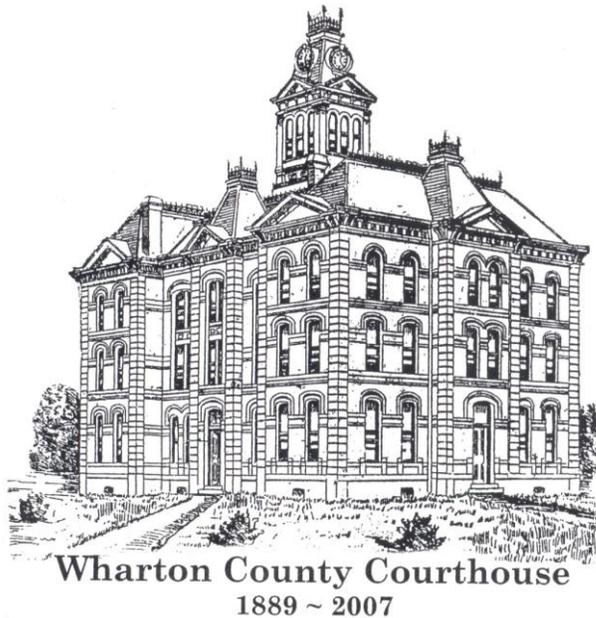


Wharton County, Texas Comprehensive Annual Financial Report



For The Fiscal Year Ended December 31, 2018

Prepared by:

Wharton
County Auditor's
Office



WHARTON COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

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
Connie Miculka, 4th Assistant Auditor

June 28, 2019

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, 2018, 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, 2018. 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 41,619. 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 June 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, hospitals, retail stores, financial institutions, insurance companies, schools, including a junior college, and 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 close proximity to Houston and railway accessibility.

Because of the County's varied economic base, unemployment remains relatively stable. The unemployment rate was 3.4% at the end of 2018, a decrease from 3.8% reported in 2017, and slightly lower than the State's rate of 3.6%. A comparison of county sales tax collections range from \$2,810,287 in 2016, to \$3,103,082 in 2017 to \$3,114,662 in 2018. The upward trend from 2016 to 2018 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 few new solar power plants.

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 three tax abatements in place including Exelon Colorado Bend Phase 3 plant that started their abatement in 2018. One new abatement for a 75-acre solar farm was approved in 2018 and is scheduled to receive a 50% abatement starting in 2019 for 8 years.

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 2018, 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 was completed in 2018 for sewer system upgrades in Boling with funds received from the Community Development Block Grant Program. Inter-local agreements transferred full ownership of the grant improvements from Wharton County to the Boling Municipal Water District at completion.

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 destroyed 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 large majority of the FEMA projects were finalized and reimbursement was received in 2018 which included debris removal, road repair and emergency protective measures performed by our Sheriff's office and our Precincts.

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, 2017. This was the 30th 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, 2017

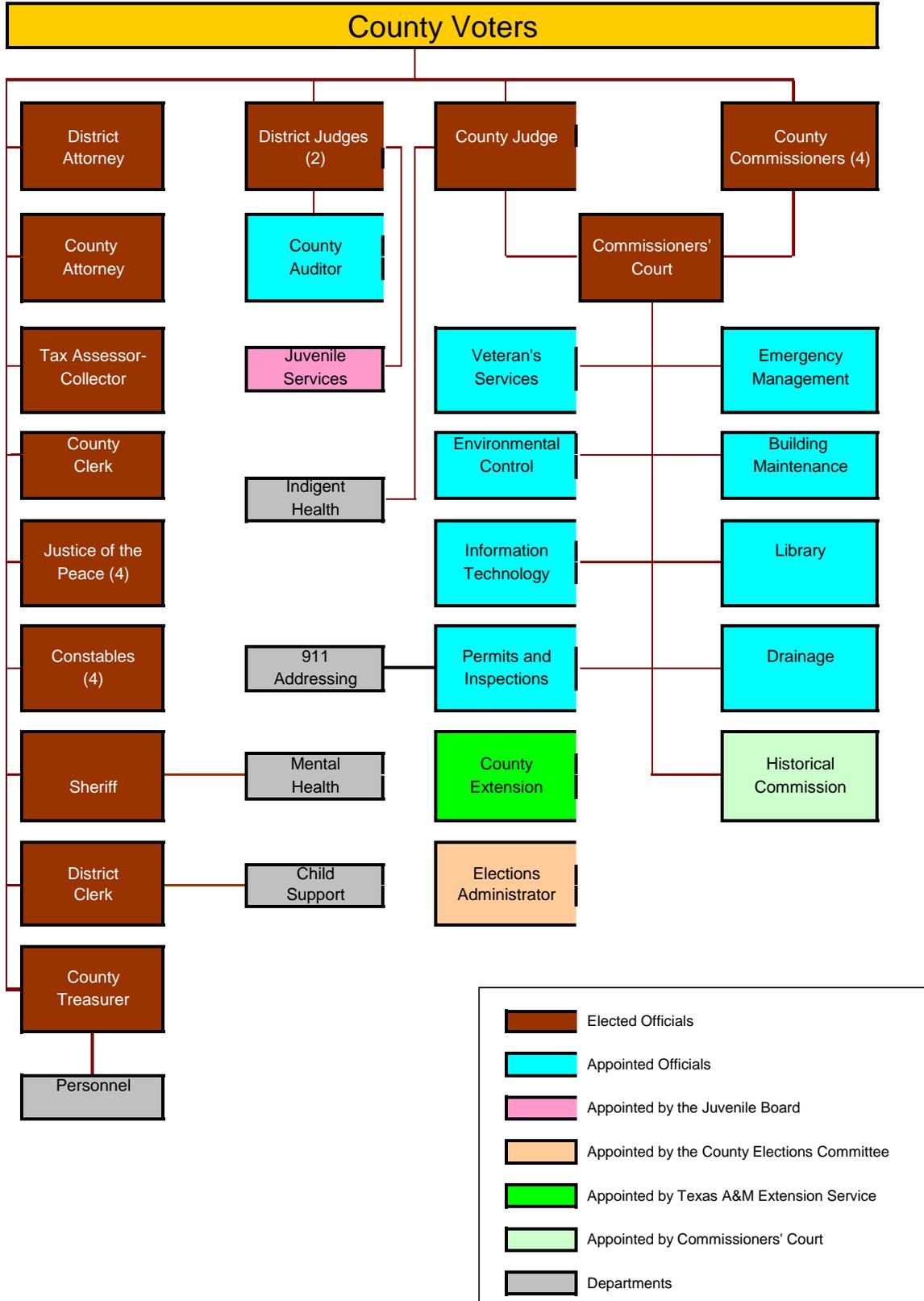
Christopher P. Morill

Executive Director/CEO

Wharton County, Texas

Organizational Chart

For the Year Ended December 31, 2018



	Elected Officials
	Appointed Officials
	Appointed by the Juvenile Board
	Appointed by the County Elections Committee
	Appointed by Texas A&M Extension Service
	Appointed by Commissioners' Court
	Departments

Wharton County, Texas
List of Elected and Appointed Officials
For the year ending December 31, 2018

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	Grace Utley
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	Michael Harbaugh
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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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, 2018, 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, 2018, 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.

Change in Accounting Principle

As discussed in Note I to the financial statements, in 2018 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our reported dated June 28, 2019 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 28, 2019

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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, 2018. 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 \$45,738,987 (*net position*). Of this amount, \$7,172,686 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$3,077,551 from operations.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$19,550,431, an increase of \$4,042,200 from the prior year. Approximately 33% of this amount (\$6,408,444) 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 \$8,300,208, or approximately 40% of total General Fund expenditures.
- The County's total outstanding long-term debt decreased by \$1,643,363 during the current fiscal year reflective of a decrease in the 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 20-23 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 24-26 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 of 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 27 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 28-50 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 51-92 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 93-99 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 \$45,738,987, at the close of the most recent year.

WHARTON COUNTY'S NET POSITION

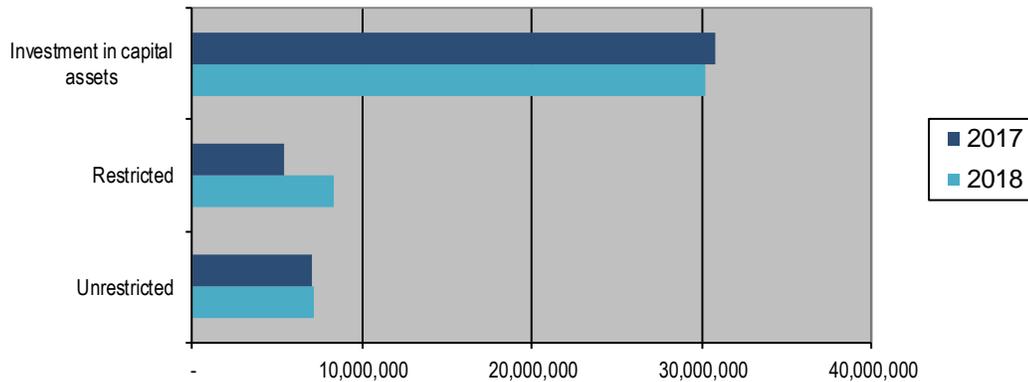
	Governmental Activities	
	2018	2017
Current and other assets	\$ 27,793,329	\$ 24,151,248
Capital assets	30,228,949	30,830,817
Total assets	<u>58,022,278</u>	<u>54,982,065</u>
Deferred outflows of resources	<u>2,060,092</u>	<u>4,219,300</u>
Other liabilities	974,268	929,244
Long-term liabilities outstanding	<u>6,039,130</u>	<u>7,682,493</u>
Total liabilities	<u>7,013,398</u>	<u>8,611,737</u>
Deferred inflows of resources	<u>7,329,985</u>	<u>7,253,769</u>
Net position:		
Investment in		
capital assets	30,228,949	30,830,817
Restricted	8,337,352	5,440,386
Unrestricted	<u>7,172,686</u>	<u>7,064,656</u>
Total net position	<u>\$ 45,738,987</u>	<u>\$ 43,335,859</u>

By far, the largest portion of the County's net position \$30,228,949 (66%) 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 \$8,337,352, (18%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$7,172,686, (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, 2017 and 2018

