEALTH DEPARTMENT

Mary Beth Bess
Health Services Director

102 Airport RD
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	335,764	462,746	382,207	463,030
Supplies	4,213	7,254	5,592	5,000
Contractual/ Services	31,985	66,896	31,177	50,150
Total:	371,962	536,896	418,976	518,180

INDIGENT HEALTH

Jessica Laskoskie, Coordinator

102 Airport RD
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	193,878	200,820	177,630	213,170
Supplies	1,440	3,800	414	3,800
Contractual/ Services	573,068	1,031,000	955,073	931,000
Total:	768,386	1,235,620	1,133,117	1,147,970

MOSQUITO CONTROL

Lawrence Lewis, Director

207 Airport RD
Anahuac, TX 77514

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, termite 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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	428,229	446,863	397,655	613,070
Supplies	318,787	414,400	620,136	449,500
Contractual/ Services	186,743	155,803	72,660	213,500
Capital	58,522	25,697	25,697	5,000
Total:	992,281	1,042,763	1,116,148	1,281,070

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Contractual/ Services	27,833	38,000	23,123	38,000
Total:	27,833	38,000	23,123	38,000

Rehabilitation Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Supplies	252	1,300	-	1,300
Contractual/ Services	15,000	52,080	-	52,080
Total:	15,252	53,380	-	53,380

LIBRARY

Valerie Jensen, County Librarian

1204 Stowell Street
Anahuac, TX 77514

Department Description:

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

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

Goals & Objectives:

- Train knowledgeable staff, library staff members need to have access to both formal and informal training.
- Expand and increase job center collection. Develop a basic workplace readiness collection.
- Continue acquisition of all material types: increase audio-visual acquisition, e-book content, and foreign language materials.
- Continue to explore new products, such as downloadable video, audio, language programs and recordable instructional courses.
- Seek to implement additional electronic resources/databases other than those provided by the State Library to accommodate for the community and for future growth.
- Continue to digitize Chambers County Historical records
- Offer device lending such as iPads, kindles or other wireless devices
- Seek online payment method as well as debit/credit options for front desks
- To encourage positive recreation and constructive use of leisure time

Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	937,094	1,090,626	923,093	1,101,710
Supplies	53,634	60,761	39,707	63,200
Contractual/ Services	97,532	114,000	97,567	114,500
Capital	-	1,019,194	108,191	1,018,255
Total:	1,088,260	2,284,581	1,168,558	2,297,665

AGRICULTURE EXTENSION OFFICE

295 Whites Memorial Park DR
Hankamer, TX 77560

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	203,314	256,650	176,919	268,760
Supplies	2,560	7,700	6,394	7,700
Contractual/ Services	51,586	58,250	48,454	58,250
Total:	257,459	322,600	231,767	334,710

PARKS DEPARTMENT

Grant Smith, Parks Superintendent

207 Airport RD
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	1,294,462	1,376,747	1,143,784	1,458,670
Supplies	81,368	80,000	50,277	78,000
Contractual/ Services	283,091	351,217	173,341	423,200
Capital	421,993	940,167	592,698	2,051,600
Total:	2,080,915	2,748,131	1,960,100	4,011,470

HISTORICAL COMMISSION

Sheryl Shaw, County Chair

202 Cummings ST
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Supplies	-	2,500	2,346	1,800
Contractual/ Services	4,821	13,625	7,516	15,325
Total:	4,821	16,125	9,862	17,125

EMERGENCY MANAGEMENT

Roy K. Turner, Emergency Management Coordinator

102 Airport RD
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	278,727	312,246	259,201	322,500
Supplies	6,235	32,850	13,091	32,850
Contractual/ Services	30,767	44,750	29,535	48,250
Total:	315,728	389,846	301,826	403,600

SAFETY DEPARTMENT

Ryan Holzaepfel, Safety Coordinator/Administrator

102 Airport RD
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	-	-	-	94,080
Supplies	9,855	14,950	10,393	32,931
Contractual/ Services	49,019	70,750	54,008	95,750
Fund/Adjustment	15	-	215	-
Total:	58,889	85,700	64,616	222,761

