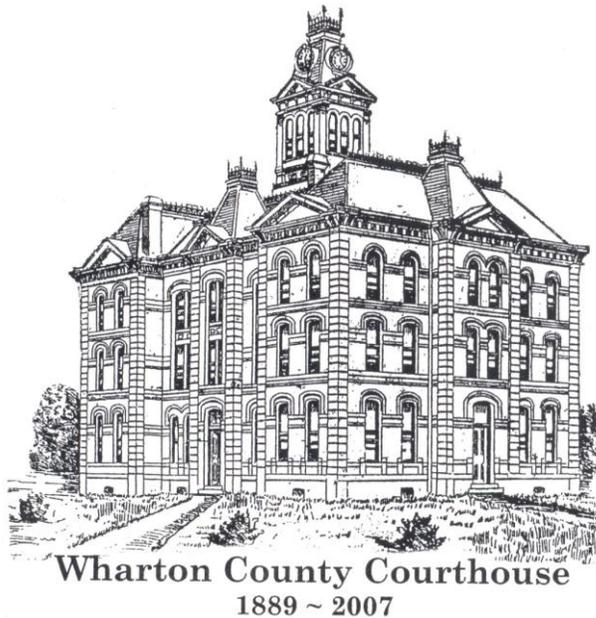


Wharton County, Texas Comprehensive Annual Financial Report



For The Fiscal Year Ended December 31, 2017

Prepared by:

Wharton
County Auditor's
Office

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WHARTON COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

PREPARED BY:
WHARTON
COUNTY AUDITOR'S
OFFICE

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WHARTON COUNTY, TEXAS

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INTRODUCTORY SECTION

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THE COUNTY OF WHARTON

Wharton County Courthouse Annex

309 E. Milam Street, Suite 300

Wharton, Texas 77488-5074

979/532-2640

979/532-8820 Fax

Barbara Starling
County Auditor

Deidra D. Becker, 1st Assistant Auditor
Donna Howard, 2nd Assistant Auditor
Clarissa Hernandez, 3rd Assistant Auditor
Casey Lewis, 4th Assistant Auditor

June 26, 2018

The Honorable 23rd and 329th District Judges,
The Honorable Members of Commissioners' Court and
Citizens of Wharton County

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. This report is published to fulfill that requirement for the fiscal year December 31, 2017, in accordance with Chapters 114.025 and 115.045 of the *Texas Local Government Code*.

Management assumes full responsibility for the completeness and reliability of all the information presented in this report based on a comprehensive framework of internal control established to compile sufficient, reliable information for the preparation of the financial statements. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

Pattillo, Brown & Hill, a firm of certified public accountants, have issued an unmodified ("clean") opinion on Wharton County's financial statements for the year ended December 31, 2017. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter and should be read in conjunction with it. Wharton County's MD&A can be found immediately following the report of the independent auditors. The financial section also includes government-wide financial statements, fund financial statements, notes, required supplementary information and the combining of individual fund financial statements and schedules. The statistical section of the report includes financial and demographic information, generally presented on a multi-year basis. The compliance section includes reports issued by our independent auditors and other documents to meet the Federal Single Audit requirements.

Profile of Wharton County

Wharton County, incorporated in 1846, is located in south/central Texas midway between Houston and Victoria on Highway 59 on the Coastal Plain of Southeast Texas at the coastal bend, and was established from parts of Matagorda, Jackson and Colorado counties. The County covers an area of 1,090 square miles and serves an estimated population of 41,968. Neighboring counties are Austin, Brazoria, Colorado, Fort Bend, Jackson and Matagorda. The County's three incorporated and largest communities are Wharton, which is the county seat and located east of the Colorado River, El Campo which is located west of the Colorado River and East Bernard which is located south of the San Bernard River. The County is a political subdivision of the State of Texas.

The Commissioners' Court, composed of the County Judge and four County Commissioners, one from each of four geographical precincts, is the governing body of the County. It has certain powers granted to it by the state legislature. The County Judge is elected at large for a term of four years and the Commissioners serve four-year staggered terms, with two members elected every two years.

Commissioners' Court responsibilities include the adoption of the budget, setting the tax rates, approval of contracts, calling of elections, issuance of bonds, development of policies and orders, appointment of certain county officials and oversight responsibility of all the funds included in this report. The management and leadership provided by Commissioners' Court, along with other elected and appointed officials are important to the success of the County's financial management and growth. The County Auditor is appointed by the District Judges to serve two year terms and has responsibilities for establishing accounting policies and procedures, maintaining the records of financial transactions of the County and examining and approving disbursements from county funds prior to their submission to the Commissioners' Court for payment.

The County provides a full range of services to its citizens. Such services are public safety, county, district and justice court systems, health and welfare, conservation and environmental control and general governmental functions such as recording, licenses and permits, tax collections and elections. Other services include the construction and maintenance of public facilities, roads, bridges and other infrastructure, drainage and flood control. Wharton County also has four branch libraries, a solid waste station and a historical museum that currently isn't in operation due to flooding damages from Hurricane Harvey.

Budget

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit budget requests to the County Judge, who is the budget officer, during July of each year. The County Judge, assisted by the County Auditor, uses these requests for developing a proposed budget. The proposed budget is presented to the Commissioners' Court for review. Budget hearings are posted annually with the final budget approved by Commissioners' Court following the hearings. Appropriated budgets are prepared by fund (e.g., general), function (e.g., public safety), department (e.g., sheriff), category (e.g., supplies), and classification (e.g., petroleum products).

The Commissioners' Court adopts the County's budget within the available resources. Expenditures for current operating funds may not exceed available cash balances in those funds at January 1 plus the estimate of revenues by the County Auditor for that year. The Commissioners' Court may spend funds only in strict compliance with the budget. A contingency reserve is included in the budget for unforeseen non-emergency expenditures. All transfers of appropriations, either within or between departments, require the approval of Commissioners' Court. Unencumbered appropriations lapse at the fiscal year end. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

Local Economy

Although the County's economy has been based primarily on agriculture for many years, other major industries located within the area include an electrical power plant, oil and gas businesses, manufacturers of furniture, clothing, tire plant, hospital, retail stores, financial institutions, insurance companies, schools, including a junior college and two general aviation airports. Major roadways include U.S. Highway 59, which is the future route of Interstate 69, U.S. Highway 90 Alternate, and State Highways 60 and 71. Wharton County has expanded opportunity for industry growth due to its location, close proximity to Houston and railway accessibility.

Because of the County's varied economic base, unemployment remains relatively stable. The unemployment rate was 3.8% at the end of 2017, a decrease from 5.0% reported in 2016, but slightly higher than the State's rate of 3.7%. A comparison of county sales tax collections range from \$2,839,466 in 2015, to \$2,810,287 in 2016 to \$3,103,082 in 2017. The upward trend from 2015 to 2017 reflects business growth partly due to pipeline and plant construction in the area as well as the new power plant expansion in Wharton County. The construction of a steel pipe manufacturing plant in neighboring Matagorda County completed in 2017 and the continued expansion of the Colorado Bend (Exelon) power plant in our area signifies potential economic opportunities for the County to benefit through retail, housing and job opportunities. New businesses that have committed or shown significant interest in Wharton County include a new distribution center via rail, an RV resort pool, a new natural gas power facility and a new solar power plant.

The Commissioners' Court remains active in economic development to ensure and promote growth within the County as the long term effect is to provide sufficient resources to fund county operations. Tax abatements and economic development agreements, which give reduced property taxes for a number of years, are offered by most governmental entities to promote industry expansion and development. The County currently has one sales tax abatement and four tax abatements in place with Exelon scheduled to start their abatement beginning in 2018. No new abatements were approved in 2017 but one amendment extending the completion date for the natural gas plant was executed.

Long-Term Financial Planning

County governments in Texas are required by law to operate under a balanced budget. The Commissioners' Court strives to use a conservative approach to the allocation of its resources to meet increasing service demands. Wharton County has financial management policies to ensure its long-term financial outlook and to protect against a reduction of services due to temporary revenue shortfall or unexpected emergency expenditures. Reserve guidelines set by Commissioners' Court are representative of an estimated cost of operations for a 90 day period. Excess funds over these guidelines may be appropriated for tax rate stabilization and one-time capital expenses or improvements.

The County's budget is its financial plan that matches revenues and appropriations with services provided to the citizens of Wharton County based on an established budget policy. Each department has the responsibility to operate their department efficiently and frugally and eliminate unnecessary expenditures. The budget is developed and resources allocated based on the vision and goals of the County. The County actively pursues grant funding to help provide resources to develop viable projects and to purchase equipment. The County also utilizes inter-local agreements with various entities for services of street maintenance, drainage projects, and housing prisoners. In 2017, as in the past several years, a portion of fund balance reserves was used to balance revenues to appropriations.

Unfunded mandates from the state and federal governments to local governments continues to place additional burden upon the County and will eventually require new or additional revenue to cover the costs of those mandates. The County adopts a one year budget, but decisions include long-term goals to be accomplished by the County and include the following:

- Continue to provide quality services to its citizens and meet ongoing mandates
- Operate county government in a fiscally responsible manner
- Promote a favorable environment for new and existing businesses
- Work with other governmental entities for coordination of projects
- Increase construction and replacement of the county's infrastructure

Major Initiatives

Construction is ongoing for sewer system upgrades in Boling continue with funds received from the Community Development Block Grant Program. Inter-local agreements will transfer full ownership of the grant improvements from Wharton County to the Boling Municipal Water District once the project is complete.

Hurricane Harvey's impact from the drenching rains caused the local Colorado and San Bernard Rivers to flood at levels not seen in a century destroy thousands of homes and hundreds of businesses. Our Historical Museum had over a foot of water in it and several county roads were damaged by the raging flood waters. The largest projects that Wharton County is working on with FEMA include the reimbursement of debris removal, road repair, emergency protective measures performed by our Sheriff's office and our Precincts and the rebuilding of the museum.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wharton County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2016. This was the 29th consecutive year that Wharton County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the County Auditor's office and the professional services provided by our independent auditors, Pattillo, Brown & Hill. I would like to express my sincere appreciation to all the departments who assisted and contributed information for the preparation of this report. I would also like to thank the District Judges and the members of Commissioners' Court for their leadership and support during the past year.

Respectfully submitted,



Barbara Starling
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Wharton County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

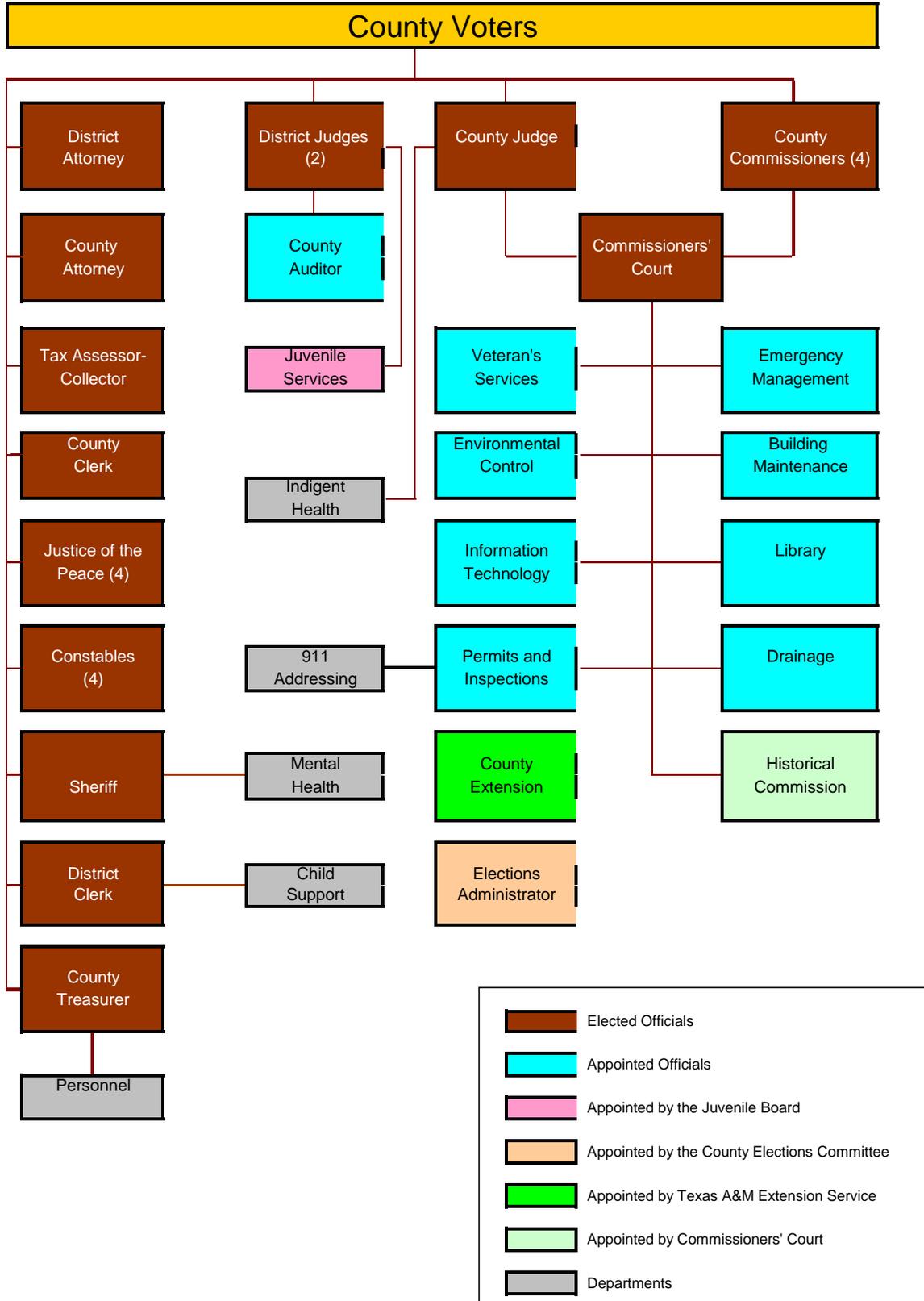
December 31, 2016

Executive Director/CEO

Wharton County, Texas

Organizational Chart

For the Year Ended December 31, 2017



Wharton County, Texas
List of Elected and Appointed Officials
For the year ending December 31, 2017

ELECTED:

COMMISSIONERS' COURT:

County Judge	Phillip S. Spenrath
Commissioner, Precinct 1	Richard Zahn
Commissioner, Precinct 2	D. C. (Chris) King
Commissioner, Precinct 3	Steven Goetsch
Commissioner, Precinct 4	Doug Mathews

OTHER COUNTY OFFICIALS:

County Clerk	Sandra K. Sanders
District Clerk	Kendra Charbula
County Attorney	George A. Maffett, III
County Treasurer	Donna Thornton
Tax Assessor-Collector	Patrick L. Kubala
Sheriff	Shannon Srubar

DISTRICT COURTS

Judge 23 rd Judicial District	Ben Hardin
Judge 32 nd Judicial District	Randy M. Clapp
District Attorney	Dawn Allison

JUSTICES OF THE PEACE:

Judge, Precinct 1	Jeanette Krenek
Judge, Precinct 2	Cynthia Kubicek
Judge, Precinct 3	Dennis R. Korenek
Judge, Precinct 4	Timmy Drapela

CONSTABLES:

Precinct 1	Michael Hubenak
Precinct 2	J. A. Szymanski
Precinct 3	Robert Holder
Precinct 4	Donald Ferguson

APPOINTED:

Veteran's Service Officer	Don Montoya
Emergency Management Coordinator	Andy Kirkland
Permits and Inspections Director	Monica Martin
Election Administrator	Cindy Richter
County Auditor	Barbara A. Starling
IT Director	Darlene Munoz
Building Maintenance Supervisor	Paul Shannon
Environmental Officer	Mark Somer
Chief Juvenile Probation Officer	Billie Jean Bram
Librarian	Elene Gedevanishvili
County Extension Agent-Agricultural	Corrie Bowen
County Extension Agent-Family and Consumer Sciences	Lori Schindler
County Extension Agent-Family and Consumer Sciences	Rachael Berry
Drainage Department Supervisor	Rusty Graves

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FINANCIAL SECTION

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PATILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

INDEPENDENT AUDITORS' REPORT

The Honorable County Judge
and Commissioners Court
Wharton County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wharton County, Texas, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise Wharton County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Wharton County, Texas, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wharton County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and other schedules (except for those marked "unaudited," for which we express no opinion) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections and Capital Replacement Fund Schedule and Revenues, Expenditure, and Changes in Fund Balances – Project Authorization and Actual have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion on provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our reported dated June 26, 2018 on our consideration of Wharton County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wharton County, Texas' internal control over financial reporting and compliance.

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

Waco, Texas
June 26, 2018

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Management's Discussion and Analysis

As management of Wharton County, (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-iv of this report.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of fiscal year by \$43,335,859 (*net position*). Of this amount, \$7,064,656 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$1,416,775 from operations.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$15,508,231, a decrease of \$326,233 from the prior year. Approximately 35% of this amount (\$5,486,854) is available for spending at the County's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unrestricted fund balance (the total of the *assigned* and *unassigned* components of *fund balance*) for the General Fund was \$7,813,874, or approximately 35% of total General Fund expenditures.
- The County's total outstanding long-term debt decreased by \$38,205 during the current fiscal year reflective of growth in other post-employment benefits and net pension liability.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, debt payments, earned but unused vacation and compensatory leave, pension related costs, and retiree insurance costs).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the County include general government, public safety, judicial, corrections, juvenile services, environmental services, health and welfare, culture and recreation, highways and drainage and interest on long term debt.

The government-wide financial statements can be found on pages 17-18 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

The County maintains 27 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road and Bridge Fund, and the Farm-to-Market and Lateral Road Fund, which are considered to be major funds. Data from the other 24 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The basic governmental fund financial statements can be found on pages 19-22 of this report.

Proprietary Funds. The County maintains one type of proprietary fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses the internal service fund to account for the Employee Disability plan which provides funds for employees who have used all available sick leave and are unable to work for medical reasons. It has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The internal service fund is presented in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 23-25 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds *are* not available to support the County's own programs. The County is the trustee, or *fiduciary*, for these funds and is responsible for ensuring that the funds are used for their intended purposes. The accounting used for fiduciary funds is much like that used for proprietary funds.

The County maintains one type fiduciary fund. The *Agency fund* reports resources held by the County in a custodial capacity of individuals, private organizations and other governments.

The fiduciary fund financial statement can be found on page 26 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-48 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's pension plan and OPEB benefits to its employees and budgetary comparison information. Required supplementary information can be found on pages 49-89 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on the pension and OPEB plans. Combining and individual fund statements and schedules can be found on pages 90-97 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$43,335,859, at the close of the most recent year.

WHARTON COUNTY'S NET POSITION

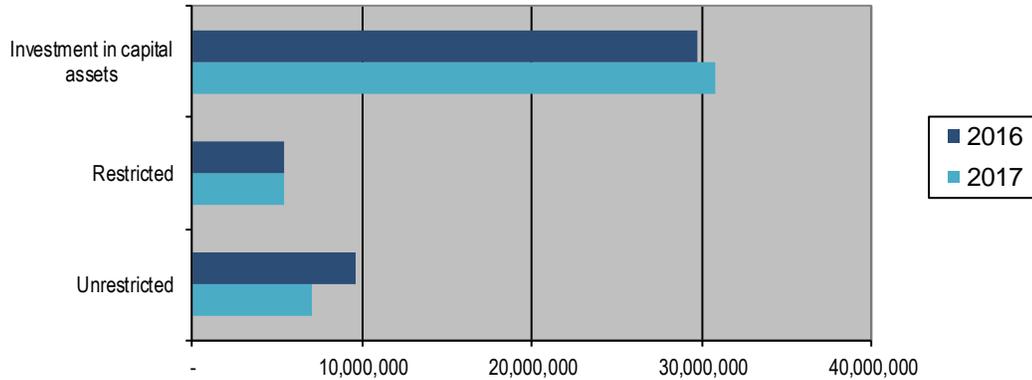
	Governmental Activities	
	2017	2016
Current and other assets	\$ 24,151,248	\$ 25,748,757
Capital assets	<u>30,830,817</u>	<u>29,745,198</u>
Total assets	<u>54,982,065</u>	<u>55,493,955</u>
Deferred outflows of resources	<u>4,219,300</u>	<u>4,980,444</u>
Other liabilities	929,244	785,578
Long-term liabilities outstanding	<u>7,682,493</u>	<u>7,720,698</u>
Total liabilities	<u>8,611,737</u>	<u>8,506,276</u>
Deferred inflows of resources	<u>7,253,769</u>	<u>7,215,489</u>
Net position:		
Investment in		
capital assets	30,830,817	29,745,198
Restricted	5,440,386	5,364,188
Unrestricted	<u>7,064,656</u>	<u>9,643,248</u>
Total net position	<u>\$ 43,335,859</u>	<u>\$ 44,752,634</u>

By far, the largest portion of the County's net position \$30,830,817 (71%) reflects its investment in capital assets (e.g., land, buildings, building improvements, machinery and equipment, infrastructure and construction in progress) less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending.

An additional portion of the County's net position \$5,440,386, (13%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$7,064,656, (16%) is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all reported categories of net position for its governmental activities. The same situation held true for the prior fiscal year.

Wharton County's Net Position December 31, 2016 and 2017

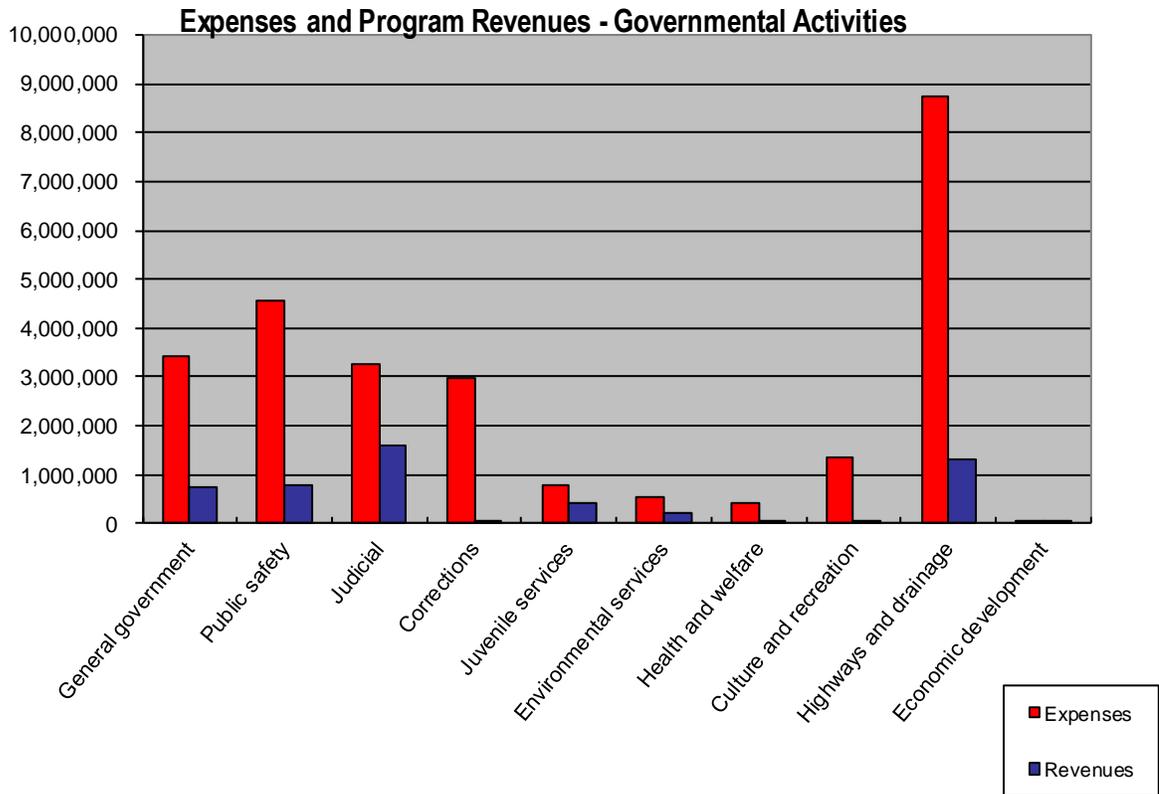


The County's overall net position decreased \$1,416,775 from the prior fiscal year. The reasons for this overall decrease are discussed in the following section for governmental activities.

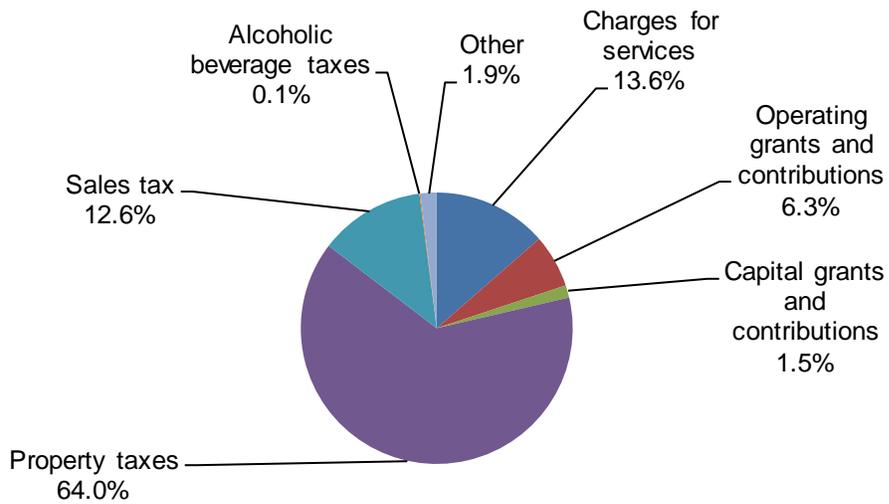
Governmental Activities. During the current fiscal year, net position for governmental activities decreased from the prior fiscal year for an ending balance of \$43,335,859. The increase in revenue of \$282,751 from the previous year was primarily due to an increase in property and sales tax. Higher health insurance premiums, a \$600 merit stipend for qualified employees and capital expenditures for road maintenance and drainage resulted in an increase of \$1,510,990 in expenses from the previous year. The decrease in net position from operations (\$1,416,775) is attributed to expenses exceeding revenues.

WHARTON COUNTY'S CHANGE IN NET POSITION

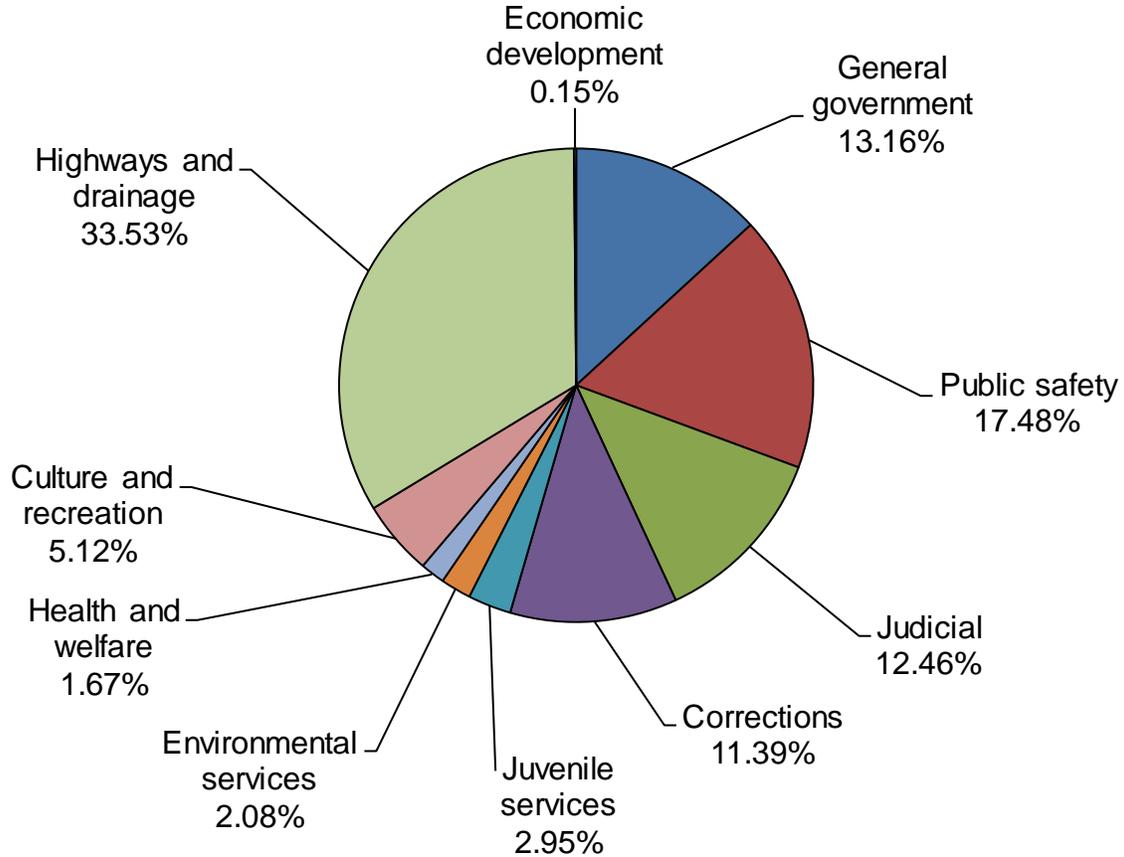
	<u>Governmental Activities</u>	
	<u>2017</u>	<u>2016</u>
Revenues:		
Program revenues:		
Charges for services	\$ 3,348,938	\$ 3,102,443
Operating grants and contributions	1,558,885	1,833,683
Capital grants and contributions	364,728	596,929
General revenues:		
Property taxes	15,801,746	15,376,482
Sales tax	3,103,082	2,810,287
Alcoholic beverage taxes	31,632	33,742
Other	471,149	643,843
Total revenues	<u>24,680,160</u>	<u>24,397,409</u>
Expenses:		
General government	3,434,835	3,014,521
Public safety	4,560,650	4,538,756
Judicial	3,252,477	3,661,489
Corrections	2,973,428	2,608,924
Juvenile services	769,820	712,444
Environmental services	543,778	552,023
Health and welfare	436,146	393,132
Culture and recreation	1,335,405	1,078,600
Highways and drainage	8,751,421	8,014,506
Economic development	38,975	11,550
Total expenses	<u>26,096,935</u>	<u>24,585,945</u>
Change in net position	(1,416,775)	(188,536)
Net position-beginning	44,752,634	44,941,170
Prior period adjustment	-	-
Net position-ending	<u>\$ 43,335,859</u>	<u>\$ 44,752,634</u>



Revenues by Source - Governmental Activities



Expenses by Function - Governmental Activities



Financial Analysis of Governmental Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County's Commissioners' Court.

At December 31, 2017, the County's governmental funds reported combined ending fund balances of \$15,508,231, a decrease of \$326,233 in comparison with the prior year. Approximately 35% of this amount (\$5,486,854) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *restricted*, or *assigned* to indicate that it is: 1) not in spendable form (\$595,974), 2) legally required to be maintained intact (\$50,000), 3) restricted for particular purposes (\$5,008,629) or 4) assigned for particular purposes (\$4,366,774).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the General Fund balance decreased to \$8,387,460, of which \$476,199 is nonspendable, \$97,387 is restricted for specific purposes and programs, \$2,327,020 is assigned for Specific purposes and programs, leaving \$5,486,854 as unassigned and available for use in future spending. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents 35% of total general fund expenditures, while total fund balance represents 54% of that same amount.

The fund balance of the County's General Fund decreased by \$961,929 during the current fiscal year. Revenue for sales tax collections and property taxes had the largest increases compared to the 2016 year while the other categories remained consistent, resulting in an overall revenue increase of \$512,852. Expenses increased \$760,079 overall mainly due to Hurricane Harvey expenses of \$562,766, which consisted of overtime pay to deputies and corrections officers along with additional expenses to house inmates transferred due to the flooding. Although revenues exceeded expenditures by \$595,683, transfers to the Road and Bridge, Farm-to-Market and Lateral Road, Sheriff Forfeiture and the Capital Replacement fund totaling \$1,819,341 resulted in the General Fund decrease.

The Road and Bridge Fund is a major fund used for the construction and maintenance of roads and bridges. At the end of the current fiscal year, total fund balance was \$2,245,863 of which \$50,163 is nonspendable and \$2,195,700 is restricted for particular purposes. The total fund balance represents 28% of the total Road and Bridge Fund expenditures.