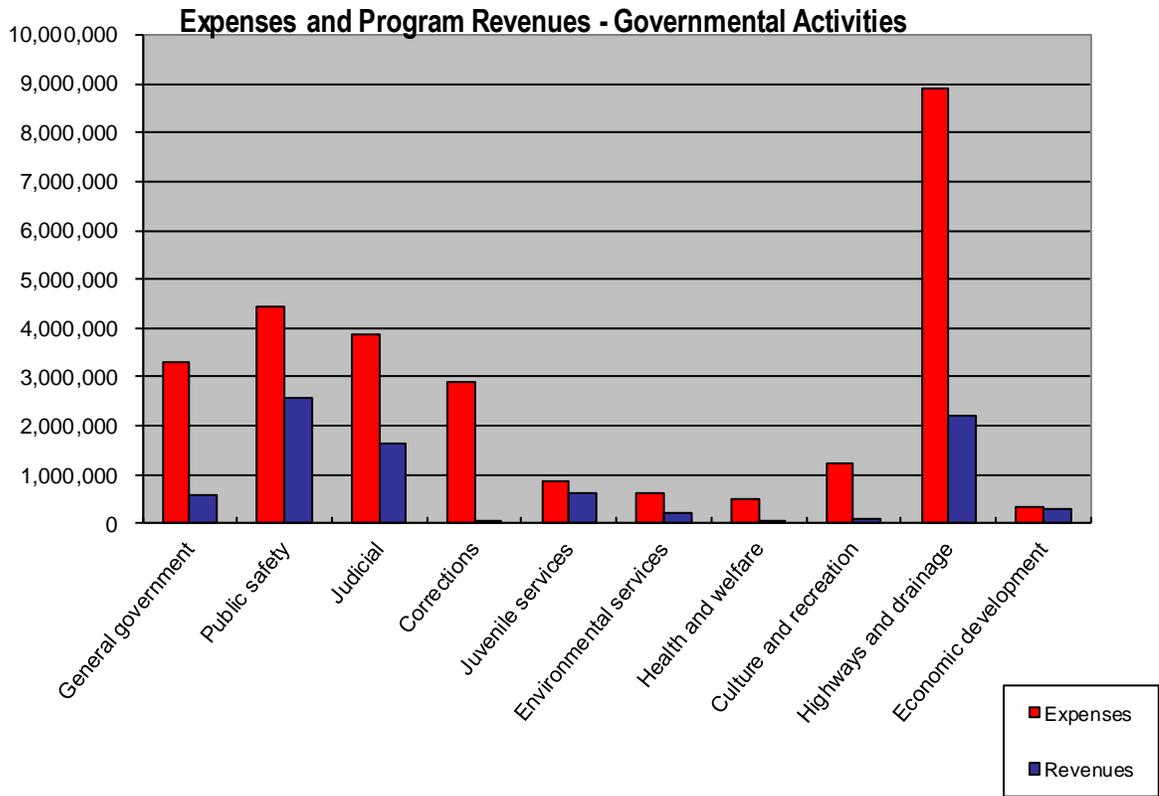


The County's overall net position increased \$2,403,128 from the prior fiscal year. The reasons for this overall increase are discussed in the following section for governmental activities.

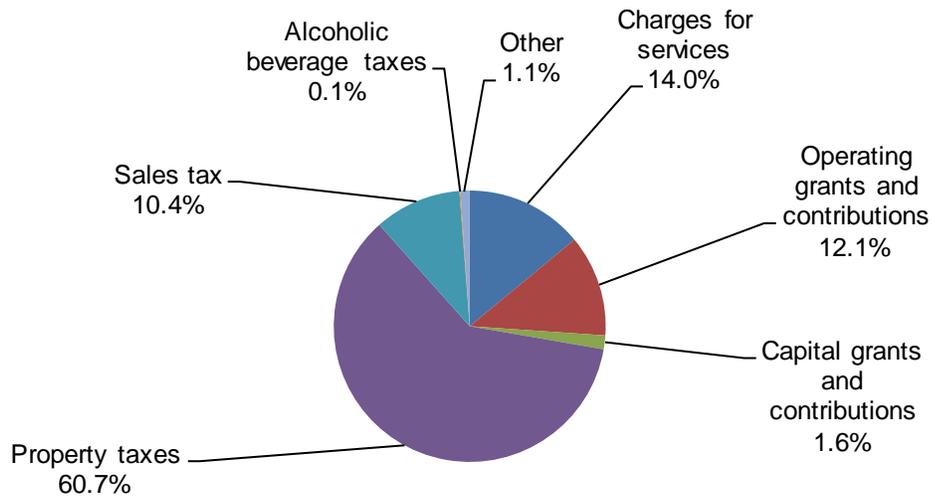
Governmental Activities. During the current fiscal year, net position for governmental activities increased from the prior fiscal year for an ending balance of \$45,738,987. The increase in revenue of \$5,403,759 from the previous year was primarily due to an increase in federal payments for disaster relief. Higher health insurance premiums and retirement contributions, along with 3.0 percent merit or cost of living adjustments and higher indigent defense expenses resulted in an increase of \$909,433 in expenses from the previous year. The increase in net position from operations of \$3,077,551 is attributed to revenues exceeding expenses.

WHARTON COUNTY'S CHANGE IN NET POSITION

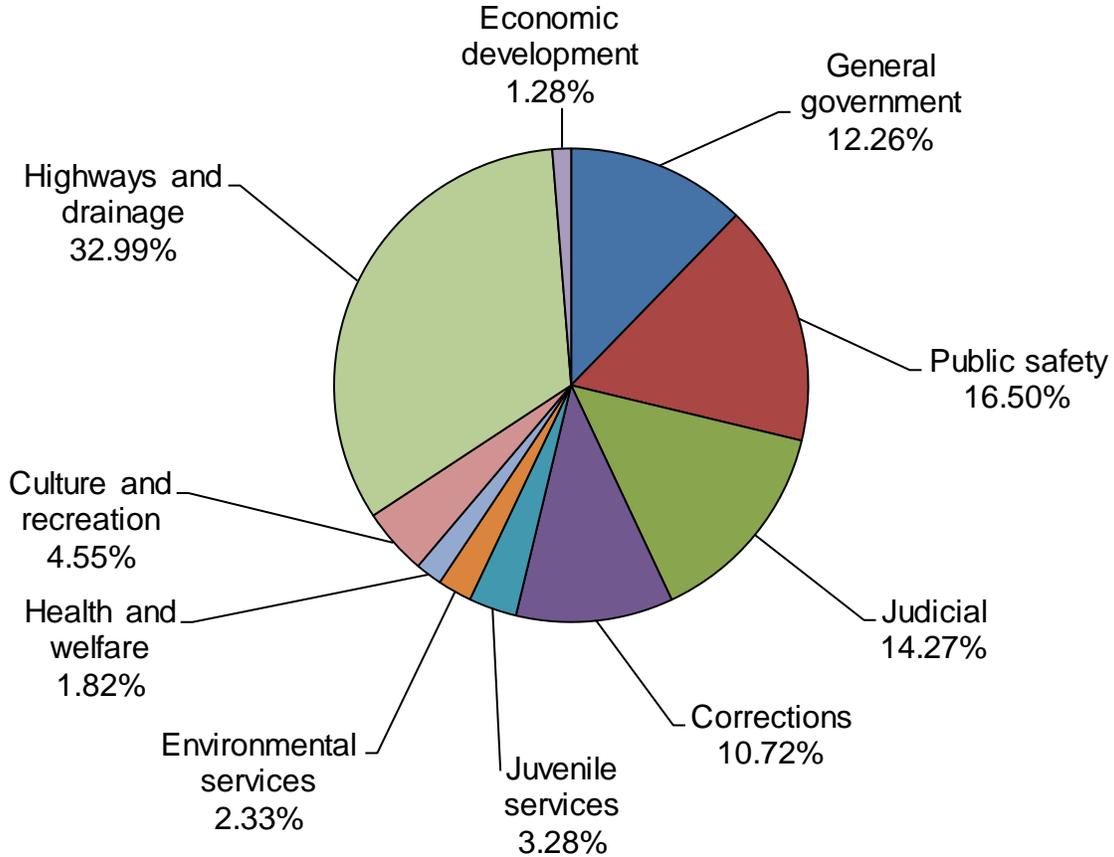
	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Revenues:		
Program revenues:		
Charges for services	\$ 4,208,303	\$ 3,348,938
Operating grants and contributions	3,637,962	1,558,885
Capital grants and contributions	495,868	364,728
General revenues:		
Property taxes	18,261,437	15,801,746
Sales tax	3,114,662	3,103,082
Alcoholic beverage taxes	34,165	31,632
Other	331,522	471,149
Total revenues	<u>30,083,919</u>	<u>24,680,160</u>
Expenses:		
General government	3,310,118	3,434,835
Public safety	4,456,177	4,560,650
Judicial	3,854,126	3,252,477
Corrections	2,894,269	2,973,428
Juvenile services	885,053	769,820
Environmental services	629,078	543,778
Health and welfare	492,801	436,146
Culture and recreation	1,229,117	1,335,405
Highways and drainage	8,910,619	8,751,421
Economic development	345,010	38,975
Total expenses	<u>27,006,368</u>	<u>26,096,935</u>
Change in net position	3,077,551	(1,416,775)
Net position-beginning	43,335,859	44,752,634
Prior period adjustment	(674,423)	-
Net position-ending	<u>\$ 45,738,987</u>	<u>\$ 43,335,859</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, 2018, the County's governmental funds reported combined ending fund balances of \$19,550,431, an increase of \$4,042,200 in comparison with the prior year. Approximately 33% of this amount (\$6,408,444) 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 (\$411,257), 2) legally required to be maintained intact (\$50,000), 3) restricted for particular purposes (\$8,269,536) or 4) assigned for particular purposes (\$4,411,194).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the General Fund balance increased to \$8,818,202, of which \$411,257 is nonspendable, \$106,737 is restricted for specific purposes and programs, \$1,891,764 is assigned for specific purposes and programs, leaving \$6,408,444 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 40% of total general fund expenditures, while total fund balance represents 55% of that same amount.

The fund balance of the County's General Fund increased by \$430,742 during the current fiscal year. Revenue for sales tax collections, fines and forfeitures, and miscellaneous commissions were up compared to the 2017 year for an overall revenue increase of \$1,828,895. Expenses varied up and down throughout the General Fund categories but in total were \$625,331 higher compared to 2017. Although revenues exceeded expenditures by \$1,803,195, transfers to the Road and Bridge, Sheriff's Forfeiture fund and the Capital Replacement fund totaling \$1,402,516 resulted in the General Fund increase of \$430,769.

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 \$4,918,022, all of which is restricted for particular purposes. The total fund balance represents 70% of the total Road and Bridge Fund expenditures.

The Road and Bridge Fund had an increase of \$2,672,159 in total fund balance during the current fiscal year. The revenues were \$1,574,183 more than expenditures which accounts for the fund increase along with the transfer in from the General Fund for equipment purchase and transfer out to the Capital Replacement Fund. The revenues in this fund increased primarily as a result of growing property values and disaster relief from FEMA.

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 \$1,695,907, all of which is restricted for particular purposes. The total fund balance represents 108% 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 \$382,413 in total fund balance. The transfer out to the Capital Replacement fund of \$395,682, offset by an excess of revenues over expenditures of \$777,305 were the main reason for the increase.

Other governmental funds total fund balance of \$4,118,300 was an increase of \$556,886 from the prior year. The main reason for the increase was due to 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 \$467,556.