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	110,091	114,860	101,218	119,550
Supplies	374	600	-	600
Contractual/ Services	1,401	3,350	819	3,350
Total:	111,866	118,810	102,036	123,500

PCT 2 Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	270,816	285,509	254,092	300,690
Supplies	4,021	5,500	3,251	18,500
Contractual/ Services	6,926	10,710	10,532	20,710
Total:	281,763	301,719	267,876	339,900

PCT 3 Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	102,962	107,340	94,505	111,350
Supplies	45	1,200	-	3,200
Contractual/ Services	454	3,350	1,063	3,350
Total:	103,461	111,890	95,568	117,900

CONSTABLE PRECINCT 1-6

PCT 4 Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	102,868	107,230	94,416	111,200
Supplies	1,659	1,200	27	1,200
Contractual/ Services	862	3,350	1,015	3,350
Total:	105,390	111,780	95,457	115,750

PCT 5 Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	110,394	115,000	99,882	119,600
Supplies	588	1,200	134	3,200
Contractual/ Services	2,378	3,350	244	3,350
Total:	113,360	119,550	100,259	126,150

PCT 6 Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	109,714	114,220	100,918	118,550
Supplies	946	1,200	1,016	2,700
Contractual/ Services	1,562	3,400	2,279	3,400
Total:	112,222	118,820	104,213	124,650

COUNTY SHERIFF

Brian Hawthorne, Sheriff

**201 North Court
Anahuac, TX 77514**

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	10,235,691	11,034,738	9,422,772	11,791,240
Supplies	500,255	547,362	507,416	628,340
Contractual/ Services	594,984	646,173	478,653	628,375
Capital Outlay	294,804	773,200	667,672	561,090
Total:	11,625,734	13,001,473	11,076,513	13,609,045

HUMAN RESOURCES

102 Airport Road
Anahuac, TX 77514

Department Description:

The Human Resources Department is directly responsible for the overall administration, coordination and evaluation of the human resource functions including, but not limited to: staffing, training and organizational development, employee relations, benefits and risk management.

Human Resources

Expenses	2018 Actual	2019 Adopted	2019 Actual2	2020 Adopted2
Personnel	-	-	-	93,860
Supplies	-	-	-	1,000
Contractual/ Services	-	-	-	10,000
Total:	-	-	-	104,860

PRE-TRIAL BOND DEPARTMENT

Marisa Wilber, Pre-Trial Bond Officer

**418 S Main St
Anahuac, TX 77514**

Department Description:

The Pre-Trial Bond Department provides the courts with accurate and thorough information on individuals to determine eligibility of personal bond and provides individuals with appropriate supervision and support services to insure compliance with conditions of release. The bond officer is also responsible to complying with the legal requirements of supervision, protecting the community and striving for a proper balance between the interest of the community and the rights of the individual.

Pre-Trial Bond

Expenses	2018 Actual	2019 Adopted	2019 Actual2	2020 Adopted2
Personnel	-	17,230	849	93,840
Supplies	-	1,000	826	1,000
Contractual/ Services	-	-	-	10,000
Total:	-	18,230	1,675	104,840

Enterprise Funds

GOLF COURSE

James Williamson, Director

#1 Pinchback DR
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	443,782	533,589	452,383	558,760
Supplies	96,916	91,204	74,491	94,500
Contractual/ Services	51,509	59,200	39,063	56,200
Utilities	7,250	14,500	5,543	14,500
Capital	-	83,296	70,822	224,900
Fund Adjustment	47,379	-	-	-
Total:	646,836	781,789	642,303	948,860

AIRPORT

336 Airport RD
Anahuac, TX 77514

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	18,001	39,890	39,196	-
Supplies	79,668	304,000	52,834	304,000
Contractual/ Services	33,675	148,100	100,149	148,100
Utilities	2,818	1,600	1,601	1,600
Capital	-	211,000	-	31,000
Fund Adjustment	133,738	-	-	-
Total:	267,900	704,590	193,780	484,700

SOLID WASTE

Eddie Gallaway, Director

7505 HWY 65
Anahuac, TX 77514

Department Description:

Chambers County Solid Waste Department provides waste disposal for citizens and businesses throughout the County. This service is available to commercial and private residents along with any municipalities located within the County's boundaries. Chambers County owns and operates eight Citizens' Collection Stations which are conveniently located to serve its residents. In addition, the County also owns and operates a Type I and IV Municipal Solid Waste Landfill. Waste deposited at the Citizens' Collection Stations, along with that collected by the various municipalities and commercial businesses is disposed of at the Landfill. In 2017, Chambers County Solid Waste Department collected and disposed of 26,091 tons of waste. In an effort to protect the environment and reduce cost, the county has instituted recycling programs that now accept batteries, e-waste, white goods, tires, and used oil and filters and take them out of the waste stream. Look for the receptacles for these items at your area's Citizens' Collection Station. A \$5.00 fee is charged to purchase a Solid Waste Disposal Permit Sticker that is valid for 24 months. No disposal fees are charged to Chambers County residents.

Expenditures:

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Personnel	1,459,649	1,789,188	1,587,972	1,957,450
Supplies	185,199	213,000	163,708	213,000
Contractual/ Services	297,079	369,400	285,656	404,400
Utilities	1,777	1,500	1,507	1,500
Capital	17,558	232,000	209,497	866,500
Fund Adjustment	471,998	-	7,768	-
Total:	2,433,260	2,605,088	2,256,109	3,442,850

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.

0360- Debt

Revenue/ Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Taxes	4,916,086	4,871,052	4,927,075	4,875,700
Miscellaneous Revenue	11,933	100	22,727	100
Total Revenue:	4,928,019	4,871,152	4,949,802	4,875,800
Go Refunding 2012	324,100	328,800	328,800	328,350
Tax Note 2012	606,562	614,152	613,952	-
Tax Note 2013	1,620,392	1,622,800	1,622,692	1,619,605
Tax Note 2014	629,163	632,200	632,163	629,013
PTT 2015	819,600	840,400	839,725	1,450,100
COO 2015	437,031	431,400	431,031	426,600
Tax Note 2016	404,550	401,400	400,750	396,950
Total Expenses:	4,841,398	4,871,152	4,869,112	4,850,618

Capital Projects 02

CAPITAL PROJECT- 02

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

0620- Capital Projects-PTT 1409

Revenue/ Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Interest	220,134	-	383,934	-
Total Revenue:	220,134	-	383,934	-
Contractual/Services	476,789	1,100,000	874,624	1,000,000
Capital Outlay	1,931,184	1,930,000	46,764	1,000,000
Fund Adjustment	-	-	-	-
Total Expenses:	2,407,973	3,030,000	921,388	2,000,000

Agency & Internal Service Funds

AGENCY 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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Network Fees	-	-	-	-
Total Revenue:	-	-	-	-
Contractual/Services	(244)	-	-	-
Total Expenses:	(244)	-	-	-

0410- Co. Attorney Forfeitures

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Commission Bond Forf.	3,596	-	2,160	-
Total Revenue:	3,596	-	2,160	-

0770- State Fees Fund

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Fees	717,108	843,600	623,019	843,600
Total Revenue:	717,108	843,600	623,019	843,600
Contractual/Services	625,811	565,800	355,275	565,800
Capital Outlay	331,168	231,100	183,903	231,100
Total Expenses:	956,979	796,900	539,178	796,900

0810- Undistributed Collections

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Fees	2,822,958	2,761,000	2,711,225	2,761,000
Total Revenue:	2,822,958	2,761,000	2,711,225	2,761,000
Fees Disbursed	2,985,194	2,761,000	2,514,693	2,761,000
Total Expenses:	2,985,194	2,761,000	2,514,693	2,761,000

AGENCY FUNDS

0820- Holding Fund

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Federal Funds	33,801	10,000	38,735	10,000
Road & Bridge	779	1,000	699	1,000
General	351	5,000	14	5,000
Other Funds	5,466	2,000	1,637	2,000
Total Revenue:	40,397	18,000	41,085	18,000
Distribution of Funds	33,801	10,500	38,735	10,500
Road & Bridge	818	500	871	500
General	330	6,000	11	6,000
Misc. Refunds	644	1,000	-	1,000
Fund Adjustment	-	-	-	-
Total Expenses:	35,592	18,000	39,617	18,000