The Road and Bridge Fund had an increase of \$632,635 in total fund balance during the current fiscal year. The revenues were \$789,900 less than expenditures which accounts for the fund decrease along with the transfer in from the General Fund for equipment purchase and transfer out to the Capital Replacement Fund. The revenues decreased in the County Transportation Infrastructure Grant by \$244,422 from 2016 because of the completion of the grant but increased \$1,692,486 with the FEMA reimbursement of our expenses from the 2015 and 2016 floods. Revenues also increased in Precinct 1 due to CenterPoint Energy reimbursing the County \$136,650 in Oct 2017 for damage to County Road 112. The expenses increased \$1,884,438 due to road repairs of \$629,827 pertaining to the Memorial Day flood. Precinct 4 could not start the repairs until FEMA wrote the project and there was a delay because they were originally left off the FEMA lists. We also incurred \$472,024 in expenses from Hurricane Harvey for debris removal and overtime paid out to the precinct employees. The remaining increase was related to the transfer from the General fund to the Road and Bridge fund for large capital equipment purchases.

The Farm-to-Market and Lateral Road Fund is another major fund, used for construction and maintenance of farm- to-market roads and off-road drainage issues. The total fund balance at the end of the current fiscal year was \$1,313,494 of which \$28,170 is nonspendable and \$1,285,324 is restricted for particular purposes. The total fund balance represents 89% of the Farm-to-Market and Lateral Road Fund expenditures.

During the year, the Farm-to-Market and Lateral Road Fund had an increase of \$19,388 in total fund balance. The transfer out to the Capital Replacement fund of \$312,027 was the main reason for the decrease. Capital dollars not spent in the budgeted allocation to each fund rolls into that funds' Capital Replacement fund so even though it's a decline here, it's an increase to the Farm-to-Market and Lateral Road Capital Replacement fund.

Other governmental funds total fund balance of \$3,561,414 was a decrease of \$16,327 from the prior year. The Capital Replacement Fund had excess amounts from capital accounts transferred from the General, Road and Bridge and Farm-to-Market and Lateral Road funds of \$798,308.

Proprietary Fund. The County's proprietary fund is comprised of one internal service fund which provides benefits to employees that become disabled or unable to work due to accident, injury or illness not related to work. The unrestricted net position of the employee disability fund at the end of the year was \$60,076 and is available for use.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year several amendments were made to increase the original estimated revenues and original budgeted appropriations. Amendments to revenues totaled \$301,511 of which \$279,503 was for intergovernmental revenue, \$47 was for charges for services and \$21,961 was for miscellaneous revenue. Amendments to appropriations totaled \$1,396,834 and included \$279,503 for increased revenue as stated, \$200,000 to Courthouse and Associated Buildings from the DA Forfeiture for completion of the new DA office space, \$50,000 for the final costs for the sound absorption work at the Courthouse, \$382,000 for overtime pay related to Hurricane Harvey, \$131,000 for the mold remediation at the museum due to the flooding caused by Hurricane Harvey, \$108,000 for housing of inmates at neighboring County jails of which \$46,000 was related to the hurricane and \$67,000 for additional expenses related to mandatory indigent defense. The movement of the appropriations between departments was not significant, as most were for insurance costs that are allocated to each department at year end with funds moved from the maintenance department in the general government function.

Final budget compared to actual results. The most significant differences in the General Fund between estimated revenues and actual revenues were as follows:

Revenue source	Estimated revenues	Actual revenues	Difference
Taxes	\$ 13,096,269	\$ 13,467,022	\$ 370,753
Fees of office	589,247	600,323	11,076
Miscellaneous	439,981	212,190	(227,791)

The overages in the above revenue sources were attributable to several factors. The increase in taxes came from the increase in sales tax. Actual came in at \$3,103,082 with a final budget of \$2,644,000 which is attributed to the “shop local” campaign reminding County citizens that a portion of the sales tax dollars comes back to the area to help with expenses normally paid from property taxes. Fees of Office consists of fees collected in the County Clerk, County Sheriff, JP Precincts, Tax Assessor for tax certificates, commissions and auto commissions. Miscellaneous revenues decrease was in Commissions because we had them budgeted in the miscellaneous revenue section but the more appropriate category is in State reimbursements so \$322,967 was re-classed out of miscellaneous.

A review of actual expenditures compared to the appropriations in the final budget yields the underutilization of appropriations in all functions. The most significant variances were \$115,000 in Courthouse and Associated Buildings for roof replacements not completed in 2017. Other variances included \$413,100 in health and welfare primarily from savings realized from lower indigent health care claims. Additionally, a variance of \$281,239 in public safety resulted mostly from unused salaries and benefits from open positions in the Sheriff Department and Constable, Precinct 2 office and the discontinuation of the Liaison grant position in October.

Capital Assets and Debt Administration

Capital assets. Wharton County's investment in capital assets for its governmental activities as of December 31, 2017, amounts to \$30,830,817, (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery, equipment, roads, bridges and construction in progress. The County's investment in capital assets for the current fiscal year increased by 4% from the previous year, for the most part from capital purchases exceeding depreciation accumulation.

WHARTON COUNTY'S CAPITAL ASSETS

(net of depreciation)

	Governmental Activities	
	2017	2016
Land	\$ 5,449,021	\$ 5,449,021
Construction in progress	-	43,954
Buildings	13,953,571	14,452,205
Improvements other than buildings	480,100	137,667
Machinery and equipment	7,052,921	6,053,258
Infrastructure	3,895,204	3,609,093
Total	<u>\$ 30,830,817</u>	<u>\$ 29,745,198</u>

Decreases in construction in progress is due to the Courthouse sound absorption (acoustical) completion in 2017 which is then rolled into the Improvements other than buildings category. Capital asset larger events during the current fiscal year included the following:

- Vehicles, Machinery and Equipment totaling \$2,116,962 offset by disposals from trade-ins of \$26,500.
- Building improvements included: Air conditioners replaced at Annex A, GCB#2, Museum, East Bernard Library, and the Jail totaling \$52,704, a new boiler at the jail for \$17,111, District Attorney office buildout \$238,208 and \$50,220 for the Courthouse acoustical project which was completed in 2017.
- Bridges on CR 136, CR 134 at Jarvis Creek, CR 307, CR 320 and CR 408 at Blue Creek were replaced totaling \$481,375.

Additional information on the County's capital assets can be found in Note II.C on page 38 of this report.

Long-term Debt. At the end of the current fiscal year, the County had total long-term debt outstanding of \$7,682,493.

	Governmental Activities	
	2017	2016
Accrued compensated absences	\$ 147,305	\$ 155,053
Other post-employment benefits (OPEB) obligation	1,409,308	1,292,247
Net pension liability	<u>6,125,880</u>	<u>6,273,398</u>
 Total	 <u>\$ 7,682,493</u>	 <u>\$ 7,720,698</u>

The County’s total debt decreased \$38,205 (0.005%) during the current fiscal year. The accrued compensated absences decreased by \$7,748 and reflects payout of vacation and holiday leave upon termination. The OPEB liability increased by \$117,061 based on the actuarial valuation dated December 31, 2017 and is the result of the County’s customary practice of contributing on a pay-as-you-go basis instead of the required annual amount. The net pension liability decreased by \$147,518 during the fiscal year.

State statutes limit the amount of long-term debt a governmental entity may issue. Total outstanding long-term obligations during a year can be no greater than 25% of the assessed value of taxable real property. The current debt limitation for the County is \$891,665,335.

Additional information on the County’s long-term debt can be found in Note II.E on page 39 of this report.

Economic Factors and Next Year’s Budget and Rates

Commissioners’ Court adopted the budget for fiscal year ending December 31, 2018 on September 11, 2017. The budget was adopted based on estimated balances that would be available at the end of fiscal year 2017 and estimated revenues to be received in fiscal year 2018. All of the following factors were considered in developing Wharton County’s budget for the 2018 fiscal year.

Revenue:

- The CAD certified the County’s net taxable value at \$3,570,695,259 which is an increase of \$328,763,273 over the previous year’s amount. The County raised taxes \$.01710 per \$100 of value over the effective tax rate. The tax rates required to fund the 2018 budget totals \$0.47500.
- The County has no debt service levy in 2018.
- Sales tax budget was increased \$206,000 over the 2017 budget due to anticipation of continued sales related to business growth in part from pipeline and oilfield construction in the area.

Expenditures:

- A \$3,000 gross pay increase in wages to all full-time employees and a \$600 merit stipend per qualified employee to be paid out in Dec 2018 was approved in the 2018 budget.

- Maintained an employee retirement match at 200%.
- 7.00% increase in health insurance premiums to employees with the County absorbing the difference in an effort to retain qualified staff.
- Contingencies reserved for unforeseen non-emergency expenditures in the General Fund was budgeted at \$167,000 while the reserve in road and bridge was decreased to \$500,000 from \$532,000 specified as \$350,000 for bridge expenses and \$150,000 for road materials to do additional road rehabilitation in conjunction with funds to be received from County Transportation Infrastructure Funding.
- A reduction of \$1,638,858 was budgeted to the County's three major fund balances for capital and one time expenditures as shown:
 - General Fund includes (33) voting machines not purchased in 2017, (6) law enforcement vehicles and related equipment, District Clerk Shelving, (2) Roofing replacements for county buildings, new telephone handsets for the Wharton locations, Evidence storage shed at the Sheriff's office, (3) HVAC unit replacement, Law enforcement supplies, (2) DPS radars and installing a brick façade at the County Clerk and Tax Assessor windows. It also includes transfers of \$1,260,000 to the Road and Bridge Fund for heavy equipment purchases.
 - Road and Bridge Fund includes \$900,000 for purchases of various pieces of heavy machinery and the build out of Precinct 1 office building.
 - Farm-to-Market and Lateral Road Fund includes \$350,000 for an excavator.
- The Capital Replacement Fund is used to account for major capital needs of the County that are not funded with long term debt. The goal is to continue to increase this fund on an annual basis from transfers of unspent budgeted funds for capital purchases at year-end to allow for projects and purchases of major equipment to be absorbed within the budget process in lieu of financing with long-term debt.

The 2017 property tax rate adopted for the 2018 budget decreased to \$0.47500/\$100 valuation. The unassigned fund balance of the General Fund was \$5,486,854 while \$2,327,020 is assigned as appropriated spending in the 2018 adopted fiscal budget. It is expected that conservative revenue budgets coupled with sensible department spending will make the actual decrease in fund balance less than budgeted.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Wharton County Auditor's Office, 309 E. Milam, Suite 300, Wharton, Texas 77488 or by calling (979) 532-2640.

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BASIC FINANCIAL STATEMENTS

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Wharton County, Texas
Statement of Net Position
December 31, 2017

	Primary Government
	Governmental
	Activities
ASSETS	
Cash and cash equivalents	\$ 21,899,847
Receivables (net of allowance for uncollectibles):	
Property taxes - delinquent	229,124
Court fines - delinquent	734,003
Accounts	686,752
Due from other entities	5,548
Prepaid items	595,974
Capital assets not being depreciated:	
Land	5,449,021
Capital assets, net of accumulated depreciation:	
Buildings	13,953,571
Improvements other than buildings	480,100
Machinery, equipment and vehicles	7,052,921
Infrastructure	3,895,204
Total assets	54,982,065
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	4,219,300
	4,219,300
LIABILITIES	
Accounts payable	655,182
Accrued payroll	195,877
Other payables	14,547
Unearned revenue	63,638
Noncurrent liabilities:	
Due within one year	36,826
Due in more than one year	7,645,667
Total liabilities	8,611,737
DEFERRED INFLOWS OF RESOURCES	
Advanced collections-property taxes	6,752,314
Deferred inflows related to pensions	501,455
Total deferred inflows of resources	7,253,769
NET POSITION	
Investment in capital assets	30,830,817
Restricted for:	
Nonexpendable-historical museum	50,000
Expendable:	
General government	97,387
Public safety	98,978
Judicial	654,159
Corrections	1,295
Health and welfare	55,858
Environmental services	969
Culture and recreation	10,242
Election services	49,495
Court technology and security	164,561
Records management and preservation	508,800
Highways and drainage	3,666,837
Economic development	54,142
Veteran's memorial	27,663
Unrestricted	7,064,656
Total net position	\$ 43,335,859

The notes to the financial statements are an integral part of this statement.

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Wharton County, Texas
Statement of Activities
For the Year Ended December 31, 2017

Functions/Programs	Expenses	Program Revenues			Net
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	(Expense) Revenue
					Governmental Activities
Primary Government:					
Governmental activities:					
General government	\$ 3,434,835	\$ 210,651	\$ 531,538	\$ -	\$(2,692,646)
Public safety	4,560,650	204,266	284,981	290,753	(3,780,650)
Judicial	3,252,477	1,390,790	212,140	-	(1,649,547)
Corrections	2,973,428	14,048	-	-	(2,959,380)
Juvenile services	769,820	3,045	438,299	-	(328,476)
Environmental services	543,778	218,029	380	-	(325,369)
Health and welfare	436,146	5,084	15,889	-	(415,173)
Culture and recreation	1,335,405	32,396	29,637	-	(1,273,372)
Highways and drainage	8,751,421	1,270,629	46,021	-	(7,434,771)
Economic development	38,975	-	-	73,975	35,000
Total government activities	<u>\$ 26,096,935</u>	<u>\$ 3,348,938</u>	<u>\$ 1,558,885</u>	<u>\$ 364,728</u>	(20,824,384)
General revenues:					
					15,801,746
					3,103,082
					31,632
					227,239
					136,319
					107,591
					<u>19,407,609</u>
					(1,416,775)
					44,752,634
					<u>\$ 43,335,859</u>

The notes to the financial statements are an integral part of this statement.

Wharton County, Texas
Balance Sheet
Governmental Funds
December 31, 2017

	<u>Special Revenue Funds</u>			Nonmajor Governmental Funds	Total Governmental Funds
	<u>General</u>	<u>Road & Bridge</u>	<u>Farm-to-Market Lateral Road</u>		
ASSETS					
Assets:					
Cash and cash equivalents	\$ 11,971,266	\$ 4,256,347	\$ 2,042,883	\$ 3,569,275	\$ 21,839,771
Receivables (net of allowance for uncollectibles):					
Property taxes - delinquent	142,993	59,432	26,699	-	229,124
Court fines - delinquent	196,719	537,284	-	-	734,003
Accounts	667,274	13,177	370	5,931	686,752
Due from other entities	2,659	-	-	2,889	5,548
Prepaid items	476,199	50,163	28,170	41,442	595,974
Total assets	<u>13,457,110</u>	<u>4,916,403</u>	<u>2,098,122</u>	<u>3,619,537</u>	<u>24,091,172</u>
LIABILITIES					
Accounts payable	293,288	289,680	22,734	49,480	655,182
Accrued payroll	144,656	32,669	12,797	5,755	195,877
Other payables	14,547	-	-	-	14,547
Unearned revenue	60,750	-	-	2,888	63,638
Total liabilities	<u>513,241</u>	<u>322,349</u>	<u>35,531</u>	<u>58,123</u>	<u>929,244</u>
DEFERRED INFLOWS OF RESOURCES					
Advance property tax collections	4,254,455	1,768,273	729,586	-	6,752,314
Unavailable revenue - property taxes	102,576	42,634	19,511	-	164,721
Unavailable revenue - court fines and fees	196,719	537,284	-	-	734,003
Unavailable revenue - grants	2,659	-	-	-	2,659
Total deferred inflows of resources	<u>4,556,409</u>	<u>2,348,191</u>	<u>749,097</u>	<u>-</u>	<u>7,653,697</u>
FUND BALANCES					
Nonspendable	476,199	50,163	28,170	91,442	645,974
Restricted	97,387	2,195,700	1,285,324	1,430,218	5,008,629
Assigned	2,327,020	-	-	2,039,754	4,366,774
Unassigned	5,486,854	-	-	-	5,486,854
Total fund balances	<u>8,387,460</u>	<u>2,245,863</u>	<u>1,313,494</u>	<u>3,561,414</u>	<u>15,508,231</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,457,110</u>	<u>\$ 4,916,403</u>	<u>\$ 2,098,122</u>	<u>\$ 3,619,537</u>	<u>\$ 24,091,172</u>

The notes to the financial statements are an integral part of this statement.

Wharton County, Texas
Reconciliation of Governmental Funds Balance Sheet
To the Statement of Net Position
December 31, 2017

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances for governmental funds	\$	15,508,231
Capital assets used in governmental activities are not financial resources and, therefore, not reported in the funds		30,830,817
A portion of property taxes, court fines receivable and grants are not available to pay for current period expenditures and, therefore, are reported as deferred inflows in the funds.		
Property taxes		164,721
Court fines receivable		734,003
Grants		2,659
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Compensated absences	(147,305)
Net OPEB obligation	(1,409,308)
Net pension liability	(6,627,335)
Included in the items related to long-term liabilities is the recognition of deferred outflows and inflows of resources related to the TCDRS net pension liability		4,219,300
Internal service fund is used by management to charge the cost of employee disability to the individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position		<u>60,076</u>
Net position of governmental activities	\$	<u><u>43,335,859</u></u>

Wharton County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	Special Revenue Funds			Nonmajor Governmental Funds	Total Funds
	General	Road & Bridge	Farm-to-Market Lateral Road		
REVENUES					
Taxes:					
Property (including P&I)	\$ 10,332,308	\$ 3,883,519	\$ 1,778,541	\$ -	\$ 15,994,368
Sales	3,103,082	-	-	-	3,103,082
Alcoholic beverage	31,632	-	-	-	31,632
Licenses and permits	66,565	787,880	-	-	854,445
Intergovernmental	979,172	1,755,159	-	562,739	3,297,070
Charges for services	842,708	130,933	-	277,049	1,250,690
Fines and forfeitures	426,699	68,665	-	44,265	539,629
Investment earnings	150,998	45,199	20,793	9,878	226,868
Miscellaneous	212,190	442,764	1,482	12,420	668,856
Total revenues	<u>16,145,354</u>	<u>7,114,119</u>	<u>1,800,816</u>	<u>906,351</u>	<u>25,966,640</u>
EXPENDITURES					
Current:					
General government	3,148,828	-	-	124,643	3,273,471
Public safety	4,356,150	-	-	93,708	4,449,858
Judicial	2,973,968	-	-	299,684	3,273,652
Corrections	2,773,820	-	-	469	2,774,289
Juvenile services	237,945	-	-	504,580	742,525
Environmental services	418,418	156,605	-	10,402	585,425
Health and welfare	426,851	-	-	-	426,851
Culture and recreation	1,209,743	-	-	16,759	1,226,502
Highways and drainage	-	7,751,362	1,481,868	481,360	9,714,590
Economic development	-	-	-	38,975	38,975
Total expenditures	<u>15,545,723</u>	<u>7,907,967</u>	<u>1,481,868</u>	<u>1,570,580</u>	<u>26,506,138</u>
Excess (deficiency) of revenues over (under) expenditures	<u>599,631</u>	<u>(793,848)</u>	<u>318,948</u>	<u>(664,229)</u>	<u>(539,498)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	200,000	1,489,760	440	808,315	2,498,515
Transfers out	(1,819,341)	(167,147)	(312,027)	(200,000)	(2,498,515)
Sale of capital assets	57,781	103,870	12,027	39,587	213,265
Total other financing sources (uses)	<u>(1,561,560)</u>	<u>1,426,483</u>	<u>(299,560)</u>	<u>647,902</u>	<u>213,265</u>
Net change in fund balances	(961,929)	632,635	19,388	(16,327)	(326,233)
Fund balances, beginning	<u>9,349,389</u>	<u>1,613,228</u>	<u>1,294,106</u>	<u>3,577,741</u>	<u>15,834,464</u>
Fund balances, ending	<u>\$ 8,387,460</u>	<u>\$ 2,245,863</u>	<u>\$ 1,313,494</u>	<u>\$ 3,561,414</u>	<u>\$ 15,508,231</u>

The notes to the financial statements are an integral part of this statement.

Wharton County, Texas
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended December 31, 2017

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

Net change in fund balances - total governmental funds	\$(326,233)
--	-----	----------

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital outlays and depreciation in the current period.

Capital outlay		3,409,569
Depreciation expense	(2,247,004)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(76,946)
--	---	---------

The change in property taxes, court fines and grant unavailable revenue is reported in the statement of activities, however, this change does not provide current financial resources and is therefore not reported as revenues in the funds.	(1,423,466)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absence liability		7,748
Net OPEB obligation	(117,061)
Net pension liability	(644,049)

Internal service fund is used by management to charge the costs of employee disability to individual funds. The net revenue of certain activities of internal service fund is reported with governmental activities.		667
--	--	-----

Change in net position of governmental activities	\$(1,416,775)
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Wharton County, Texas
Statement of Net Position
Proprietary Fund
December 31, 2017

	Governmental Activities <hr/> Internal Service Fund <hr/>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ <u>60,076</u>
LIABILITIES	<hr/> -
NET POSITION	
Unrestricted	\$ <u><u>60,076</u></u>

Wharton County, Texas
Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Fund
For the Year Ended December 31, 2017

	Governmental Activities
	Internal Service Fund
	<hr/>
Operating revenues:	
Charges for services	\$ <u>2,397</u>
Operating expenses:	
Cost of services	<u>2,101</u>
Operating income	<u>296</u>
Nonoperating revenues (expenses):	
Investment earnings	<u>371</u>
Change in net position	667
Total net position, beginning	<u>59,409</u>
Total net position, ending	<u>\$ <u>60,076</u></u>

Wharton County, Texas
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2017

	<u>Governmental Activities Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from employer's contributions	\$ 2,397
Payments to employees	<u>(2,101)</u>
Net cash provided (used) by operating activities	<u>296</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>371</u>
Net cash provided (used) by investing activities	<u>371</u>
Net increase in cash and cash equivalents	667
Cash and cash equivalents, January 1	<u>59,409</u>
Cash and cash equivalents, December 31	<u>60,076</u>
Reconciliation of operating income to net cash provided (used) by operating activities:	
Operating income	<u>296</u>
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:	
by operating activities:	<u>-</u>
Net cash provided(used) by operating activities	<u><u>\$ 296</u></u>

The notes to the financial statements are an integral part of this statement.

Wharton County, Texas
Statement of Net Position
Fiduciary Fund
December 31, 2017

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 2,036,719
Investments	<u>689,686</u>
Total assets	<u>2,726,405</u>
LIABILITIES	
Due to other entities	<u>\$ 2,726,405</u>

Wharton County, Texas
Notes to the Financial Statements
December 31, 2017

I. Summary of significant accounting policies

A. Reporting entity

Wharton County is a public corporation and a political subdivision of the State of Texas. The Commissioners' Court, comprised of the County Judge and four County Commissioners, all of whom are elected officials, is the governing body of the County. The primary activities of the County include provisions of public safety, correctional facility, administration of justice, health and welfare services, construction and maintenance of roads, bridges and facilities, culture and recreation via libraries and museum, and other various administrative services such as tax collection, recording records, etc. A summary of the most significant accounting and reporting policies consistently applied in the preparation of the accompanying financial statements follows.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard – setting body for establishing governmental accounting and financial report principles.

As required by GAAP, the financial statements of the reporting entity consist of (a) the primary government (b) organizations for which the primary government is not accountable and (c) the organizations for which the primary government is not accountable, but for which the nature and significance of the relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. It has been determined, based on the above, that the reporting entity of Wharton County, effective for the year ended December 31, 2017, includes all funds of the County with no component units. Additionally, the County is not a component unit of any other reporting entity.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of Wharton County. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide statements but continues to be reflected on the fund statements. Exceptions to this general rule are interfund services provided and used. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function and 2) operational grants and contributions and (3) capital grants and contributions, that are restricted to meeting the operational or capital requirements of a particular function. Revenues not classified as program revenues such as taxes and interest are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements while the nonmajor funds are reflected in a single column titled other governmental funds in the fund financial statements. Nonmajor funds are presented with combining fund statements and schedules.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Agency funds, reporting only assets and liabilities, have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available and 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.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the government receives cash.

Governmental funds

Wharton County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The Road and Bridge Fund is a special revenue fund used to account for revenue derived from ad valorem taxes, vehicle registration fees and rebates from the State of Texas. Expenditures are for the maintenance and construction of roads and bridges.

The Farm-to-Market and Lateral Road Fund is a special revenue fund that was established to comply with civil statutes that authorize counties to levy and collect ad valorem taxes. Expenditures are for the maintenance and construction of farm-to-market roads and assisting in flood control.

Wharton County reports the following nonmajor governmental funds:

Special revenue funds account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

County and district court technology	Courthouse security
State lateral road	Records management
Records preservation-district clerk	Records preservation-county clerk
Family protection	Justice court technology
Guardianship	Law library
Juvenile case manager	Juvenile probation grants
Election services	District attorney pretrial intervention
Constables forfeiture	Home grants
Sheriff forfeiture	Water/sewer project grants
District attorney forfeiture	Theft by check
Justice court security	

A capital projects fund is a special fund established by the County that are assigned to be used to account for major capital needs that are not funded with long-term debt funded by transfers of excess fund balances remaining at year-end. The County reports the following capital projects fund:

Capital replacement

A permanent fund reports resources that are legally restricted to the extent that only earnings and not principal, may be used for purposes that support the reporting government's programs. The County reports the following permanent fund:

Historical museum

Proprietary funds

An internal service fund reports activity that provide goods or services to other funds or departments on a cost reimbursement basis. The County reports the following internal service fund:

Employee disability

Fiduciary funds

Agency funds are used to account for assets held by the County on behalf of individuals, private organizations and other governmental entities. Examples include taxes, fines, bonds and restitution. These funds are custodial in nature and do not include measurements of results of operations.

D. Assets, liabilities, deferred outflows/inflows of resources and net position/fund balance

1. Cash and investments

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

Commissioners' Court adopted a written investment policy regarding the investment of its funds. The County Treasurer, who is also the County's investment officer, submits a detailed investment report each quarter to Commissioners' Court. The investments are in compliance with the policy. State statutes authorize the County to invest in obligations of the United States, the State of Texas, and certificates of deposit of state or national banks or savings and loan associations within the state. All investments are stated at fair value.

2. Inter-fund receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/from other funds." The County had no advances between funds. All activity between funds was for short-term cash flow requirements.

3. Property Taxes

All trade and property tax receivables are shown net of an allowance for uncollectibles. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectibles.

Allowances for uncollectible property tax receivables are based upon historical experience in collecting property taxes.

Property taxes are levied based on taxable value at the prior January 1 and become due on October 1 of the year in which assessed. Taxes are due and payable, without penalty or interest from October 1 of the year in which levied until January 31 of the following year. Property taxes are considered past due February 1 at which time the applicable penalties and interest are assessed, and property is subject to lien. After June 30, any uncollected taxes are subject to tax suit and additional charges to offset related legal costs. The lien date for property taxes is July 1.

The appraisal of property within the County is the responsibility of the Central Appraisal District (CAD) of Wharton County. The Texas Legislature established the Appraisal District and the related Appraisal Review Board in 1979 through the adoption of a comprehensive Property Tax Code. The CAD is a separate governmental entity, and is responsible for the recording and appraisal of property for all taxing units in the County. The CAD is required by state law to assess property at 100% of its appraised values. Further, real property must be appraised at least every three years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the CAD's Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

The Commissioners' Court will continue to set annual tax rates on the property. The County bills and collects its taxes and those of certain other taxing entities. Collections of other entities taxes pending distribution are accounted for in an agency fund.

The County's 2016 tax rate, supporting the 2017 fiscal budget, total was \$.49000/\$100 valuation and was comprised as follows:

	2017 Rate	Maximum Limit
General	0.31649	-
Road and Bridge	0.05675	-
Debt Service	-	0.80000
Special Road and Bridge	0.06213	0.15000
Farm-to-Market and Lateral Road	0.05463	0.30000
Total Combined Tax Rate	0.49000	1.25000

4. Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Insurance is recorded as an expenditure when consumed rather than when purchased.

5. Capital assets

Capital assets, which include land, buildings, improvements other than buildings, machinery and equipment, infrastructure (e.g., roads and bridges) and construction in progress, are reported in the governmental activities column in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation has been calculated on each class of depreciable property using the straight-line method over the estimated useful life as outlined below:

Wharton County's Capital Asset Policy

Assets	Years	Assets	Years
Bridges:			
Concrete box culvert/concrete girder pan	35	Grounds equipment	15
Concrete slab	65	Heavy construction equipment	5-10
Culvert	20	Janitorial equipment	12
Girder prest/steel girder/timber stringer	25	Kitchen/laundry	10
Girder prest box	30	Land improvements-ground work	30
Steel truss	45	Land improvements-structure	20
Buildings:	40	Lighting system	15
Carpet replacement	7	Medical equipment	5
Electrical/plumbing	30	Motor vehicles	5-10
HVAC systems/roofing	20	Outdoor equipment	20
Buildings - temporary	25	Police special equipment	10
Computer equipment	3-5	Roads:	
Computer software	5	Concrete/asphalt-rural	30
Communications equipment	10	Asphalt-urban	20
Engineering, scientific equipment	10	Gravel	15
Furniture and office equipment	5-7	Non-paved	10

6. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.
- Difference in expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Differences between expected and actual economic experience – These differences are recognized in pension expense over a period of five years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of items in the government-wide financial statements to report in this category. The first is a balance for advance property tax collections in the government-wide statement of net position. The second is the difference between expected and actual economic experience related to pensions. Additionally, the County has items, which arise only under a modified accrual basis of accounting that qualify for reporting in this category. The advance collections of property taxes are deferred inflows of resources as well as unavailable revenues for property taxes, court fines and fees and grants.

7. Federal and state grants, entitlements and shared revenue

Revenue from federal and state grants is recognized on the basis of actual expenditures incurred, limited to the amount of the total grant award. Shared revenue is recognized based on the fiscal period to which the entitlements received apply. During the year ended December 31, 2017, the County applied for and received federal and state grants related to various activities. The operations of these grants are reported in the general fund and various special revenue funds. Most of these grants are reimbursement type grants, therefore, revenues equal expenditures. Grant revenues are classified as intergovernmental revenues. Federal grants are covered by the requirements of the Single Audit Act and Title 2 U.S. Code of Federal Regulations (CFR) Part 200 (Uniform Guidance) while state grants are covered by the State of Texas Single Audit Circular.

8. Compensated absences

Employees are allowed paid absences due to sickness, vacation, holiday and compensatory time.

Sick leave benefits are earned by full time employees at a rate of 12 days (96 hours) per year and are allowed to accumulate up to 60 days (480 hours). Part-time employees who work at least 20 hours a week accrue benefits on a pro rata basis to a 40-hour work week. There is no liability for unpaid accumulated sick leave since the County's policy states that unused sick leave benefits will not be paid to employees upon termination.

The County has a sick leave pool that provides additional sick leave days to employees in the event of a catastrophic illness or injury, surgery, or disability that prevents an employee from active employment. Days are applied from the pool only after the employee exhausts all accrued sick, vacation, holiday and compensatory time. The Sick Leave Pool Committee authorizes benefits from the pool.

Vacation benefits are earned by full-time employees and accrue at rates depending upon an employee's length of service, up to a maximum of 20 days (160 hours) per year. Part-time employees who work at least 20 hours a week accrue benefits on a pro rata basis to a 40-hour work week. The County revised its vacation leave policy in 2012 from no maximum of carryover hours and 160 hours maximum pay at termination to a limit of 80 carryover hours and 40 hours maximum pay at termination. The revised policy includes a tiered vacation utilization schedule with an established timeframe (June 30, 2016) to allow employees to reduce their time to comply with the new provisions.

Employees who are required to work a holiday are paid straight time for the actual time worked plus 8 hours of holiday pay. Employees are credited with 8 hours of holiday time if their regularly scheduled day off falls on a holiday. In the event of separation of employment, unused holiday time is not paid to the employee.

Compensatory time represents time worked by employees in excess of 40 hours per week and is earned at one and one-half time such hours worked and applies to non-exempt employees. Compensatory time exceeding 40 hours is paid to non-exempt employees. In the event of termination, an employee is paid for all maximum allowable accumulation of vacation and compensatory time. Vacation and compensatory time is accrued when incurred in the government-wide financial statements and represents accumulated time at December 31, 2017, computed at rates in effect at that time. Liabilities are reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

9. Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

10. Fund balance policies

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors or law or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by court resolution of the Commissioners' Court, the County's highest level of decision making authority. These amounts cannot be used for any other purpose unless the Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. The Commissioners' Court has by resolution authorized the County Auditor to assign fund balance. The Commissioners' Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned: This classification includes the residual fund balance for the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When an expenditure from the General Fund is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned or unassigned fund balances are available the County considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned.