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 \$65,341 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 \$317,127 of which \$232,235 was for intergovernmental revenue, \$54,802 was for miscellaneous revenue and \$30,090 was for the sale of capital assets. Amendments to appropriations totaled \$632,518 and included \$317,127 for the additional revenue as stated above, \$65,768 emergency expenditure for the fire alarm system at the jail and \$58,785 for another emergency expenditure for the air conditioner/heating management system at the jail, \$160,864 for reappropriation of prior year unused Aid Money funds and the remaining \$29,974 was also reappropriating prior year unused funds with the majority of it being in law enforcement for LEOSE grants. The movement of the appropriations between departments was *not* significant, as most were for insurance that's budgeted in one account and then allocated out and new phones budgeted in the IT department.

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	\$ 14,489,288	\$ 14,743,947	\$ 254,659
Fees of office	571,900	618,208	46,308
Miscellaneous	541,112	241,352	(299,760)

The overages in the above revenue sources were attributable to several factors. The increase in taxes of \$254,659 was due to the increase in sales taxes of \$264,662 from 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 and this was offset by the shortage of \$14,169 in budgeted 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. Our largest increase here was the County Clerk's collections of \$28,743 more than budget. Miscellaneous revenues largest decrease was in Motor Vehicle Sales Tax Commissions due to a reclass of funds from the Misc Revenue account to a State Reimbursement account in order to align the revenues to the proper source. Our budget didn't account for this until the 2019 year.

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 \$160,864 in general government from unused funds for Hurricane Harvey assistance donated by LCRA. Those unused funds will be used in 2019/2020 on a grant that is in progress for flood early warning detections and additional gauges on the Colorado River. Other variances included \$436,935 in health and welfare primarily from savings realized from lower indigent health care claims. Additionally, a variance of \$451,060 in public safety from unused salaries and benefits from open positions in the Sheriff's Department and the Jail.

Capital Assets and Debt Administration

Capital assets. Wharton County's investment in capital assets for its governmental activities as of December 31, 2018, amounts to \$30,228,949, (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery, equipment, roads, and bridges. The County's investment in capital assets for the current fiscal year decreased by 2% from the previous year due to asset disposal and depreciation exceeding the acquisitions for the year.

WHARTON COUNTY'S CAPITAL ASSETS (net of depreciation)

	Governmental Activities	
	2018	2017
Land	\$ 5,449,021	\$ 5,449,021
Buildings	13,532,297	13,953,571
Improvements other than buildings	636,068	480,100
Machinery and equipment	6,798,947	7,052,921
Infrastructure	3,812,616	3,895,204
Total	<u>\$ 30,228,949</u>	<u>\$ 30,830,817</u>

Decreases in buildings and machinery and equipment were the largest variances between the years. The Sheriff's office had a small metal building constructed for \$38,501 which was the only addition to the buildings category in 2018. The machinery and equipment decline was mainly due to \$602,878 of budgeted equipment not spent in 2018 that will roll to the capital replacement 066 fund to be spent in future years. Other capital asset additions during the current fiscal year included the following:

- Vehicles, Machinery and Equipment totaling \$1,043,708 included (5) Patrol units with cameras, (7) other vehicles throughout the County, (1) Padfoot roller, (3) Dump trucks, (3) Tractors, (1) Skid Steer loader, (1) Compactor, (1) Belly Dump Trailer, and a Water Tank System.
- Building and Property Improvements included: (5) Air conditioner units replaced totaling \$51,041, roof replacements at Annex A and B totaling \$141,515, Precinct 1 buildout of office space allowed our Commissioner to be in the main shop rather than the house totaled \$145,064, a Generator for Annex A for \$56,997 that was purchased through a grant obtained by our OEM and a \$50,000 library renovation at the Louise location that was funded through a donation from the Tocker Foundation.
- Two bridges on CR 124 and 403 were built totaling \$329,500.

Additional information on the County's capital assets can be found in Note II.C on page 39 of this report.

Long-term Debt. At the end of the current fiscal year, the County had total long-term debt outstanding of \$6,039,130.

	Governmental Activities	
	2018	2017
Accrued compensated absences	\$ 159,152	\$ 147,305
Other post-employment benefits (OPEB) obligation	2,347,994	1,409,308
Net pension liability	<u>3,531,984</u>	<u>6,125,880</u>
 Total	 <u>\$ 6,039,130</u>	 <u>\$ 7,682,493</u>

The County's total debt decreased \$1,643,363 (21%) during the current fiscal year. The accrued compensated absences increased by \$11,847 and reflects payout of vacation and holiday leave upon termination. The OPEB liability increased by \$938,686 based on the actuarial valuation dated December 31, 2018 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 \$2,593,896 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 \$892,673,815.

Additional information on the County's long-term debt can be found in Note II.E on page 40 of this report.

Economic Factors and Next Year's Budget and Rates

Commissioners' Court adopted the budget for fiscal year ending December 31, 2019 on September 10, 2018. The budget was adopted based on estimated balances that would be available at the end of fiscal year 2018 and estimated revenues to be received in fiscal year 2019. All of the following factors were considered in developing Wharton County's budget for the 2019 fiscal year.

Revenue:

- The CAD certified the County's net taxable value at \$3,395,673,269 which is a decrease of \$175,021,990 from the previous year's amount. The County did not increase the tax rate from the calculated effective rate. The tax rates required to fund the 2019 budget totals \$0.47396.
- The County has no debt service levy in 2019.
- Sales tax budget was increased \$450,000 over the 2018 budget due to anticipation of continued sales growth in part from new construction in the area consisting of a new solar farm and an RV water park.

Expenditures:

- The Commissioners Court of Wharton County approved a 3% cost of living adjustment for all county employees plus a \$600 merit stipend per qualified employee to be paid out in Dec 2019 was approved in the 2019 budget.
- Maintained an employee retirement match at 200%.
- Incurred a 2.80% increase in health insurance premiums to employees and to the County.
- Contingencies reserved for unforeseen non-emergency expenditures in the General Fund was budgeted at \$367,000 while the reserve in road and bridge was raised to \$510,000 from \$500,000 with \$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 and \$10,000 for engineering services.
- The budget also includes a reduction of \$2,814,500 budgeted to the County's three major fund balances for capital and one-time expenditures as shown:
 - General Fund includes (6) law enforcement vehicles and related equipment, (1) van for the IT department, Courthouse roofing repairs, East Bernard library flooring, shelving for JP 4, (3) HVAC unit replacements, Law enforcement Tasers, DWI breath testing kits for Pct 2 Constable and (2) DPS radars. It also includes transfers of \$450,000 to the Road and Bridge Fund for heavy equipment purchases.
 - Road and Bridge Fund includes \$1,050,000 for purchases of various pieces of heavy machinery.
 - Farm-to-Market and Lateral Road Fund includes \$400,000 for an excavator and \$50,000 for a tractor.
- 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 2018 property tax rate adopted for the 2019 budget decreased to \$0.47396/\$100 valuation. The unassigned fund balance of the General Fund was \$6,408,444 while \$1,828,797 is assigned as appropriated spending in the 2019 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

WHARTON COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Primary Government
	Governmental
	Activities
ASSETS	
Cash and cash equivalents	\$ 24,227,926
Receivables (net of allowance for uncollectibles):	
Property taxes - delinquent	88,747
Court fines - delinquent	872,395
Accounts	2,031,091
Due from other entities	70,520
Prepaid items	502,650
Capital assets not being depreciated:	
Land	5,449,021
Capital assets, net of accumulated depreciation:	
Buildings	13,532,297
Improvements other than buildings	636,068
Machinery, equipment and vehicles	6,798,947
Infrastructure	3,812,616
Total assets	58,022,278
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	1,894,399
Deferred outflows of resources related to OPEB	165,693
Total deferred outflows of resources	2,060,092
LIABILITIES	
Accounts payable	692,773
Accrued payroll	263,255
Other payables	18,240
Noncurrent liabilities:	
Due within one year	
Long-term debt	39,788
Total OPEB liability	115,024
Due in more than one year	
Long-term debt	119,364
Net pension liability	3,531,984
Total OPEB liability	2,232,970
Total liabilities	7,013,398

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

WHARTON COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Primary Government
	Governmental
	Activities
DEFERRED INFLOWS OF RESOURCES	
Advanced collections-property taxes	\$ 6,236,035
Deferred inflows related to pensions	1,085,901
Deferred inflows related to OPEB	8,049
Total deferred inflows of resources	7,329,985
 NET POSITION	
Investment in capital assets	30,228,949
Restricted for:	
Nonexpendable-historical museum	50,000
Expendable:	
Public safety	53,961
Judicial	403,449
Corrections	1,348
Health and welfare	64,646
Juvenile services	50,894
Environmental services	1,042
Culture and recreation	5,687
Election services	73,523
Court technology and security	180,459
Records management and preservation	709,199
Highways and drainage	6,671,654
Economic development	43,131
Veteran's memorial	28,359
Unrestricted	7,172,686
Total net position	\$ 45,738,987

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

WHARTON COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

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	\$ 3,310,118	\$ 239,396	\$ 340,597	\$ -	\$(2,730,125)
Public safety	4,456,177	130,507	2,333,702	124,858	(1,867,110)
Judicial	3,854,126	1,484,284	171,560	-	(2,198,282)
Corrections	2,894,269	8,457	2,400	-	(2,883,412)
Juvenile services	885,053	2,010	620,486	-	(262,557)
Environmental services	629,078	233,855	240	-	(394,983)
Health and welfare	492,801	5,232	18,874	-	(468,695)
Culture and recreation	1,229,117	24,256	27,692	61,000	(1,116,169)
Highways and drainage	8,910,619	2,080,306	122,411	-	(6,707,902)
Economic development	345,010	-	-	310,010	(35,000)
Total government activities	<u>\$ 27,006,368</u>	<u>\$ 4,208,303</u>	<u>\$ 3,637,962</u>	<u>\$ 495,868</u>	(18,664,235)

General revenues:

Property taxes	18,261,437
Sales taxes	3,114,662
Alcoholic beverage taxes	34,165
Earnings on investments	452,292
Loss on sale of capital assets	(199,389)
Miscellaneous	78,619
Total general revenues	<u>21,741,786</u>
Change in net position	3,077,551
Net position - beginning	43,335,859
Prior period adjustment	(674,423)
Net position - ending	<u>\$ 45,738,987</u>