0840- Historical Commission

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
JH Harry History	-	100	-	100
Donations	11,178	1,000	-	1,000
Ft Anahuac Museum	40	-	-	-
Total Revenue:	11,218	1,100	-	1,100
Supplies	(75)	300	-	1,100
Sales Tax	401	800	100	-
Total Expenses:	326	1,100	100	1,100

0850- Official's Escrow

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Miscellaneous Revenue	282,706	200,000	421,130	200,000
Unclaimed Funds	2,142	1,000	1,996	1,000
JP's Fees	67,649	120,000	77,409	120,000
Law Enforcement Don.	4,237	3,000	3,694	3,000
Total Revenue:	356,734	324,000	504,229	324,000
Miscellaneous Revenue	286,169	200,000	399,623	200,000
JP's Fees	2,292	120,000	-	120,000
Law Enforcement Don.	-	3,000	-	3,000
Total Expenses:	288,461	323,000	399,623	323,000

AGENCY FUNDS

0880- Frozen Sick Leave

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
FICA Payable	-	-	523	-
Unemployment Ins.	-	-	55	-
Solid Waste Sick Pay	-	-	6,834	-
Total Expenses:	-	-	7,412	-

0890- Library Donations

Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Interest Earnings	1,067	-	970	-
Donations	11,910	-	5,000	-
Total Revenue:	12,977	-	5,970	-

1000- School Equalization

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Taxes	3,865,110	3,400,000	4,012,507	3,400,000
Interest Income	3,719	3,500	9,538	3,500
Total Revenue:	3,868,828	3,403,500	4,022,044	3,403,500
Distribution AISD	499,601	-	536,423	-
Distribution BHISD	1,986,090	-	2,320,989	-
Distribution ECISD	569,746	-	612,129	-
Distribution GCISD	587,656	-	639,254	-
Total Expenses:	3,643,093	-	4,108,794	-

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	38,924	24,000	22,387	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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	4,159	2,000	2,849	2,000
Compensation	-	1,000	-	-
Supplies/Other	-	1,000	-	2,000
Total Expenses:	-	2,000	-	2,000

0310- Constitutional County Court Fee		Source: Fees collected through County Court		
Purpose: This fund and associated fees were established for probate guardian fees collected through the Constitutional County Court				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	4,681	3,500	4,220	3,500
Supplies/Other	-	3,500	-	3,500
Total Expenses:	-	3,500	-	3,500

0320- Youth Activity Fund		Source: Funds collected by Youth Project Show		
Purpose: Used to promote Youth Activity				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	635,255	630,000	657,128	630,000
Supplies	51,994	40,000	34,975	40,000
Contractual	581,884	590,000	655,631	590,000
Total Expenses:	633,878	630,000	690,606	630,000

SPECIAL REVENUE FUNDS

0321- Youth Activity Scholarship		Source: Fees from renting RV Space at White's Park		
Purpose: Used to provide scholarship money to selected students from each of the three School Districts in the county				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	11,698	12,000	13,528	12,000
Contractual/ Services	9,000	12,000	7,500	12,000
Total Expenses:	9,000	12,000	7,500	12,000

0322- Youth Activity Ranch Rodeo Fund		Source: Donations through Youth Project Show		
Purpose: Used to promote Youth Project Show				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	57,584	40,000	80,146	40,000
Supplies	31,406	20,000	32,681	20,000
Contractual	7,756	20,000	15,520	20,000
Fund/Adjustment	26,040	-	21,720	-
Other Expenses:	65,202	40,000	69,921	40,000

0330- Worthless Check Fund		Source: Fee paid by defendant convicted of an offense involving hot checks or similar sight orders		
Purpose: Only to pay the salaries and defray the expenses of the prosecutor's office				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	425	500	30	500
Personnel	-	630	-	-
Supplies/ Other	-	1,500	1,302	500
Total Expenses:	-	2,130	1,802	500