When an expenditure from all other funds is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers unrestricted funds to have been spent first. When expenditure is incurred for which committed, assigned or unassigned fund balances are available, the County considers amounts to have been spent first out of unassigned, then assigned funds, and finally committed.

The County's minimum fund balance policy in General Fund requires adequate unassigned fund balance to support cash flow needs through the first quarter of the fiscal year. The fund balance sufficient to meet cash flow needs is calculated at an amount not less than three months of General Fund's operating expenditures, based on the most recently completed fiscal year. Fund balances by classifications for the year ended December 31, 2017:

	Major Funds			Nonmajor	Total
	General	Road and Bridge	Farm-to-Market & Lateral Road	Other Governmental Funds	
Fund balances:					
Nonspendable:					
Historical museum	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Prepaid items	476,199	50,163	28,170	41,442	595,974
Total nonspendable	<u>476,199</u>	<u>50,163</u>	<u>28,170</u>	<u>91,442</u>	<u>645,974</u>
Restricted for:					
Public safety operating	25,701	-	-	29,285	54,986
Judicial operating	32,717	-	-	378,232	410,949
Corrections operating	1,296	-	-	-	1,296
Health and welfare operating	6,599	-	-	52,942	59,541
Juvenile services operating	-	-	-	36,684	36,684
Environmental services operating	1,445	-	-	-	1,445
Culture and recreation operating	1,700	-	-	-	1,700
Election services	-	-	-	59,162	59,162
Court technology and security	-	-	-	157,867	157,867
Records management and preservation	-	-	-	598,352	598,352
Highway and drainage operating	-	2,195,700	1,285,324	39,841	3,520,865
Economic development operating	-	-	-	77,853	77,853
Veterans memorials	27,929	-	-	-	27,929
Total restricted	<u>97,387</u>	<u>2,195,700</u>	<u>1,285,324</u>	<u>1,430,218</u>	<u>5,008,629</u>
Assigned:					
Capital replacement	-	-	-	2,039,754	2,039,754
Purchases on order: building improvements	79,554	-	-	-	79,554
Subsequent year's budget	2,247,466	-	-	-	2,247,466
Total assigned	<u>2,327,020</u>	<u>-</u>	<u>-</u>	<u>2,039,754</u>	<u>4,366,774</u>
Unassigned:	<u>5,486,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,486,854</u>
Total fund balances	<u>\$ 8,387,460</u>	<u>\$ 2,245,863</u>	<u>\$ 1,313,494</u>	<u>\$ 3,561,414</u>	<u>\$ 15,508,231</u>

11. Use of estimates

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

12. Pensions

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

II. Detailed notes on all funds

A. Deposits and investments

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. As of December 31, 2017, the County held brokered certificates of deposits which were valued using a pricing model, level 2 input, for fair value measurements. These brokered certificates of deposit were valued at \$1,382,936 at year-end.

The County was not exposed to credit risk since its deposits at year-end were entirely covered by federal depository insurance or pledged collateral in the County's name, held by a third party.

B. Receivables and allowances

Receivables as of year-end for the County's individual governmental major and nonmajor funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of accounts receivable reported in the governmental funds are as follows:

	Governmental Funds				Total
	Major Funds			Nonmajor	
	General	Road and Bridge	Farm-to-Market & Lateral Rd.	Other Governmental Funds	
Receivables:					
Taxes:					
Property - delinquent	\$ 684,016	\$ 284,297	\$ 142,840	\$ -	\$ 1,111,153
Court fines-delinquent	811,136	2,189,156	-	-	3,000,292
Accounts	667,274	13,177	370	5,931	686,752
Due from other entities	<u>2,659</u>	<u>-</u>	<u>-</u>	<u>2,889</u>	<u>5,548</u>
Gross receivables	2,165,085	2,486,630	143,210	8,820	4,803,745
Less allowance for uncollectibles:					
Property taxes	(541,023)	(224,865)	(116,141)	-	(882,029)
Court fines	<u>(614,417)</u>	<u>(1,651,872)</u>	<u>-</u>	<u>-</u>	<u>(2,266,289)</u>
Total net receivables	<u>\$ 1,009,645</u>	<u>\$ 609,893</u>	<u>\$ 27,069</u>	<u>\$ 8,820</u>	<u>\$ 1,655,427</u>

The delinquent taxes receivable account represents uncollected tax levies for the years 1983 through 2016. The allowance for estimated uncollectible tax is 79 percent of the tax receivable at December 31, 2017.

The allowance of uncollectible receivables related to the County's various court assessments is determined based on historical experience and evaluation of collectability in relation to the aging of customer accounts. The following is a summary of the receivable and allowance for uncollectibles as of December 31, 2017:

	District Court	County Court	Justices of the Peace	Total
Receivables:				
Judicial	\$ 1,926,186	\$ 262,970	\$ 811,136	\$ 3,000,292
Less allowance for uncollectibles	(1,490,802)	(161,070)	(614,417)	(2,266,289)
Total net receivables	<u>\$ 435,384</u>	<u>\$ 101,900</u>	<u>\$ 196,719</u>	<u>\$ 734,003</u>

C. Capital assets

A summary of changes in the County's capital assets for the year ended December 31, 2017 is presented below:

	Beginning Balance	Increases	Adjustments/ Decreases	Ending Balance
Primary Government				
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 5,449,021	\$ -	\$ -	\$ 5,449,021
Construction in progress	43,954	-	(43,954)	-
Total capital assets, not being depreciated	<u>5,492,975</u>	<u>-</u>	<u>(43,954)</u>	<u>5,449,021</u>
Capital assets, being depreciated:				
Buildings	22,263,044	48,650	-	22,311,694
Improvements other than buildings	216,718	319,721	43,954	580,393
Machinery and equipment	17,839,988	2,423,173	(1,007,134)	19,256,027
Infrastructure	54,694,242	618,025	(419,448)	54,892,819
Total capital assets being depreciated	<u>95,013,992</u>	<u>3,409,569</u>	<u>(1,382,628)</u>	<u>97,040,933</u>
Less accumulated depreciation for:				
Buildings	(7,810,839)	(547,284)	-	(8,358,123)
Improvements other than buildings	(79,051)	(21,242)	-	(100,293)
Machinery and equipment	(11,786,730)	(1,367,755)	951,379	(12,203,106)
Infrastructure	(51,085,149)	(310,723)	398,257	(50,997,615)
Total accumulated depreciation	<u>(70,761,769)</u>	<u>(2,247,004)</u>	<u>1,349,636</u>	<u>(71,659,137)</u>
Total capital assets being depreciated, net	<u>24,252,223</u>	<u>1,162,565</u>	<u>(32,992)</u>	<u>25,381,796</u>
Governmental activities capital assets, net	<u>\$ 29,745,198</u>	<u>\$ 1,162,565</u>	<u>\$ (76,946)</u>	<u>\$ 30,830,817</u>

Depreciation expense was charged to the functional categories as follows:

Governmental activities:	
General government	\$ 304,879
Public safety	239,676
Highways and streets, including depreciation of general infrastructure assets	1,333,737
Culture and recreation	98,579
Corrections	125,156
Environmental	42,651
Health and welfare	2,346
Judicial	86,180
Juvenile services	13,800
Total depreciation expense - governmental activities	<u>\$ 2,247,004</u>

D. Inter-fund transfers

Transfers are used to move unrestricted revenues to finance various programs that the County must account for in other funds in accordance with budgetary authorizations, including amounts provided as matching funds for various grant programs. The inter-fund transfers as of December 31, 2017, are as follows:

Transfers out	Transfers in				Total
	General Fund	Road and Bridge Fund	Farm-to-Market Fund	Other Governmental Funds	
General Fund	\$ -	\$ 1,489,760	\$ 440	\$ 329,141	\$ 1,819,341
Road and Bridge Fund	-	-	-	167,147	167,147
Farm-to-market fund	-	-	-	312,027	312,027
Other governmental fund	200,000	-	-	-	200,000
Total	<u>\$ 200,000</u>	<u>\$ 1,489,760</u>	<u>\$ 440</u>	<u>\$ 808,315</u>	<u>\$ 2,498,515</u>

Transfers from the General Fund to (1) the Road and Bridge Fund included \$1,488,000 budgeted for the purchase of heavy equipment while the remainder (\$1,760) was for a T1 internet line; (2) the Farm-to-Market and Lateral Road Fund of \$440 was for a T1 line budgeted in the General Fund; and (3) the Other Governmental funds for a transfer of \$10,007 to the Sheriff Forfeiture account for equipment budgeted in General Fund.

Transfers from the General Fund, the Road and Bridge Fund and Farm-to-Market Fund to the Other Governmental funds in the amounts of \$319,134, \$167,147, and \$312,027, respectively, for excess capital for future capital purchases.

Transfers to the General Fund of \$200,000 from the District Attorney Forfeiture fund for new office renovation.

E. Long term debt

During the year ended December 31, 2017, the following changes occurred in liabilities reported in long-term debt:

<u>Governmental activities</u>	<u>Balance Jan. 1, 2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance Dec. 31, 2017</u>	<u>Due within one year</u>
Compensated absences	\$ 155,053	\$ 119,413	\$ 127,161	\$ 147,305	\$ 36,826
Other post employment benefits	1,292,247	232,085	115,024	1,409,308	-
Net pension liability	6,273,398	1,143,544	1,291,062	6,125,880	-
Total governmental activities	<u>\$ 7,720,698</u>	<u>\$ 1,495,042</u>	<u>\$ 1,533,247</u>	<u>\$ 7,682,493</u>	<u>\$ 36,826</u>

The compensated absences, net pension liability and net OPEB liabilities will be liquidated primarily by the General, Road and Bridge and Farm-to-Market and Lateral Road funds.

The amount of long-term debt that can be incurred by the County is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 25% of the assessed value of taxable real property. As of December 31, 2017, the legal debt margin was shown as follows:

<u>Assessed Value Real Property</u>	<u>Legal Debt Limit 25%</u>	<u>Debt Applicable To Limitation</u>	<u>Legal Debt Margin</u>
\$ 3,566,661,341	\$ 891,665,335	\$ -	\$ 891,665,335

III. Other information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The County has commercial insurance coverage for property and casualty, crime, general liability, automobile liability, law enforcement liability and public officials' liability, as well as employee health and workers compensation. Various deductibles are attached to the policies. Amounts of settlements have not exceeded insurance coverage for the past three years.

B. Contingent liabilities

The County has pending lawsuits arising principally in the normal course of operations. Although the outcome of these lawsuits is not presently determinable, the County's legal counsel is abreast of the status of these cases. In the opinion of management, the outcome of these lawsuits will not have a material adverse effect on the accompanying combined financial statements, and accordingly, no provision for losses has been recorded.

The County participates in state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at December 31, 2017 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

C. Encumbrances

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations. At December 31, 2017, the General Fund had \$79,554 of encumbrances at year-end that were re-appropriated in the subsequent year's budget.

D. Post-employment benefits other than pension benefits

Plan Description. Wharton County sponsors a single-employer post-employment benefits plan. The County provides post-retirement dental, medical and prescription drug benefits for eligible employees who retire between the ages of 62 and 65 with at least eight consecutive years of service with Wharton County or when the sum of their age and years of service equals 75 or more with at least eight consecutive years of service with Wharton County. Retirees are eligible to remain in the plan until they reach the age of 65. Dependent family members are included in the plan, if at the time of the employee's retirement they were covered by the County's health plan.

The County participates in the Texas Association of Counties Health and Employee Benefits Pool. The plan does not provide for separate rate schedules for active employees and retirees. The County revised its policy in 2012 so that retirees, ages 62-65 with 8 to 12 years of service pay approximately 70% and retirees under rule of 75 pay approximately 41% of the total cost for their own insurance coverage and 100 percent of the total cost for any dependents covered. The County pays 100 percent of the dental premium for retirees who choose not to remain in the medical plan. Retirees may elect to remain in the dental plan after the age of 65, but they must pay 100 percent of the cost. The contribution requirements of the County are established by and may be amended by the Commissioners' Court. For the fiscal year ending December 31, 2017, retirees currently receiving benefits contributed \$158,577 and the County contributed \$61,248 toward the cost of health insurance premiums.

Funding Policy. The County currently pays for post-employment health care benefits on a pay-as-you-go basis and these financial statements assume that this funding method will continue for the near future.

Annual OPEB Cost and Net OPEB Obligation. The County's annual other post-employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of accrual that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County's annual OPEB cost for the fiscal year ending December 31, 2017 is as follows:

	<u>2017</u>
Annual required contribution (ARC)	\$ 230,750
Interest on OPEB obligation	51,690
Adjustment to the ARC	<u>(50,355)</u>
Annual OPEB cost end of year	232,085
Net estimated employer contributions	<u>(115,024)</u>
Increase in net OPEB obligation	117,061
Net OPEB obligation-as of beginning of the year	<u>1,292,247</u>
Net OPEB obligation-as of end of year	<u>\$ 1,409,308</u>
Percentage of annual OPEB cost paid	49.6%

The County's annual OPEB cost, the amount contributed by the employer, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending December 31, 2017 and the preceding two fiscal years were as follows:

Fiscal Year <u>Ended</u>	Annual <u>OPEB Cost</u>	Percentage of Annual OPEB <u>Cost Contributed</u>	Net OPEB <u>Obligation</u>
12/31/2015	\$ 273,416	49.1%	\$ 1,185,616
12/31/2016	225,254	52.7%	1,292,247
12/31/2017	232,085	49.6%	1,409,308

Funding status and funding progress. As of December 31, 2016, the date of the most recent actuarial valuation, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)	
Active employees	\$ 3,265,485
Retired employees	474,526
Present value of future normal costs	<u>(1,432,210)</u>
Unfunded actuarial accrued liability	<u>\$ 2,307,801</u>
Funded ratio	0%
Covered payroll	\$ 8,771,493
Unfunded actuarial accrued liability as a percentage of covered payroll	26.3%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial methods and assumptions. Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and the County’s employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial Methods and Assumptions

Inflation rate	2.50% per annum
Investment rate of return	4.00% per annum, net of expenses
Actuarial cost method	Individual Entry Age Normal Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year, open amortization
Payroll growth	3.00% per annum
Medical Trend	Initial rate of 7.50% declining to an ultimate rate of 4.25% after 15 years

Defined Benefit Pension Plan

Plan Description. The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tcdrs.org.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Benefits Provided. TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer’s commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees covered by benefit terms

At the December 31, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	176
Inactive employees entitled to but not yet receiving benefits	118
Active employees	<u>229</u>
	<u><u>523</u></u>

Contributions. The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 14.20% and 14.20% in calendar years 2016 and 2017, respectively. The County's contributions to TCDRS for the year ended December 31, 2017, were \$1,336,104, and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2016, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	3.5% per year
Investment rate of return	8.0%, net of pension plan investment expense, including inflation

The County has no automatic cost-of-living adjustments ("COLA") and one is not considered to be substantively automatic. Therefore, no assumption for future cost-of-living adjustments is included in the actuarial valuation. Each year, the County may elect an ad-hoc COLA for its retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with no age adjustment for males and a two-year set-forward for females.

The actuarial assumptions that determined the total pension liability as of December 31, 2016, were based on the results of an actuarial experience study for the period January 1, 2009 through December 31, 2012, except for mortality assumptions. Mortality assumptions were updated for the 2015 valuation to reflect projected improvements.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2017 information for a 7 to 10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a 30-year time horizon; the most recent analysis was performed in 2013. The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	4.70%
International Equities - Emerging	MSCI Em Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	60.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFR) Fund of Funds Composite Index	20.00%	3.85%

⁽¹⁾ Target asset allocation adopted at the April 2017 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwater's 2017 capital market assumptions.

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the Total Pension Liability was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2015	\$ 50,782,478	\$ 44,509,080	\$ 6,273,398
Changes for the year:			
Service cost	1,269,249	-	1,269,249
Interest on total pension liability ⁽¹⁾	4,062,559	-	4,062,559
Effect of economic/demographic gains or losses	(249,924)	-	(249,924)
Refund of contributions	(161,841)	(161,841)	-
Benefit payments	(2,387,170)	(2,387,170)	-
Administrative expenses	-	(35,762)	35,762
Member contributions	-	636,444	(636,444)
Net investment income	-	3,291,800	(3,291,800)
Employer contributions	-	1,291,062	(1,291,062)
Other ⁽²⁾	-	45,858	(45,858)
Balance at 12/31/2016	<u>\$ 53,315,351</u>	<u>\$ 47,189,471</u>	<u>\$ 6,125,880</u>

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

⁽²⁾ Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.1%) or 1-percentage-higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$ 59,436,963	\$ 53,315,351	\$ 48,137,576
Fiduciary net position	<u>47,189,470</u>	<u>47,189,471</u>	<u>47,189,470</u>
Net pension liability/(asset)	<u>\$ 12,247,493</u>	<u>\$ 6,125,880</u>	<u>\$ 948,106</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. The report may be obtained on the Internet at www.tcdrs.org.

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

For the year ended December 31, 2017, the County recognized pension expense of \$1,980,161. At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 116,683	\$ 501,455
Difference between projected and actual investment earnings	248,813	-
Net difference between projected and actual earnings	2,517,704	-
Contributions made subsequent to measurement date	<u>1,336,100</u>	<u>-</u>
Total	<u>\$ 4,219,300</u>	<u>\$ 501,455</u>

\$1,336,100 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended December 31,		
2018	\$	875,854
2019		759,172
2020		688,887
2021		57,832

E. Employee disability fund

The Employee Disability fund was established as a self-insurance program for short term disability benefits for county employees who have used all available sick leave. The estimated annual rate per employee budgeted in the eligible departments to fund the disability plan for the payment of possible claims was \$4 per month per employee in 2017. Payment for disability, as set by Commissioners' Court, is 35 percent of an employee's monthly salary and longevity pay. The County also pays the employee's cost of dependent coverage. Payments are made bi-weekly and are limited to twelve weeks. The net gain in fiscal year 2017 was \$667, reflective of deposits being more than claims. Net position as of December 31, 2017 was \$60,076.

F. Tax Abatement Incentives

The County enters into economic development agreements designed to promote development and redevelopment within the County, spur economic improvement, stimulate commercial activity, generate additional sales tax and enhance the property tax base and economic vitality of the County. The County's economic development agreements are authorized under Chapter 381 of the Texas local Government Code and Chapter 312 (Property Redevelopment and Tax Abatement) of the Texas Tax Code. The economic development agreements are designed to support the creation of new businesses, the expansion and retention of existing businesses within the County, and the attraction of companies that offer high impact jobs and share the community's values. Recipients may be eligible to receive economic assistance based on the employment, economic or community impact of the project requesting assistance. Recipients generally commit to building or remodeling real property and related infrastructure, redeveloping properties, expanding operations or bringing targeted business to the County. Agreements generally contain recapture provisions which may require repayment or termination if recipients do not meet the required provisions of the economic incentives.

The County has the following categories of economic development agreements:

- Chapter 381 of the Texas Local Government Code – The County enters into agreements under Chapter 381 of the Texas Local Government Code to stimulate economic development. A portion of sales tax is rebated to a business that constructed a facility within the County. The amount rebated to the business is confidential under Chapter 381.
- Chapter 312 of the Texas Tax Code – The County enters into agreements under Chapter 312 of the Texas Tax Code to stimulate economic development by attracting new industries and to encourage the retention and development of existing businesses through property tax exemptions or reductions. These agreements exempt all or part of the increase in the value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. For fiscal year 2017, the County abated \$203,142 in property taxes.

REQUIRED SUPPLEMENTARY INFORMATION

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes:				
Property (ad valorem):				
Current	\$ 10,079,526	\$ 10,079,526	\$ 9,980,638	\$(98,888)
Delinquent	166,312	166,312	195,288	28,976
Total Property Taxes	<u>10,245,838</u>	<u>10,245,838</u>	<u>10,175,926</u>	<u>(69,912)</u>
Other Taxes:				
Sales	2,644,000	2,644,000	3,103,082	459,082
Alcoholic beverage	25,000	25,000	31,632	6,632
Total Other Taxes	<u>2,669,000</u>	<u>2,669,000</u>	<u>3,134,714</u>	<u>465,714</u>
Penalty and Interest:	181,431	181,431	156,382	(25,049)
Total Taxes	<u>13,096,269</u>	<u>13,096,269</u>	<u>13,467,022</u>	<u>370,753</u>
Licenses and Permits:				
Alcoholic beverages licenses	10,000	10,000	5,340	(4,660)
Sewer/building permits	80,500	80,500	61,225	(19,275)
Total Licenses and Permits	<u>90,500</u>	<u>90,500</u>	<u>66,565</u>	<u>(23,935)</u>
Intergovernmental:				
Federal Grants:				
Crime victims grant	-	-	38,139	38,139
Total Federal Grants	<u>-</u>	<u>-</u>	<u>38,139</u>	<u>38,139</u>
Federal Reimbursements:				
FEMA-disasters	-	60,750	3,948	(56,802)
Prisoner care	1,000	1,000	-	(1,000)
Foster care-Title IV-E, CPS	1,500	1,500	2,575	1,075
Total Federal Reimbursements	<u>2,500</u>	<u>63,250</u>	<u>6,523</u>	<u>(56,727)</u>
State Grants:				
Indigent Defense Services	16,000	16,000	36,164	20,164
Auto Theft Task Force	50,403	50,403	48,099	(2,304)
Total State Grants	<u>66,403</u>	<u>66,403</u>	<u>84,263</u>	<u>17,860</u>
State Shared Revenues:				
LEOSE, state officer education	8,036	8,044	8,044	-
State Reimbursements:				
Sexual assault nurse examination	-	-	1,495	1,495
Supplements, judicial	100,479	100,479	101,966	1,487
Inmate transportation	3,000	3,000	4,419	1,419
Jury duty	8,000	8,000	10,710	2,710
Chapter 19	-	1,932	1,932	-
Commissions	-	-	322,967	322,967
Total State Reimbursements	<u>111,479</u>	<u>113,411</u>	<u>443,489</u>	<u>330,078</u>

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES (cont'd):				
Intergovernmental (cont'd):				
Local Reimbursements				
Schools - DARE program	\$ 53,792	\$ 53,792	\$ 52,697	\$(1,095)
Prisoner care	12,000	12,000	9,256	(2,744)
Supplements, general government	-	2,445	2,445	-
Patrol-Reimbursements	126,151	126,517	120,314	(6,203)
Contributions, aid money	-	202,000	202,000	-
Total Local Reimbursements	191,943	396,754	386,712	(10,042)
Other Grants:				
Library Grants	-	5,502	5,502	-
Walmart Foundation	-	4,000	4,000	-
Texas book festival	-	2,500	2,500	-
Total Other Grants	-	12,002	12,002	-
Total Intergovernmental	380,361	659,864	979,172	319,308
Charges for Services:				
Fees of Office:				
County judge	1,600	1,600	1,644	44
County sheriff	64,000	64,047	65,509	1,462
County/district attorney	6,500	6,500	6,624	124
County clerk	200,000	200,000	213,530	13,530
Tax assessor, tax certificates	10,000	10,000	11,390	1,390
Tax assessor, tax commissions	800	800	396	(404)
Tax assessor, auto commissions	200,000	200,000	180,498	(19,502)
District clerk	59,000	59,000	55,363	(3,637)
Justice of peace, pct. 1	4,500	4,500	5,394	894
Justice of peace, pct. 2	4,200	4,200	8,510	4,310
Justice of peace, pct. 3	1,500	1,500	2,380	880
Justice of peace, pct. 4	5,000	5,000	8,313	3,313
Constables	30,000	30,000	37,727	7,727
Juvenile probation	2,100	2,100	3,045	945
Total Fees of Office	589,200	589,247	600,323	11,076
Other Fees:				
District court jury	1,200	1,200	3,040	1,840
Library Processing	250	250	266	16
Court Reporter	6,000	6,000	5,888	(112)
Officer service	22,000	22,000	21,758	(242)
Juvenile probation diversion	20	20	32	12
Time payments, partials	9,500	9,500	7,736	(1,764)
Indigent civil legal	1,200	1,200	1,335	135
Child support	35,000	35,000	30,251	(4,749)
Other, combined court	70,000	70,000	95,375	25,375
13th judicial appellate	2,500	2,500	2,999	499

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
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For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES (cont'd):				
Charges for Services (cont'd):				
Other Fees (cont'd):				
Child restraint	\$ 2,800	\$ 2,800	\$ 3,447	\$ 647
Alcohol related	1,000	1,000	1,239	239
Accounting and administration	500	500	6,149	5,649
Bail bond	2,000	2,000	2,484	484
State traffic	3,000	3,000	3,579	579
Bail bond application	-	-	500	500
EMS trauma	1,000	1,000	811	(189)
Offense court costs	20,000	20,000	18,771	(1,229)
Failure to appear-OMNI	5,000	5,000	3,787	(1,213)
Pipeline crossing	7,000	7,000	2,000	(5,000)
Jury service	1,600	1,600	1,642	42
Judicial support	2,500	2,500	2,449	(51)
Truancy Prevention	2,500	2,500	3,499	999
Expungement	30	30	60	30
OSSF Renewal	-	-	22,120	22,120
Child safety	400	400	40	(360)
Platting application	20	20	40	20
Drug court cost	1,200	1,200	1,012	(188)
DNA testing	100	100	52	(48)
Moving violation	20	20	24	4
Drainage review	10,000	10,000	-	(10,000)
DA Bond Commissions	2,000	2,000	-	(2,000)
Total Other Fees	<u>210,340</u>	<u>210,340</u>	<u>242,385</u>	<u>32,045</u>
Total Charges for Services	<u>799,540</u>	<u>799,587</u>	<u>842,708</u>	<u>43,121</u>
Fines and Forfeitures:				
Justice of peace, pct. 1	44,000	44,000	71,834	27,834
Justice of peace, pct. 2	200,000	200,000	217,226	17,226
Justice of peace, pct. 3	35,000	35,000	48,967	13,967
Justice of peace, pct. 4	78,000	78,000	77,917	(83)
Library book fines	9,500	9,500	10,655	1,155
Bond forfeitures	10,000	10,000	100	(9,900)
Total Fines and Forfeitures	<u>376,500</u>	<u>376,500</u>	<u>426,699</u>	<u>50,199</u>
Investment Earnings:				
Checking	<u>75,000</u>	<u>75,000</u>	<u>150,998</u>	<u>75,998</u>
Miscellaneous:				
Sale of salvage/surplus supplies	100	100	-	(100)
Donations, culture and recreation	12,000	17,453	17,635	182
Donations, environmental services	1,000	1,000	380	(620)
WC veterans memorials	-	-	403	403
Sales/reimb-culture and recreation	10,000	10,000	21,741	11,741
Sales/reimb-corrections	100	100	373	273

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
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For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES (cont'd):				
Miscellaneous (cont'd):				
Rental properties	\$ 6,120	\$ 6,120	\$ 6,618	\$ 498
Copy/fax sales	44,000	44,000	44,050	50
Hot check recovery charge	700	700	923	223
Tobacco settlement	12,000	12,000	13,314	1,314
Commissions	315,000	315,000	48,406	(266,594)
Miscellaneous	3,000	11,836	27,749	15,913
Sales/reimb-general government	4,000	4,000	1,421	(2,579)
Sales/reimb-public safety	10,000	17,187	18,443	1,256
Insurance renewal credit	-	-	7,184	7,184
TAC health rewards	-	485	485	-
Copy sales	-	-	3,065	3,065
Total Miscellaneous	<u>418,020</u>	<u>439,981</u>	<u>212,190</u>	<u>(227,791)</u>
Total Revenues	<u>15,236,190</u>	<u>15,537,701</u>	<u>16,145,354</u>	<u>607,653</u>
EXPENDITURES:				
General Government:				
Commissioners' Court:				
Salary, elected officials	265,710	265,710	265,710	-
Salary, supplements	1,250	1,250	1,250	-
Employee benefits	105,788	108,872	108,826	46
Office supplies	675	41	41	-
Food	1,400	779	778	1
Publications/audio visual	400	329	328	1
Furnishings/small equipment	100	-	-	-
Computer equip/access/software	125	820	820	-
Wellness program-TAC health rewards	-	2,012	12	2,000
Legal/professional services	20,800	3,358	3,358	-
Data processing services	-	550	550	-
Property/liability insurance	-	836	836	-
Telephone	-	440	439	1
Postage and freight	300	127	127	-
Advertising	6,500	9,374	9,374	-
Rentals, equipment and buildings	-	250	250	-
Rentals, office equipment	1,300	1,390	1,390	-
Veterans memorials	1,000	1,000	304	696
Economic development	5,000	-	-	-
Dues/training/travel	11,000	11,165	11,165	-
Sales tax rebates	69,078	69,078	67,253	1,825
Aid Money	-	202,000	41,136	160,864
Optional services (contingency)	129,396	-	-	-
Total Commissioners' Court	<u>619,822</u>	<u>679,381</u>	<u>513,947</u>	<u>165,434</u>
Elections and Voters Registration:				
Salary, appointed officials	38,885	38,885	38,885	-
Salary, temporary or extra	16,000	14,908	8,197	6,711
Salary, part-time	17,493	17,493	13,038	4,455
Salary, overtime/holiday	-	912	909	3
Salary, travel allowance	1,500	1,680	1,650	30

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
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For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
General Government (cont'd):				
Elections and Voters Registration (cont'd):				
Salary, merit	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Employee benefits	24,203	24,203	21,669	2,534
Office supplies	3,000	3,148	3,147	1
Computer equip/access/software	50	601	601	-
Election supplies	10,200	5,595	3,796	1,799
Bond premiums	50	50	50	-
Data processing services	21,783	21,783	21,055	728
Property/liability insurance	-	539	539	-
Telephone	900	4,520	4,448	72
Postage and freight	7,500	8,373	8,372	1
Advertising	2,500	1,885	565	1,320
Rentals, office equipment	500	528	527	1
Election expense	20	20	14	6
Dues/training/travel	2,000	2,000	1,187	813
Services, Chapter 19	-	1,932	1,932	-
Office equipment	165,000	165,000	-	165,000
Total Elections and Voters Registration	<u>312,784</u>	<u>315,255</u>	<u>131,781</u>	<u>183,474</u>
County Auditor:				
Salary, appointed officials	90,000	90,001	90,000	1
Salary, assistants	122,504	122,507	122,507	-
Salary, merit	3,000	3,000	3,000	-
Salary, part-time	15,713	15,710	14,255	1,455
Salary, travel allowance	2,796	2,796	2,785	11
Employee benefits	105,511	105,510	102,981	2,529
Office supplies	6,000	5,541	5,337	204
Publications/audio visual	325	255	180	75
Furnishings/small equipment	500	694	694	-
Computer equip/access/software	132	567	566	1
Bond premiums	100	-	-	-
Data processing services	15,061	15,061	14,968	93
Property/liability insurance	-	992	992	-
Telephone	1,450	1,890	1,409	481
Postage and freight	250	250	48	202
Advertising	-	31	31	-
Rentals, office equipment	2,000	2,000	1,747	253
Dues/training/travel	5,000	4,950	1,833	3,117
Fees	-	19	19	-
Total County Auditor	<u>370,342</u>	<u>371,774</u>	<u>363,352</u>	<u>8,422</u>

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
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For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
General Government (cont'd):				
County Treasurer				
Salary, elected officials	\$ 65,040	\$ 65,040	\$ 65,039	\$ 1
Salary, deputies	100,216	100,216	99,218	998
Salary, temporary or extra	5,000	4,436	-	4,436
Salary, overtime/holiday	-	564	564	-
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	1,800	1,800	1,800	-
Employee benefits	83,360	83,360	81,104	2,256
Office supplies	9,000	7,470	6,691	779
Publications/audio visual	500	500	118	382
Furnishings/small equipment	500	500	200	300
Computer equip/access/software	1,000	1,000	321	679
Physician services	8,700	8,700	8,266	434
Bond premiums	275	275	243	32
Data processing services	15,646	15,646	15,434	212
Property/liability insurance	-	892	892	-
Telephone	2,400	2,840	1,697	1,143
Postage and freight	3,500	3,500	2,958	542
Equipment, maintenance	300	270	-	270
Rentals, office equipment	2,200	2,200	2,187	13
Research/investigation/online	700	690	487	203
Dues/training/travel	4,200	4,666	4,665	1
Fees	325	335	335	-
Office equipment	-	1,094	1,094	-
Total County Treasurer	<u>306,066</u>	<u>307,398</u>	<u>294,717</u>	<u>12,681</u>
Central Appraisal District:				
Central appraisal board	299,143	307,522	307,522	-
Property/liability insurance	-	96	96	-
Total Central Appraisal District	<u>299,143</u>	<u>307,618</u>	<u>307,618</u>	<u>-</u>