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

WHARTON COUNTY, TEXAS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

DECEMBER 31, 2018

	<u>Special Revenue Funds</u>			<u>Nonmajor</u>	<u>Total</u>
	<u>General</u>	<u>Road & Bridge</u>	<u>Farm-to-Market Lateral Road</u>	<u>Governmental Funds</u>	<u>Governmental Funds</u>
ASSETS					
Assets:					
Cash and cash equivalents	\$ 11,534,493	\$ 6,213,193	\$ 2,242,467	\$ 4,172,432	\$ 24,162,585
Receivables (net of allowance for uncollectibles):					
Property taxes - delinquent	57,673	21,314	9,760	-	88,747
Court fines - delinquent	244,356	628,039	-	-	872,395
Accounts	1,505,420	385,408	131,273	8,990	2,031,091
Due from other funds	-	-	-	13,338	13,338
Due from other entities	25,363	44,830	327	-	70,520
Prepaid items	<u>411,257</u>	<u>53,111</u>	<u>29,080</u>	<u>9,202</u>	<u>502,650</u>
Total assets	<u>13,778,562</u>	<u>7,345,895</u>	<u>2,412,907</u>	<u>4,203,962</u>	<u>27,741,326</u>
LIABILITIES					
Payables:					
Accounts payable	402,314	202,405	23,043	65,011	692,773
Accrued payroll	192,928	45,376	17,638	7,313	263,255
Other payables	18,240	-	-	-	18,240
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,338</u>	<u>13,338</u>
Total liabilities	<u>613,482</u>	<u>247,781</u>	<u>40,681</u>	<u>85,662</u>	<u>987,606</u>
DEFERRED INFLOWS OF RESOURCES					
Advanced property tax collections	4,061,868	1,500,869	673,298	-	6,236,035
Unavailable revenue - property taxes	15,291	6,355	2,694	-	24,340
Unavailable revenue - court fines and fees	244,356	628,038	-	-	872,394
Unavailable revenue - grants	<u>25,363</u>	<u>44,830</u>	<u>327</u>	<u>-</u>	<u>70,520</u>
Total deferred inflows of resources	<u>4,346,878</u>	<u>2,180,092</u>	<u>676,319</u>	<u>-</u>	<u>7,203,289</u>
FUND BALANCES					
Nonspendable	411,257	-	-	50,000	461,257
Restricted	106,737	4,918,022	1,695,907	1,548,870	8,269,536
Assigned	1,891,764	-	-	2,519,430	4,411,194
Unassigned	<u>6,408,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,408,444</u>
Total fund balances	<u>8,818,202</u>	<u>4,918,022</u>	<u>1,695,907</u>	<u>4,118,300</u>	<u>19,550,431</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,778,562</u>	<u>\$ 7,345,895</u>	<u>\$ 2,412,907</u>	<u>\$ 4,203,962</u>	<u>\$ 27,741,326</u>

WHARTON COUNTY, TEXAS

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

DECEMBER 31, 2018

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

Total fund balances for governmental funds	\$	19,550,431
Capital assets used in governmental activities are not financial resources and, therefore, not reported in the funds		30,228,949
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		24,340
Court fines receivable		872,394
Grants		70,520
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Compensated absences	(	159,152)
Total OPEB liability	(	2,347,994)
Net pension liability	(	4,617,885)
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		1,894,399
Included in the items related to long-term liabilities is the recognition of deferred outflows and inflows of resources related to the total OPEB liability		157,644
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>65,341</u>
Net position of governmental activities	\$	<u>45,738,987</u>

WHARTON COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2018

	General	Special Revenue Funds		Nonmajor Governmental Funds	Total Funds
		Road & Bridge	Farm-to-Market Lateral Road		
REVENUES					
Taxes:					
Property (including P&I)	\$ 11,595,120	\$ 4,813,286	\$ 1,993,412	\$ -	\$ 18,401,818
Sales	3,114,662	-	-	-	3,114,662
Alcoholic beverage	34,165	-	-	-	34,165
Licenses and permits	75,050	789,670	-	-	864,720
Intergovernmental	1,352,926	1,499,529	243,621	902,329	3,998,405
Charges for services	856,963	142,618	-	290,252	1,289,833
Fines and forfeitures	428,291	165,149	-	66,064	659,504
Investment earnings	275,720	114,155	52,688	9,324	451,887
Miscellaneous	<u>241,352</u>	<u>1,092,543</u>	<u>56,489</u>	<u>6,794</u>	<u>1,397,178</u>
Total revenues	<u>17,974,249</u>	<u>8,616,950</u>	<u>2,346,210</u>	<u>1,274,763</u>	<u>30,212,172</u>
EXPENDITURES					
Current:					
General government	3,180,705	-	-	46,332	3,227,037
Public safety	4,349,986	-	-	48,161	4,398,147
Judicial	3,401,886	-	-	297,704	3,699,590
Corrections	2,787,041	-	-	1,640	2,788,681
Juvenile services	368,788	-	-	496,996	865,784
Environmental services	418,650	179,966	-	17,843	616,459
Health and welfare	506,383	-	-	17,210	523,593
Culture and recreation	1,157,642	-	-	326	1,157,968
Highways and drainage	-	6,862,801	1,568,905	214,997	8,646,703
Economic development	-	-	-	345,010	345,010
Total expenditures	<u>16,171,081</u>	<u>7,042,767</u>	<u>1,568,905</u>	<u>1,486,219</u>	<u>26,268,972</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,803,168</u>	<u>1,574,183</u>	<u>777,305</u>	<u>(211,456)</u>	<u>3,943,200</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	1,260,000	-	762,772	2,022,772
Transfers out	(1,402,516)	(224,574)	(395,682)	-	(2,022,772)
Sale of capital assets	<u>30,090</u>	<u>62,550</u>	<u>790</u>	<u>5,570</u>	<u>99,000</u>
Total other financing sources (uses)	<u>(1,372,426)</u>	<u>1,097,976</u>	<u>(394,892)</u>	<u>768,342</u>	<u>99,000</u>
Net change in fund balances	430,742	2,672,159	382,413	556,886	4,042,200
Fund balances, beginning	<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>
Fund balances, ending	<u>\$ 8,818,202</u>	<u>\$ 4,918,022</u>	<u>\$ 1,695,907</u>	<u>\$ 4,118,300</u>	<u>\$ 19,550,431</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 THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

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

Net change in fund balances - total governmental funds \$ 4,042,200

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 2,052,763
Depreciation expense (2,356,242)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. (298,389)

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. 65,871

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 (11,847)
Total OPEB liability (106,619)
Net pension liability (315,451)

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. 5,265

Change in net position of governmental activities \$ 3,077,551

WHARTON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2018

	Governmental Activities
	Internal Service Fund
ASSETS	
Current assets:	
Cash and cash equivalents	\$ <u>65,341</u>
 LIABILITIES	 <u>-</u>
 NET POSITION	
Unrestricted	\$ <u><u>65,341</u></u>

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

WHARTON COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Governmental Activities Internal Service Fund</u>
Operating revenues:	
Charges for services	\$ <u>4,860</u>
Operating expenses	<u>-</u>
Operating income	<u>4,860</u>
Nonoperating revenues (expenses):	
Investment earnings	<u>405</u>
Income before transfers	5,265
Change in net position	5,265
Total net position, beginning	<u>60,076</u>
Total net position, ending	<u>\$ <u>65,341</u></u>

WHARTON COUNTY, TEXAS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUND**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Governmental Activities <hr/> Internal Service Fund <hr/>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from employer's contributions	\$ <u>4,860</u>
Net cash provided (used) by operating activities	<u>4,860</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>405</u>
Net cash provided (used) by investing activities	<u>405</u>
Net increase in cash and cash equivalents	5,265
Cash and cash equivalents, January 1	<u>60,076</u>
Cash and cash equivalents, December 31	\$ <u><u>65,341</u></u>
Reconciliation of operating income to net cash provided (used) by operating activities:	
Operating income	<u>4,860</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>4,860</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, 2018

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 4,318,880
Investments	<u>540,948</u>
Total assets	<u>4,859,828</u>
LIABILITIES	
Due to other entities	<u>\$ 4,859,828</u>

Wharton County, Texas
Notes to the Financial Statements
December 31, 2018

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, 2018, 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 2017 tax rate, supporting the 2018 fiscal budget, total was \$.47500/\$100 valuation and was comprised as follows:

	2018 Rate	Maximum Limit
General	0.29912	-
Road and Bridge	0.05373	-
Special Road and Bridge	0.07059	0.15000
Farm-to-Market and Lateral Road	0.05156	0.30000
Total Combined Tax Rate	<u>0.47500</u>	<u>0.45000</u>

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			
<u>Assets</u>	<u>Years</u>	<u>Assets</u>	<u>Years</u>
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 presto/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:			
Carpet replacement	7	Lighting system	15
Electrical/plumbing	30	Medical equipment	5
HVAC systems/roofing	20	Motor vehicles	5-10
Buildings - temporary	25	Outdoor equipment	20
Computer equipment	3-5	Police special equipment	10
Computer software	5	Roads:	
Communications equipment	10	Concrete/asphalt-rural	30
Engineering, scientific equipment	10	Asphalt-urban	20
Furniture and office equipment	5-7	Gravel	15
		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 and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Changes in pension and OPEB actuarial assumptions – 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 and OPEB 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 the following items 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.
- Differences between expected and actual economic experience – These differences are recognized in pension expense over a period of five years.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

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, 2018, 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, 2017) 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, 2018, 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, 2018:

	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	411,257	-	-	-	411,257
Total nonspendable	<u>411,257</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>461,257</u>
Restricted for:					
Public safety operating	30,108	-	-	23,853	53,961
Judicial operating	33,412	-	-	370,037	403,449
Corrections operating	1,348	-	-	-	1,348
Health and welfare operating	6,781	-	-	57,865	64,646
Juvenile services operating	-	-	-	50,894	50,894
Environmental services operating	1,042	-	-	-	1,042
Culture and recreation operating	5,687	-	-	-	5,687
Election services	-	-	-	73,523	73,523
Court technology and security	-	-	-	180,527	180,527
Records management and preservation	-	-	-	709,199	709,199
Highway and drainage operating	-	4,918,022	1,695,907	39,841	6,653,770
Economic development operating	-	-	-	43,131	43,131
Veterans memorials	28,359	-	-	-	28,359
Total restricted	<u>106,737</u>	<u>4,918,022</u>	<u>1,695,907</u>	<u>1,548,870</u>	<u>8,269,536</u>
Assigned:					
Capital replacement	-	-	-	2,519,430	2,519,430
Purchases on order: building improvements	62,967	-	-	-	62,967
Subsequent year's budget	1,828,797	-	-	-	1,828,797
Total assigned	<u>1,891,764</u>	<u>-</u>	<u>-</u>	<u>2,519,430</u>	<u>4,411,194</u>
Unassigned:	<u>6,408,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,408,444</u>
Total fund balances	<u>\$ 8,818,202</u>	<u>\$ 4,918,022</u>	<u>\$ 1,695,907</u>	<u>\$ 4,118,300</u>	<u>\$ 19,550,431</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.

13. Other Post-employment Benefits

For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the County for benefits due and payable that are not reimbursed by plan assets. Information regarding the County's total OPEB liability is obtained from a report prepared by a consulting actuary, Gabriel Roeder Smith & Company.