0331- County Fire Marshall		Source: Fire inspection fees and permits		
Purpose: To account for revenues and expenditures for the County Fire Marshall Department				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	54,330	234,050	78,880	267,900
Personnel	67,582	222,550	190,684	241,900
Supplies	-	8,500	6,599	11,000
Contractual	375	3,000	2,292	15,000
Total Expenses:	67,957	234,050	199,576	267,900

SPECIAL REVENUE FUNDS

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	139	500	35	500
Supplies	-	500	-	500
Contractual/Services	316	-	-	-
Total Expenses	316	500	-	500

0340- Attorney DWI Fund		Source: Fines & Fees		
Purpose: Used to account for the fee assessed on DWI Offenses				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	3,724	3,500	3,051	3,500
Supplies/ Other	4,521	29,600	1,313	3,500
Total Expenses:	4,521	29,600	1,313	3,500

0350- District Attorney Drug Prevention		Source: Fines & Fees		
Purpose: Account for fees assessed on drug possession offenses				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	5,290	10,000	978	10,000
Supplies/Other	-	5,000	-	5,000
Contractual/Services	2,500	5,000	-	5,000
Total Expenses:	2,500	10,000	-	10,000

0420- Sheriff's Forfeitures		Source: Contraband seized by law enforcement including property used in the commission of a crime and proceeds of a crime		
Purpose: May only be used for law enforcement purpose				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	3,188	20,000	9,789	20,000
Supplies/Other	17,103	100,000	-	100,000
Contractual/Services	-	-	10,000	-
Total Expenses:	17,103	100,000	10,000	100,000

SPECIAL REVENUE FUNDS

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	42,466	86,000	14,689	86,000
Personnel	59,807	49,800	59,151	44,800
Supplies/Other	26,781	37,700	-	37,700
Contractual	16,242	16,000	1,157	16,000
Capital Outlay	-	82,600	72,933	-
Fund/Adjustment	-	90,700	-	-
Total Expenses:	102,830	276,800	133,241	98,500

0440- Pretrial Intervention Program		Source: fee not to exceed \$500 paid by the defendant in a pretrial intervention program administered by the Dist. Attorney or County Attorney		
Purpose: To reimburse the county for an expense including the expense of the office of the prosecuting attorney related to the defendants participation in the program				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	17,000	10,000	11,500	10,000
Personnel	-	7,500	-	7,500
Supplies	-	2,500	-	2,500
Total Expenses:	-	10,000	-	10,000

0450- LEOSE		Source: Equal share of the 20% of State General Revenue Fund allocated by the comptroller for local law enforcement agencies		
Purpose: To pay for continuing education of a licensed peace officer or training for full-time fully paid law enforcement support personnel				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	10,749	9,441	10,830	9,441
Constable 1	-	4,105	261	650
Constable 2	1,412	944	969	779
Constable 3	-	7,267	173	650
Constable 4	641	3,747	495	650
Constable 5	-	8,421	173	650
Constable 6	120	3,730	552	650
Sheriff Education	4,310	5,411	1,050	5,411
Total Expenses:	6,483	33,624	3,673	9,441

SPECIAL REVENUE FUNDS

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	89	100	78	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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	638,644	605,000	510,044	610,000
Non Departmental (Refund)	-	-	584	-
Capital	223,446	759,063	460,850	524,400
Historical Personnel	5,108	8,750	2,241	8,750
Parks Contractual	-	15,983	4,483	-
Historical Contractual	1,618	55,000	33,000	4,000
Promotional	55,250	133,017	95,278	89,000
Total Expenses:	285,421	971,813	596,436	626,150

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	2	-	-	-
Personnel	553	-	-	-
Total Expenses:	553	-	-	-

SPECIAL REVENUE FUNDS

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	137,922	101,200	117,042	101,200
Contractual/ Services	-	101,200	-	101,200
Total Expenses:	-	101,200	-	101,200