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
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For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
General Government (cont'd):				
Tax Assessor/Collector:				
Salary, elected officials	\$ 66,125	\$ 66,125	\$ 66,124	\$ 1
Salary, deputies	279,189	279,189	270,598	8,591
Salary, temporary or extra	5,000	5,000	2,728	2,272
Salary, supplements	-	2,000	2,000	-
Salary, merit	5,400	5,400	5,400	-
Employee benefits	201,636	202,081	191,254	10,827
Office supplies	20,000	19,361	16,421	2,940
Publications/audio visual	500	585	557	28
Furnishings/small equipment	500	790	790	-
Computer equip/access/software	1,500	1,500	551	949
Bond premiums	3,200	3,154	3,154	-
Data processing services	23,264	23,826	23,826	-
Property/liability insurance	-	2,542	2,542	-
Telephone	5,500	7,701	5,365	2,336
Postage and freight	25,500	24,947	19,464	5,483
Utilities	-	-	-	-
Equipment, maintenance	425	1,646	1,645	1
Advertising	100	100	-	100
Rentals, office equipment	7,500	5,580	4,671	909
Dues/training/travel	7,040	8,040	7,589	451
Total Tax Assessor/Collector	652,379	659,567	624,679	34,888
Outside Audits and Accounting:				
Audits and associated services	41,500	41,500	40,835	665
Data Processing:				
Salary, appointed officials	48,751	48,751	48,750	1
Salary, phone allowance	-	361	360	1
Salary, merit	600	600	600	-
Salary, disaster	-	580	580	-
Employee benefits	20,926	20,846	20,801	45
Office supplies	500	481	447	34
Petroleum products	1,800	1,230	635	595
Vehicle/equipment supplies	500	-	-	-
Small tools/miscellaneous supplies	250	124	-	124
Furnishings/small equipment	250	710	710	-
Computer equip/access/software	2,500	2,549	2,549	-
Data processing services	6,100	14,209	11,918	2,291
Property/liability insurance	-	480	480	-
Telephone	19,910	2,706	1,395	1,311
Postage and freight	100	75	-	75
Miscellaneous claims/repairs	-	801	801	-
Equipment, maintenance	1,000	48	24	24
Dues/training/travel	4,000	2,167	1,376	791
Office equipment	45,500	39,585	39,585	-
Communications	35,860	33,860	33,583	277
Total Data Processing	188,547	170,163	164,594	5,569

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Schedule of Revenues, Expenditures, and
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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
General Government (cont'd):				
Courthouse and Associated Buildings:				
Salary, appointed officials	\$ 40,747	\$ 40,746	\$ 39,905	\$ 841
Salary, maintenance	27,865	27,865	27,865	-
Salary, overtime/holiday	-	488	487	1
Salary, phone allowance	840	841	840	1
Salary, uniform allowance	700	700	700	-
Salary, merit	1,200	1,200	1,200	-
Salary, disaster	-	842	841	1
Employee benefits	42,036	41,741	41,067	674
Office supplies	200	248	248	-
Janitorial supplies	6,000	6,004	6,003	1
Insecticide/herbicide	250	121	107	14
Petroleum products	5,500	5,477	4,519	958
Drugs/medical supplies	500	100	96	4
Vehicle/equipment supplies	1,500	1,492	1,491	1
Small tools/miscellaneous supplies	4,000	5,844	4,755	1,089
Signs materials	1,000	662	662	-
Computer equip/access/software	100	100	21	79
Environmental fees	50	50	-	50
Data processing services	24	24	22	2
Property/liability insurance	185,050	46,387	6,464	39,923
Contract services	100,284	100,284	86,475	13,809
Telephone	1,400	1,840	1,053	787
Utilities	149,000	149,000	112,701	36,299
Equipment, maintenance	1,000	2,000	1,535	465
Buildings, maintenance	40,000	64,030	46,257	17,773
Christmas decorations	500	500	498	2
Dues/training/travel	200	200	65	135
Fees	20	514	514	-
Buildings	-	50,690	50,220	470
Property improvements	115,000	313,924	200,000	113,924
Building equipment	30,000	23,650	21,344	2,306
Vehicles	37,000	37,000	36,992	8
Equipment, Hurricane Harvey	-	12,358	12,358	-
Total Courthouse and Assoc. Buildings	<u>791,966</u>	<u>936,922</u>	<u>707,305</u>	<u>229,617</u>
Total General Government	<u>3,582,549</u>	<u>3,789,578</u>	<u>3,148,828</u>	<u>640,750</u>

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
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	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Public Safety:				
Emergency Management:				
Salary, appointed officials	\$ 32,881	\$ 32,881	\$ 32,260	\$ 621
Salary, merit	600	600	600	-
Salary, disaster	-	11,016	11,015	1
Employee benefits	22,550	24,961	20,267	4,694
Office supplies	250	250	-	250
Law enforcement supplies	250	147	-	147
Petroleum products	1,000	1,000	986	14
Vehicle/equipment supplies	50	50	2	48
Computer equip/access/software	650	753	752	1
Data processing services	48	48	46	2
Property/liability insurance	-	286	285	1
Telephone	3,200	3,200	1,572	1,628
Postage and freight	25	25	-	25
Utilities	-	473	472	1
Equipment, maintenance	700	510	-	510
Dues/training/travel	2,000	2,000	536	1,464
Office equipment	7,519	7,709	2,709	5,000
Total Emergency Management	71,723	85,909	71,502	14,407
Constable, Precinct 1:				
Salary, elected officials	42,249	42,249	42,248	1
Salary, travel allowance	11,323	11,323	11,323	-
Salary, phone allowance	240	240	240	-
Employee benefits	21,417	21,417	21,076	341
Office supplies	150	150	135	15
Law enforcement supplies	300	351	339	12
Bond premiums	200	178	178	-
Vehicle and equipment supplies	150	-	-	-
Furnishings/small equipment	150	-	-	-
Data processing services	300	300	285	15
Property/liability insurance	512	1,073	1,073	-
Telephone	830	830	456	374
Postage and freight	100	100	-	100
Equipment, maintenance	200	179	-	179
LEOSE, state officer education	665	8,418	-	8,418
Dues/training/travel	-	60	60	-
Fees	100	100	-	100
Total Constable, Precinct 1	78,886	86,968	77,413	9,555
Constable, Precinct 2:				
Salary, elected officials	49,604	49,604	49,603	1
Salary, deputies	79,283	79,579	57,843	21,736
Salary, temporary or extra	24,500	24,500	22,155	2,345
Salary, overtime/holiday	1,750	1,750	496	1,254
Salary, travel allowance	11,323	11,323	11,323	-
Salary, merit	1,200	1,200	1,200	-
Salary, disaster	-	5,532	5,531	1
Salary, certification pay	2,400	2,400	622	1,778
Employee benefits	67,653	68,524	63,474	5,050

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General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Public Safety (cont'd):				
Constable, Precinct 2 (cont'd):				
Office supplies	\$ 400	\$ 400	\$ 206	\$ 194
Law enforcement supplies	2,620	4,768	4,767	1
Petroleum products	6,750	4,392	4,167	225
Vehicle/equipment supplies	750	750	503	247
Small tools/miscellaneous supplies	-	828	828	-
Furnishings/small equipment	-	481	480	1
Computer equip/access/software	605	2,514	2,513	1
Environmental fees	-	11	11	-
Bond premiums	2,400	1,420	1,420	-
Data processing services	3,000	2,201	1,900	301
Property/liability insurance	-	7,450	7,449	1
Telephone	4,700	5,140	4,085	1,055
Postage and freight	250	281	280	1
Miscellaneous claims/repairs	-	2,820	2,389	431
Equipment, maintenance	2,500	505	406	99
Rentals, office equipment	300	300	300	-
LEOSE, state officer education	849	4,180	250	3,930
Dues/training/travel	500	500	365	135
Fees	60	60	44	16
Law enforcement equipment	4,500	4,500	-	4,500
Total Constable, Precinct 2	267,897	287,913	244,610	43,303
Constable, Precinct 3:				
Salary, elected officials	42,249	42,249	42,248	1
Salary, travel allowance	11,323	11,323	11,323	-
Salary, phone allowance	240	240	240	-
Employee benefits	27,867	27,874	23,414	4,460
Office supplies	125	211	210	1
Law enforcement supplies	300	611	610	1
Furnishings/small equipment	150	-	-	-
Computer equip/access/software	200	209	209	-
Bond premiums	200	178	178	-
Data processing services	775	755	750	5
Property/liability insurance	1,000	1,086	1,086	-
Telephone	1,060	1,511	1,510	1
Postage and freight	50	56	55	1
Rentals, office equipment	-	56	56	-
LEOSE, state officer education	665	1,724	1,163	561
Dues/training/travel	600	244	243	1
Office equipment	2,000	1,976	1,804	172
Total Constable, Precinct 3	88,804	90,303	85,099	5,204
Constable, Precinct 4:				
Salary, elected officials	44,520	44,520	44,520	-
Salary, phone allowance	240	240	240	-
Employee benefits	20,696	20,913	20,571	342
Office supplies	200	225	220	5
Bond premiums	200	200	178	22

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Public safety (cont'd):				
Constable, Precinct 4 (cont'd):				
Law enforcement supplies	\$ 1,000	\$ 568	\$ 371	\$ 197
Computer equip/access/software	150	150	42	108
Data processing services	800	800	715	85
Property/liability insurance	-	1,029	1,029	-
Telephone	1,630	3,392	2,522	870
Postage and freight	275	275	245	30
Equipment, maintenance	400	335	67	268
Rentals, office equipment	1,068	1,068	895	173
LEOSE, state officer education	665	1,703	713	990
Dues/training/travel	11,343	11,533	11,533	-
Fees	10	10	-	10
Machinery and equipment	-	514	-	514
Total Constable, Precinct 4	<u>83,197</u>	<u>87,540</u>	<u>83,925</u>	<u>3,615</u>
Liaison officer grant				
Salary, deputies	47,717	47,952	35,964	11,988
Salary, certification pay	1,200	1,200	900	300
Salary, merit	600	600	-	600
Employee benefits	25,171	22,433	16,051	6,382
Office supplies	-	66	66	-
Petroleum	-	724	723	1
Property/liability insurance	-	654	653	1
Telephone	-	495	495	-
Utilities	-	640	503	137
Equipment maintenance	-	406	405	1
Dues/training/travel	-	1,218	1,218	-
Total liaison officer grant	<u>74,688</u>	<u>76,388</u>	<u>56,978</u>	<u>19,410</u>
Sheriff:				
Salary, elected officials	64,680	64,680	64,679	1
Salary, deputies	1,420,246	1,390,985	1,300,962	90,023
Salary, secretaries	100,473	100,473	98,239	2,234
Salary, dispatchers	265,808	277,436	229,241	48,195

Wharton County, Texas
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Schedule of Revenues, Expenditures, and
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For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget- Positive (Negative)</u>
EXPENDITURES (cont'd):				
Public safety (cont'd):				
Sheriff (cont'd):				
Salary, temporary or extra	\$ 15,000	\$ 525	\$ 525	\$ -
Salary, overtime/holiday	27,365	27,365	23,216	4,149
Salary, uniform allowance	4,800	4,800	4,121	679
Salary, meal allowance	1,000	1,000	165	835
Salary, certification pay	33,000	30,253	28,033	2,220
Salary, merit	24,600	24,600	21,600	3,000
Salary, disaster	-	232,551	228,218	4,333
Employee benefits	954,905	1,017,969	939,638	78,331
Office supplies	18,000	17,934	16,033	1,901
Law enforcement supplies	18,423	17,477	15,159	2,318
Publications/audio visual	1,500	1,360	1,351	9
Demonstration aids	1,500	1,452	941	511
Janitorial supplies	-	202	201	1
Laundry/kitchen supplies	-	20	19	1
Petroleum products	155,000	152,983	138,711	14,272
Diesel	500	1,533	1,533	-
Drugs/medical supplies	-	12	11	1
Vehicle/equipment supplies	15,000	14,914	12,132	2,782
Small tools/miscellaneous supplies	2,000	1,597	1,023	574
Furnishings/small equipment	2,000	525	120	405
Computer equip/access/software	1,075	1,374	1,373	1
Physician services	500	1,420	1,419	1
Environmental fees	100	336	326	10
Bond premiums	1,729	1,729	1,170	559
Data processing services	53,807	52,669	36,588	16,081
Property/liability insurance	779	38,348	38,122	226
Telephone	30,000	29,879	29,184	695
Postage and freight	4,000	4,000	3,167	833
Advertising	50	50	-	50
Utilities	50,690	50,663	40,136	10,527
Miscellaneous claims/repairs	-	6,367	5,367	1,000
Equipment, maintenance	67,802	64,238	46,102	18,136
Rentals, office equipment	5,900	5,900	5,644	256
Research/investigation/online	3,000	2,910	2,456	454
LEOSE, state officer education	4,529	12,083	1,200	10,883
Dues/training/travel	11,786	13,418	13,418	-
Animal control	5,000	1,043	1,042	1
Services, Hurricane Harvey	-	350	350	-
Office equipment	-	7,197	7,196	1
Machinery and equipment	14,400	-	-	-
Law enforcement equipment	15,500	55,145	55,145	-
Vehicles	228,000	223,641	223,641	-
Total Sheriff	<u>3,624,447</u>	<u>3,955,406</u>	<u>3,638,917</u>	<u>316,489</u>

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
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For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Public safety (cont'd):				
DARE Program:				
Salary, deputies	\$ 53,334	\$ 53,334	\$ 50,443	\$ 2,891
Salary, overtime/holiday	-	46	44	2
Salary, merit	600	600	600	-
Salary, certification pay	1,800	1,800	1,800	-
Employee benefits	24,956	24,944	23,754	1,190
Office supplies	995	1,171	1,170	1
Food	50	14	-	14
Law enforcement supplies	200	96	-	96
Laundry/kitchen supplies	-	11	11	-
Vehicle equipment/supplies	-	470	469	1
Demonstration aids	200	-	-	-
Computer equip/access/software	100	95	21	74
Environmental fees	-	22	22	-
Data processing services	24	24	-	24
Property/liability insurance	925	557	557	-
Postage and freight	50	50	-	50
Dues/training/travel	500	500	-	500
Total DARE Program	<u>83,734</u>	<u>83,734</u>	<u>78,891</u>	<u>4,843</u>
Public Safety, Other:				
Office supplies	1,000	912	614	298
Law enforcement supplies	2,500	2,500	1,374	1,126
Vehicle/equipment supplies	-	93	93	-
Small tools/miscellaneous supplies	-	70	70	-
Furnishings/small equipment	500	463	125	338
Computer equip/access/software	175	212	212	-
Bond premiums	75	-	-	-
Property/liability insurance	-	715	715	-
Telephone	5,500	5,500	4,143	1,357
Equipment, maintenance	250	3,571	3,570	1
Rentals, equipment and buildings	1,400	1,400	1,200	200
Fees	250	250	-	250
Law enforcement equipment	<u>7,000</u>	<u>7,000</u>	<u>6,699</u>	<u>301</u>
Total Public Safety, Other	<u>18,650</u>	<u>22,686</u>	<u>18,815</u>	<u>3,871</u>
Total Public Safety	<u>4,392,026</u>	<u>4,776,847</u>	<u>4,356,150</u>	<u>420,697</u>
Judicial:				
County Clerk:				
Salary, elected officials	67,370	67,370	67,369	1
Salary, deputies	157,717	157,717	157,414	303
Salary, part-time	15,713	15,616	15,116	500
Salary, overtime/holiday	-	97	96	1
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	3,600	3,600	3,600	-
Employee benefits	128,616	128,616	125,374	3,242
Office supplies	17,700	17,600	16,485	1,115
Publications/audio visual	750	1,024	1,023	1
Furnishings/small equipment	300	163	-	163
Computer equip/access/software	1,500	1,500	358	1,142
Bond premiums	350	350	318	32
Data processing services	23,569	23,569	16,672	6,897
Property/liability insurance	-	2,816	2,815	1

Wharton County, Texas
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Schedule of Revenues, Expenditures, and
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For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
County Clerk (cont'd):				
Telephone	\$ 1,825	\$ 2,265	\$ 1,698	\$ 567
Postage and freight	4,200	4,200	2,603	1,597
Advertising	50	50	45	5
Records preservation/microfilming	4,000	3,886	3,236	650
Rentals, office equipment	5,300	5,300	3,896	1,404
Dues/training/travel	4,000	4,077	4,077	-
Office Equipment	4,700	4,700	-	4,700
Total County Clerk	<u>442,664</u>	<u>445,920</u>	<u>423,599</u>	<u>22,321</u>
County Court:				
Salary, elected officials	66,218	66,218	66,218	-
Salary, assistants	36,141	36,141	36,141	-
Salary, secretaries	32,447	32,447	32,447	-
Salary, temporary or extra	3,000	6,400	5,793	607
Salary, supplements	26,743	26,743	25,495	1,248
Salary, travel allowance	7,668	7,668	7,668	-
Salary, phone allowance	540	540	540	-
Salary, meal allowance	100	100	52	48
Salary, merit	1,200	1,200	1,200	-
Employee benefits	69,751	69,106	68,474	632
Office supplies	2,550	3,140	3,140	-
Food	800	760	760	-
Publications/audio visual	250	124	124	-
Laundry and kitchen supplies	150	100	100	-
Furnishings/small equipment	200	-	-	-
Computer equip/access/software	108	413	412	1
Legal/professional services	17,900	5,002	5,002	-
Bond premiums	142	288	287	1
Data processing services	4,731	2,107	2,106	1
Property/liability insurance	-	2,529	2,528	1
Contract services	27,700	22,313	22,313	-
Telephone	1,500	1,825	1,708	117
Jury	8,000	2,320	2,320	-
Postage and freight	500	400	388	12
Equipment, maintenance	100	-	-	-
Rentals, office equipment	1,300	1,052	1,052	-
Dues/training/travel	7,200	4,503	4,450	53
Total County Court	<u>316,939</u>	<u>293,439</u>	<u>290,718</u>	<u>2,721</u>

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Bail Bond Board:				
Salary, supplements	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Employee benefits	404	404	400	4
Office supplies	300	300	257	43
Dues/training/travel	-	1,000	1,000	-
Total Bail Bond Board	<u>2,504</u>	<u>3,504</u>	<u>3,457</u>	<u>47</u>
District Courts:				
Salary, assistants	125,681	125,681	125,389	292
Salary, supplements	3,000	3,000	3,000	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	51,899	51,899	50,865	1,034
Office supplies	1,730	2,020	2,019	1
Food	25	-	-	-
Publications/audio visual	50	738	737	1
Janitorial supplies	100	16	16	-
Furnishings/small equipment	100	245	245	-
Computer equip/access/software	200	1,243	1,242	1
Legal/professional services	8,500	15,795	15,794	1
Data processing services	7,848	3,762	3,761	1
Property/liability insurance	1,590	10,505	10,147	358
Contract services	146,000	212,971	212,678	293
Telephone	1,400	1,918	1,918	-
Jury	35,000	27,260	27,260	-
Postage and freight	500	230	229	1
Equipment, maintenance	560	-	-	-
Rentals, office equipment	2,700	2,817	2,817	-
District administration assessments	2,000	2,203	2,203	-
Court reporter services	6,000	13,670	13,670	-
Dues/training/travel	5,000	3,386	3,386	-
Total District Courts	<u>401,083</u>	<u>480,559</u>	<u>478,576</u>	<u>1,983</u>
Capital Murder Trials				
Contract services	<u>26,122</u>	<u>26,122</u>	<u>26,121</u>	<u>1</u>
District Attorney:				
Salary, assistants	123,292	123,292	118,984	4,308
Salary, deputies	54,198	55,008	55,008	-
Salary, secretaries	113,218	111,198	109,203	1,995
Salary, temporary or extra	-	1,162	214	948
Salary, supplements	-	3,648	3,640	8
Salary, certification pay	1,200	1,985	1,800	185
Salary, merit	4,200	4,200	4,200	-
Employee benefits	149,130	149,701	142,646	7,055

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
District Attorney (cont'd):				
Office supplies	\$ 15,000	\$ 16,434	\$ 16,406	\$ 28
Law enforcement supplies	2,000	2,000	124	1,876
Publications/audio visual	1,500	1,627	1,627	-
Petroleum products	9,000	3,155	3,122	33
Vehicle/equipment supplies	1,000	1,000	673	327
Furnishings/small equipment	-	10,825	5,069	5,756
Computer equip/access/software	2,000	4,000	2,723	1,277
Legal/professional services	7,000	7,000	6,260	740
Environmental fees	-	20	20	-
Bond premiums	180	180	178	2
Data processing services	26,630	23,710	12,674	11,036
Property/liability insurance	-	3,761	3,760	1
Telephone	7,026	7,466	4,119	3,347
Postage and freight	3,200	2,219	1,187	1,032
Equipment, maintenance	650	650	15	635
Rentals, office equipment	5,000	5,000	2,369	2,631
Research/investigation/online	14,000	13,185	12,820	365
LEOSE, state officer education	665	1,369	450	919
Dues/training/travel	12,500	7,500	5,793	1,707
Total District Attorney	<u>552,589</u>	<u>561,295</u>	<u>515,084</u>	<u>46,211</u>
District Clerk:				
Salary, elected officials	64,680	64,680	64,679	1
Salary, deputies	92,792	92,792	90,964	1,828
Salary, part-time	10,641	10,641	9,822	819
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	84,936	88,323	86,206	2,117
Office supplies	8,000	10,543	10,543	-
Furnishings/small equipment	-	1,583	1,582	1
Computer equip/access/software	1,000	1,012	212	800
Bond premiums	253	253	253	-
Data processing services	23,919	20,571	17,736	2,835
Property/liability insurance	-	1,332	1,332	-
Telephone	1,300	1,740	1,398	342
Postage and freight	6,000	4,088	2,613	1,475
Equipment, maintenance	300	300	-	300
Rentals, office equipment	5,000	4,782	4,697	85
Dues/training/travel	3,000	992	861	131
Total District Clerk	<u>305,625</u>	<u>307,436</u>	<u>296,702</u>	<u>10,734</u>

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
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For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Justice of Peace, Pct. 1				
Salary, elected officials	\$ 43,629	\$ 43,629	\$ 43,628	\$ 1
Salary, secretaries	25,616	25,616	25,430	186
Salary, temporary or extra	500	500	-	500
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	231	9
Salary, merit	565	565	565	-
Employee benefits	36,090	36,090	34,978	1,112
Office supplies	2,200	2,200	1,624	576
Publications/audio visual	100	-	-	-
Furnishings/small equipment	-	500	500	-
Computer equip/access/software	75	75	63	12
Data processing services	48	173	171	2
Property/liability Insurance	-	973	973	-
Telephone	987	879	635	244
Jury	500	-	-	-
Postage and freight	800	540	497	43
Rentals, office equipment	1,100	1,100	714	386
Dues/training/travel	2,100	2,568	2,568	-
Total Justice of Peace, Pct. 1	<u>121,522</u>	<u>122,620</u>	<u>119,549</u>	<u>3,071</u>
Justice of Peace, Pct. 2:				
Salary, elected officials	46,324	46,324	46,323	1
Salary, secretaries	49,859	49,859	49,858	1
Salary, temporary or extra	-	450	407	43
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	240	-
Salary, merit	1,020	1,020	1,020	-
Employee benefits	63,198	63,198	55,716	7,482
Office supplies	2,600	2,148	2,148	-
Publications/audio visual	200	649	649	-
Janitorial supplies	300	90	-	90
Small tools/miscellaneous supplies	100	100	-	100
Furnishings/small equipment	100	100	-	100
Computer equip/access/software	100	102	101	1
Data processing services	250	195	195	-
Property/liability insurance	-	999	998	1
Telephone	2,000	2,138	2,138	-
Jury	500	663	222	441
Postage and freight	1,600	1,242	490	752

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Schedule of Revenues, Expenditures, and
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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>Positive</u>
				<u>(Negative)</u>
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Justice of Peace, Pct. 2 (cont'd):				
Rentals, office equipment	\$ 1,812	\$ 1,812	\$ 1,363	\$ 449
Dues/training/travel	1,600	1,598	1,431	167
Building improvements	-	14,755	-	14,755
Total Justice of Peace, Pct. 2	<u>178,775</u>	<u>194,654</u>	<u>170,271</u>	<u>24,383</u>
Justice of Peace, Pct. 3:				
Salary, elected officials	43,209	43,209	43,208	1
Salary, secretaries	27,935	27,935	27,269	666
Salary, temporary or extra	1,000	1,000	-	1,000
Salary, travel allowance	6,972	6,972	6,972	-
Salary, merit	600	600	600	-
Employee benefits	36,546	36,546	35,473	1,073
Office supplies	1,500	1,882	1,882	-
Publications/audio visual	600	600	513	87
Janitorial supplies	150	50	-	50
Furnishings/small equipment	427	427	160	267
Computer equip/access/software	100	100	84	16
Data processing services	48	173	171	2
Property/liability insurance	-	948	947	1
Telephone	1,600	1,600	1,338	262
Jury	500	218	-	218
Postage and freight	600	600	294	306
Rentals, office equipment	1,200	1,200	961	239
Dues/training/travel	2,500	2,500	1,397	1,103
Total Justice of Peace, Pct. 3	<u>125,487</u>	<u>126,560</u>	<u>121,269</u>	<u>5,291</u>
Justice of Peace, Pct. 4:				
Salary, elected officials	44,486	44,486	44,485	1
Salary, secretaries	27,435	27,435	27,434	1
Salary, part-time	6,889	6,889	1,764	5,125
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	-	240
Salary, merit	1,020	1,020	600	420
Employee benefits	49,447	49,447	46,197	3,250
Office supplies	2,300	2,300	872	1,428
Publications/audio visual	200	200	100	100
Furnishings/small equipment	2,000	1,857	1,690	167
Computer equip/access/software	75	75	63	12
Data processing services	72	340	338	2
Property/liability insurance	-	954	954	-
Telephone	1,760	1,760	1,339	421
Jury	500	500	180	320

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For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>(Negative)</u>
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Justice of Peace, Pct. 4 (cont'd):				
Postage and freight	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Rentals, office equipment	1,800	1,800	1,295	505
Dues/training/travel	4,150	4,150	2,035	2,115
Total Justice of Peace, Pct. 4	<u>150,346</u>	<u>151,425</u>	<u>136,318</u>	<u>15,107</u>
Civil Court of Appeals:				
Legal/professional services	3,200	5,328	5,327	1
Total Civil Court of Appeals	<u>3,200</u>	<u>5,328</u>	<u>5,327</u>	<u>1</u>
Judicial, Other:				
Autopsies/burials	112,200	112,200	83,295	28,905
Total Judicial, Other	<u>112,200</u>	<u>112,200</u>	<u>83,295</u>	<u>28,905</u>
County Attorney Supplement:				
Salary, supplements	71,800	71,800	71,800	-
Employee benefits	404	404	399	5
Office supplies	500	500	-	500
Legal/professional services	1,000	1,000	-	1,000
Total County Attorney Supplement	<u>73,704</u>	<u>73,704</u>	<u>72,199</u>	<u>1,505</u>
County Attorney:				
Salary, elected officials	65,975	65,975	65,974	1
Salary, secretaries	33,675	33,675	33,674	1
Salary, temporary or extra	300	300	-	300
Salary, merit	600	600	600	-
Employee benefits	50,155	50,155	49,206	949
Office supplies	1,600	2,050	2,044	6
Publications/audio visual	2,680	1,266	389	877
Furnishings/small equipment	300	300	-	300
Computer equip/access/software	75	299	299	-
Bond premiums	200	200	178	22
Data processing services	48	3,548	3,546	2
Property/liability insurance	-	1,824	1,824	-
Telephone	1,640	2,080	1,566	514
Postage and freight	375	375	227	148
Rentals, office equipment	400	400	388	12
Research/investigation/online	6,774	7,514	7,283	231
Dues/training/travel	4,000	4,000	2,411	1,589
Office equipment	1,500	1,500	-	1,500
Total County Attorney	<u>170,297</u>	<u>176,061</u>	<u>169,609</u>	<u>6,452</u>
Child Support:				
Salary, assistant	40,818	40,318	36,789	3,529
Salary, temp or extra	-	500	137	363
Salary, merit	600	600	-	600
Employee benefits	19,147	19,147	17,736	1,411
Office supplies	2,500	2,556	2,555	1
Furnishings/small equipment	2,000	1,970	1,806	164
Computer equip/access/software	275	275	21	254
Bond premiums	200	200	50	150

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Child Support (cont'd):				
Data processing services	\$ 24	\$ 24	\$ 22	\$ 2
Property/liability insurance	-	267	266	1
Telephone	1,155	1,155	894	261
Postage and freight	2,000	1,980	1,221	759
Advertising	-	36	36	-
Rentals, office equipment	386	386	180	206
Dues/training/travel	1,200	1,158	161	997
Total Child Support	<u>70,305</u>	<u>70,572</u>	<u>61,874</u>	<u>8,698</u>
Total Judicial	<u>3,053,362</u>	<u>3,151,399</u>	<u>2,973,968</u>	<u>177,431</u>
Corrections:				
Jail and Detention Facility:				
Salary, officers	1,148,545	1,149,235	1,091,496	57,739
Salary, overtime/holiday	65,380	65,380	50,038	15,342
Salary, temporary or extra	-	2,175	2,173	2
Salary, uniform allowance	600	600	600	-
Salary, meal allowance	750	716	293	423
Salary, certification pay	6,000	7,396	7,395	1
Salary, merit	18,600	18,600	17,400	1,200
Salary, disaster	-	133,506	133,506	-
Employee benefits	629,201	660,311	633,454	26,857
Office supplies	10,000	10,937	10,936	1
Food	145,000	137,939	134,751	3,188
Law enforcement supplies	4,500	3,824	3,824	-
Janitorial supplies	25,000	25,414	25,414	-
Laundry and kitchen supplies	16,000	15,879	14,448	1,431
Inmate supplies	10,000	10,000	6,097	3,903
Insecticide/herbicide	400	257	257	-
Petroleum products	20,000	11,790	11,790	-
Drugs/medical supplies	50,000	39,587	39,587	-
Vehicle/equipment supplies	1,000	1,849	1,848	1
Small tools/miscellaneous supplies	2,000	1,375	1,372	3
Signs materials	100	-	-	-
Furnishings/small equipment	1,000	1,697	1,697	-
Computer equip/access/software	250	251	251	-
Physician services	22,000	23,739	22,427	1,312
Hospital inpatient	21,100	23,544	23,543	1
Hospital outpatient	12,570	40,868	40,867	1
Lab/x-ray	1,900	7,727	7,726	1
Environmental fees	-	70	70	-
Bond premiums	300	497	497	-
Data processing services	13,426	19,736	19,736	-
Property/liability insurance	-	30,242	30,241	1
Contract services	-	180	180	-
Telephone	3,000	3,733	3,730	3
Postage and freight	500	520	519	1