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, 2018, 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 \$1,561,249 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	\$ 753,002	\$ 278,282	\$ 147,084	\$ -	\$ 1,178,368
Court fines-delinquent	910,129	2,411,579	-	-	3,321,708
Accounts	1,505,420	385,408	131,273	8,990	2,031,091
Due from other entities	<u>25,363</u>	<u>44,830</u>	<u>327</u>	<u>-</u>	<u>70,520</u>
Gross receivables	3,193,914	3,120,099	278,684	8,990	6,601,687
Less allowance for uncollectibles:	<u>(1,361,102)</u>	<u>(2,040,508)</u>	<u>(137,324)</u>	<u>-</u>	<u>(3,538,934)</u>
Total net receivables	<u>\$ 1,832,812</u>	<u>\$ 1,079,591</u>	<u>\$ 141,360</u>	<u>\$ 8,990</u>	<u>\$ 3,062,753</u>

The delinquent taxes receivable account represents uncollected tax levies for the years 1990 through 2017. The allowance for estimated uncollectible tax is 92 percent of the tax receivable at December 31, 2018.

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, 2018:

	District Court	County Court	Justices of the Peace	Total
Receivables:				
Judicial	\$ 2,100,027	\$ 311,552	\$ 910,129	\$ 3,321,708
Less allowance for uncollectibles	<u>(1,603,348)</u>	<u>(180,192)</u>	<u>(665,773)</u>	<u>(2,449,313)</u>
Total net receivables	<u>\$ 496,679</u>	<u>\$ 131,360</u>	<u>\$ 244,356</u>	<u>\$ 872,395</u>

C. Capital assets

A summary of changes in the County's capital assets for the year ended December 31, 2018 is presented below:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 5,449,021	\$ -	\$ -	\$ 5,449,021
Total capital assets, not being depreciated	<u>5,449,021</u>	<u>-</u>	<u>-</u>	<u>5,449,021</u>
Capital assets, being depreciated:				
Buildings	22,311,694	131,352	-	22,443,046
Improvements other than buildings	580,393	193,559	-	773,952
Machinery and equipment	19,256,027	1,270,864	(744,739)	19,782,152
Infrastructure	<u>54,892,819</u>	<u>456,988</u>	<u>(537,629)</u>	<u>54,812,178</u>
Total capital assets being depreciated	<u>97,040,933</u>	<u>2,052,763</u>	<u>(1,282,368)</u>	<u>97,811,328</u>
Less accumulated depreciation for:				
Buildings	(8,358,123)	(552,626)	-	(8,910,749)
Improvements other than buildings	(100,293)	(37,591)	-	(137,884)
Machinery and equipment	(12,203,106)	(1,368,962)	588,863	(12,983,205)
Infrastructure	<u>(50,997,615)</u>	<u>(397,063)</u>	<u>395,116</u>	<u>(50,999,562)</u>
Total accumulated depreciation	<u>(71,659,137)</u>	<u>(2,356,242)</u>	<u>983,979</u>	<u>(73,031,400)</u>
Total capital assets being depreciated, net	<u>25,381,796</u>	<u>(303,479)</u>	<u>(298,389)</u>	<u>24,779,928</u>
Governmental activities capital assets, net	<u>\$ 30,830,817</u>	<u>\$ (303,479)</u>	<u>\$ (298,389)</u>	<u>\$ 30,228,949</u>

Depreciation expense was charged to the functional categories as follows:

Governmental activities:	
General government	\$ 317,771
Public safety	275,853
Judicial	79,520
Corrections	124,435
Juvenile services	10,610
Environmental services	46,144
Health and welfare	2,332
Culture and recreation	99,466
Highways and drainage	<u>1,400,111</u>
Total depreciation expense - governmental activities	<u>\$ 2,356,242</u>

D. Inter-fund transfers and balances

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, 2018, are as follows:

Transfers out	Transfers in		
	Road and Bridge Fund	Other Governmental Funds	Total
General Fund	\$ 1,260,000	\$ 142,516	\$ 1,402,516
Road and Bridge Fund	-	224,574	224,574
Other governmental fund	-	395,682	395,682
Total	\$ 1,260,000	\$ 762,772	\$ 2,022,772

Transfers from the General Fund to (1) the Road and Bridge Fund included \$1,260,000 budgeted for the purchase of heavy equipment (2) the Road and Bridge Fund of \$150 was for security camera monitors that were replaced at JP#3 and transferred to R&B Precinct 3 and (3) the Other Governmental funds for a transfer of \$2,515 to the Sheriff Forfeiture account for vehicle 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 \$140,001, \$224,424, and \$395,682, respectively, for unspent capital transferred to the Capital Replacement Fund for future capital purchases.

E. Long term debt

During the year ended December 31, 2018, the following changes occurred in liabilities reported in long-term debt:

Governmental activities	Balance Jan. 1, 2018	Additions	Reductions	Balance Dec. 31, 2018	Due within one year
Compensated absences	147,305	128,143	116,296	159,152	39,788

The compensated absences 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, 2018, the legal debt margin was shown as follows:

Assessed Value Real Property	Legal Debt Limit 25%	Debt Applicable To Limitation	Legal Debt Margin
\$ 3,570,695,259	\$ 892,673,815	\$ -	\$ 892,673,815

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, 2018 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, 2018, the General Fund had \$62,967 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.

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.

The number of employees currently covered by the benefit terms is as follows:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	13
Active Plan Members	<u>187</u>
Total	<u><u>200</u></u>

Actuarial Methods and Assumptions

Significant methods and assumptions were as follows:

Actuarial Valuation Date	December 31, 2016
Actuarial Cost Method	Individual Entry-Age
Discount Rate	3.31% as of December 31, 2017
Inflation Rate	2.50%
Salary Increases	0.50% to 5.00% , not including wage inflation of 3.25%
Demographic Assumptions	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS). For the OPEB valuation, the standard TCERS retirement rates were adjusted to reflect the impact of the County's retiree medical plan design.
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Health care cost trend rates	Initial rate of 7.50% declining to an ultimate rate of 4.25% after 15 years
Participation rates	It was assumed that 91% of retirees that are eligible for the County's subsidy would choose to receive retiree health care benefits through the County. Because the County's contribution is a fixed dollar amount, the percentage of eligible retirees who elect coverage is assumed to decrease by 1 percentage point per year for the next 16 years. Retirees who are not eligible for the County subsidy were not assumed to receive health care through the County.

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 its 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.

A Single Discount Rate of 3.31% was used to measure the total OPEB liability. This Single Discount Rate was based on the municipal bond rates as of the measurement date. The source of the municipal bond rate was Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2017.

Changes in the Total OPEB Liability

The County's total OPEB liability of \$2,347,994 was measured as of December 31, 2017 and was determined by an actuarial valuation as of December 31, 2016.

	Total OPEB Liability
Balance at 12/31/2016	\$ 2,198,755
Changes for the year:	
Service cost	133,819
Interest on the total OPEB liability	84,131
Difference between expected and actual experience	(9,026)
Changes in assumptions and other inputs	55,339
Benefit payments	(115,024)
Net changes	149,239
Balance at 12/31/2017	<u>\$ 2,347,994</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.81% to 3.31%.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.31%) in measuring the total OPEB liability.

	1% Decrease in Discount Rate (2.31%)	Discount Rate (3.31%)	1% Increase in Discount Rate (4.31%)
County's total OPEB liability	\$ 2,457,169	\$ 2,347,994	\$ 2,237,214

Healthcare Cost Trend Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the Healthcare Cost Trend Rate used was 1% less than and 1% greater than what was used in measuring the total OPEB liability.

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
County's total OPEB liability	\$ 2,194,108	\$ 2,347,994	\$ 2,527,325

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the County recognized OPEB expense of \$222,965. At December 31, 2018, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 8,049
Changes in actuarial assumptions	49,347	-
Contributions subsequent to the measurement date	116,346	-
Total	<u>\$ 165,693</u>	<u>\$ 8,049</u>

\$116,346 reported as deferred outflows and inflows of resources related to OPEB resulting from contributions subsequent to the measurement date are due to benefit payments the County paid with own assets and will be recognized as a reduction of the total OPEB liability for the year ending December 31, 2019. Other amounts of the reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended December 31,	
2019	\$ 5,015
2020	5,015
2021	5,015
2022	5,015
2023	5,015
Thereafter	16,223

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, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	177
Inactive employees entitled to but not yet receiving benefits	126
Active employees	<u>226</u>
	<u><u>529</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 14.2% and 14.2% in calendar years 2017 and 2018, respectively. The County's contributions to TCDRS for the year ended December 31, 2018, were \$2,082,376, and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2017, 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, 2017, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75% per year
Overall payroll growth	3.25% per year
Investment rate of return	8.0%, net of administrative and investment expenses, 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	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Updated mortality assumptions were adopted in the actuarial valuation of December 31, 2017. All other actuarial assumptions that determined the total pension liability as of December 31, 2017, were based on the results of an actuarial experience study for the period January 1, 2013, through December 31, 2016.

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 2018 information for a 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 2017. 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%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	10.00%	4.70%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	60.00%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	3.00%	3.70%
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% S&P Global REIT (net) 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 2018 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.95%, per Cliffwater's 2018 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 12/31/2016	\$ 53,315,351	\$ 47,189,471	\$ 6,125,880
Changes for the year:			
Service cost	1,251,440	-	1,251,440
Interest on total pension liability ⁽¹⁾	4,312,530	-	4,312,530
Effect of plan changes ⁽²⁾	168,793	-	168,793
Effect of economic/demographic gains or losses	98,218	-	98,218
Effect of assumptions changes or inputs	401,175	-	401,175
Refund of contributions	(96,158)	(96,158)	-
Benefit payments	(2,607,838)	(2,607,838)	-
Administrative expenses	-	(35,456)	35,456
Member contributions	-	658,643	(658,643)
Net investment income	-	6,876,608	(6,876,608)
Employer contributions	-	1,336,096	(1,336,096)
Other ⁽³⁾	-	(9,839)	9,839
Balance at 12/31/2017	<u>\$ 56,843,511</u>	<u>\$ 53,311,527</u>	<u>\$ 3,531,984</u>

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

⁽²⁾ Reflects plan changes adopted effective in 2018.

⁽³⁾ 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	\$ 63,388,769	\$ 56,843,511	\$ 51,234,987
Fiduciary net position	<u>53,311,528</u>	<u>53,311,527</u>	<u>53,311,528</u>
Net pension liability/(asset)	<u>\$ 10,077,241</u>	<u>\$ 3,531,984</u>	<u>\$ (2,076,541)</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, 2018, the County recognized pension expense of \$1,710,884. At December 31, 2018, 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	\$ 73,664	\$ 281,972
Changes of assumptions	425,287	-
Net difference between projected and actual earnings	-	803,929
Contributions made subsequent to measurement date	<u>1,395,448</u>	<u>-</u>
Total	<u>\$ 1,894,399</u>	<u>\$ 1,085,901</u>

\$1,395,448 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, 2019. 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	\$	267,171
2019		196,890
2020	(	434,165)
2021	(	616,846)

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 \$2 per month per employee in 2018. 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 2018 was \$5,265, reflective of deposits being more than claims. Net position as of December 31, 2018 was \$65,341.