0570- District Clerk Records Archive

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

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

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	7,492	7,000	7,102	7,000
Supplies/Other	-	7,000	-	7,000
Service Contracts	-	10,000	-	10,000
Total Expenses:	-	17,000	-	17,000

0590- Chapter 19

Source- Paid by Secretary of State to the Voter Registrar

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

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	7,520	3,000	2,780	3,000
Personnel	4,734	-	-	-
Contractual/Services	420	3,000	-	3,000
Total Expenses:	5,154	3,000	-	3,000

SPECIAL REVENUE FUNDS

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	20,196	41,000	17,685	41,000
JP 1	2,318	10,000	3,351	10,000
JP 2	1,927	9,000	1,456	10,000
JP 3	-	-	-	-
JP 4	504	7,250	6,181	7,000
JP 5	-	8,000	5,068	8,000
JP 6	4,323	7,250	6,462	6,000
Total Expenses:	9,073	41,500	22,519	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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	7,744	9,000	6,977	9,000
Personnel	21,975	20,000	20,202	20,000
Supplies	-	9,000	665	9,000
Contractual/Services	-	10,000	-	10,000
Total Expenses:	21,975	39,000	20,867	39,000

0640- Justice Court Building Security Fee		Source: \$1 fee paid by defendant convicted of a misdemeanor offense in a Justice Court		
Purpose: To pay for security personnel services and security items related to a building housing a court				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	4,789	6,500	4,658	6,500
Supplies	42,681	-	-	6,500
Capital Outlay	-	10,800	-	-
Total Expenses:	42,681	10,800	-	6,500

SPECIAL REVENUE FUNDS

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	32,125	38,000	27,206	38,000
Supplies	42,552	38,000	26,380	38,000
Total Expenses:	42,552	38,000	26,380	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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	125,850	123,865	107,519	123,865
Personnel	53,151	67,790	25,789	67,790
Supplies	58	15,375	7,190	10,575
Contractual/Services	2,200	21,500	14,760	7,500
Capital	67,063	-	-	-
Total Expenses:	122,471	104,665	47,739	85,865

0670- Record Management District Clerk

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

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

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	20,464	20,300	15,356	20,300
Personnel	14,358	17,400	-	17,400
Supplies	2,091	9,000	5,129	6,000
Total Expenses:	16,450	26,400	5,129	23,400

SPECIAL REVENUE FUNDS

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	1,999	2,500	1,483	2,500
Supplies	3,755	2,500	475	2,500
Total Expenses:	3,755	2,500	475	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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	418	100	229	100
Supplies/Other	-	100	-	100
Total Expenses:	-	100	-	100

0720-Capital Projects-Enterprise Prod. Funding		Source: Enterprise Production Co.		
Purpose- Used to fund West Side Complex, Justice Center Complex, and Library				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	-	44,500,000	-	44,500,000
Capital Outlay	-	44,500,000	4,072,463	44,500,000
Total Expenses:	-	44,500,000	4,072,463	44,500,000

0730-Capital Projects		Source: County Contribution		
Purpose-Used to fund countywide capital projects				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	4,744,618	-	89,331	-
Contractual/Services	3,000	28,000	-	28,000
Capital Outlay	4,450,096	10,960,382	5,080,327	4,585,947
Total Expenses:	4,453,096	10,988,382	5,080,327	4,613,947

SPECIAL REVENUE FUNDS

0740-Tax Note Series 2016		Source: Tax Note		
Purpose-Used to fund Countywide Projects				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	23,165	-	19,235	-
Capital Outlay	977,121	6,360,920	3,077,470	3,603,500
Total Expenses:	977,121	6,360,920	3,077,470	3,603,500

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	1,234,283	2,578,222	232,419	2,550,000
Supplies	1,579	25,000	-	25,000
Contractual/Services	1,488,998	553,222	148,972	525,000
Capital Outlay	811,700	2,000,000	32,610	2,000,000
Total Expenses:	2,302,277	2,578,222	181,582	2,550,000