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Corrections (cont'd):				
Jail and Detention Facility (cont'd):				
Advertising	\$ 100	\$ -	\$ -	\$ -
Utilities	126,067	124,001	123,438	563
Miscellaneous claims/repairs	-	2,317	2,317	-
Equipment, maintenance	10,000	14,603	14,603	-
Buildings, maintenance	46,500	34,499	34,498	1
Rentals, office equipment	3,500	3,500	2,183	1,317
Dues/training/travel	6,350	6,302	6,301	1
Residential services	100,000	162,880	162,880	-
Fees	150	150	150	-
Services, Hurricane Harvey	-	47,952	47,951	1
Inmate transport	3,000	4,270	4,269	1
Building equipment	10,000	36,032	29,763	6,269
Laundry and kitchen equipment	-	4,465	4,465	-
Total Jail and Detention Facility	<u>2,534,789</u>	<u>2,890,545</u>	<u>2,770,981</u>	<u>119,564</u>
Adult Probation:				
Small tools/miscellaneous supplies	500	500	-	500
Furnishings/small equipment	500	456	-	456
Computer equip/access/software	350	346	-	346
Data processing services	288	288	238	50
Contract services	1,000	1,000	-	1,000
Property/liability insurance	-	1,054	1,053	1
Telephone	1,500	1,548	1,548	-
Total Adult Probation	<u>4,138</u>	<u>5,192</u>	<u>2,839</u>	<u>2,353</u>
Total Corrections	<u>2,538,927</u>	<u>2,895,737</u>	<u>2,773,820</u>	<u>121,917</u>
Juvenile Services:				
Juvenile Probation:				
Salary, appointed officials	53,699	53,699	53,699	-
Salary, secretaries	33,093	33,093	33,092	1
Salary, supplements	29,307	29,307	29,306	1
Salary, phone allowance	1,140	1,140	1,137	3
Salary, meal allowance	-	75	75	-
Salary, merit	3,000	3,000	3,000	-
Employee benefits	50,894	50,894	49,870	1,024
Office supplies	1,500	1,969	1,969	-
Publications/audio visual	175	397	397	-
Janitorial supplies	100	-	-	-
Petroleum products	1,500	516	515	1
Drugs/medical supplies	-	365	365	-
Vehicle/equipment supplies	-	40	40	-
Small tools/miscellaneous supplies	28	-	-	-
Computer equip/access/software	500	1,375	1,375	-
Physician services	500	212	212	-
Environmental fees	-	10	10	-
Bond premiums	400	371	371	-
Data processing services	7,000	5,914	5,913	1

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Juvenile Services (cont'd):				
Juvenile Probation (cont'd):				
Property/liability insurance	\$ 3,279	\$ 3,398	\$ 3,398	\$ -
Contract services	-	-	-	-
Telephone	2,000	3,137	3,135	2
Postage and freight	500	300	300	-
Equipment, maintenance	-	814	814	-
Rentals, office equipment	2,500	2,000	1,929	71
Dues/training/travel	7,000	6,590	6,590	-
Non-residential services	7,000	29,810	29,810	-
Residential services	33,375	10,623	10,623	-
Total Juvenile Probation	<u>238,490</u>	<u>239,049</u>	<u>237,945</u>	<u>1,104</u>
Total Juvenile Services	<u>238,490</u>	<u>239,049</u>	<u>237,945</u>	<u>1,104</u>
Environmental Services:				
Permits and Inspections:				
Salary, appointed officials	42,198	42,256	42,255	1
Salary, overtime/holiday	-	59	58	1
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	23,081	23,023	21,396	1,627
Office supplies	800	902	902	-
Small tools/miscellaneous supplies	100	-	-	-
Signs materials	200	-	-	-
Furnishings/small equipment	-	255	255	-
Computer equip/access/software	-	496	496	-
Environmental fees	1,300	1,470	1,470	-
Data processing services	1,950	1,950	1,763	187
Property/liability insurance	-	233	233	-
Contract services	30,000	35,000	33,177	1,823
Telephone	1,300	1,740	1,308	432
Postage and freight	800	769	294	475
Equipment, maintenance	300	300	-	300
Rentals, office equipment	500	500	-	500
Dues/training/travel	2,600	1,849	805	1,044
Total Permits and Inspections	<u>116,433</u>	<u>122,106</u>	<u>115,716</u>	<u>6,390</u>
Environmental Control:				
Salary, deputies	42,128	42,128	41,287	841
Salary, part-time	10,367	10,367	9,472	895
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	1,200	1,200	1,200	-
Salary, disaster	-	3,537	3,537	-

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Environmental Services (cont'd):				
Environmental Control (cont'd):				
Employee benefits	\$ 24,908	\$ 25,677	\$ 24,791	\$ 886
Office supplies	200	200	14	186
Law enforcement supplies	50	568	-	568
Petroleum products	4,000	3,015	2,242	773
Vehicle/equipment supplies	1,375	1,375	1,029	346
Small tools/miscellaneous supplies	625	625	60	565
Computer equip/access/software	25	221	221	-
Environmental fees	200	200	-	200
Data processing services	600	729	729	-
Property/liability insurance	-	1,354	1,353	1
Telephone	2,400	2,840	2,717	123
Postage and freight	1,250	1,084	131	953
Equipment, maintenance	750	912	912	-
Rentals, office equipment	150	171	170	1
Dues/training/travel	250	542	541	1
Fees	5,000	3,239	17	3,222
Machinery and equipment	-	3,437	-	3,437
Vehicles	34,482	36,076	35,576	500
Total Environmental Control	<u>131,760</u>	<u>141,297</u>	<u>127,799</u>	<u>13,498</u>
Agricultural Extension Service:				
Salary, secretaries	25,584	25,584	25,584	-
Salary, supplements	70,957	70,957	70,501	456
Salary, travel allowance	26,400	26,400	26,238	162
Salary, phone allowance	1,080	1,080	747	333
Salary, merit	600	600	600	-
Employee benefits	26,147	26,147	22,986	3,161
Office supplies	5,000	4,598	4,424	174
Publications/audio visual	200	200	95	105
Drugs/medical supplies	-	52	51	1
Demonstration aids	50	50	-	50
Laundry/kitchen supplies	1,000	-	-	-
Furnishings/small equipment	-	350	350	-
Computer equip/access/software	2,000	897	897	-
Wellness program	-	6,114	-	6,114
Ag field services	1,000	1,969	524	1,445
Property/liability insurance	-	1,176	1,176	-
Telephone	3,000	3,000	2,725	275
Postage and freight	500	500	37	463
Equipment, maintenance	250	250	-	250

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>Positive</u>
				<u>(Negative)</u>
EXPENDITURES (cont'd):				
Environmental Services (cont'd):				
Agricultural Extension Service (cont'd):				
Rentals, office equipment	\$ 3,000	\$ 5,091	\$ 4,245	\$ 846
Dues/training/travel	11,570	11,570	9,755	1,815
Fees	-	12	11	1
WC Youth Fair	4,000	4,000	3,957	43
Total Agriculture Extension Service	<u>182,338</u>	<u>190,597</u>	<u>174,903</u>	<u>15,694</u>
Total Environmental Services	<u>430,531</u>	<u>454,000</u>	<u>418,418</u>	<u>35,582</u>
Health and Welfare:				
Veteran's Service Officer:				
Salary, appointed officials	36,486	36,486	36,428	58
Salary, merit	600	600	600	-
Employee benefits	9,035	9,035	8,874	161
Office supplies	1,150	920	876	44
Computer equip/access/software	25	431	431	-
Data processing services	24	24	22	2
Property/liability insurance	-	214	213	1
Telephone	600	1,040	963	77
Postage and freight	225	49	49	-
Advertising	-	34	33	1
Rentals, office equipment	896	896	849	47
Dues/training/travel	1,500	1,466	800	666
Total Veteran's Service Officer	<u>50,541</u>	<u>51,195</u>	<u>50,138</u>	<u>1,057</u>
IHC Administration Costs:				
Office supplies	600	579	124	455
Computer equip/access/software	-	21	21	-
Property/liability insurance	-	71	71	-
Contract services	30,000	30,000	30,000	-
Telephone	180	620	511	109
Postage and freight	150	150	84	66
Rentals, office equipment	70	70	16	54
Optional services	300	300	-	300
Total IHC Administration Costs	<u>31,300</u>	<u>31,811</u>	<u>30,827</u>	<u>984</u>
IHC Eligible Expenses:				
Drugs/medical supplies	60,000	60,000	18,721	41,279
Physician services	70,000	182,788	7,568	175,220
Hospital inpatient	152,689	152,689	42,140	110,549
Hospital outpatient	100,000	100,000	34,131	65,869
Lab/x-ray	22,878	22,878	2,695	20,183
Total IHC Eligible Expenses	<u>405,567</u>	<u>518,355</u>	<u>105,255</u>	<u>413,100</u>
Aid to Indigent:				
Property/liability insurance	-	192	191	1
WCJC Senior Citizens' Program	98,000	98,000	98,000	-
Colorado Valley Transit	14,000	14,000	14,000	-
Autopsies/burials	2,000	2,000	1,465	535

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Health and Welfare (cont'd):				
Aid to Indigent (cont'd):				
Mental health	\$ 16,000	\$ 16,000	\$ 4,380	\$ 11,620
Texana Mental Health	42,519	42,519	42,519	-
Animal control-SPOT	5,000	5,000	2,000	3,000
Total Aid to Indigent	<u>177,519</u>	<u>177,711</u>	<u>162,555</u>	<u>15,156</u>
Mental Health Transport:				
Salary, deputies	42,034	47,717	47,716	1
Salary, overtime/holiday	465	-	-	-
Salary, certification pay	-	1,200	1,200	-
Salary, merit	600	600	600	-
Employee benefits	27,043	24,717	23,894	823
Office supplies	150	587	586	1
Law enforcement supplies	150	71	-	71
Petroleum products	6,000	5,945	2,555	3,390
Vehicle/equipment supplies	2,000	1,622	100	1,522
Computer equip/access/software	25	25	-	25
Data processing services	24	24	-	24
Telephone	540	595	545	50
Environmental fees	-	20	20	-
Property/liability insurance	-	668	668	-
Equipment, maintenance	1,325	1,325	157	1,168
Dues/training/travel	250	250	35	215
Total Mental Health Transport	<u>80,606</u>	<u>85,366</u>	<u>78,076</u>	<u>7,290</u>
Total Health and Welfare	<u>745,533</u>	<u>864,438</u>	<u>426,851</u>	<u>437,587</u>
Culture and Recreation:				
Library:				
Salary, appointed officials	55,446	55,446	55,445	1
Salary, assistants	322,407	322,407	321,614	793
Salary, temporary or extra	622	622	615	7
Salary, part-time	68,889	68,889	66,202	2,687
Salary, meal allowance	200	200	-	200
Salary, merit	10,200	10,200	10,200	-
Employee benefits	258,618	255,149	252,038	3,111
Office supplies	5,300	14,092	14,092	-
Food	175	51	51	-
Supplies/donations/sales	22,000	17,470	14,180	3,290
Publications/audio visual	77,815	76,049	76,049	-
Janitorial supplies	2,850	2,451	2,450	1
Small tools/miscellaneous supplies	70	-	-	-
Furnishings/small equipment	2,273	4,290	4,058	232
Supplies, GCMF grant	-	3,520	2,488	1,032
Computer equip/access/software	3,000	7,193	5,466	1,727
Supplies, Literacy Program	-	3,776	531	3,245

Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Culture and Recreation (cont'd):				
Library (cont'): <ul style="list-style-type: none"> Bond premiums Data processing services Property/liability insurance Contract services Telephone Postage and freight Advertising Utilities Equipment, maintenance Buildings, maintenance Rentals, office equipment Research/investigation/online Dues/training/travel Services - Grant Office equipment Equipment, GCM and Trull foundation grants Building equipment Total Library 	\$ 95 23,000 - 19,850 16,867 3,350 35 56,854 1,500 9,500 4,742 4,800 4,700 - - - - 975,158	\$ - 27,487 17,210 17,073 28,934 1,856 40 48,987 733 5,877 4,726 7,836 4,702 4,000 1,339 14,024 6,350 1,032,979	\$ - 27,486 17,209 17,073 28,933 1,856 40 48,987 732 5,876 4,725 7,836 4,702 2,300 1,339 14,024 6,350 1,014,947	\$ - 1 1 - 1 - - - 1 1 1 - - 1,700 - - - 18,032
Historical Commission: <ul style="list-style-type: none"> Office supplies Food Publications/audio visual Laundry and kitchen supplies Furnishings/small equipment Data processing services Postage and freight Dues/training/travel Other agency support Total Historical Commission 	95 - - - - 650 25 810 - 1,580	180 76 8,718 5 112 853 191 418 100 10,653	180 76 7,878 5 112 852 191 399 100 9,793	- - 840 - - 1 - 19 - 860
Historical Museum: <ul style="list-style-type: none"> Property/liability insurance Historical museum support Services, Hurricane Harvey Total Historical Museum 	- 45,000 - 45,000	7,285 45,000 131,237 183,522	6,978 45,000 131,237 183,215	307 - - 307
Parks and Recreation: <ul style="list-style-type: none"> Property/liability insurance Services, GCMF grant Total Parks and Recreation 	- - -	68 1,720 1,788	68 1,720 1,788	- - -
Total Culture and Recreation	1,021,738	1,228,942	1,209,743	19,199
Total Expenditures	16,003,156	17,399,990	15,545,723	1,854,267
Excess (deficiency) of revenues over (under) expenditures	(766,966)	(1,862,289)	599,631	2,461,920

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Wharton County, Texas
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
OTHER FINANCING SOURCES (USES):				
Transfers in	\$ -	\$ 200,000	\$ 200,000	\$ -
Transfers out	(1,488,000)	(1,501,283)	(1,819,341)	318,058
Sale of capital assets	7,500	65,281	57,781	(7,500)
Total Other Financing Sources (Uses)	<u>(1,480,500)</u>	<u>(1,236,002)</u>	<u>(1,561,560)</u>	<u>310,558</u>
Net change in fund balances	(2,247,466)	(3,098,291)	(961,929)	2,136,362
Fund balances-beginning	<u>9,349,389</u>	<u>9,349,389</u>	<u>9,349,389</u>	<u>-</u>
Fund balances-ending	<u>\$ 7,101,923</u>	<u>\$ 6,251,098</u>	<u>\$ 8,387,460</u>	<u>\$ 2,136,362</u>

Wharton County, Texas
Road and Bridge Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES:				
Taxes:				
Property (ad valorem):				
Current, road and bridge	\$ 1,978,707	\$ 1,978,707	\$ 1,959,323	\$(19,384)
Current, special road and bridge	1,803,000	1,803,000	1,790,457	(12,543)
Delinquent, road and bridge	32,649	32,649	39,941	7,292
Delinquent, special road and bridge	29,749	29,749	35,045	5,296
Total Property Taxes	<u>3,844,105</u>	<u>3,844,105</u>	<u>3,824,766</u>	<u>(19,339)</u>
Penalty and Interest	68,071	68,071	58,753	(9,318)
Total Taxes	<u>3,912,176</u>	<u>3,912,176</u>	<u>3,883,519</u>	<u>(28,657)</u>
Licenses and Permits:				
Motor vehicle licenses	360,000	360,000	360,000	-
Motor vehicle licenses fees	350,000	350,000	427,880	77,880
Total Licenses and Permits	<u>710,000</u>	<u>710,000</u>	<u>787,880</u>	<u>77,880</u>
Intergovernmental:				
State Grants:				
County Transportation Infrastructure Grant	-	5,163	6,180	1,017
FEMA-Disasters	-	48,045	1,748,979	1,700,934
Total State Grants	<u>-</u>	<u>53,208</u>	<u>1,755,159</u>	<u>1,701,951</u>
Total Intergovernmental	<u>-</u>	<u>53,208</u>	<u>1,755,159</u>	<u>1,701,951</u>
Charges for Services:				
Other Fees:				
Gross and axle weight fees	130,000	130,000	130,933	933
Fines and Forfeitures:				
District court	5,000	5,000	12,056	7,056
County court	20,000	20,000	56,609	36,609
Total Fines and Forfeitures	<u>25,000</u>	<u>25,000</u>	<u>68,665</u>	<u>43,665</u>
Investment Earnings:				
Interest	20,000	20,000	45,199	25,199
Miscellaneous:				
Pct. 2, solid waste station	145,000	145,000	156,804	11,804
Sale of salvage/surplus supplies	-	-	366	366
Miscellaneous	100	100	706	606
Sales/reimbursements, highways and drainage	94,000	341,548	283,151	(58,397)
Insurance renewal credit	-	-	1,737	1,737
Total Miscellaneous	<u>239,100</u>	<u>486,648</u>	<u>442,764</u>	<u>(43,884)</u>
Total Revenues	<u>5,036,276</u>	<u>5,337,032</u>	<u>7,114,119</u>	<u>1,777,087</u>
EXPENDITURES:				
Environmental Services:				
Precinct 2, Solid Waste Station:				
Salary, part time	10,387	11,173	10,901	272
Salary, precinct	36,074	36,074	35,401	673
Salary, overtime/holiday	-	135	134	1
Salary, phone allowance	300	301	300	1
Salary, merit	1,200	1,200	1,200	-
Salary, disaster	-	3,052	3,052	-
Employee benefits	21,575	22,305	22,071	234
Office supplies	200	107	96	11

Wharton County, Texas
Road and Bridge Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
EXPENDITURES (cont'd):				
Environmental Services (cont'd):				
Precinct 2, Solid Waste Station (cont'd):				
Janitorial supplies	\$ -	\$ 93	\$ 93	\$ -
Diesel	24,000	21,251	12,569	8,682
Vehicle/equipment supplies	3,200	3,129	1,130	1,999
Small tools/miscellaneous supplies	800	871	871	-
Signs materials	75	75	-	75
Environmental fees	58,000	57,841	51,707	6,134
Property/liability insurance	604	934	933	1
Telephone	700	821	820	1
Utilities	2,800	2,590	1,515	1,075
Equipment, maintenance	3,000	5,818	5,817	1
Buildings, maintenance	300	300	233	67
Rentals, equipment and buildings	2,500	2,520	2,520	-
Services, Hurricane Harvey	-	5,243	5,242	1
Total Pct. 2, Solid Waste Station	165,715	175,833	156,605	19,228
Total Environmental Services	165,715	175,833	156,605	19,228
Highways and Drainage:				
Precinct 1:				
Salary, secretaries	28,175	29,485	25,790	3,695
Salary, temporary or extra	27,357	27,357	-	27,357
Salary, precinct	295,966	294,261	224,631	69,630
Salary, overtime/holiday	-	560	560	-
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	2,940	2,940	2,571	369
Salary, meal allowance	-	79	79	-
Salary, merit	5,400	5,400	4,800	600
Salary, disaster	-	10,389	10,387	2
Employee benefits	205,448	207,055	157,642	49,413
Office supplies	500	1,247	1,246	1
Food	400	167	166	1
Publications/audio visual	-	75	75	-
Janitorial supplies	900	574	554	20
Insecticide/herbicide	8,000	2,260	2,260	-
Petroleum products	13,500	13,336	9,403	3,933
Diesel	63,000	61,256	37,265	23,991
Drugs/medical supplies	100	-	-	-
Vehicle/equipment supplies	16,000	16,000	10,111	5,889
Small tools/miscellaneous supplies	2,500	4,979	4,978	1
Culverts, fluming, pipe	2,000	8,280	8,279	1
Signs materials	2,500	3,955	3,954	1
Road materials	287,000	414,507	313,075	101,432
Furnishings/small equipment	250	300	300	-
Computer equip/access/software	25	42	42	-
Physician services	-	121	121	-
Environmental fees	2,000	1,381	552	829
Bond premiums	1,500	355	355	-
Data processing services	48	48	46	2
Property/liability insurance	12,125	10,713	10,713	-
Contract services	2,000	12,341	12,340	1
Telephone	1,200	1,640	1,398	242
Postage and freight	100	-	-	-

Wharton County, Texas
Road and Bridge Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 1 (cont'd):				
Advertising	\$ 100	\$ -	\$ -	\$ -
Utilities	12,800	9,494	8,186	1,308
Miscellaneous claims/repairs	-	2,220	450	1,770
Equipment, maintenance	45,000	51,619	49,566	2,053
Buildings, maintenance	1,000	2,795	2,794	1
Bridge maintenance	3,000	3,000	153	2,847
Dues/training/travel	1,250	1,701	1,700	1
Right-of-way costs	100	-	-	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	-	-	-
Services, Hurricane Harvey	-	74,381	74,381	-
Services, Disasters	-	67,658	67,658	-
Machinery and equipment	325,000	176,918	101,679	75,239
Vehicles	-	135,203	135,203	-
Road construction	-	136,650	136,650	-
Bridge construction	-	193,375	155,875	37,500
Total Precinct 1	<u>1,382,148</u>	<u>1,997,581</u>	<u>1,589,452</u>	<u>408,129</u>
Precinct 2:				
Salary, secretaries	27,195	27,195	26,090	1,105
Salary, temporary or extra	18,000	26,972	26,971	1
Salary, precinct	347,770	337,726	321,835	15,891
Salary, overtime/holiday	-	1,118	1,118	-
Salary, phone allowance	3,240	3,240	2,808	432
Salary, meal allowance	-	36	35	1
Salary, merit	6,000	6,000	4,800	1,200
Salary, disaster	-	11,639	11,638	1
Employee benefits	219,445	220,228	203,939	16,289
Office supplies	1,000	293	293	-
Publications/audio visual	100	74	74	-
Survey/mapping supplies	400	400	-	400
Janitorial supplies	1,100	630	629	1
Insecticide/herbicide	13,000	12,489	12,322	167
Petroleum products	23,000	22,338	17,956	4,382
Diesel	82,000	79,052	46,427	32,625
Drugs/medical supplies	200	200	120	80
Vehicle/equipment supplies	26,000	25,733	24,327	1,406
Small tools/miscellaneous supplies	4,000	4,342	4,341	1
Culvert, fluming, pipe	2,500	15,722	14,193	1,529
Signs materials	4,200	2,897	2,896	1
Road materials	305,000	336,000	326,924	9,076
Furnishings/small equipment	600	600	360	240
Computer equip/access/software	700	700	63	637
Physician services	-	328	328	-
Environmental fees	60	60	59	1
Data processing services	48	48	46	2
Property/liability insurance	10,160	9,989	9,955	34
Contract services	1,500	4,008	4,008	-
Telephone	5,275	6,402	6,401	1

Wharton County, Texas
Road and Bridge Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 2 (cont'd):				
Postage and freight	\$ 50	\$ -	\$ -	\$ -
Utilities	4,500	4,119	3,706	413
Miscellaneous claims/repairs	500	1,000	1,000	-
Equipment, maintenance	74,342	87,614	87,368	246
Buildings, maintenance	5,000	830	830	-
Rentals, equipment and buildings	500	927	438	489
Rentals, office equipment	2,200	2,131	1,731	400
Dues/training/travel	12,500	12,464	11,839	625
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	1,535	1,040	495
Services, Hurricane Harvey	-	194,046	194,046	-
Machinery and equipment	325,000	312,929	274,814	38,115
Vehicles	-	37,584	37,583	1
Total Precinct 2	1,529,620	1,812,638	1,686,351	126,287
Precinct 3:				
Salary, secretaries	26,895	26,895	26,143	752
Salary, temporary or extra	22,000	22,000	21,672	328
Salary, precinct	343,781	342,864	332,647	10,217
Salary, overtime/holiday	-	287	286	1
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,300	3,300	2,980	320
Salary, meal allowance	-	94	93	1
Salary, merit	6,000	6,000	5,400	600
Salary, disaster	-	11,393	11,392	1
Employee benefits	218,635	224,959	218,490	6,469
Office supplies	500	978	978	-
Food	-	84	83	1
Publications/audio visual	180	237	237	-
Janitorial supplies	1,000	953	943	10
Insecticide/herbicide	20,000	18,166	15,544	2,622
Petroleum products	22,500	22,500	20,552	1,948
Diesel	108,000	67,403	42,351	25,052
Drugs/medical supplies	-	164	163	1
Vehicle/equipment supplies	25,000	23,722	16,264	7,458
Small tools/miscellaneous supplies	12,500	10,503	10,503	-
Culverts, fluming, pipe	2,500	23,790	23,789	1
Signs materials	6,000	6,000	4,722	1,278
Road materials	296,332	337,805	337,805	-
Furnishings/small equipment	250	-	-	-
Computer equip/access/software	50	93	93	-
Environmental fees	1,900	1,894	1,867	27
Bond premiums	-	355	355	-
Data processing services	1,500	1,565	1,564	1
Property/liability insurance	11,987	12,677	12,677	-
Telephone	1,144	2,691	2,669	22

Wharton County, Texas
Road and Bridge Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 3 (cont'd):				
Postage and freight	\$ 50	\$ -	\$ -	\$ -
Advertising	50	30	30	-
Utilities	8,500	8,500	8,440	60
Miscellaneous claims/repairs	-	56	56	-
Equipment, maintenance	57,000	77,372	77,295	77
Buildings, maintenance	1,000	1,000	816	184
Bridge maintenance	8,000	8,000	7,438	562
Rentals, equipment and buildings	1,500	1,500	657	843
Rentals, office equipment	760	860	860	-
Dues/training/travel	1,500	1,478	1,407	71
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	1,535	-	1,535
Services, Memorial Day flood	-	3	3	-
Services, Hurricane Harvey	-	150,891	150,891	-
Machinery and equipment	325,000	330,073	327,570	2,503
Vehicles	-	32,292	32,292	-
Bridge construction	-	155,500	155,500	-
Total Precinct 3	<u>1,548,313</u>	<u>1,949,926</u>	<u>1,886,981</u>	<u>62,945</u>
Precinct 4:				
Salary, secretaries	30,607	30,607	30,039	568
Salary, temporary or extra	25,000	25,000	23,703	1,297
Salary, precinct	346,144	345,451	326,823	18,628
Salary, overtime/holiday	-	366	365	1
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,240	3,240	3,155	85
Salary, meal allowance	-	91	89	2
Salary, merit	6,000	6,000	6,000	-
Salary, disaster	-	10,456	10,455	1
Employee benefits	206,117	208,340	199,958	8,382
Office supplies	800	666	344	322
Food	-	578	577	1
Publications/audio visual	200	41	-	41
Janitorial supplies	600	600	595	5
Insecticide/herbicide	6,500	6,421	6,401	20
Petroleum products	18,500	18,500	15,506	2,994
Diesel	85,000	62,830	62,105	725
Vehicle/equipment supplies	22,000	21,795	20,634	1,161
Small tools/miscellaneous supplies	5,000	5,000	4,631	369
Culvert, fluming, pipe	2,500	5,366	5,366	-
Signs materials	4,500	3,421	2,883	538
Road materials	279,700	404,672	404,672	-
Furnishings/small equipment	-	320	320	-
Computer equip/access/software	25	42	42	-
Environmental fees	1,000	1,319	1,319	-

Wharton County, Texas
Road and Bridge Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 4 (cont'd):				
Data processing services	\$ 68	\$ 68	\$ 46	\$ 22
Property/liability insurance	8,078	11,106	11,106	-
Contract services	-	20,028	20,028	-
Telephone	2,500	2,687	1,049	1,638
Postage and freight	50	50	-	50
Advertising	100	100	-	100
Utilities	5,000	5,000	3,936	1,064
Equipment, maintenance	72,000	67,286	62,637	4,649
Buildings, maintenance	2,000	2,630	2,629	1
Bridge maintenance	-	7,122	7,122	-
Rentals, equipment and buildings	500	548	548	-
Rentals, office equipment	1,000	952	687	265
Dues/training/travel	1,500	1,750	1,749	1
Right-of-way costs	-	79	78	1
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	1,029	-	1,029
Services, Memorial Day flood	-	629,824	629,824	-
Services, Hurricane Harvey	-	550	550	-
Machinery and equipment	325,000	335,715	325,000	10,715
Bridge construction	-	170,000	170,000	-
Total Precinct 4	1,474,228	2,429,110	2,374,435	54,675
All Precincts-Road Equipment:				
Petroleum products	4,000	1,032	1,031	1
Diesel	-	2,968	72	2,896
Vehicle/equipment supplies	2,300	2,251	1,413	838
Small tools/miscellaneous supplies	7,500	7,500	525	6,975
Signs materials	-	38	37	1
Environmental fees	-	11	11	-
Property/liability insurance	145	147	147	-
Equipment, maintenance	33,295	33,293	20,820	12,473
Optional services (contingency)	532,000	32,000	-	32,000
Machinery and equipment	188,000	114,389	111,314	3,075
Vehicles	-	73,611	73,611	-
Total All Precincts-Road Equipment	767,240	267,240	208,981	58,259
County Transportation Infrastructure Grant				
Contract services	-	5,163	5,162	1
Total County Transportation Infrastructure Grant	-	5,163	5,162	1
Total Highways and Drainage	6,701,549	8,461,658	7,751,362	710,296
Total Expenditures	6,867,264	8,637,491	7,907,967	729,524
Excess (deficiency) of revenues				
over (under) expenditures	\$(1,830,988)	\$(3,300,459)	\$(793,848)	\$ 2,506,611

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Wharton County, Texas
Road and Bridge Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
OTHER FINANCING SOURCES (USES):				
Transfers in	\$ 1,488,000	\$ 1,489,760	\$ 1,489,760	\$ -
Transfers out	-	-	(167,147)	167,147
Sale of capital assets	66,750	170,620	103,870	(66,750)
Total Other Financing Sources (Uses)	1,554,750	1,660,380	1,426,483	100,397
Net change in fund balances	(276,238)	(1,640,079)	632,635	2,272,714
Fund balances, beginning	1,613,228	1,613,228	1,613,228	-
Fund balances, ending	\$ 1,336,990	\$(26,851)	\$ 2,245,863	\$ 2,272,714

Wharton County, Texas
Farm-to-Market Lateral Road Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Taxes:				
Property (ad valorem):				
Current	\$ 1,731,690	\$ 1,731,690	\$ 1,714,900	\$(16,790)
Delinquent	28,573	28,573	34,933	6,360
Total Property Taxes:	<u>1,760,263</u>	<u>1,760,263</u>	<u>1,749,833</u>	<u>(10,430)</u>
Penalty and Interest	31,170	31,170	28,708	(2,462)
Total Taxes	<u>1,791,433</u>	<u>1,791,433</u>	<u>1,778,541</u>	<u>(12,892)</u>
Investment Earnings:				
Checking	10,000	10,000	20,793	10,793
Total investment earnings	<u>10,000</u>	<u>10,000</u>	<u>20,793</u>	<u>10,793</u>
Miscellaneous:				
Sale of salvage/surplus supplies	-	-	926	926
Insurance renewal credit	-	-	556	556
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>1,482</u>	<u>1,482</u>
Total Revenues	<u>1,801,433</u>	<u>1,801,433</u>	<u>1,800,816</u>	<u>(617)</u>
EXPENDITURES:				
Highways and Drainage:				
Countywide Drainage				
Salary, appointed officials	63,048	63,048	61,840	1,208
Salary, part-time	-	1,511	1,511	-
Salary, precinct	544,113	542,602	493,928	48,674
Salary, overtime/holiday	-	1,072	1,072	-
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	5,040	5,040	4,227	813
Salary, meal allowance	-	500	249	251
Salary, merit	9,600	9,600	9,000	600
Salary, disaster	-	20,944	20,943	1
Employee benefits	308,253	311,739	290,331	21,408
Office supplies	500	500	80	420
Food	-	179	179	-
Publications/audio visual	150	150	-	150
Janitorial supplies	-	700	312	388
Insecticide/herbicide	170,000	169,500	157,166	12,334
Petroleum products	50,000	47,500	24,658	22,842
Diesel	207,275	185,796	93,117	92,679
Vehicle/equipment supplies	25,000	24,954	11,454	13,500

Wharton County, Texas
Farm-to-Market Lateral Road Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Countywide Drainage (cont'd):				
Small tools/miscellaneous supplies	\$ 5,000	\$ 7,710	\$ 7,710	\$ -
Culvert, fluming, pipe	10,000	10,000	-	10,000
Signs materials	-	8	7	1
Furnishings/small equipment	1,000	1,000	-	1,000
Computer equip/access/software	500	500	21	479
Environmental fees	600	598	148	450
Data process services	3,444	3,606	3,605	1
Property/liability insurance	16,175	16,175	15,720	455
Engineering	30,300	30,300	15,228	15,072
Contract services	159,000	159,000	86,735	72,265
Telephone	500	940	688	252
Utilities	250	250	-	250
Miscellaneous claims/repairs	1,000	1,000	-	1,000
Equipment, maintenance	150,000	150,000	122,255	27,745
Rentals, equipment and buildings	-	17,768	17,768	-
Dues/training/travel	-	2,500	1,569	931
Right-of-way costs	25,000	25,000	19,966	5,034
Services, Hurricane Harvey	-	9,917	9,917	-
Machinery and equipment	300,000	312,027	-	312,027
Total Countywide Drainage	<u>2,096,212</u>	<u>2,144,098</u>	<u>1,481,868</u>	<u>662,230</u>
Total Expenditures	<u>2,096,212</u>	<u>2,144,098</u>	<u>1,481,868</u>	<u>662,230</u>
Excess (deficiency) of revenues over (under) expenditures	(294,779)	(342,665)	318,948	661,613
OTHER FINANCING SOURCES (USES):				
Transfers in	-	440	440	-
Transfers out	-	-	(312,027)	(312,027)
Sale of capital assets	<u>48,000</u>	<u>60,027</u>	<u>12,027</u>	<u>(48,000)</u>
Total Other Financing Sources (Uses)	<u>48,000</u>	<u>60,467</u>	<u>(299,560)</u>	<u>(360,027)</u>
Net change in fund balances	(246,779)	(282,198)	19,388	301,586
Fund balances, beginning	<u>1,294,106</u>	<u>1,294,106</u>	<u>1,294,106</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,047,327</u>	<u>\$ 1,011,908</u>	<u>\$ 1,313,494</u>	<u>\$ 301,586</u>

Wharton County, Texas
Notes to Budgetary Information
December 31, 2017

Budgetary information – Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except certain special revenue funds, home grants, Texas capital grants and theft by check; and permanent fund, historical museum. These funds do not have appropriated budgets since other means control the use of these resources (e.g., grant award endowment requirements) and sometime span a period of more than one fiscal year. Appropriations in all budgeted funds lapse at fiscal yearend except for capital projects funds, as budgetary control is achieved through legally binding contracts. There were no excess of budgetary expenditures over appropriations in individual funds.