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 2018, the County rebated \$2,262,506 in property taxes.

G. Prior Period Adjustment – Change in Accounting Principles

During fiscal year 2018, the County adopted GASB Statement No. 75, *Accounting and Reporting for Post-Employment Benefits Other Than Pensions*. With GASB 75, the County must assume its total OPEB liability in connection with the retiree health plan. Adoption of GASB 75 required a prior period adjustment to report the effect of the standard retroactively. As such, beginning net position was restated by \$674,423 for governmental activities.

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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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Taxes:				
Property (ad valorem):				
Current	\$ 11,247,326	\$ 11,247,326	\$ 11,208,321	\$(39,005)
Delinquent	173,112	173,112	241,028	67,916
Total Property Taxes	<u>11,420,438</u>	<u>11,420,438</u>	<u>11,449,349</u>	<u>28,911</u>
Other Taxes:				
Sales	2,850,000	2,850,000	3,114,662	264,662
Alcoholic beverage	30,000	30,000	34,165	4,165
Total Other Taxes	<u>2,880,000</u>	<u>2,880,000</u>	<u>3,148,827</u>	<u>268,827</u>
Penalty and Interest:	<u>188,850</u>	<u>188,850</u>	<u>145,771</u>	<u>(43,079)</u>
Total Taxes	<u>14,489,288</u>	<u>14,489,288</u>	<u>14,743,947</u>	<u>254,659</u>
Licenses and Permits:				
Alcoholic beverages licenses	10,000	10,000	20,565	10,565
Sewer/building permits	60,000	60,000	54,485	(5,515)
Total Licenses and Permits	<u>70,000</u>	<u>70,000</u>	<u>75,050</u>	<u>5,050</u>
Intergovernmental:				
Federal Grants:				
Crime victims grant	68,238	68,238	-	(68,238)
Homeland Security	-	56,997	56,997	-
Total Federal Grants	<u>68,238</u>	<u>125,235</u>	<u>56,997</u>	<u>(68,238)</u>
Federal Reimbursements:				
FEMA-disasters	-	-	485,210	485,210
Prisoner care	1,000	1,000	2,400	1,400
Foster care-Title IV-E, CPS	1,500	1,500	4,542	3,042
Total Federal Reimbursements	<u>2,500</u>	<u>2,500</u>	<u>492,152</u>	<u>489,652</u>
State Grants:				
HGAC CJD#26067-06	-	8,000	8,000	-
TSL Interlibrary Loan	-	-	756	756
Indigent Defense Services	24,000	24,000	29,626	5,626
Auto Theft Task Force	53,653	53,653	48,341	(5,312)
Total State Grants	<u>77,653</u>	<u>85,653</u>	<u>86,723</u>	<u>1,070</u>
State Shared Revenues:				
LEOSE, state officer education	<u>8,036</u>	<u>8,614</u>	<u>8,614</u>	<u>-</u>
State Reimbursements:				
Sexual assault nurse examination	1,700	1,700	2,400	700
Supplements, judicial	100,479	100,479	103,005	2,526
Inmate transportation	3,000	3,000	5,242	2,242
Regionalization R241	-	101,280	101,280	-
Jury duty	8,000	8,000	6,834	(1,166)
Chapter 19	-	2,580	2,580	-
Commissions	-	-	330,114	330,114
Total State Reimbursements	<u>113,179</u>	<u>217,039</u>	<u>551,455</u>	<u>334,416</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES (cont'd):				
Intergovernmental (cont'd):				
Local Reimbursements				
Inmate Transportation	\$ -	\$ -	\$ 233	\$ 233
Schools - DARE program	57,006	57,006	55,807	(1,199)
Prisoner care	15,000	15,000	2,982	(12,018)
Patrol-Reimbursements	127,942	129,742	36,963	(92,779)
Total Local Reimbursements	199,948	201,748	95,985	(105,763)
Other Grants:				
Tocker Foundation Grant	-	50,000	50,000	-
Trull Foundation Grant	-	11,000	11,000	-
Total Other Grants	-	61,000	61,000	-
Total Intergovernmental	469,554	701,789	1,352,926	651,137
Charges for Services:				
Fees of Office:				
County judge	1,600	1,600	1,723	123
County sheriff	64,000	64,000	63,116	(884)
County/district attorney	6,500	6,500	10,752	4,252
County clerk	205,000	205,000	233,743	28,743
Tax assessor, tax certificates	10,000	10,000	13,110	3,110
Tax assessor, tax commissions	800	800	1,046	246
Tax assessor, auto commissions	170,000	170,000	179,547	9,547
District clerk	60,000	60,000	60,783	783
Justice of peace, pct. 1	4,500	4,500	6,356	1,856
Justice of peace, pct. 2	4,500	4,500	5,106	606
Justice of peace, pct. 3	1,500	1,500	3,051	1,551
Justice of peace, pct. 4	6,000	6,000	8,573	2,573
Constables	35,000	35,000	29,292	(5,708)
Juvenile probation	2,500	2,500	2,010	(490)
Total Fees of Office	571,900	571,900	618,208	46,308
Other Fees:				
District court jury	2,000	2,000	2,228	228
Child abuse prevention	100	100	44	(56)
Library Processing	250	250	167	(83)
Court Reporter	6,000	6,000	6,326	326
Officer service	22,000	22,000	21,615	(385)
Juvenile probation diversion	20	20	59	39
Time payments, partials	10,000	10,000	8,674	(1,326)
Indigent civil legal	1,200	1,200	1,398	198
Child support	35,000	35,000	7,260	(27,740)
Other, combined court	80,000	80,000	93,521	13,521
13th judicial appellate	2,500	2,500	2,963	463
Child restraint	2,800	2,800	2,662	(138)
Alcohol related	1,000	1,000	1,794	794

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
Other Fees: (cont'd)				
Accounting and administration	\$ 500	\$ 500	\$ 1,442	\$ 942
Bail bond	2,000	2,000	2,383	383
State traffic	3,000	3,000	3,441	441
Bail bond application	-	-	3,000	3,000
EMS trauma	1,000	1,000	1,213	213
Offense court costs	20,000	20,000	19,438	(562)
Failure to appear-OMNI	4,600	4,600	3,619	(981)
Pipeline crossing	6,000	6,000	2,800	(3,200)
Jury service	1,600	1,600	1,624	24
Judicial support	2,500	2,500	2,576	76
Truancy Prevention	2,500	2,500	3,427	927
Expungement	30	30	-	(30)
OSSF Renewal	23,000	23,000	43,295	20,295
Child safety	100	100	147	47
Platting application	20	20	-	(20)
Drug court cost	1,200	1,200	1,414	214
DNA testing	50	50	32	(18)
Moving violation	20	20	24	4
DA Bond Commissions	-	-	169	169
Total Other Fees	<u>230,990</u>	<u>230,990</u>	<u>238,755</u>	<u>7,765</u>
Total Charges for Services	<u>802,890</u>	<u>802,890</u>	<u>856,963</u>	<u>54,073</u>
Fines and Forfeitures:				
Justice of peace, pct. 1	65,000	65,000	72,112	7,112
Justice of peace, pct. 2	230,000	230,000	198,041	(31,959)
Justice of peace, pct. 3	45,000	45,000	51,247	6,247
Justice of peace, pct. 4	82,000	82,000	94,996	12,996
Library book fines	9,500	9,500	10,639	1,139
Bond forfeitures	2,000	2,000	1,256	(744)
Total Fines and Forfeitures	<u>433,500</u>	<u>433,500</u>	<u>428,291</u>	<u>(5,209)</u>
Investment Earnings:				
Checking	<u>100,002</u>	<u>100,002</u>	<u>275,720</u>	<u>175,718</u>
Total Investment Earnings	<u>100,002</u>	<u>100,002</u>	<u>275,720</u>	<u>175,718</u>
Miscellaneous:				
Sale of salvage/surplus supplies	100	100	-	(100)
Donations, culture and recreation	10,000	14,857	26,936	12,079
Donations, environmental services	1,000	1,000	240	(760)
WC veterans memorials	-	-	643	643
Sales/reimb-culture and recreation	10,000	10,000	13,617	3,617
Sales/reimb-corrections	100	100	-	(100)