0760-Incident 02232019		Source: Governmental Funding		
Purpose: Reimbursement for Plane Crash incident on Feb. 23, 2019				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	-	-	42,720	-
Personnel	-	-	368,798	-
Supplies	-	-	16,530	-
Contractual/Services	-	-	59,089	-
Total Expenses:	-	-	444,417	-

SPECIAL REVENUE FUNDS

0761-TS Imelda 9.18.2019

Source: Governmental Funding

Purpose: Reimbursement for Tropical Storm Imelda; September 18, 2019

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	855,632	2,550,000	314,964	2,550,000
Personnel	-	-	865,927	-
Supplies	-	-	192,924	-
Contractual/Services	-	-	429	-
Total Expenses:	-	-	1,059,279	-

0900-Medical Benefit Internal Service Fund

Source: Employee Contributions

Purpose: Used to pay claims, premiums and administrative costs.

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	9,474,333	6,117,000	7,760,994	6,117,000
Administration Fees	-	700,000	-	700,000
Insurance Payments	7,966,085	5,283,000	7,712,550	5,283,000
PARS Contributions	4,000,000	-	-	-
Refunds	-	4,000	-	4,000
FSA Payments	26,583	10,000	21,151	10,000
(TAC) Life Ins. Premiums	-	120,000	-	120,000
MISC	(1,154)	-	-	-
Total Expenses:	11,991,515	6,117,000	7,733,701	6,117,000

0905-OPEB Trust Fund-PARS

Source: County Contributions

Purpose: Interest holding account for OPEB Funds.

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	4,000,000	-	270,615	-
Supplies	-	-	14,184	-
Total Expenses:	-	-	14,184	-

SPECIAL REVENUE FUNDS

0910-Health Service Sales Tax

Source: Tax Collected By County

Purpose: Used to account for the receipt of health services sales tax. Use of funds is restricted for health related expenditures.

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	6,715,008	5,530,000	8,709,781	7,150,000
Personnel	807,966	1,120,750	775,272	1,120,750
Supplies	67,452	27,200	21,231	30,000
Contractual	3,653,974	3,781,266	3,094,971	3,602,835
Utilities	2,507	-	2,910	-
Capital Outlay	911,622	4,028,787	1,654,817	148,400
Fund/Adjustment	-	1,945,570	-	1,942,770
Total Expenses:	5,443,522	10,903,573	5,549,200	6,844,755

0920-Chambers County EMS

Source: County Contributions

Purpose: Used to fund the Chambers County EMS Program

Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	-	-	-	-
Personnel	-	35,500	13,804	244,400
Supplies	-	3,000	25	-
Contractual	-	2,000	598	-
Capital Outlay	-	113,300	50,000	-
Total Expenses:	-	153,800	64,427	244,400

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	1,521,332	420,000	231,146	380,000
Distribution AISD	161,246	-	211,962	-
Distribution BHISD	641,012	-	917,115	-
Distribution ECISD	183,886	-	241,876	-
Distribution GCCISD	189,666	-	252,594	-
Cash Transfer	3,024	-	4,718	-
Total Expenses:	1,178,834	-	1,628,265	-

SPECIAL REVENUE FUNDS

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	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	41,687	41,000	43,499	41,000
Distribution AISD	5,452	-	5,689	-
Distribution BHISD	23,590	-	24,616	-
Distribution ECISD	6,222	-	6,492	-
Distribution GCCISD	6,497	-	6,780	-
Fund/Adjustment	137	-	-	-
Miscellaneous	-	-	-	-
Total Expenses:	41,899	-	43,577	-

5300-Arboretum Fund		Source: County Contribution		
Purpose: This fund is used to account for the funds associated with the management agreement between the County and the Arboretum Nursing and Rehabilitation Center of Winnie under the Texas HHSC MPA Program				
Revenue/Expenses	2018 Actual	2019 Adopted	2019 Actual	2020 Adopted
Revenue	7,708,129	-	7,292,143	-
IGT Contribution Payment	504,006	-	304,385	-
Operating Expenditures	7,091,741	-	7,565,408	-
Supplemental Payments	112,381	-	54,088	-
Total Expenses:	7,708,129	-	7,923,881	-

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.

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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.

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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.

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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.