The appropriated budget is prepared by fund, function, department, category and classification. All transfers of appropriations both within a department and between departments require the approval of the Commissioners' Court. The legal level of budgetary control is the classification level.

Officials and department heads of the County are required to submit budget requests to the County Judge, who is the budget officer, and are then scheduled to meet with the County Judge and County Auditor for department budget review. A proposed budget is prepared by the County Judge and submitted to Commissioners' Court in July. The Commissioners' Court holds budget workshops and public hearings. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts budgeted may not exceed the County Auditor's estimate of revenues and estimated cash balance at January 1 of the budgeted year. Final budget is adopted no later than September 30. During the year, the Commissioners' Court may increase budgeted revenues and expenditures for unexpected revenues or beginning fund balances in excess of budget estimates, provided the Court rules that a state of emergency exists.

Wharton County, Texas
Schedule of Changes in Net Pension Liability
and Related Ratios
For the Year Ended December 31, 2017

Plan Year Ended December 31	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Pension Liability			
Service Cost	\$ 1,112,031	\$ 1,171,800	\$ 1,269,249
Interest total pension liability	3,612,194	3,880,713	4,062,559
Effect of plan changes	296,736	(127,104)	-
Effect of assumption changes or inputs	466,730	497,625	-
Effect of economic/demographic (gains) or losses	-	(628,043)	(249,924)
Benefit payments/refunds of contributions	(2,189,889)	(2,288,255)	(2,549,011)
Net change in total pension liability	3,297,802	2,506,736	2,532,873
Total pension liability - beginning	<u>44,977,940</u>	<u>48,275,742</u>	<u>50,782,478</u>
Total pension liability - ending (a)	<u>\$ 48,275,742</u>	<u>\$ 50,782,478</u>	<u>\$ 53,315,351</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 1,134,048	\$ 1,344,576	\$ 1,291,062
Member contributions	593,743	613,525	636,444
Investment income net of investment expenses	2,932,816	176,884	3,291,800
Benefit payments refunds of contributions	(2,189,889)	(2,288,255)	(2,549,011)
Administrative expenses	(33,576)	(32,124)	(35,762)
Other	<u>58,118</u>	<u>(159,288)</u>	<u>45,858</u>
Net change in plan fiduciary net position	2,495,260	(344,682)	2,680,391
Plan fiduciary net position - beginning	<u>42,358,502</u>	<u>44,853,762</u>	<u>44,509,080</u>
Plan fiduciary net position - ending (b)	<u>\$ 44,853,762</u>	<u>\$ 44,509,080</u>	<u>\$ 47,189,471</u>
Net pension liability - ending (a) - (b)	<u>\$ 3,421,980</u>	<u>\$ 6,273,398</u>	<u>\$ 6,125,880</u>
Fiduciary net position as a percentage of total pension liability	92.91%	87.65%	88.51%
Pensionable covered payroll	\$ 8,482,043	\$ 8,764,648	\$ 9,092,062
Net pension liability as a percentage of covered payroll	40.34%	71.58%	67.38%

Wharton County, Texas
Schedule of Employer Contributions
For the Year Ended December 31, 2017

Fiscal Year Ended December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2008	\$ 861,157	\$ 862,795	\$(1,638)	\$ 8,193,688	10.5%
2009	889,301	899,552	(10,251)	8,542,753	10.5%
2010	958,480	958,480	-	8,534,996	11.2%
2011	922,300	932,260	(9,960)	8,301,529	11.2%
2012	942,133	942,133	-	8,018,140	11.8%
2013	1,047,349	1,047,349	-	8,318,914	12.6%
2014	1,134,048	1,134,048	-	8,482,043	13.4%
2015	1,244,576	1,344,576	(100,000)	8,764,623	15.3%
2016	1,291,062	1,291,062	-	9,092,062	14.2%
2017	1,336,104	1,336,104	-	9,409,186	14.2%

Wharton County, Texas
Notes to the Schedule of Employer Contributions
For the Year Ended December 31, 2017

Valuation Date:	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial Cost Method	Entry age
Asset Valuation Method	Level percentage of payroll, closed
Remaining Amortization Period	12.3 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	8.00%, net of investment expenses, including inflation
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment Rate of Return	8.00%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule*	No changes in plan provisions

**Only changes effective 2015 and later are shown in this schedule.*

Wharton County, Texas
Other Post Employment Healthcare Benefits for the Employees of Wharton County
Wharton County Employee Benefits Plan
Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a) / c]
12/31/2012	\$ -	\$ 2,689,249	0.00%	\$ 2,689,249	\$ 8,384,497	32.1%
12/31/2014	-	2,720,835	0.00%	2,720,835	8,856,979	30.7%
12/31/2016	-	2,307,801	0.00%	2,307,801	8,771,493	26.3%

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND
SCHEDULES**

WHARTON COUNTY, TEXAS

MAJOR GOVERNMENTAL FUNDS:

GENERAL FUND:

General accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

SPECIAL REVENUE FUNDS:

Road and Bridge accounts for costs associated with the construction and maintenance of road and bridges. The principal source of revenue is ad valorem taxes.

Farm-to-Market and Lateral Road accounts for funds levied and collected for the purpose of constructing and maintaining farm-to-market roads and assisting in flood control. This fund was established to comply with civil statues authorizing counties to levy and collect ad valorem taxes for this purpose.

WHARTON COUNTY, TEXAS

NONMAJOR GOVERNMENTAL FUNDS (cont'd):

SPECIAL REVENUE FUNDS (cont'd):

District Attorney Forfeiture accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the resolution of the drug case establishes the division of proceeds. Funds are used for training, essential equipment and operating expenses needed to enhance law enforcement activities.

Justice Court Security accounts for fees collected by the justice courts on convictions of misdemeanor offenses. Funds are to be used for providing security to justice court buildings.

Courthouse Security accounts for fees collected by the district, county and justice courts on convictions of felony and misdemeanor offenses. Funds are to be used for providing security to the courts.

Records Management accounts for fees collected by the county, district and justice courts. Funds are to be used for management and preservation of all county records.

Records Preservation – County Clerk accounts for fees collected on filing and recording by the county clerk. Funds are to be used by the county clerk specific records preservation and automation projects.

Justice Court Technology accounts for fees assessed by justice courts on convictions of misdemeanor offenses. Funds are designated for purposes of enhancing technology in the justice courts.

Law Library accounts for funds collected through civil cases filed in the county district courts. Funds collected are used to support the management and expenditures necessary to maintain the law library in the County.

Juvenile Probation Grants accounts for revenue from the State of Texas for enhancement of services related to juvenile probation and community correctional services not fully funded by the County.

District Attorney Pretrial Intervention accounts for fees collected for participation in a pretrial intervention program. Funds are used for program costs.

Home Grants were established to accounts for funds received from federal grants to assist in providing affordable housing for low income citizens.

Water/Sewer Project Grants were established to accounts for funds received from federal grants to build sewer systems in non-incorporated subdivisions.

Theft by Check accounts for fees received for the collection of bad checks. Expenditures are made for the improvement of the operation of the district attorney's office.

WHARTON COUNTY, TEXAS

NONMAJOR GOVERNMENTAL FUNDS:

SPECIAL REVENUE FUNDS:

County and District Court Technology accounts for fees collected from the county and district courts on convictions of felony and misdemeanor offenses. Funds are designated for purposes of enhancing technology in the county and district courts.

State Lateral Road accounts for revenue from the State of Texas that is restricted by the State for use in construction of new county roads and maintenance of existing county roads that adjoin state roads.

Records Preservation-District Clerk accounts for fees are collected on filings and recordings by the district clerk. Funds are to be used by the district clerk for specific records preservation and automation projects.

Family Protection accounts for fees assessed by civil courts at the dissolution of a marriage. Funds are designated for support of family violence and child abuse prevention providers, either in county or an adjacent county.

Guardianship accounts for receipts of proceeds collected by probate courts for support of the judiciary in guardianship cases.

Juvenile Case Manager accounts for receipts of proceeds collected by justice courts to fund salary and benefits of personnel to handle school truancy cases.

Election Services accounts for receipts of proceeds from the contract between political parties and other entities for administering election services.

Constables Forfeitures accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the relations on of the drug case establishes the division of proceeds. Funds are used for training, essential equipment and operating expenses needed to enhance law enforcement activities.

Sheriff Forfeiture accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the resolution of the drug case establishes the division of proceeds. Funds are used for training, essential equipment and operating expenses needed to enhance law enforcement activities.

WHARTON COUNTY, TEXAS

CAPITAL PROJECTS FUND:

Capital Replacement is used to account for major capital needs of the County that are not funded with long-term debt. It is funded by transfers of excess fund balance assigned for capital purchases that were remaining at year-end.

PERMANENT FUND:

Historical Museum accounts for interest earned on an endowment to be used for operations of the County museum.

Wharton County, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Special Revenue Funds				
	County and District Court Technology	State Lateral Road	Records Preservation Dist. Clerk	Family Protection	Guardianship
ASSETS					
Cash and cash equivalents	\$ 6,746	\$ 39,841	\$ 97,936	\$ 19,338	\$ 33,604
Receivables (net of allowance for uncollectibles):					
Accounts	-	-	-	-	-
Due from other entities	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	6,746	39,841	97,936	19,338	33,604
LIABILITIES					
Accounts payable	-	-	7	-	-
Accrued payroll	-	-	141	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	148	-	-
FUND BALANCES					
Nonspendable:					
Historical museum	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted	6,746	39,841	97,788	19,338	33,604
Assigned	-	-	-	-	-
Total fund balances	6,746	39,841	97,788	19,338	33,604
Total liabilities and fund balances	\$ 6,746	\$ 39,841	\$ 97,936	\$ 19,338	\$ 33,604

Special Revenue Funds

Juvenile Case Manager	Election Services	Constables Forfeiture	Sheriff Forfeiture	District Attorney Forfeiture	Justice Court Security	Courthouse Security
\$ 30,810	\$ 59,162	\$ 8,975	\$ 30,392	\$ 282,823	\$ 31,684	\$ 115,347
-	-	-	-	5,924	-	-
-	-	-	-	2,889	-	-
-	-	-	-	-	68	-
<u>30,810</u>	<u>59,162</u>	<u>8,975</u>	<u>30,392</u>	<u>291,636</u>	<u>31,752</u>	<u>115,347</u>
10	-	-	10,082	744	22	29
226	-	-	-	1,419	-	-
-	-	-	-	2,888	-	-
<u>236</u>	<u>-</u>	<u>-</u>	<u>10,082</u>	<u>5,051</u>	<u>22</u>	<u>29</u>
-	-	-	-	-	-	-
-	-	-	-	-	68	-
30,574	59,162	8,975	20,310	286,585	31,662	115,318
-	-	-	-	-	-	-
<u>30,574</u>	<u>59,162</u>	<u>8,975</u>	<u>20,310</u>	<u>286,585</u>	<u>31,730</u>	<u>115,318</u>
<u>\$ 30,810</u>	<u>\$ 59,162</u>	<u>\$ 8,975</u>	<u>\$ 30,392</u>	<u>\$ 291,636</u>	<u>\$ 31,752</u>	<u>\$ 115,347</u>

Wharton County, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Special Revenue Funds				
	Records Management	Records Preservation Co. Clerk	Justice Court Technology	Law Library	Juvenile Probation Grants
ASSETS					
Cash and cash equivalents	\$ 6,293	\$ 494,609	\$ 4,959	\$ 33,806	\$ 72,233
Receivables (net of allowance for uncollectibles):					
Accounts	-	-	-	-	-
Due from other entities	-	-	-	-	-
Prepaid items	<u>7,500</u>	<u>2,960</u>	<u>18,794</u>	<u>-</u>	<u>-</u>
Total assets	<u>13,793</u>	<u>497,569</u>	<u>23,753</u>	<u>33,806</u>	<u>72,233</u>
LIABILITIES					
Accounts payable	-	20	818	1,918	31,974
Accrued payroll	-	318	-	-	3,575
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>338</u>	<u>818</u>	<u>1,918</u>	<u>35,549</u>
FUND BALANCES					
Nonspendable:					
Historical museum	-	-	-	-	-
Prepaid items	7,500	2,960	18,794	-	-
Restricted	6,293	494,271	4,141	31,888	36,684
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>13,793</u>	<u>497,231</u>	<u>22,935</u>	<u>31,888</u>	<u>36,684</u>
Total liabilities and fund balances	<u>\$ 13,793</u>	<u>\$ 497,569</u>	<u>\$ 23,753</u>	<u>\$ 33,806</u>	<u>\$ 72,233</u>

Special Revenue Funds					Capital Projects Fund	Permanent Fund	
District Attorney Pretrial Intervention	Home Grants	WC Water/Sewer Project Grants	Theft by Check	Total	Capital Replacement	Historical Museum	Total
\$ 2,293	\$ 42,853	\$ 35,000	\$ 26,965	\$ 1,475,669	\$ 2,043,606	\$ 50,000	\$ 3,569,275
-	-	-	7	5,931	-	-	5,931
-	-	-	-	2,889	-	-	2,889
-	-	-	-	29,322	12,120	-	41,442
<u>2,293</u>	<u>42,853</u>	<u>35,000</u>	<u>26,972</u>	<u>1,513,811</u>	<u>2,055,726</u>	<u>50,000</u>	<u>3,619,537</u>
-	-	-	4	45,628	3,852	-	49,480
-	-	-	76	5,755	-	-	5,755
-	-	-	-	2,888	-	-	2,888
-	-	-	80	54,271	3,852	-	58,123
-	-	-	-	-	-	50,000	50,000
-	-	-	-	29,322	12,120	-	41,442
2,293	42,853	35,000	26,892	1,430,218	-	-	1,430,218
-	-	-	-	-	2,039,754	-	2,039,754
<u>2,293</u>	<u>42,853</u>	<u>35,000</u>	<u>26,892</u>	<u>1,459,540</u>	<u>2,051,874</u>	<u>50,000</u>	<u>3,561,414</u>
<u>\$ 2,293</u>	<u>\$ 42,853</u>	<u>\$ 35,000</u>	<u>\$ 26,972</u>	<u>\$ 1,513,811</u>	<u>\$ 2,055,726</u>	<u>\$ 50,000</u>	<u>\$ 3,619,537</u>

Wharton County, Texas
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Special Revenue Funds				
	County and District Court Technology	State Lateral Road	Records Preservation Dist. Clerk	Family Protection	Guardianship
REVENUES:					
Intergovernmental	\$ -	\$ 39,841	\$ -	\$ -	\$ -
Charges for services	1,263	-	15,868	1,739	2,860
Fines and forfeitures	-	-	-	-	-
Interest	37	-	568	113	196
Miscellaneous	-	-	-	-	-
Total Revenues	1,300	39,841	16,436	1,852	3,056
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	148	-	7,223	-	-
Corrections	-	-	-	-	-
Juvenile services	-	-	-	-	-
Environmental services	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Highways and drainage	-	39,841	-	-	-
Economic development	-	-	-	-	-
Total Expenditures	148	39,841	7,223	-	-
Excess (deficiency) of revenues over (under) expenditures	1,152	-	9,213	1,852	3,056
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net change in fund balances	1,152	-	9,213	1,852	3,056
Fund balances-beginning	5,594	39,841	88,575	17,486	30,548
Fund balances-ending	\$ 6,746	\$ 39,841	\$ 97,788	\$ 19,338	\$ 33,604

Special Revenue Funds

Juvenile Case Manager	Election Services	Constables Forfeiture	Sheriff Forfeiture	District Attorney Forfeiture	Justice Court Security	Courthouse Security
\$ -	\$ -	\$ -	\$ -	\$ 10,624	\$ -	\$ -
18,885	9,340	-	-	-	3,775	23,561
-	-	-	8,394	35,871	-	-
203	327	55	344	2,809	190	663
21	-	-	12,399	-	-	-
<u>19,109</u>	<u>9,667</u>	<u>55</u>	<u>21,137</u>	<u>49,304</u>	<u>3,965</u>	<u>24,224</u>
-	-	-	-	-	-	-
-	-	-	83,809	-	-	-
19,039	-	-	-	112,860	1,959	16,498
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>19,039</u>	<u>-</u>	<u>-</u>	<u>83,809</u>	<u>112,860</u>	<u>1,959</u>	<u>16,498</u>
<u>70</u>	<u>9,667</u>	<u>55</u>	<u>(62,672)</u>	<u>(63,556)</u>	<u>2,006</u>	<u>7,726</u>
-	-	-	10,007	-	-	-
-	-	-	-	(200,000)	-	-
-	-	-	4,350	35,237	-	-
-	-	-	14,357	(164,763)	-	-
70	9,667	55	(48,315)	(228,319)	2,006	7,726
30,504	49,495	8,920	68,625	514,904	29,724	107,592
<u>\$ 30,574</u>	<u>\$ 59,162</u>	<u>\$ 8,975</u>	<u>\$ 20,310</u>	<u>\$ 286,585</u>	<u>\$ 31,730</u>	<u>\$ 115,318</u>

Wharton County, Texas
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	<u>Special Revenue Funds</u>				
	<u>Records Management</u>	<u>Records Preservation Co. Clerk</u>	<u>Justice Court Technology</u>	<u>Law Library</u>	<u>Juvenile Probation Grants</u>
REVENUES:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 438,299
Charges for services	12,182	154,509	15,254	16,880	-
Fines and forfeitures	-	-	-	-	-
Interest	54	2,780	108	213	463
Miscellaneous	-	-	-	-	-
Total Revenues	<u>12,236</u>	<u>157,289</u>	<u>15,362</u>	<u>17,093</u>	<u>438,762</u>
EXPENDITURES:					
Current:					
General government	10,924	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	74,702	31,577	18,785	-
Corrections	-	-	-	-	-
Juvenile services	-	-	-	-	504,580
Environmental services	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Highways and drainage	-	-	-	-	-
Economic development	-	-	-	-	-
Total Expenditures	<u>10,924</u>	<u>74,702</u>	<u>31,577</u>	<u>18,785</u>	<u>504,580</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,312</u>	<u>82,587</u>	<u>(16,215)</u>	<u>(1,692)</u>	<u>(65,818)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,312	82,587	(16,215)	(1,692)	(65,818)
Fund balances-beginning	<u>12,481</u>	<u>414,644</u>	<u>39,150</u>	<u>33,580</u>	<u>102,502</u>
Fund balances-ending	<u>\$ 13,793</u>	<u>\$ 497,231</u>	<u>\$ 22,935</u>	<u>\$ 31,888</u>	<u>\$ 36,684</u>

Special Revenue Funds					Capital Projects Fund	Permanent Fund	
District Attorney Pretrial Intervention	Home Grants	WC Water/Sewer Project Grants	Theft by Check	Total	Capital Replacement	Historical Museum	Total
\$ -	\$ -	\$ 73,975	\$ -	\$ 562,739	\$ -	\$ -	\$ 562,739
-	-	-	933	277,049	-	-	277,049
-	-	-	-	44,265	-	-	44,265
14	261	-	173	9,571	-	307	9,878
-	-	-	-	12,420	-	-	12,420
<u>14</u>	<u>261</u>	<u>73,975</u>	<u>1,106</u>	<u>906,044</u>	<u>-</u>	<u>307</u>	<u>906,351</u>
-	-	-	-	10,924	113,719	-	124,643
-	-	-	-	83,809	9,899	-	93,708
-	-	-	4,657	287,448	12,236	-	299,684
-	-	-	-	-	469	-	469
-	-	-	-	504,580	-	-	504,580
-	-	-	-	-	10,402	-	10,402
-	-	-	-	-	16,452	307	16,759
-	-	-	-	39,841	441,519	-	481,360
-	-	38,975	-	38,975	-	-	38,975
-	-	38,975	4,657	965,577	604,696	307	1,570,580
<u>14</u>	<u>261</u>	<u>35,000</u>	<u>(3,551)</u>	<u>(59,533)</u>	<u>(604,696)</u>	<u>-</u>	<u>(664,229)</u>
-	-	-	-	10,007	798,308	-	808,315
-	-	-	-	(200,000)	-	-	(200,000)
-	-	-	-	39,587	-	-	39,587
-	-	-	-	(150,406)	798,308	-	647,902
14	261	35,000	(3,551)	(209,939)	193,612	-	(16,327)
2,279	42,592	-	30,443	1,669,479	1,858,262	50,000	3,577,741
<u>\$ 2,293</u>	<u>\$ 42,853</u>	<u>\$ 35,000</u>	<u>\$ 26,892</u>	<u>\$ 1,459,540</u>	<u>\$ 2,051,874</u>	<u>\$ 50,000</u>	<u>\$ 3,561,414</u>

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SPECIAL REVENUE FUNDS

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Wharton County, Texas
County and District Court Technology Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services:				
Other Fees:				
County Court	\$ 900	\$ 900	\$ 1,075	\$ 175
District Court	100	100	188	88
Total Other Fees	<u>1,000</u>	<u>1,000</u>	<u>1,263</u>	<u>263</u>
Investment Earnings:				
Interest	17	17	37	20
Total Revenues	<u>1,017</u>	<u>1,017</u>	<u>1,300</u>	<u>283</u>
EXPENDITURES:				
Judicial:				
County Court Technology:				
Computer equip/access/software	<u>2,700</u>	<u>2,700</u>	<u>148</u>	<u>2,552</u>
Excess (deficiency) of revenues over (under) expenditures	(1,683)	(1,683)	1,152	2,835
Fund balances-beginning	<u>5,594</u>	<u>5,594</u>	<u>5,594</u>	<u>-</u>
Fund balances-ending	<u>\$ 3,911</u>	<u>\$ 3,911</u>	<u>\$ 6,746</u>	<u>\$ 2,835</u>

Wharton County, Texas
State Lateral Road Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental:				
State Shared Revenues:				
State shared revenue	\$ 40,000	\$ 39,841	\$ 39,841	\$ -
EXPENDITURES:				
Highways and Drainage:				
Precinct 1:				
Road materials	10,000	9,960	9,960	-
Precinct 2:				
Road materials	10,000	9,960	9,960	-
Precinct 3:				
Road materials	10,000	9,960	9,960	-
Precinct 4:				
Road materials	10,000	9,961	9,961	-
Total Expenditures	40,000	39,841	39,841	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balances-beginning	39,841	39,841	39,841	-
Fund balances-ending	\$ 39,841	\$ 39,841	\$ 39,841	\$ -

Wharton County, Texas
Records Preservation-District Clerk Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 3,700	\$ 3,700	\$ 3,821	\$ 121
Fee-archival (prior 1990)	6,000	6,000	7,311	1,311
Civil preservation	5,000	5,000	4,736	(264)
Total Other Fees	<u>14,700</u>	<u>14,700</u>	<u>15,868</u>	<u>1,168</u>
Investment Earnings:				
Interest	340	340	568	228
Miscellaneous	-	-	-	-
Total Revenues	<u>15,040</u>	<u>15,040</u>	<u>16,436</u>	<u>1,396</u>
EXPENDITURES:				
Judicial:				
District Clerk:				
Salary, supplements	6,000	6,000	5,957	43
Employee benefits	1,344	1,344	1,266	78
Computer equip/access/software	2,000	2,000	-	2,000
Total Expenditures	<u>9,344</u>	<u>9,344</u>	<u>7,223</u>	<u>2,121</u>
Excess (deficiency) of revenues over (under) expenditures	5,696	5,696	9,213	3,517
Net change in fund balances	5,696	5,696	9,213	3,517
Fund balances-beginning	<u>88,575</u>	<u>88,575</u>	<u>88,575</u>	<u>-</u>
Fund balances, beginning as restated	<u>88,575</u>	<u>88,575</u>	<u>88,575</u>	<u>-</u>
Fund balances-ending	<u>\$ 94,271</u>	<u>\$ 94,271</u>	<u>\$ 97,788</u>	<u>\$ 3,517</u>

Wharton County, Texas
Family Protection Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget- Positive (Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ <u>1,800</u>	\$ <u>1,800</u>	\$ <u>1,739</u>	\$(<u>61</u>)
Investment Earnings:				
Interest	<u>70</u>	<u>70</u>	<u>113</u>	<u>43</u>
Total Revenues	<u>1,870</u>	<u>1,870</u>	<u>1,852</u>	(<u>18</u>)
EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	1,870	1,870	1,852	(18)
Net change in fund balances	1,870	1,870	1,852	(18)
Fund balances-beginning	<u>17,486</u>	<u>17,486</u>	<u>17,486</u>	<u>-</u>
Fund balances-ending	\$ <u>19,356</u>	\$ <u>19,356</u>	\$ <u>19,338</u>	\$(<u>18</u>)

Wharton County, Texas
Guardianship Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 3,500	\$ 3,500	\$ 2,860	\$(640)
Investment Earnings:				
Interest	125	125	196	71
Total Revenues	<u>3,625</u>	<u>3,625</u>	<u>3,056</u>	<u>(569)</u>
EXPENDITURES:				
Judicial:				
Contract services	5,000	5,000	-	5,000
Excess (deficiency) of revenues over (under) expenditures	(1,375)	(1,375)	3,056	4,431
Net change in fund balances	(1,375)	(1,375)	3,056	4,431
Fund balances-beginning	<u>30,548</u>	<u>30,548</u>	<u>30,548</u>	<u>-</u>
Fund balances-ending	<u>\$ 29,173</u>	<u>\$ 29,173</u>	<u>\$ 33,604</u>	<u>\$ 4,431</u>

Wharton County, Texas
Juvenile Case Manager Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget- Positive (Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 19,000	\$ 19,000	\$ 18,885	\$(115)
Interest	200	200	203	3
Miscellaneous:				
Insurance renewal credit	-	-	21	21
Total Miscellaneous	-	-	21	21
Total Revenues	<u>19,200</u>	<u>19,200</u>	<u>19,109</u>	<u>(91)</u>
EXPENDITURES:				
Judicial:				
Juvenile Case Manager:				
Salary, secretaries	9,613	9,613	9,606	7
Salary, part-time	6,889	1,846	1,764	82
Salary, merit	395	395	215	180
Employee benefits	3,796	8,839	7,454	1,385
Property/liability insurance	67	67	-	67
Dues/training/travel	<u>2,200</u>	<u>2,200</u>	<u>-</u>	<u>2,200</u>
Total Expenditures	<u>22,960</u>	<u>22,960</u>	<u>19,039</u>	<u>3,921</u>
Excess (deficiency) of revenues over (under) expenditures	(3,760)	(3,760)	70	3,830
Net change in fund balances	(3,760)	(3,760)	70	3,830
Fund balances-beginning	<u>30,504</u>	<u>30,504</u>	<u>30,504</u>	<u>-</u>
Fund balances-ending	<u>\$ 26,744</u>	<u>\$ 26,744</u>	<u>\$ 30,574</u>	<u>\$ 3,830</u>

Wharton County, Texas
Election Services Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget- Positive (Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Administration fee	\$ 5,000	\$ 5,000	\$ 1,700	\$(3,300)
Rental, voting equipment	<u>6,000</u>	<u>6,000</u>	<u>7,640</u>	<u>1,640</u>
Total Charges for Services	<u>11,000</u>	<u>11,000</u>	<u>9,340</u>	<u>(1,660)</u>
Investment Earnings:				
Interest	<u>80</u>	<u>80</u>	<u>327</u>	<u>247</u>
Total Revenues	<u>11,080</u>	<u>11,080</u>	<u>9,667</u>	<u>(1,413)</u>
EXPENDITURES:				
General Government:				
Equipment, maintenance	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	1,080	1,080	9,667	8,587
Net change in fund balances	1,080	1,080	9,667	8,587
Fund balances-beginning	<u>49,495</u>	<u>49,495</u>	<u>49,495</u>	<u>-</u>
Fund balances-ending	<u>\$ 50,575</u>	<u>\$ 50,575</u>	<u>\$ 59,162</u>	<u>\$ 8,587</u>

Wharton County, Texas
Constables Forfeiture Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget- Positive (Negative)
REVENUES:				
Investment Earnings:				
Interest	\$ <u>30</u>	\$ <u>30</u>	\$ <u>55</u>	\$ <u>25</u>
Total Revenues	<u>30</u>	<u>30</u>	<u>55</u>	<u>25</u>
EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	30	30	55	25
Fund balances-beginning	<u>8,920</u>	<u>8,920</u>	<u>8,920</u>	<u>-</u>
Fund balances-ending	<u>\$ 8,950</u>	<u>\$ 8,950</u>	<u>\$ 8,975</u>	<u>\$ 25</u>

Wharton County, Texas
Sheriff Forfeiture Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget- Positive (Negative)
REVENUES:				
Fines and Forfeitures:				
Forfeitures - local	\$ -	\$ -	\$ 8,394	\$ 8,394
Total Fines and Forfeitures	-	-	8,394	8,394
Investment Earnings:				
Interest	300	300	344	44
Miscellaneous:				
Miscellaneous	-	12,399	12,399	-
Total Miscellaneous	-	12,399	12,399	-
Total Revenues	300	12,699	21,137	8,438
EXPENDITURES:				
Public Safety:				
Sheriff Forfeitures (Local)				
Uniforms	-	7,054	7,053	1
Office supplies	-	1,137	1,137	-
Law enforcement supplies	8,500	7,479	7,479	-
Publications, audio/visual	-	721	721	-
Furnishings/small equipment	-	1,035	1,035	-
Computer/equipment	-	85	85	-
Telephone	1,500	-	-	-
Dues/training/travel	-	4,206	4,204	2
Law enforcement equipment	-	20,792	20,792	-
Total Sheriff Forfeitures (Local)	10,000	42,509	42,506	3
Sheriff Forfeitures (Federal Treasury)				
Research/investigation/online	15,000	-	-	-
Machinery and equipment	-	3,750	3,750	-
Law enforcement equipment	-	11,462	10,633	829
Total Sheriff Forfeitures (Federal Treasury)	15,000	15,212	14,383	829
Sheriff Forfeitures (Federal Justice)				
Law enforcement equipment	5,000	26,920	26,920	-
Vehicles	-	-	-	-
Total Sheriff Forfeitures (Federal Justice)	5,000	26,920	26,920	-
Total Expenditures	30,000	84,641	83,809	832
Excess (deficiency) of revenues over (under) expenditures	(29,700)	(71,942)	(62,672)	9,270
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General fund	-	10,007	10,007	-
Sale of capital assets	-	4,350	4,350	-
Total other financing sources (uses)	-	14,357	14,357	-
Net change in fund balances	(29,700)	(57,585)	(48,315)	9,270
Fund balances-beginning	68,625	68,625	68,625	-
Fund balances-ending	\$ 38,925	\$ 11,040	\$ 20,310	\$ 9,270