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES (cont'd):				
Miscellaneous (cont'd):				
Rental properties	\$ 6,110	\$ 6,110	\$ 7,135	\$ 1,025
Copy/fax sales	50,000	50,000	50,739	739
Hot check recovery charge	1,000	1,000	1,137	137
Tobacco settlement	12,000	12,000	14,332	2,332
Commissions	360,000	360,000	27,816	(332,184)
Miscellaneous	20,000	29,104	20,661	(8,443)
Sales/reimb-general government	3,000	4,000	8,191	4,191
Sales/reimb-public safety	11,000	30,123	30,428	305
Sales ov voter lists	-	-	24	24
Sales/reimb-environmental	-	18,958	18,958	-
Insurance renewal credit	-	-	13,068	13,068
TAC health rewards	-	-	667	667
Copy sales	2,000	3,760	3,760	-
Rent Cell Tower	-	-	3,000	3,000
Total Miscellaneous	<u>486,310</u>	<u>541,112</u>	<u>241,352</u>	<u>(299,760)</u>
Total Revenues	<u>16,851,544</u>	<u>17,138,581</u>	<u>17,974,249</u>	<u>835,668</u>
EXPENDITURES:				
General Government:				
Commissioners' Court:				
Salary, elected officials	278,092	278,093	278,092	1
Salary, supplements	1,250	1,250	1,250	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	129,671	129,671	112,639	17,032
Office supplies	675	736	736	-
Food	1,400	1,100	519	581
Publications/audio visual	400	420	420	-
Furnishings/small equipment	100	100	-	100
Computer equip/access/software	125	124	-	124
Wellness program-TAC health rewards	-	2,000	51	1,949
Legal/professional services	20,800	14,334	11,280	3,054
Data processing services	-	550	550	-
Property/liability insurance	-	822	821	1
Telephone	-	445	445	-
Postage and freight	300	300	105	195
Advertising	6,500	7,000	6,737	263
Rentals, equipment and buildings	-	300	300	-
Rentals, office equipment	1,300	2,800	2,633	167
Veterans memorials	1,000	1,000	383	617
Economic development	5,000	5,000	-	5,000
Dues/training/travel	11,000	14,043	13,970	73
Fees	-	14,199	14,199	-
Optional services (contingency)	167,000	51,024	-	51,024
Sales tax rebates	72,000	72,000	67,952	4,048
Aid Money	-	160,864	-	160,864
Total Commissioners' Court	<u>699,013</u>	<u>760,575</u>	<u>515,482</u>	<u>245,093</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
General Government (cont'd):				
Elections and Voters Registration:				
Salary, appointed officials	\$ 41,871	\$ 42,348	\$ 42,347	\$ 1
Salary, temporary or extra	36,000	39,761	35,752	4,009
Salary, part-time	19,740	19,740	16,094	3,646
Salary, overtime/holiday	-	3,496	3,496	-
Salary, travel allowance	1,500	1,819	1,819	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	27,687	27,707	26,184	1,523
Office supplies	3,000	3,191	2,647	544
Furnishings/SML Equipment	-	870	870	-
Computer equip/access/software	63	412	390	22
Election supplies	11,000	19,136	17,854	1,282
Bond premiums	50	50	50	-
Data processing services	21,783	19,815	19,815	-
Property/liability insurance	-	513	512	1
Telephone	900	3,076	3,076	-
Postage and freight	4,400	4,591	3,969	622
Advertising	3,000	4,132	2,910	1,222
Rentals, office equipment	900	900	795	105
Election expense	30	30	-	30
Dues/training/travel	2,000	1,600	1,301	299
Fees	-	10	9	1
Services, Chapter 19	-	2,580	2,580	-
Total Elections and Voters Registration	<u>175,124</u>	<u>196,977</u>	<u>183,670</u>	<u>13,307</u>
County Auditor:				
Salary, appointed officials	92,997	94,582	94,581	1
Salary, assistants	131,546	131,546	131,546	-
Salary, disaster	-	53	53	-
Salary, part-time	17,577	16,640	16,640	-
Salary, travel allowance	2,796	2,849	2,849	-
Salary, merit	3,000	3,000	3,000	-
Employee benefits	111,925	111,224	109,266	1,958
Office supplies	6,000	5,700	4,033	1,667
Publications/audio visual	325	275	275	-
Furnishings/small equipment	900	4,985	4,985	-
Computer equip/access/software	282	1,399	1,398	1
Bond premiums	100	100	93	7
Data processing services	16,310	16,310	16,159	151
Property/liability insurance	-	1,003	1,002	1
Telephone	1,450	1,563	1,186	377
Postage and freight	250	250	148	102
Rentals, office equipment	2,000	2,000	1,862	138
Dues/training/travel	4,500	2,500	2,459	41
Total County Auditor	<u>391,958</u>	<u>395,979</u>	<u>391,535</u>	<u>4,444</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
General Government (cont'd):				
County Treasurer:				
Salary, elected officials	\$ 68,104	\$ 68,104	\$ 68,103	\$ 1
Salary, deputies	109,734	109,734	109,734	-
Salary, temporary or extra	5,000	4,881	-	4,881
Salary, overtime/holiday	-	101	101	-
Salary, travel allowance	1,404	1,404	1,404	-
Salary, meal allowance	-	18	18	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	89,356	89,356	86,752	2,604
Office supplies	9,000	8,961	7,995	966
Publications/audio visual	500	500	45	455
Furnishings/small equipment	500	1,660	1,455	205
Computer equip/access/software	1,000	1,424	1,083	341
Physician services	8,700	11,431	11,431	-
Bond premiums	275	314	314	-
Data processing services	16,039	16,245	16,244	1
Property/liability insurance	-	892	892	-
Telephone	2,400	2,085	1,505	580
Postage and freight	3,500	3,500	3,133	367
Equipment, maintenance	300	-	-	-
Rentals, office equipment	2,200	2,438	2,438	-
Research/investigation/online	700	700	661	39
Dues/training/travel	3,200	3,120	2,722	398
Fees	325	277	250	27
Total County Treasurer	<u>324,637</u>	<u>329,545</u>	<u>318,680</u>	<u>10,865</u>
Central Appraisal District:				
Central appraisal board	309,857	309,857	298,688	11,169
Property/liability insurance	-	118	118	-
Total Central Appraisal District	<u>309,857</u>	<u>309,975</u>	<u>298,806</u>	<u>11,169</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
General Government (cont'd):				
Tax Assessor/Collector:				
Salary, elected officials	\$ 69,189	\$ 69,189	\$ 69,071	\$ 118
Salary, deputies	335,438	328,676	319,312	9,364
Salary, travel allowance	-	708	708	-
Salary, meal allowance	-	30	29	1
Salary, merit	7,200	7,200	6,000	1,200
Employee benefits	233,136	228,990	224,347	4,643
Office supplies	20,000	18,807	17,265	1,542
Publications/audio visual	500	500	437	63
Furnishings/small equipment	500	4,573	4,196	377
Computer equip/access/software	1,350	2,910	2,158	752
Bond premiums	230	408	407	1
Data processing services	28,755	28,755	25,781	2,974
Property/liability insurance	-	2,646	2,645	1
Telephone	5,500	5,927	3,755	2,172
Postage and freight	9	25,009	20,839	4,170
Advertising	100	100	95	5
Equipment, maintenance	1,500	1,322	1,207	115
Rentals, office equipment	7,500	6,900	4,475	2,425
Dues/training/travel	7,040	10,802	8,025	2,777
Total Tax Assessor/Collector	<u>717,947</u>	<u>743,452</u>	<u>710,752</u>	<u>32,700</u>
Outside Audits and Accounting:				
Audits and associated services	<u>41,500</u>	<u>41,500</u>	<u>39,685</u>	<u>1,815</u>
Data Processing:				
Salary, appointed officials	51,816	51,816	51,816	-
Salary, overtime/holiday	-	580	-	580
Salary, phone allowance	360	360	360	-
Salary, merit	600	600	600	-
Employee benefits	22,338	22,338	21,924	414
Office supplies	500	180	180	-
Petroleum products	1,800	1,188	794	394
Vehicle/equipment supplies	500	281	10	271
Small tools/miscellaneous supplies	250	49	-	49
Furnishings/small equipment	250	1,691	1,691	-
Computer equip/access/software	2,500	2,888	2,820	68
Data processing services	8,100	14,794	11,397	3,397
Property/liability insurance	-	507	507	-
Telephone	72,820	21,703	1,519	20,184
Postage and freight	100	205	205	-
Equipment, maintenance	2,000	762	25	737
Dues/training/travel	4,000	3,637	3,600	37
Communications	5,000	5,656	3,977	1,679
Total Data Processing	<u>172,934</u>	<u>129,235</u>	<u>101,425</u>	<u>27,810</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
General Government (cont'd):				
Courthouse and Associated Buildings:				
Salary, appointed officials	\$ 43,809	\$ 43,809	\$ 43,809	\$ -
Salary, maintenance	31,038	31,038	31,038	-
Salary, phone allowance	840	840	828	12
Salary, uniform allowance	700	700	700	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	45,288	45,288	43,965	1,323
Office supplies	200	314	313	1
Food	-	49	48	1
Janitorial supplies	6,000	7,175	7,175	-
Insecticide/herbicide	250	220	219	1
Petroleum products	5,500	5,459	5,459	-
Drugs/medical supplies	500	693	693	-
Vehicle/equipment supplies	1,500	1,478	1,478	-
Small tools/miscellaneous supplies	4,000	4,980	4,613	367
Signs materials	1,000	895	894	1
Furnishings/small equipment	-	290	290	-
Computer equip/access/software	100	1,820	1,819	1
Environmental fees	50	50	22	28
Data processing services	24	24	24	-
Property/liability insurance	185,050	36,562	7,230	29,332
Contract services	108,684	108,684	86,475	22,209
Telephone	1,400	1,845	1,078	767
Utilities	149,000	149,000	123,338	25,662
Equipment, maintenance	1,000	1,000	617	383
Buildings, maintenance	40,000	31,906	27,909	3,997
Christmas decorations	500	-	-	-
Dues/training/travel	200	65	65	-
Fees	20	517	516	1
Property improvements	170,000	170,002	141,515	28,487
Building equipment	20,000	30,343	30,343	-
Equipment, grant	-	56,997	56,997	-
Total Courthouse and Assoc. Buildings	<u>817,853</u>	<u>733,243</u>	<u>620,670</u>	<u>112,573</u>
Total General Government	<u>3,650,823</u>	<u>3,640,481</u>	<u>3,180,705</u>	<u>459,776</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Public Safety:				
Emergency Management:				
Salary, appointed officials	\$ 35,902	\$ 35,902	\$ 35,902	\$ -
Salary, merit	600	600	600	-
Employee benefits	19,640	20,000	19,748	252
Office supplies	550	550	408	142
Law enforcement supplies	250	1,555	1,555	-
Petroleum products	1,000	1,000	792	208
Vehicle/equipment supplies	50	50	30	20
Furnishings/small equipment	-	340	340	-
Computer equip/access/software	500	500	331	169
Data processing services	48	58	58	-
Property/liability insurance	-	287	287	-
Telephone	3,200	3,174	2,070	1,104
Postage and freight	25	25	-	25
Utilities	-	520	519	1
Equipment, maintenance	700	697	159	538
Dues/training/travel	2,000	2,000	1,125	875
Office equipment	10,000	7,995	-	7,995
Total Emergency Management	<u>74,465</u>	<u>75,253</u>	<u>63,924</u>	<u>11,329</u>
Constable, Precinct 1:				
Salary, elected officials	45,540	45,541	45,540	1
Salary, travel allowance	11,323	11,323	11,323	-
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	23,005	23,005	22,424	581
Office supplies	150	26	-	26
Law enforcement supplies	300	674	673	1
Vehicle and equipment supplies	150	25	-	25
Furnishings/small equipment	150	24	-	24
Bond premiums	200	200	-	200
Data processing services	300	300	290	10
Property/liability insurance	1,087	1,486	1,400	86
Telephone	830	830	456	374
Postage and freight	100	100	-	100
Equipment, maintenance	200	200	-	200
LEOSE, state officer education	665	9,096	374	8,722
Fees	100	100	-	100
Total Constable, Precinct 1	<u>84,940</u>	<u>93,770</u>	<u>83,320</u>	<u>10,450</u>
Constable, Precinct 2:				
Salary, elected officials	52,651	52,651	52,651	-
Salary, deputies	85,013	85,658	85,657	1
Salary, temporary or extra	24,500	23,855	18,578	5,277
Salary, overtime/holiday	1,750	1,750	1,711	39
Salary, travel allowance	11,323	11,323	11,323	-
Employee benefits	69,810	74,749	74,747	2
Salary, merit	1,800	1,800	1,800	-
Salary, certification pay	-	1,800	1,800	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	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	\$ 679	\$ 679	\$ -
Law enforcement supplies	2,620	4,668	4,668	-
Petroleum products	6,750	3,629	3,577	52
Vehicle/equipment supplies	750	382	133	249
Computer equip/access/software	605	605	-	605
Environmental fees	-	5	5	-
Bond premiums	200	270	270	-
Data processing services	3,000	2,930	2,775	155
Property/liability insurance	575	8,064	8,064	-
Telephone	4,700	5,145	4,046	1,099
Postage and freight	250	250	11	239
Equipment, maintenance	2,500	2,079	2,054	25
Rentals, office equipment	300	300	300	-
LEOSE, state officer education	849	4,783	-	4,783
Dues/training/travel	500	500	414	86
Fees	60	60	33	27
Law enforcement equipment	5,100	5,100	3,595	1,505
Total Constable, Precinct 2	<u>276,006</u>	<u>293,035</u>	<u>278,891</u>	<u>14,144</u>
Constable, Precinct 3:				
Salary, elected officials	45,240	45,240	45,240	-
Salary, travel allowance	11,323	11,323	11,323	-
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	25,706	25,787	24,770	1,017
Office supplies	125	159	158	1
Law enforcement supplies	300	1,063	1,001	62
Furnishings/small equipment	150	-	-	-
Computer equip/access/software	200	-	-	-
Data processing services	775	789	789	-
Property/liability insurance	1,575	1,131	1,131	-
Telephone	1,060	1,512	1,511	1
Postage and freight	50	50	50	-
Rentals, office equipment	-	131	131	-
LEOSE, state officer education	665	1,240	449	791
Dues/training/travel	400	164	60	104
Total Constable, Precinct 3	<u>88,409</u>	<u>89,429</u>	<u>87,453</u>	<u>1,976</u>
Constable, Precinct 4:				
Salary, elected officials	47,580	47,580	47,580	-
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	22,228	22,228	21,564	664
Office supplies	200	274	274	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Public safety (cont'd):				
Constable, Precinct 4 (cont'd):				
Law enforcement supplies	\$ 1,000	\$ 568	\$ -	\$ 568
Computer equip/access/software	150	541	391	150
Data processing services	800	800	753	47
Property/liability insurance	575	740	739	1
Telephone	1,630	3,413	2,551	862
Postage and freight	275	245	100	145
Equipment, maintenance	400	367	-	367
Rentals, office equipment	1,068	1,068	821	247
LEOSE, state officer education	665	1,669	389	1,280
Dues/training/travel	11,343	11,383	11,383	-
Fees	10	-	-	-
Total Constable, Precinct 4	<u>88,764</u>	<u>91,716</u>	<u>87,385</u>	<u>4,331</u>
Sheriff:				
Salary, elected officials	67,984	67,984	67,983	1
Salary, deputies	1,481,611	1,482,691	1,402,504	80,187
Salary, secretaries	110,045	110,045	110,044	1
Salary, dispatchers	302,613	292,172	241,872	50,300
Salary, temporary or extra	15,000	15,000	-	15,000
Salary, supplements	9,600	9,600	8,911	689
Salary, overtime/holiday	27,902	38,343	36,277	2,066
Salary, uniform allowance	4,200	4,200	3,194	1,006
Salary, meal allowance	1,000	1,000	222	778
Salary, certification pay	30,000	30,000	22,406	7,594
Salary, merit	25,200	24,120	22,321	1,799
Employee benefits	1,027,994	1,031,343	948,557	82,786
Office supplies	18,000	17,553	15,292	2,261
Food	-	78	78	-
Law enforcement supplies	18,423	37,309	34,803	2,506
Publications/audio visual	1,500	779	779	-
Demonstration aids	1,500	798	798	-
Janitorial supplies	-	200	75	125
Laundry/kitchen supplies	-	37	37	-
Petroleum products	155,000	155,412	147,945	7,467
Diesel	500	-	-	-
Drugs/medical supplies	-	20	19	1
Vehicle/equipment supplies	15,000	15,716	15,251	465
Small tools/miscellaneous supplies	2,000	2,000	490	1,510
Furnishings/small equipment	2,000	2,039	2,038	1
Computer equip/access/software	1,075	574	220	354
K9 Supplies	-	2,600	1,540	1,060