Wharton County, Texas
District Attorney Forfeiture Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Fines and Forfeitures:				
Forfeitures - local	\$ -	\$ -	\$ 35,871	\$ 35,871
Total Fines and Forfeitures	-	-	35,871	35,871
Investment Earnings:				
Interest	1,000	1,000	2,809	1,809
Intergovernmental				
Crime victim grant	-	-	10,624	10,624
Total Intergovernmental	-	-	10,624	10,624
Total Revenues	1,000	1,000	49,304	48,304
EXPENDITURES:				
Judicial:				
DA Forfeiture (Local):				
Salary, secretaries	-	6,841	5,527	1,314
Salary, temporary or extra	-	36,547	36,149	398
Salary, supplements	71,018	64,974	36,925	28,049
Employee benefits	15,962	23,200	15,648	7,552
Uniforms	-	876	876	-
Office supplies	-	585	584	1
Food	-	81	81	-
Law enforcement supplies	4,000	-	-	-
Laundry and kitchen supplies	-	231	231	-
Supplies, grant	-	2,593	2,592	1
Legal/professional services	-	305	305	-
Environmental fees	-	3	3	-
Property/liability insurance	-	592	592	-
Contract services	-	550	550	-
Telephone	-	436	436	-
Equipment, maintenance	-	943	943	-
Rentals, office equipment	-	135	132	3
Research/investigation/online	-	66	66	-

Wharton County, Texas
District Attorney Forfeiture Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Animal control	\$ -	\$ 4,592	\$ 4,592	\$ -
Fees	-	22	22	-
Services, grant	-	500	500	-
Other agency support	-	4,508	4,507	1
Machinery and equipment	-	11,370	-	11,370
Equipment, grant	-	1,228	1,228	-
Total DA Forfeiture (Local)	<u>90,980</u>	<u>161,178</u>	<u>112,489</u>	<u>48,689</u>
DA Forfeiture (Federal Justice):				
Miscellaneous claims/repairs	-	371	371	-
Law enforcement equipment	<u>5,000</u>	<u>4,629</u>	<u>-</u>	<u>4,629</u>
Total DA Forfeiture (Federal Justice)	<u>5,000</u>	<u>5,000</u>	<u>371</u>	<u>4,629</u>
Total Expenditures	<u>95,980</u>	<u>166,178</u>	<u>112,860</u>	<u>53,318</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(94,980)</u>	<u>(165,178)</u>	<u>(63,556)</u>	<u>101,622</u>
OTHER FINANCING SOURCES (USES):				
Transfers out:				
General fund	<u>-</u>	<u>200,000</u>	<u>(200,000)</u>	<u>400,000</u>
Total Transfers Out	<u>-</u>	<u>200,000</u>	<u>(200,000)</u>	<u>400,000</u>
Sale of capital assets	<u>-</u>	<u>18,870</u>	<u>35,237</u>	<u>(16,367)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>218,870</u>	<u>(164,763)</u>	<u>383,633</u>
Net change in fund balances	<u>(94,980)</u>	<u>(165,178)</u>	<u>(228,319)</u>	<u>485,255</u>
Fund balances-beginning	<u>514,904</u>	<u>514,904</u>	<u>514,904</u>	<u>-</u>
Fund balances, beginning as restated	<u>514,904</u>	<u>514,904</u>	<u>514,904</u>	<u>-</u>
Fund balances-ending	<u>\$ 419,924</u>	<u>\$ 349,726</u>	<u>\$ 286,585</u>	<u>\$ (63,141)</u>

Wharton County, Texas
Justice Court Security Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 4,000	\$ 4,000	\$ 3,775	\$(225)
Investment Earnings:				
Interest	120	120	190	70
Total Revenues	<u>4,120</u>	<u>4,120</u>	<u>3,965</u>	<u>(155)</u>
EXPENDITURES:				
Judicial:				
Justice Court Security Precinct 1:				
Maintenance, equipment	1,500	1,500	-	1,500
Total Justice Court Security Precinct 1	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Justice Court Security Precinct 2:				
Equipment maintenance	2,000	2,000	-	2,000
Total Justice Court Security Precinct 2	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Justice Court Security Precinct 3:				
Furnishings/small equipment	500	500	-	500
Total Justice Court Security Precinct 3	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Justice Court Security Precinct 4:				
Contract services	300	300	270	30
Maintenance, equipment	1,000	1,000	295	705
Dues/training/travel	-	1,395	1,394	1
Office equipment	5,000	3,605	-	3,605
Total Justice Court Security Precinct 4	<u>6,300</u>	<u>6,300</u>	<u>1,959</u>	<u>4,341</u>
Total Expenditures	<u>10,300</u>	<u>10,300</u>	<u>1,959</u>	<u>8,341</u>
Excess (deficiency) of revenues over (under) expenditures	(6,180)	(6,180)	2,006	8,186
Net change in fund balance	(6,180)	(6,180)	2,006	8,186
Fund balances-beginning	<u>29,724</u>	<u>29,724</u>	<u>29,724</u>	<u>-</u>
Fund balances-ending	<u>\$ 23,544</u>	<u>\$ 23,544</u>	<u>\$ 31,730</u>	<u>\$ 8,186</u>

Wharton County, Texas
Courthouse Security Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget- Positive (Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 25,000	\$ 25,000	\$ 23,561	\$(1,439)
Investment Earnings:				
Interest	500	500	663	163
Total Revenues	<u>25,500</u>	<u>25,500</u>	<u>24,224</u>	<u>(1,276)</u>
EXPENDITURES:				
Judicial:				
Courthouse Security:				
Salary, part-time	16,380	16,380	8,271	8,109
Employee benefits	3,923	3,923	1,964	1,959
Data processing services	5,960	6,160	6,160	-
Property/liability insurance	83	104	103	1
Equipment maintenance	4,000	3,779	-	3,779
Total Expenditures	<u>30,346</u>	<u>30,346</u>	<u>16,498</u>	<u>13,848</u>
Excess (deficiency) of revenues over (under) expenditures	(4,846)	(4,846)	7,726	12,572
Net change in fund balances	(4,846)	(4,846)	7,726	12,572
Fund balances-beginning	<u>107,592</u>	<u>107,592</u>	<u>107,592</u>	<u>-</u>
Fund balances-ending	<u>\$ 102,746</u>	<u>\$ 102,746</u>	<u>\$ 115,318</u>	<u>\$ 12,572</u>

Wharton County, Texas
Records Management Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget- Positive (Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 15,000	\$ 15,000	\$ 12,182	\$(2,818)
Investment Earnings:				
Interest	30	30	54	24
Total Revenues	<u>15,030</u>	<u>15,030</u>	<u>12,236</u>	<u>(2,794)</u>
EXPENDITURES:				
General Government:				
Records Management:				
Office supplies	1,000	-	-	-
Data processing services	10,308	10,308	9,224	1,084
Records preservation/microfilming	700	1,470	1,470	-
Rentals, office equipment	-	230	230	-
Total Expenditures	<u>12,008</u>	<u>12,008</u>	<u>10,924</u>	<u>1,084</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,022</u>	<u>3,022</u>	<u>1,312</u>	<u>(1,710)</u>
Net change in fund balances	3,022	3,022	1,312	(1,710)
Fund balances-beginning	<u>12,481</u>	<u>12,481</u>	<u>12,481</u>	<u>-</u>
Fund balances-ending	<u>\$ 15,503</u>	<u>\$ 15,503</u>	<u>\$ 13,793</u>	<u>\$(1,710)</u>

Wharton County, Texas
Records Preservation-County Clerk Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 65,000	\$ 65,000	\$ 73,667	\$ 8,667
Archival (prior 1990)	60,000	60,000	70,380	10,380
Archival (prior 1990)-civil	2,000	2,000	1,820	(180)
Electronic user	12,000	12,000	8,642	(3,358)
Total Other Fees	<u>139,000</u>	<u>139,000</u>	<u>154,509</u>	<u>15,509</u>
Investment Earnings:				
Interest	1,500	1,500	2,780	1,280
Total Revenues	<u>140,500</u>	<u>140,500</u>	<u>157,289</u>	<u>16,789</u>
EXPENDITURES:				
Judicial:				
Archival-County Clerk:				
Salary, temporary or extra	5,000	5,000	-	5,000
Employee benefits	410	410	-	410
Office supplies	10,000	10,000	-	10,000
Data processing services	20,000	20,000	18,701	1,299
Fees	506	506	360	146
Office equipment	-	-	-	-
Total Archival-County Clerk	<u>35,916</u>	<u>35,916</u>	<u>19,061</u>	<u>16,855</u>
Records Preservation-County Clerk:				
Salary, part-time	-	4,125	2,726	1,399
Salary, supplements	13,200	13,200	13,199	1
Employee benefits	2,957	3,827	3,468	359
Office supplies	10,000	5,511	-	5,511
Computer equip/access/software	5,000	1,800	-	1,800
Data processing services	28,644	31,844	31,759	85
Office equipment	-	4,489	4,489	-
Total Records Preservation-County Clerk	<u>59,801</u>	<u>64,796</u>	<u>55,641</u>	<u>9,155</u>
Total Expenditures	<u>95,717</u>	<u>100,712</u>	<u>74,702</u>	<u>26,010</u>
Excess (deficiency) of revenues over (under) expenditures	44,783	39,788	82,587	42,799
Net change in fund balances	44,783	39,788	82,587	42,799
Fund balances-beginning	<u>414,644</u>	<u>414,644</u>	<u>414,644</u>	<u>-</u>
Fund balances-ending	<u>\$ 459,427</u>	<u>\$ 454,432</u>	<u>\$ 497,231</u>	<u>\$ 42,799</u>

Wharton County, Texas
Justice Court Technology Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 13,200	\$ 13,200	\$ 15,254	\$ 2,054
Investment Earnings:				
Interest	200	200	108	(92)
Total Revenues	<u>13,400</u>	<u>13,400</u>	<u>15,362</u>	<u>1,962</u>
EXPENDITURES:				
Judicial:				
Justice Court Technology Precinct 1:				
Computer equip/access/software	1,000	-	-	-
Data processing services	4,359	5,898	5,898	-
Telephone	1,000	461	439	22
Office equipment	2,000	2,000	-	2,000
Total Justice Court Technology Pct 1	<u>8,359</u>	<u>8,359</u>	<u>6,337</u>	<u>2,022</u>
Justice Court Technology Precinct 2:				
Computer equip/access/software	1,000	-	-	-
Data processing services	4,359	5,898	5,898	-
Telephone	1,100	1,446	1,445	1
Office equipment	2,000	1,115	-	1,115
Total Justice Court Technology Pct 2	<u>8,459</u>	<u>8,459</u>	<u>7,343</u>	<u>1,116</u>
Justice Court Technology Precinct 3:				
Computer equip/access/software	1,000	-	-	-
Data processing services	4,358	5,898	5,898	-
Telephone	4,100	4,343	4,340	3
Office equipment	2,000	1,217	-	1,217
Total Justice Court Technology Pct 3	<u>11,458</u>	<u>11,458</u>	<u>10,238</u>	<u>1,220</u>
Justice Court Technology Precinct 4:				
Computer equip/access/software	1,000	-	-	-
Data processing services	4,358	5,898	5,898	-
Telephone	940	1,762	1,761	1
Dues/training/travel	543	543	-	543
Office equipment	2,000	638	-	638
Total Justice Court Technology Pct 4	<u>8,841</u>	<u>8,841</u>	<u>7,659</u>	<u>1,182</u>
Total Expenditures	<u>37,117</u>	<u>37,117</u>	<u>31,577</u>	<u>5,540</u>
Excess (deficiency) of revenues over (under) expenditures	(23,717)	(23,717)	(16,215)	7,502
Net change in fund balances	(23,717)	(23,717)	(16,215)	7,502
Fund balances-beginning	<u>39,150</u>	<u>39,150</u>	<u>39,150</u>	<u>-</u>
Fund balances, beginning as restated	<u>39,150</u>	<u>39,150</u>	<u>39,150</u>	<u>-</u>
Fund balances-ending	<u>\$ 15,433</u>	<u>\$ 15,433</u>	<u>\$ 22,935</u>	<u>\$ 7,502</u>

Wharton County, Texas
Law Library Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services:				
Other Fees:				
Law Library	\$ 19,000	\$ 19,000	\$ 16,880	\$(2,120)
Investment Earnings:				
Interest	50	50	213	163
Total Revenues	<u>19,050</u>	<u>19,050</u>	<u>17,093</u>	<u>(1,957)</u>
EXPENDITURES:				
Judicial:				
Law Library:				
Publications/audio visual	9,500	7,093	741	6,352
Research/investigation/online	<u>15,638</u>	<u>18,045</u>	<u>18,044</u>	<u>1</u>
Total Expenditures	<u>25,138</u>	<u>25,138</u>	<u>18,785</u>	<u>6,353</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,088)</u>	<u>(6,088)</u>	<u>(1,692)</u>	<u>4,396</u>
Net change in fund balances	(6,088)	(6,088)	(1,692)	4,396
Fund balances-beginning	<u>33,580</u>	<u>33,580</u>	<u>33,580</u>	<u>-</u>
Fund balances-ending	<u>\$ 27,492</u>	<u>\$ 27,492</u>	<u>\$ 31,888</u>	<u>\$ 4,396</u>

Wharton County, Texas
Juvenile Probation Grants Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental:				
State Grants:				
State aid	\$ -	\$ 138,074	\$ 138,074	\$ -
Post adjudication	-	22,347	22,347	-
Mental health services	-	58,370	58,370	-
Commitment reduction program	-	21,969	21,969	-
Community programs	-	61,212	61,212	-
Prevention and intervention	-	136,327	136,327	-
Total State Grants	<u>-</u>	<u>438,299</u>	<u>438,299</u>	<u>-</u>
Investment Earnings:				
Interest	-	463	463	-
Total Revenues	<u>-</u>	<u>438,762</u>	<u>438,762</u>	<u>-</u>
EXPENDITURES:				
Juvenile Services:				
State Aid:				
Salary, probation officers	95,153	95,047	95,047	-
Salary, supplements	7,954	7,954	7,954	-
Employee benefits	61,995	60,804	60,804	-
Computer equip/access/software	-	2,161	2,161	-
Audits and associated services	3,750	750	750	-
Total State Aid	<u>168,852</u>	<u>166,716</u>	<u>166,716</u>	<u>-</u>
Pre Post Adjudication:				
Residential services	28,753	28,337	28,337	-
Total Pre Post Adjudication	<u>28,753</u>	<u>28,337</u>	<u>28,337</u>	<u>-</u>
Regional R241 Grant				
Computer equip/access/software	4,840	-	-	-
Total Pre Post Adjudication	<u>4,840</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community Programs:				
Salary, secretaries	11,077	635	635	-
Salary, officers	17,490	17,138	17,138	-
Employee benefits	9,547	4,015	4,015	-
Computer equip/access/software	-	4,799	4,799	-
Telephone	-	29	29	-
Office Supplies	-	1,534	1,534	-
Non-residential services	1,198	15,014	15,014	-
Residential services	6,607	-	-	-
Total Community Programs	<u>45,919</u>	<u>43,164</u>	<u>43,164</u>	<u>-</u>
Commitment Reduction Program:				
Office Supplies	-	449	449	-
Non-residential services	-	35,330	35,330	-
Residential services	76,436	19,801	19,801	-
Total Commitment Reduction Program	<u>76,436</u>	<u>55,580</u>	<u>55,580</u>	<u>-</u>

Wharton County, Texas
Juvenile Probation Grants Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Prevention and Intervention Program:				
Contract services	121,475	149,771	149,771	-
Total Prevention and Intervention Program	<u>121,475</u>	<u>149,771</u>	<u>149,771</u>	-
Mental Health Services:				
Salary, officers	33,340	33,375	33,375	
Employee benefits	7,442	6,958	6,958	
Non-residential services	16,925	20,583	20,583	-
Residential services	-	96	96	-
Total Mental Health Services	<u>57,707</u>	<u>61,012</u>	<u>61,012</u>	-
Total Expenditures	<u>503,982</u>	<u>504,580</u>	<u>504,580</u>	-
Excess (deficiency) of revenues over (under) expenditures	(503,982)	(65,818)	(65,818)	-
Net change in fund balances	(503,982)	(65,818)	(65,818)	-
Fund balances-beginning	<u>102,502</u>	<u>102,502</u>	<u>102,502</u>	-
Fund balances-ending	<u><u>\$(401,480)</u></u>	<u><u>\$ 36,684</u></u>	<u><u>\$ 36,684</u></u>	<u><u>\$ -</u></u>

Wharton County, Texas
District Attorney Pretrial Intervention Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>(Negative)</u>
REVENUES:				
Charges for Services:				
Other Fees:				
DA diversion	\$ 500	\$ 500	\$ -	\$(500)
Investment Earnings:				
Interest	5	5	14	9
Total Revenues	<u>505</u>	<u>505</u>	<u>14</u>	<u>(491)</u>
EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>505</u>	<u>505</u>	<u>14</u>	<u>(491)</u>
Net change in fund balances	505	505	14	(491)
Fund balances-beginning	<u>2,279</u>	<u>2,279</u>	<u>2,279</u>	<u>-</u>
Fund balances-ending	<u>\$ 2,784</u>	<u>\$ 2,784</u>	<u>\$ 2,293</u>	<u>\$(491)</u>

Wharton County, Texas
Capital Replacement Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Project Authorization and Actual
From Inception and For the Year Ended December 31, 2017 (Unaudited)

	<u>Prior Years</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>	<u>Total Actual</u> <u>to Date</u>	<u>Project</u> <u>Authorization</u>
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Capital Outlay:				
General government	104,954	113,719	218,673	809,501
Public safety	2,459	9,899	12,358	11,194
Judicial	260,106	12,236	272,342	295,471
Corrections	1,105	469	1,574	295,471
Juvenile services	725	-	725	1,326
Environmental services	10,563	10,402	20,965	9,869
Culture and recreation	-	16,452	16,452	2
Highways and drainage	<u>551,635</u>	<u>441,519</u>	<u>993,154</u>	<u>581,201</u>
Total Expenditures	<u>931,547</u>	<u>604,696</u>	<u>1,536,243</u>	<u>2,004,035</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(931,547)</u>	<u>(604,696)</u>	<u>(1,536,243)</u>	<u>(2,004,035)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,824,809	798,308	3,623,117	1,386,662
Transfers out	<u>(35,000)</u>	<u>-</u>	<u>(35,000)</u>	<u>(35,000)</u>
Total Other Financing Sources (Uses)	<u>2,789,809</u>	<u>798,308</u>	<u>3,588,117</u>	<u>1,351,662</u>
Net change in fund balances	<u>\$ 1,858,262</u>	193,612	<u>\$ 2,051,874</u>	<u>\$ (652,373)</u>
Fund balances-beginning		<u>1,858,262</u>		
Fund balances-ending		<u>\$ 2,051,874</u>		

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WHARTON COUNTY, TEXAS

AGENCY FUNDS:

Agency is used to account for assets held by the government as an agency for individuals, private organizations, and other governments.

Wharton County has 15 agency funds which are zero based accounts with all funds due to other entities.

Wharton County, Texas
All Agency Funds
Combining Statements of Changes in Assets and Liabilities
For the Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
County Clerk - trusts				
Assets				
Cash	\$ 54,846	\$ 2,316	\$ 122	\$ 57,040
Investments	<u>209,838</u>	<u>1,273</u>	<u>6,335</u>	<u>204,776</u>
Total assets	<u>\$ 264,684</u>	<u>\$ 3,589</u>	<u>\$ 6,457</u>	<u>\$ 261,816</u>
Liabilities				
Due to other entities	<u>\$ 264,684</u>	<u>\$ 3,589</u>	<u>\$ 6,457</u>	<u>\$ 261,816</u>
County Clerk - other				
Assets				
Cash	<u>\$ 203,763</u>	<u>\$ 228,858</u>	<u>\$ 25,825</u>	<u>\$ 406,796</u>
Liabilities				
Due to other entities	<u>\$ 203,763</u>	<u>\$ 228,858</u>	<u>\$ 25,825</u>	<u>\$ 406,796</u>
District Clerk - trusts				
Assets				
Cash	\$ 745	\$ 2	\$ -	\$ 747
Investments	<u>578,621</u>	<u>16,335</u>	<u>110,046</u>	<u>484,910</u>
Total assets	<u>\$ 579,366</u>	<u>\$ 16,337</u>	<u>\$ 110,046</u>	<u>\$ 485,657</u>
Liabilities				
Due to other entities	<u>\$ 579,366</u>	<u>\$ 16,337</u>	<u>\$ 110,046</u>	<u>\$ 485,657</u>
District Clerk - other				
Assets				
Cash	<u>\$ 816,335</u>	<u>\$ 526,775</u>	<u>\$ 636,470</u>	<u>\$ 706,640</u>
Liabilities				
Due to other entities	<u>\$ 816,335</u>	<u>\$ 526,775</u>	<u>\$ 636,470</u>	<u>\$ 706,640</u>
Sheriff - inmate trusts				
Assets				
Cash	<u>\$ 6,947</u>	<u>\$ 298,280</u>	<u>\$ 286,458</u>	<u>\$ 18,769</u>
Liabilities				
Due to other entities	<u>\$ 6,947</u>	<u>\$ 298,280</u>	<u>\$ 286,458</u>	<u>\$ 18,769</u>

Wharton County, Texas
All Agency Funds
Combining Statements of Changes in Assets and Liabilities
For the Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
Sheriff - inmate commissary				
Assets				
Cash	\$ <u>156,100</u>	\$ <u>120,528</u>	\$ <u>78,037</u>	\$ <u>198,591</u>
Liabilities				
Due to other entities	\$ <u>156,100</u>	\$ <u>120,528</u>	\$ <u>78,037</u>	\$ <u>198,591</u>
Sheriff - restitution, civil, seizure				
Assets				
Cash	\$ <u>5,278</u>	\$ <u>98,883</u>	\$ <u>102,360</u>	\$ <u>1,801</u>
Liabilities				
Due to other entities	\$ <u>5,278</u>	\$ <u>98,883</u>	\$ <u>102,360</u>	\$ <u>1,801</u>
Justices of Peace				
Assets				
Cash	\$ <u>393</u>	\$ <u>14,332</u>	\$ <u>14,332</u>	\$ <u>393</u>
Liabilities				
Due to other entities	\$ <u>393</u>	\$ <u>14,332</u>	\$ <u>14,332</u>	\$ <u>393</u>
Tax Assessor/Collector				
Assets				
Cash	\$ <u>414,596</u>	\$ <u>82,734,879</u>	\$ <u>82,727,946</u>	\$ <u>421,529</u>
Liabilities				
Due to other entities	\$ <u>414,596</u>	\$ <u>82,734,879</u>	\$ <u>82,727,946</u>	\$ <u>421,529</u>
Child Support				
Assets				
Cash	\$ <u>2,854</u>	\$ <u>586,648</u>	\$ <u>582,215</u>	\$ <u>7,287</u>
Liabilities				
Due to other entities	\$ <u>2,854</u>	\$ <u>586,648</u>	\$ <u>582,215</u>	\$ <u>7,287</u>
State Fees				
Assets				
Cash	\$ <u>122,002</u>	\$ <u>545,910</u>	\$ <u>534,273</u>	\$ <u>133,639</u>
Liabilities				
Due to other entities	\$ <u>122,002</u>	\$ <u>545,910</u>	\$ <u>534,273</u>	\$ <u>133,639</u>

Wharton County, Texas
All Agency Funds
Combining Statements of Changes in Assets and Liabilities
For the Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
Juvenile Probation Fee and Restitution				
Assets				
Cash	\$ 880	\$ 3,804	\$ 3,674	\$ 1,010
Liabilities				
Due to other entities	\$ 880	\$ 3,804	\$ 3,674	\$ 1,010
Child Protective Services				
Assets				
Cash	\$ 94,911	\$ 1,979	\$ 78,770	\$ 18,120
Liabilities				
Due to other entities	\$ 94,911	\$ 1,979	\$ 78,770	\$ 18,120
Historical Commission				
Assets				
Cash	\$ -	\$ 4,248	\$ 604	\$ 3,644
Liabilities				
Due to other entities	\$ -	\$ 4,248	\$ 604	\$ 3,644
District Attorney - seizure				
Assets				
Cash	\$ 155,230	\$ 92,544	\$ 187,061	\$ 60,713
Liabilities				
Due to other entities	\$ 155,230	\$ 92,544	\$ 187,061	\$ 60,713
Totals - All Agency Funds				
Assets				
Cash	\$ 2,034,880	\$ 85,259,986	\$ 85,258,147	\$ 2,036,719
Investments	788,459	17,608	116,381	689,686
Total Assets	\$ 2,823,339	\$ 85,277,594	\$ 85,374,528	\$ 2,726,405
Liabilities				
Due other entities	\$ 2,823,339	\$ 85,277,594	\$ 85,374,528	\$ 2,726,405

STATISTICAL SECTION

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STATISTICAL SECTION

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

Contents	Page
Financial Trends	122
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	130
These schedules contain information to help the reader assess the County's most significant local revenue resource, the property tax.	
Debt Capacity	134
These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	137
These schedules help the reader understand the environment within which the County's financial activities take place.	
Operating Information	140
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services provided and activities it performs.	
Miscellaneous Information	142
These pages contain additional data about the area, college, and medical facilities.	

Wharton County, Texas
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2017	2016	2015	2014
Governmental activities:				
Net investment in capital assets	\$ 30,830,817	\$ 29,745,198	\$ 29,573,944	\$ 28,390,125
Restricted	5,440,386	5,364,188	5,522,855	6,226,800
Unrestricted	<u>7,064,656</u>	<u>9,643,248</u>	<u>9,844,371</u>	<u>10,948,946</u>
Total governmental activities net position	<u>\$ 43,335,859</u>	<u>\$ 44,752,634</u>	<u>\$ 44,941,170</u>	<u>\$ 45,565,871</u>
Primary government:				
Net investment in capital assets	\$ 30,830,817	\$ 29,745,198	\$ 29,573,944	\$ 28,390,125
Restricted	5,440,386	5,364,188	5,522,855	6,226,800
Unrestricted	<u>7,064,656</u>	<u>9,643,248</u>	<u>9,844,371</u>	<u>10,948,946</u>
Total primary government activities net position	<u>\$ 43,335,859</u>	<u>\$ 44,752,634</u>	<u>\$ 44,941,170</u>	<u>\$ 45,565,871</u>

Fiscal Year

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 28,302,419	\$ 28,424,377	\$ 28,080,188	\$ 29,566,693	\$ 30,629,611	\$ 30,304,794
5,553,920	5,670,749	5,356,968	4,491,334	951,867	862,396
<u>9,543,389</u>	<u>8,874,322</u>	<u>8,202,389</u>	<u>7,957,630</u>	<u>11,523,063</u>	<u>12,659,651</u>
<u>\$ 43,399,728</u>	<u>\$ 42,969,448</u>	<u>\$ 41,639,545</u>	<u>\$ 42,015,657</u>	<u>\$ 43,104,541</u>	<u>\$ 43,826,841</u>
\$ 28,302,419	\$ 28,424,377	\$ 28,080,188	\$ 29,566,693	\$ 30,629,611	\$ 30,304,794
5,553,920	5,670,749	5,356,968	4,491,334	951,867	862,396
<u>9,543,389</u>	<u>8,874,322</u>	<u>8,202,389</u>	<u>7,957,630</u>	<u>11,523,063</u>	<u>12,659,651</u>
<u>\$ 43,399,728</u>	<u>\$ 42,969,448</u>	<u>\$ 41,639,545</u>	<u>\$ 42,015,657</u>	<u>\$ 43,104,541</u>	<u>\$ 43,826,841</u>

Wharton County, Texas
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year		
	2017	2016	2015
Expenses			
Governmental activities:			
General government	\$ 3,434,835	\$ 3,014,521	\$ 2,712,787
Public safety	4,560,650	4,538,756	3,987,280
Judicial	3,252,477	3,661,489	3,484,682
Corrections	2,973,428	2,608,924	2,636,573
Juvenile services	769,820	712,444	839,061
Environmental services	543,778	552,023	577,675
Health and welfare	436,146	393,132	434,526
Culture and recreation	1,335,405	1,078,600	1,109,660
Highways and drainage	8,751,421	8,014,506	8,109,454
Economic development	38,975	11,550	283,341
Interest on long term debt	-	-	-
Total governmental activities expenses	<u>26,096,935</u>	<u>24,585,945</u>	<u>24,175,039</u>
Total primary government expenses	<u>\$ 26,096,935</u>	<u>\$ 24,585,945</u>	<u>\$ 24,175,039</u>
Program Revenues			
Governmental activities:			
Charges for services:			
General government	\$ 210,651	\$ 234,078	\$ 212,247
Public safety	204,266	303,561	222,649
Judicial	1,390,790	1,228,735	1,256,684
Corrections	14,048	19,782	22,999
Juvenile services	3,045	2,470	3,071
Environmental services	218,029	225,496	199,112
Health and welfare	5,084	6,446	5,820
Culture and recreation	32,396	20,227	22,443
Highways and drainage	1,270,629	1,061,648	1,317,025
Economic development	-	-	10,194
Operating grants and contributions	1,558,885	1,833,683	1,739,817
Capital grants and contributions	<u>364,728</u>	<u>596,929</u>	<u>1,277,602</u>
Total governmental activities program revenues	<u>5,272,551</u>	<u>5,533,055</u>	<u>6,289,663</u>
Total primary government program revenues	<u>\$ 5,272,551</u>	<u>\$ 5,533,055</u>	<u>\$ 6,289,663</u>
Net (expense)/revenues			
Governmental activities	\$(20,824,384)	\$(19,052,890)	\$(17,885,376)
Total primary government net expense	<u>\$(20,824,384)</u>	<u>\$(19,052,890)</u>	<u>\$(17,885,376)</u>
General Revenues and Other Changes in Net Position			
Governmental activities:			
Taxes:			
Property taxes	\$ 15,801,746	\$ 15,376,482	\$ 15,179,646
Sales taxes	3,103,082	2,810,287	2,839,466
Alcoholic beverage taxes	31,632	33,742	31,350
Unrestricted investment earnings	227,239	164,900	152,288
Gain (loss) on sale of capital assets	136,319	8,953	113,502
Miscellaneous	<u>107,591</u>	<u>469,990</u>	<u>429,813</u>
Total governmental activities	<u>19,407,609</u>	<u>18,864,354</u>	<u>18,746,065</u>
Total primary government	<u>\$ 19,407,609</u>	<u>\$ 18,864,354</u>	<u>\$ 18,746,065</u>
Change in Net Position			
Governmental activities	\$(1,416,775)	\$(188,536)	\$ 860,689
Total primary government	<u>\$(1,416,775)</u>	<u>\$(188,536)</u>	<u>\$ 860,689</u>

Fiscal Year

	2014	2013	2012	2011	2010	2009	2008
\$	2,626,995	\$ 2,478,918	\$ 2,385,158	\$ 2,480,562	\$ 2,424,857	\$ 2,483,304	\$ 2,258,462
	3,879,451	3,727,238	3,498,410	3,504,958	3,604,915	4,294,925	3,816,875
	3,260,493	3,181,023	3,001,528	3,189,686	3,151,819	3,178,465	3,119,391
	2,677,241	2,432,397	2,298,591	2,363,643	2,465,109	2,362,921	2,220,800
	713,597	863,102	726,217	624,537	572,678	474,908	549,163
	533,545	512,079	510,117	540,359	513,191	480,438	474,874
	355,810	443,162	466,359	770,038	935,984	752,943	829,063
	1,129,573	1,012,706	995,433	1,013,735	1,024,635	1,021,973	964,961
	6,975,636	6,941,219	7,397,131	7,867,883	8,229,232	8,337,676	9,452,014
	77,427	435,565	303,135	309,932	29,400	-	-
	-	15,346	42,853	116,372	175,761	189,353	225,107
	<u>22,229,768</u>	<u>22,042,755</u>	<u>21,624,932</u>	<u>22,781,705</u>	<u>23,127,581</u>	<u>23,576,906</u>	<u>23,910,710</u>
\$	<u>22,229,768</u>	<u>22,042,755</u>	<u>21,624,932</u>	<u>22,781,705</u>	<u>23,127,581</u>	<u>23,576,906</u>	<u>23,910,710</u>
\$	277,011	\$ 308,454	\$ 281,692	\$ 296,118	\$ 282,447	\$ 353,895	\$ 356,798
	275,017	237,706	222,692	237,347	261,116	257,472	190,037
	1,320,667	1,378,304	1,540,652	1,336,381	1,557,793	1,586,151	1,601,583
	45,209	24,221	41,970	33,097	40,722	33,671	62,250
	2,677	36,516	24,188	3,320	2,242	1,884	2,550
	220,115	202,534	169,537	234,940	196,360	167,940	223,982
	6,810	6,805	5,910	925	-	210	5,140
	26,027	24,604	25,905	25,962	24,001	23,557	24,531
	1,174,929	1,087,821	1,053,301	1,060,244	1,102,688	1,228,270	1,188,089
	-	-	-	657	-	-	-
	1,340,090	1,237,745	835,041	1,111,318	1,289,142	1,424,867	1,457,710
	151,742	533,742	315,074	346,612	238,833	399,552	27,155
	<u>4,840,294</u>	<u>5,078,452</u>	<u>4,515,962</u>	<u>4,686,921</u>	<u>4,995,344</u>	<u>5,477,469</u>	<u>5,139,825</u>
\$	<u>4,840,294</u>	<u>5,078,452</u>	<u>4,515,962</u>	<u>4,686,921</u>	<u>4,995,344</u>	<u>5,477,469</u>	<u>5,139,825</u>
\$	<u>(17,389,474)</u>	<u>(16,964,303)</u>	<u>(17,108,970)</u>	<u>(18,094,784)</u>	<u>(18,132,237)</u>	<u>(18,099,437)</u>	<u>(18,770,885)</u>
\$	<u>(17,389,474)</u>	<u>(16,964,303)</u>	<u>(17,108,970)</u>	<u>(18,094,784)</u>	<u>(18,132,237)</u>	<u>(18,099,437)</u>	<u>(18,770,885)</u>
\$	16,422,212	\$ 14,148,932	\$ 15,257,540	\$ 14,626,020	\$ 14,395,140	\$ 14,555,456	\$ 13,978,853
	2,526,985	2,583,520	2,648,771	2,275,975	2,042,731	1,950,866	2,327,699
	27,188	20,716	19,350	17,500	23,897	24,209	26,122
	180,991	168,308	158,657	209,219	300,794	320,363	560,583
	14,890	15,889	-	-	21,769	38,865	269,308
	383,351	457,218	354,555	397,125	467,459	487,494	685,635
	<u>19,555,617</u>	<u>17,394,583</u>	<u>18,438,873</u>	<u>17,525,839</u>	<u>17,251,790</u>	<u>17,377,253</u>	<u>17,848,200</u>
\$	<u>19,555,617</u>	<u>17,394,583</u>	<u>18,438,873</u>	<u>17,525,839</u>	<u>17,251,790</u>	<u>17,377,253</u>	<u>17,848,200</u>
\$	2,166,143	\$ 430,280	\$ 1,329,903	\$ (568,945)	\$ (880,447)	\$ (722,184)	\$ (922,685)
\$	<u>2,166,143</u>	<u>430,280</u>	<u>1,329,903</u>	<u>(568,945)</u>	<u>(880,447)</u>	<u>(722,184)</u>	<u>(922,685)</u>

Wharton County, Texas
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2017	2016	2015	2014
General fund				
Nonspendable	\$ 476,199	\$ 514,921	\$ 459,780	\$ 432,648
Restricted	97,387	111,875	118,629	121,153
Assigned	2,327,020	1,374,801	1,364,227	2,363,381
Unassigned	5,486,854	7,347,792	7,547,046	7,165,322
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>\$ 8,387,460</u>	<u>\$ 9,349,389</u>	<u>\$ 9,489,682</u>	<u>\$ 10,082,504</u>
All other governmental funds				
Nonspendable	\$ 169,775	\$ 152,760	\$ 143,620	\$ 140,283
Restricted	4,911,242	4,476,453	5,323,872	5,946,443
Assigned	2,039,754	1,855,862	1,073,594	1,200,742
Unassigned	-	-	(771)	-
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Total all other governmental funds	<u>\$ 7,120,771</u>	<u>\$ 6,485,075</u>	<u>\$ 6,540,315</u>	<u>\$ 7,287,468</u>

Source: Comprehensive Annual Financial Reports

In 2011, the County implemented GASB 54, under which governmental fund balances are reported as nonspendable, restricted, committed, assigned and unassigned, compared to reserved and unreserved. The county has not restated prior years.

Fiscal Year

2013	2012	2011	2010	2009	2008
\$ 382,497	\$ 362,398	\$ 298,399	\$ -	\$ -	\$ -
115,557	114,300	175,959	-	-	-
1,599,848	1,163,377	2,154,178	-	-	-
6,958,708	6,807,765	5,895,252	-	-	-
-	-	-	521,649	622,938	349,501
-	-	-	<u>7,388,925</u>	<u>7,680,419</u>	<u>7,825,807</u>
<u>\$ 9,056,610</u>	<u>\$ 8,447,840</u>	<u>\$ 8,523,788</u>	<u>\$ 7,910,574</u>	<u>\$ 8,303,357</u>	<u>\$ 8,175,308</u>
\$ 141,646	\$ 126,323	\$ 130,092	\$ -	\$ -	\$ -
5,246,519	5,162,953	5,023,210	-	-	-
596,043	219,737	-	-	-	-
-	-	-	-	-	-
-	-	-	173,948	234,983	414,401
-	-	-	4,185,458	3,826,326	4,365,958
-	-	-	-	-	-
<u>\$ 5,984,208</u>	<u>\$ 5,509,013</u>	<u>\$ 5,153,302</u>	<u>\$ 4,359,406</u>	<u>\$ 4,061,309</u>	<u>\$ 4,780,359</u>

Wharton County, Texas
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Revenues										
Taxes	\$ 19,129,082	\$ 18,139,123	\$ 18,071,600	\$ 19,055,090	\$ 17,272,859	\$ 17,358,730	\$ 16,934,019	\$ 16,583,711	\$ 16,493,739	\$ 16,336,551
Licenses and permits	854,445	882,335	852,780	858,774	847,702	840,289	817,838	822,589	810,861	823,524
Intergovernmental	3,297,070	1,812,520	1,793,626	1,312,919	1,686,588	1,290,472	1,457,075	1,463,325	1,890,577	1,217,259
Charges for services	1,250,690	1,264,847	1,242,329	1,352,913	1,249,999	1,247,858	1,325,688	1,290,537	1,410,619	1,475,736
Fines and forfeitures	539,629	887,364	796,199	885,160	800,574	647,051	738,243	783,617	804,606	910,748
Investment earnings	226,868	164,615	152,013	180,761	168,136	158,423	208,815	299,928	319,868	559,425
Miscellaneous	668,856	845,527	1,033,594	869,429	882,402	724,681	932,445	942,891	1,168,609	1,437,066
Total revenues	<u>25,966,640</u>	<u>23,996,331</u>	<u>23,942,141</u>	<u>24,515,046</u>	<u>22,908,260</u>	<u>22,267,504</u>	<u>22,414,123</u>	<u>22,186,598</u>	<u>22,898,879</u>	<u>22,760,309</u>
Expenditures										
General government	3,273,471	2,811,052	2,636,716	2,485,370	2,413,687	2,311,520	2,463,340	2,332,366	2,689,710	2,280,426
Public safety	4,449,858	4,478,061	4,009,062	3,967,237	3,697,160	3,463,072	3,393,822	3,593,807	4,298,103	3,797,866
Judicial	3,273,652	3,859,889	3,795,955	3,142,698	3,065,692	2,902,478	3,094,108	3,165,241	3,440,139	3,085,129
Corrections	2,774,289	2,428,392	2,797,976	2,564,878	2,350,695	2,225,005	2,264,741	2,329,535	2,132,305	1,970,574
Juvenile services	742,525	709,582	824,601	694,165	867,209	703,929	603,478	626,237	493,750	541,750
Environmental services	585,425	538,813	538,485	512,231	494,828	476,386	506,963	489,827	484,830	463,542
Health and welfare	426,851	386,348	443,469	354,219	442,491	517,811	759,314	913,394	741,234	815,390
Culture and recreation	1,226,502	1,035,721	1,034,321	1,026,306	919,715	894,763	906,096	927,132	924,442	864,202
Highways and drainage	9,714,590	7,954,956	9,054,050	7,426,926	6,478,966	5,959,516	5,839,261	7,277,677	7,751,364	8,904,511
Economic development	38,975	11,550	283,341	77,427	435,565	303,135	328,565	29,400	-	-
Capital outlay	-	-	-	-	-	-	-	16,052	4,475	145,433
Debt service:										
Principal	-	-	-	-	745,000	2,170,000	750,000	700,000	670,000	640,000
Interest	-	-	-	-	7,450	55,576	101,127	145,719	207,487	230,071
Agent fees	-	-	-	-	250	4,550	1,250	72,621	2,500	2,500
Total expenditures	<u>26,506,138</u>	<u>24,214,364</u>	<u>25,417,976</u>	<u>22,251,457</u>	<u>21,918,708</u>	<u>21,987,741</u>	<u>21,012,065</u>	<u>22,619,008</u>	<u>23,840,339</u>	<u>23,741,394</u>
Excess of revenues over (under) expenditures	(539,498)	(218,033)	(1,475,835)	2,263,589	989,552	279,763	1,402,058	(432,410)	(941,460)	(981,085)

Wharton County, Texas
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Other Financing Sources (Uses)										
Transfers in	\$ 2,498,515	\$ 1,760,707	\$ 829,273	\$ 1,565,718	\$ 1,006,093	\$ 2,201,554	\$ 555,462	\$ 638,896	\$ 945,855	\$ 906,323
Transfers out	(2,498,515)	(1,760,707)	(844,273)	(1,565,718)	(1,006,093)	(2,201,554)	(555,462)	(638,896)	(945,855)	(906,323)
Sale of capital assets	213,265	22,500	150,860	65,565	94,413	-	5,052	262,047	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	250,667
Issuance costs	-	-	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-	2,540,000	-	-
Premium on issuance of refunding bonds	-	-	-	-	-	-	-	18,685	-	-
Payment to escrow agent	-	-	-	-	-	-	-	(2,483,008)	-	-
Total Other Financing Sources (Uses)	<u>213,265</u>	<u>22,500</u>	<u>135,860</u>	<u>65,565</u>	<u>94,413</u>	<u>-</u>	<u>5,052</u>	<u>337,724</u>	<u>-</u>	<u>250,667</u>
Net change in fund balances	<u>\$ (326,233)</u>	<u>\$ (195,533)</u>	<u>\$ (1,339,975)</u>	<u>\$ 2,329,154</u>	<u>\$ 1,083,965</u>	<u>\$ 279,763</u>	<u>\$ 1,407,110</u>	<u>\$ (94,686)</u>	<u>\$ (941,460)</u>	<u>\$ (730,418)</u>
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	0.0%	3.6%	10.6%	4.1%	4.4%	4.1%	4.1%

Source: Comprehensive Annual Financial Report

Wharton County, Texas
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended December 31	Real Property	Personal Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value ^(a)	Taxable Assessed Value as a Percentage of Actual Taxable Value	Estimated Actual Taxable Value	Total Direct Tax Rate ^(b)
2017	\$ 5,060,011,173	\$ 951,083,366	\$ 2,259,076,991	\$ 3,752,017,548	100.0%	\$ 3,752,017,548	0.47500
2016	4,665,304,666	848,400,643	2,080,585,019	3,433,120,290	100.0%	3,433,120,290	0.49000
2015	3,997,967,891	943,918,595	1,841,025,303	3,100,861,183	100.0%	3,100,861,183	0.49000
2014	3,954,249,619	1,119,308,222	1,859,954,169	3,213,603,672	100.0%	3,213,603,672	0.48806
2013	3,804,327,546	1,015,111,954	1,837,481,702	2,981,957,798	100.0%	2,981,957,798	0.50215
2012	3,674,084,956	996,909,948	1,801,540,841	2,869,454,063	100.0%	2,869,454,063	0.53022
2011	3,572,655,903	917,995,988	1,684,728,091	2,805,923,800	100.0%	2,805,923,800	0.53183
2010	3,568,009,075	973,008,821	1,842,691,271	2,698,326,625	100.0%	2,698,326,625	0.54376
2009	3,353,203,736	1,008,139,294	1,434,154,334	2,927,188,696	100.0%	2,927,188,696	0.54584
2008	2,614,888,559	1,145,232,431	1,320,497,855	2,439,623,135	100.0%	2,439,623,135	0.56343

Sources:

Wharton County Central Appraisal District

Note:

^(a) Property is assessed at actual market value so assessed values are the same as actual values.

^(b) Tax rates are per \$100 of assessed value.

Wharton County, Texas
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years
Tax Rate per \$100 Assessed Valuation

Fiscal Year	Wharton County			Overlapping Rates							Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage		Cities			School Districts			Special Districts ^(c)	
		County Millage	County Millage	Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total School Millage		
2017	\$ 0.47500	\$ -	\$ 0.47500	\$ 0.75905	\$ 0.43656	\$ 1.19561	\$ 5.72000	\$ 0.11906	\$ 5.83906	\$ 2.54533	\$ 10.05500
2016	0.49000	-	0.49000	0.76819	0.44924	1.21743	5.69000	0.12000	5.81000	2.10135	9.61878
2015	0.49000	-	0.49000	0.78027	0.41297	1.19324	5.44015	0.42090	5.86105	2.05083	9.59512
2014	0.48806	-	0.48806	0.76412	0.33054	1.09466	5.44015	0.43398	5.87413	1.97425	9.43110
2013	0.49262	0.00953	0.50215	0.83339	0.23666	1.07005	5.46015	0.44964	5.90979	1.95744	9.43943
2012	0.51999	0.01023	0.53022	0.87227	0.23773	1.11000	5.46010	0.46119	5.92129	1.92850	9.49001
2011	0.51740	0.01443	0.53183	0.90532	0.26303	1.16835	5.46010	0.49325	5.95335	1.91304	9.56657
2010	0.52758	0.01618	0.54376	0.93877	0.22850	1.16727	5.46010	0.49103	5.95113	2.14939	9.81155
2009	0.52966	0.01618	0.54584	0.93422	0.24485	1.17907	5.46005	0.45559	5.91564	2.09530	9.73585
2008	0.54583	0.01760	0.56343	0.97509	0.24180	1.21689	5.33005	0.54982	5.87987	2.28340	9.94359

2017 Tax Rates

Cities:	Operating	Debt	School Districts:	Operating	Debt	Special Districts:	Operating
East Bernard	\$ 0.17139	\$ -	Boling	\$ 1.04000	\$ -	Water Control Boling	\$ 0.33000
El Campo	0.44191	0.17223	East Bernard	1.17000	0.06406	Water Control #2-East Bernard	0.18974
Wharton	0.14575	0.26433	El Campo	1.17000	0.02800	Water Control #1- Louise	0.14573
	<u>\$ 0.75905</u>	<u>\$ 0.43656</u>	Louise	1.17000	-	Isaacson MUD	0.53000
			Wharton	1.17000	0.02700	Hungerford MUD	0.24956
				<u>\$ 5.72000</u>	<u>\$ 0.11906</u>	Coastal Bend Groundwater	0.00830
						Wharton County Junior College	0.13550
						ESD#1 Volunteer Fire	0.50000
						ESD#2 East Bernard	0.10000
						ESD#3 Wharton	0.08500
						ESD#4 El Campo	0.06759
						Wharton County Hospital	0.20391
							<u>\$ 2.54533</u>

Source: Wharton County Tax Assessor/Collector

Note: Overlapping rates are those of other government that apply to property owners within Wharton County. Not all overlapping rates apply to all County property owners. (e.g., the tax rates for school districts apply only to the proportion of Wharton County's property owners whose property is located within the geographic boundaries of the school district)

**Wharton County, Texas
Principal Property Taxpayers
Current and Nine Years Ago**

Taxpayer	2017			2008		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Colorado Bend I Power, LLC	\$ 218,452,716	1	5.82%	\$ -	-	-
Colorado Bend II Power, LLC	155,230,673	2	4.14%	-	-	-
Gulf South Pipeline	57,736,879	3	1.54%	-	-	-
Amour Lacy W Etal Est	42,734,988	4	1.14%	-	-	-
Enterprise Texas Pipeline LP	40,329,086	5	1.07%	-	-	-
Nan Ya Plastics Corp USA	36,604,852	6	0.98%	35,724,480	5	1.46%
Centerpoint Energy Houston Electric	36,304,897	7	0.97%	31,265,596	8	1.28%
TCV Pipeline LLC	35,560,430	8	0.95%	-	-	-
J-M Manufacturing Company, Inc	34,212,280	9	0.91%	34,293,650	6	1.41%
Wharton County Foods LLC	32,871,206	10	0.88%	-	-	-
Newfield Exploration Company	-	-	-	55,268,140	3	2.27%
Sandridge Offshore LLC	-	-	-	49,262,320	4	2.02%
Apache Corporation	-	-	-	67,454,410	2	2.76%
Milagro Exploration LLC	-	-	-	31,637,610	7	1.30%
Forest Oil Corporation	-	-	-	30,275,220	9	1.24%
Transcontenential Gas Pipeline	-	-	-	28,921,650	10	1.19%
Navasota Energy	-	-	-	181,885,330	1	7.46%
Subtotal	690,038,007		18.39%	545,988,406		22.38%
Other taxpayers	3,061,979,541		81.61%	1,893,634,729		77.62%
Total	\$ 3,752,017,548		100.00%	\$ 2,439,623,135		100.00%

Sources: Wharton County Tax Office

Wharton County, Texas
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended December 31	Total Tax Adjusted Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2017	\$ 15,870,072	\$ 15,455,042	97.4%	\$ -	\$ 15,455,042	97.4%
2016	15,195,345	14,860,663	97.8%	94,634	14,955,297	98.4%
2015	15,017,751	14,750,331	98.2%	87,372	14,837,703	98.8%
2014	14,636,181	14,339,613	98.0%	62,293	14,401,906	98.4%
2013	14,388,624	14,099,750	98.0%	214,784	14,314,534	99.5%
2012	14,421,711	14,119,680	97.9%	278,294	14,397,974	99.8%
2011	14,336,798	13,998,276	97.6%	279,530	14,277,806	99.6%
2010	14,228,498	13,790,023	96.9%	353,977	14,144,000	99.4%
2009	14,385,223	13,952,032	97.0%	364,904	14,316,936	99.5%
2008	13,760,546	13,394,549	97.3%	203,914	13,598,463	98.8%

Source: Wharton County Tax Assessor/Collector

Wharton County, Texas
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income ⁽¹⁾	Per Capita ⁽¹⁾
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Notes Payable			
2017	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2016	-	-	-	-	-	0%	-
2015	-	-	-	-	-	0%	-
2014	-	-	-	-	-	0%	-
2013	-	-	-	-	-	0%	-
2012	745,000	-	-	-	745,000	0.08%	18.05
2011	1,465,000	1,450,000	-	-	2,915,000	0.33%	68.52
2010	2,165,000	1,500,000	-	-	3,665,000	0.42%	88.78
2009	1,220,000	1,550,000	1,530,000	-	4,300,000	0.49%	105.42
2008	1,500,000	1,600,000	1,870,000	497,935	5,467,935	0.50%	129.38

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

⁽¹⁾ See the Schedule of Demographic and Economic Statistics on page 137 for personal income and population data.

Wharton County, Texas
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Certificates of Obligation	Tax Notes	Total Bonded Debt	Less: Amounts Available in Debt Service Fund	Total	Percentage of Actual Taxable Value of Property ⁽¹⁾	Per Capita ⁽²⁾
2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
2016	-	-	-	-	-	-	0.0%	-
2015	-	-	-	-	-	-	0.0%	-
2014	-	-	-	-	-	-	0.0%	-
2013	-	-	-	-	13,408	(13,408)	0.0%	(0.33)
2012	745,000	-	-	745,000	22,581	722,419	2.5%	17.50
2011	1,465,000	1,450,000	-	2,915,000	18,036	2,896,964	10.3%	68.09
2010	2,165,000	1,500,000	-	3,665,000	18,846	3,646,154	13.5%	88.33
2009	1,220,000	1,550,000	1,530,000	4,300,000	12,546	4,287,454	14.6%	105.11
2008	1,500,000	1,600,000	1,870,000	4,970,000	29,442	4,940,558	20.3%	116.90

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

Sources:

⁽¹⁾ See the Schedule of Assessed Value and Actual Value of Taxable Property on page 130 for property value data.

⁽²⁾ Population data can be found in the Schedule of Demographic and Economic Statistics on page 137.

Wharton County, Texas
Direct and Overlapping Governmental Activities Debt
As of December 31, 2017

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ⁽¹⁾</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Cities:			
El Campo	\$ 35,277,998	17.4%	\$ 6,138,372
Wharton	10,528,491	12.3%	1,295,004
School Districts:			
East Bernard	2,015,000	9.9%	199,485
El Campo	30,399,997	33.3%	10,123,199
Wharton	20,350,000	29.0%	5,901,500
Special Districts:			
West Wharton Co. Hospital District	4,210,000	47.3%	1,991,330
Subtotal, overlapping debt			25,648,890
Wharton County direct debt	-		-
Total direct and overlapping debt			<u>\$ 25,648,890</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Wharton County Appraisal District. Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County.

This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Wharton County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

⁽¹⁾ The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the entities taxable assessed value that is within the government's boundaries and dividing it by the County's total taxable assessed value.

Wharton County, Texas
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	County						State of Texas	
	Estimated Population ⁽¹⁾	Per Capita Personal Income ⁽²⁾	Median Household Income ⁽²⁾	Median Age ⁽²⁾	School Enrollment ⁽³⁾	Unemployment Rate ⁽⁴⁾	Per Capita Personal Income ⁽⁵⁾	Unemployment Rate ⁽⁵⁾
2017	41,968	\$ 23,245	\$ 46,445	37.2	8,720	3.8%	\$ 27,828	3.7%
2016	41,735	21,581	45,176	37.2	8,903	5.0%	26,999	4.5%
2015	41,486	20,782	41,992	37.2	8,844	4.5%	26,513	4.2%
2014	41,168	20,310	40,411	37.2	8,768	3.7%	26,019	4.6%
2013	41,216	21,353	40,988	37.3	8,651	5.3%	25,809	6.0%
2012	41,285	22,070	43,689	37.1	8,824	5.9%	25,548	6.0%
2011	42,543	21,049	41,148	35.9	8,415	8.3%	39,593	7.4%
2010	41,280	21,033	42,695	36.7	8,468	8.6%	39,493	8.2%
2009	40,791	21,715	41,732	37.0	8,470	7.0%	37,774	7.6%
2008	42,262	26,093	39,966	36.5	8,182	4.5%	38,575	4.9%

Sources:

⁽¹⁾ US Census Bureau

⁽²⁾ US Census Bureau

⁽³⁾ Individual ISD's

⁽⁴⁾ US Bureau of Labor Statistics

⁽⁵⁾ US Census Bureau and US Bureau of Labor Statistics

**Wharton County, Texas
Principal Employers
Current Year and Nine Years Ago**

Employer	2017			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
El Campo ISD	597	1	3.06%	521	1	2.55%
Wal-Mart Associates, Inc.	392	2	2.01%	271	6	1.33%
Greenleaf Nursery Company, Inc.	376	3	1.93%	384	3	1.88%
Wharton County Junior College	362	4	1.85%	324	5	1.59%
Wharton ISD	344	5	1.76%	353	4	1.73%
H.E.B.	317	6	1.62%	-	-	-
Wharton County Foods	239	7	1.22%	-	-	-
Nan Ya Plastics Corporation USA	225	8	1.15%	212	9	1.04%
Wharton County	223	9	1.14%	-	-	-
El Campo Memorial Hospital	212	10	1.09%	-	-	-
Leedo Manufacturing Company	-	-	-	430	2	2.11%
Gulf Coast Medical Center LCC	-	-	-	204	10	1.00%
South Texas Medical Center, P.A.	-	-	-	232	8	1.14%
Maxim Production Company	-	-	-	251	7	1.23%
	<u>3,287</u>		<u>16.83%</u>	<u>3,182</u>		<u>15.60%</u>

Sources:

US Census Bureau

Individual employers and Wharton Economic Development Corp. provided employee counts.

Wharton County, Texas
Full-Time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Full-Time Budgeted Employees as of December 31

Function	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General government	26	27	27	26	26	26	27	28	28	28
Public safety	50	51	50	50	50	50	50	50	50	50
Corrections	31	30	30	31	31	31	31	31	31	31
Highways and drainage	55	55	49	56	56	56	63	61	62	64
Judicial	34	34	34	34	34	34	34	37	38	38
Environmental services	7	7	7	4	4	5	4	5	4	4
Health and welfare	2	2	2	2	2	2	2	3	3	3
Culture and recreation	13	14	14	14	14	14	14	14	14	14
Juvenile services	5	5	5	5	5	5	5	5	5	5
Total	<u>223</u>	<u>225</u>	<u>218</u>	<u>222</u>	<u>222</u>	<u>223</u>	<u>230</u>	<u>234</u>	<u>235</u>	<u>237</u>

Source: Wharton County Annual Budget

Wharton County, Texas
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General government										
Accounts payable checks issued	5,647	5,643	5,639	5,945	5,957	6,586	7,124	5,999	5,846	6,033
Payroll checks issued	381	505	519	523	545	610	878	1,767	1,982	2,176
Direct deposits issued	5,944	5,926	5,785	5,750	5,651	5,907	5,116	4,708	4,461	4,377
ACH's issued	140	162	9	158	173	131	100	77	120	72
EFT's issued	110	70	96	64	67	76	110	14	2	6
Motor vehicle registrations	48,821	48,753	49,108	49,489	49,807	48,307	47,076	46,308	46,282	45,998
Judicial										
Hot check cases										
Checks processed	39	69	902	91	340	313	520	627	509	1,174
Theft by check cases filed	30	35	100	266	361	415	518	826	703	921
Civil cases filed	1,841	1,707	2,072	1,955	1,961	1,647	4,491	1,832	2,740	2,800
Civil cases dispositions	1,941	1,373	1,813	1,626	1,529	1,505	1,596	1,688	1,892	1,966
Criminal cases filed	10,021	6,686	8,475	9,190	8,088	8,302	9,767	9,039	10,342	9,291
Criminal cases dispositions	6,601	6,062	6,378	7,664	8,073	7,900	8,509	8,225	9,786	8,134
Birth certificates	4	-	-	-	-	254	229	189	539	594
Death certificates	284	172	180	268	319	289	285	327	354	392
Marriage license applications	258	238	234	255	221	205	201	222	249	268
Public safety										
911 calls received	11,917	13,344	12,161	14,556	2,927	234	8,324	11,705	13,368	13,710
EMS runs	6,472	6,333	6,218	5,643	5,380	5,438	5,120	5,302	4,470	5,012
EMS transfer runs	1,962	959	1,981	1,972	739	577	1,449	1,564	2,484	1,957
Total EMS runs	8,434	7,292	8,199	7,615	6,119	6,015	6,569	6,866	6,954	6,969
Average daily jail population	146	119	138	135	129	120	134	134	133	123
Jail bookings	2,054	2,306	2,341	2,223	2,385	2,264	2,350	2,438	2,670	2,606
Jail releases	2,057	2,287	2,230	2,099	2,350	2,319	2,222	2,461	2,668	2,567
Jail inmates at December 31	132	134	119	127	128	94	128	118	141	139
Physical arrests	955	642	2,341	2,220	2,437	2,264	1,725	2,438	2,670	2,606
Citations issued	1,207	884	862	854	890	941	562	1,540	748	697
Warnings issued	6,583	4,447	4,654	4,206	3,371	2,371	1,180	1,150	1,730	1,478
Offenses reported	1,099	1,328	1,466	1,373	1,262	1,362	1,736	1,540	1,682	1,611
Calls for service	31,957	28,902	29,700	28,214	16,211	23,831	18,390	16,263	17,331	16,675
Inmates per year	2,054	2,306	2,341	2,223	2,385	2,264	2,350	2,438	2,671	2,606
Highways and drainage										
Potholes repaired	23,491	24,307	27,593	31,453	31,998	30,394	29,192	33,705	26,256	23,438
Resurfacing miles	56	22	11	44	51	48	42	46	48	45
Miles of mowing along roadway	2,224	3,427	3,394	3,285	2,634	3,461	2,827	3,204	2,863	2,803
Miles of cleaning ditch/culverts	84	75	46	64	50	37	36	48	39	47
Miles of grading roadways	5,340	4,791	5,802	4,895	4,290	5,431	5,668	5,210	4,676	4,519
Culture and recreation										
Books/AV material checked out	134,060	135,394	135,887	174,659	269,088	170,159	171,743	176,291	179,806	187,147
Computer use sessions recorded	23,023	30,834	38,739	29,901	32,107	66,495	71,416	72,028	68,041	54,828
Elections										
Registered voters	24,663	25,209	23,275	23,508	24,187	24,672	22,227	24,722	22,677	25,145
Votes cast	3,045	14,871	5,624	19,054	1,798	14,212	1,196	10,140	2,048	14,582
Percentage voters - votes cast	12.35%	58.99%	24.16%	81.05%	7.43%	57.60%	5.38%	41.02%	9.03%	57.99%

Sources: Various County departments.

Reporting of operating indicators by function began in fiscal year 2005.

Wharton County, Texas
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<u>Buildings</u>										
General government	11	11	11	11	11	11	10	10	10	10
Public safety	1	1	1	1	1	1	1	1	-	-
Judicial	3	3	3	3	3	2	2	2	1	1
Corrections	3	3	3	3	3	3	1	1	1	1
Environmental services	2	2	2	2	1	1	1	1	-	-
Culture and recreation	6	6	6	6	6	6	6	6	5	5
Highways and drainage	9	9	9	9	9	9	8	7	7	7
<u>Vehicles</u>										
General government	3	3	3	3	3	4	4	5	5	5
Public safety										
Patrol	20	24	25	33	30	29	21	36	22	20
Other	22	17	18	15	13	13	14	13	17	24
Corrections	4	6	6	8	8	4	7	4	5	5
Judicial	4	6	5	6	5	3	3	3	3	3
Juvenile services	1	2	1	1	1	1	1	1	1	-
Environmental services	4	6	4	4	4	4	5	5	5	5
Health and welfare	1	1	1	1	1	2	1	2	2	2
Highways and drainage	107	113	114	117	111	111	112	115	101	101
<u>Highways and drainage</u>										
County Roads:										
Hard surface miles	461.41	461.41	461.41	461.41	471.24	471.24	470.22	469.32	468.88	467.97
Gravel miles	487.11	487.39	486.39	487.93	487.20	487.84	488.86	489.76	490.20	491.11
Dirt, unimproved miles	20.88	20.80	21.83	21.83	26.48	26.48	26.48	26.48	26.48	26.48
<u>Bridges</u>	196	194	194	190	191	191	197	196	196	193

Sources: Various County departments.

Wharton County, Texas

Miscellaneous Information

December 31, 2017

Economic Resources:

Agriculture: The area consists primarily of prairie land.

The major field crops of the area:

<u>Farming acres</u>	<u>2017</u>	<u>2016</u>	<u>Change</u>	<u>Yield per acre</u>
Corn	74,403	85,472	(11,069)	140
Cotton	77,863	57,830	20,033	1,080
Grain sorghum	20,353	32,100	(11,747)	6,500
Rice	35,975	41,632	(5,657)	11,750
Soybean	18,376	11,033	7,343	39
Wheat	-	393	(393)	-
Hay	22,567	22,567	-	5,000
Pecans	2,237	2,237	-	400
Miscellaneous crops	-	-	-	-

Livestock in the area include:

<u>Cattle</u>			
Breeder	2,200	2,200	-
Calves	32,500	32,500	-
Slaughter	3,000	3,000	-
<u>Miscellaneous</u>	1,000	1,000	-

Business: Oil industries, agricultural and agribusiness, manufacturing and assembly, constructions, real estate, government, electricity and education sectors are significant economic contributors.

Building permits issued within the County:

City of East Bernard	34	22	12
City of El Campo	667	572	95
City of Wharton	799	350	449
County of Wharton	269	168	101

Minerals:

Oil, sand and soil.

Electrical production:

Colorado Bend Energy Partners, Wharton

Health care facilities:

Hospitals:

El Campo Memorial Hospital, El Campo

Clinics:

Mid Coast Medical Clinic, El Campo

Memorial Herman Medical Group: Wharton, El Campo and East Bernard

Regent Family Practice, Wharton

Community events:

Farmer's Market

Freedom Fest

Kolache Festival

Veteran's Day Program

Wharton County Youth Fair & Rodeo

Juneteenth Festival

Monterey Square Wine & Arts Fair

Note: This is not an exhaustive list. Not included are individual practitioners, specialty care practices, or pediatric practices.