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Public safety (cont'd):				
Sheriff (cont'd):				
Physician services	\$ 500	\$ 1,786	\$ 1,786	\$ -
Environmental fees	100	861	841	20
Bond premiums	1,729	1,084	779	305
Data processing services	54,756	33,277	30,955	2,322
Property/liability insurance	870	40,566	40,565	1
Telephone	32,000	34,227	33,349	878
Postage and freight	4,000	3,980	3,661	319
Advertising	50	41	41	-
Utilities	50,690	44,680	43,156	1,524
Miscellaneous claims/repairs	-	23,540	23,540	-
Equipment, maintenance	67,802	63,385	47,854	15,531
Rentals, office equipment	5,900	5,900	5,263	637
Research/investigation/online	4,700	2,690	2,689	1
LEOSE, state officer education	4,529	15,931	2,288	13,643
Dues/training/travel	11,786	11,376	9,340	2,036
Animal control	7,600	6,492	6,491	1
Buildings	-	38,501	38,501	-
Property improvements	40,000	1,050	-	1,050
Machinery and equipment	-	5,685	4,679	1,006
Law enforcement equipment	32,000	42,725	42,725	-
Vehicles	232,000	221,892	210,277	11,615
Equipment grant	-	5,597	5,596	1
Total Sheriff	<u>3,869,159</u>	<u>3,946,879</u>	<u>3,638,032</u>	<u>308,847</u>
DARE Program:				
Salary, deputies	56,602	56,602	53,699	2,903
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	600	600	600	-
Employee benefits	26,507	26,507	24,974	1,533
Office supplies	995	278	251	27
Food	50	-	-	-
Law enforcement supplies	200	42	42	-
Supplies-DARE donations	500	-	-	-
Demonstration aids	200	1,191	1,191	-
Laundry/kitchen supplies	-	15	15	-
Computer equip/access/software	100	117	116	1
Data processing services	24	-	-	-
Property/liability insurance	925	722	722	-
Postage and freight	50	50	35	15
Equipment, maintenance	-	51	51	-
Rentals, office equipment	-	24	5	19
Dues/training/travel	500	1,464	1,463	1
Total DARE Program	<u>89,053</u>	<u>89,463</u>	<u>84,964</u>	<u>4,499</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Public safety (cont'd):				
Pass through grants				
Law enforcement equipment	\$ -	\$ -	\$ 10,571	\$(10,571)
Total Pass through grants	-	-	10,571	(10,571)
Public Safety, Other:				
Office supplies	1,000	880	698	182
Law enforcement supplies	2,500	2,500	1,205	1,295
Vehicle/equipment supplies	-	10	9	1
Small tools/miscellaneous supplies	-	221	221	-
Furnishings/small equipment	500	389	275	114
Computer equip/access/software	175	175	142	33
Bond premiums	75	75	-	75
Property/liability insurance	-	722	722	-
Telephone	5,500	5,500	4,145	1,355
Equipment, maintenance	250	250	130	120
Rentals, equipment and buildings	1,400	1,400	1,200	200
Fees	250	250	-	250
Law enforcement equipment	7,000	7,000	6,699	301
Total Public Safety, Other	18,650	19,372	15,446	3,926
Total Public Safety	4,589,446	4,698,917	4,349,986	348,931
Judicial:				
County Clerk:				
Salary, elected officials	70,434	70,434	70,433	1
Salary, deputies	201,585	201,585	201,564	21
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	4,200	4,200	4,200	-
Employee benefits	150,936	150,936	146,787	4,149
Office supplies	17,700	17,407	15,308	2,099
Publications/audio visual	700	700	698	2
Furnishings/small equipment	300	3,411	3,410	1
Computer equip/access/software	1,000	2,300	1,496	804
Bond premiums	350	350	318	32
Data processing services	16,134	16,384	16,370	14
Property/liability insurance	-	2,837	2,836	1
Telephone	1,825	2,102	1,188	914
Postage and freight	4,200	4,200	3,362	838
Advertising	50	50	41	9
Records preservation/microfilming	4,000	4,000	-	4,000
Rentals, office equipment	5,300	4,760	3,290	1,470
Dues/training/travel	4,000	4,540	4,537	3
Total County Clerk	484,118	491,600	477,242	14,358

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
County Court:				
Salary, elected officials	\$ 69,268	\$ 69,268	\$ 69,268	\$ -
Salary, assistants	39,340	40,058	40,057	1
Salary, secretaries	35,636	35,636	35,635	1
Salary, temporary or extra	8,400	8,400	4,800	3,600
Salary, supplements	25,200	25,200	25,200	-
Salary, travel allowance	7,668	7,668	7,668	-
Salary, phone allowance	540	540	540	-
Salary, meal allowance	100	100	64	36
Salary, merit	1,800	1,800	1,800	-
Employee benefits	74,228	73,510	72,598	912
Office supplies	2,550	2,414	2,174	240
Food	800	800	674	126
Publications/audio visual	250	250	124	126
Laundry and kitchen supplies	150	154	154	-
Furnishings/small equipment	200	2,722	2,722	-
Computer equip/access/software	108	2,990	2,989	1
Legal/professional services	17,900	16,157	6,378	9,779
Data processing services	2,722	3,409	3,409	-
Property/liability insurance	-	2,544	2,544	-
Contract services	52,700	52,700	44,422	8,278
Telephone	1,500	1,941	1,216	725
Jury	7,600	6,233	3,680	2,553
Postage and freight	500	506	505	1
Equipment, maintenance	100	72	-	72
Rentals, office equipment	1,300	1,300	1,133	167
Dues/training/travel	7,200	7,200	7,030	170
Office equipment	-	1,367	1,341	26
Total County Court	<u>357,760</u>	<u>364,939</u>	<u>338,125</u>	<u>26,814</u>
Bail Bond Board:				
Salary, supplements	1,800	1,800	1,800	-
Employee benefits	403	403	401	2
Office supplies	300	300	300	-
Total Bail Bond Board	<u>2,503</u>	<u>2,503</u>	<u>2,501</u>	<u>2</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
District Courts:				
Salary, assistants	\$ 136,083	\$ 136,083	\$ 129,835	\$ 6,248
Salary, supplements	3,000	3,000	3,000	-
Salary, merit	600	600	600	-
Employee benefits	55,595	55,595	52,122	3,473
Office supplies	1,730	2,005	2,004	1
Food	25	12	11	1
Publications/audio visual	50	45	45	-
Janitorial supplies	100	-	-	-
Laundry and kitchen supplies	-	62	61	1
Furnishings/small equipment	100	176	176	-
Computer equip/access/software	200	115	114	1
Legal/professional services	8,500	32,677	32,677	-
Bond premiums	-	71	71	-
Data processing services	7,848	6,132	6,132	-
Property/liability insurance	1,590	10,374	10,373	1
Contract services	184,800	224,831	224,831	-
Telephone	1,400	1,570	1,569	1
Jury	35,000	20,080	20,080	-
Postage and freight	500	177	176	1
Equipment, maintenance	560	-	-	-
Rentals, office equipment	2,500	2,564	2,563	1
District administration assessments	2,000	-	-	-
Court reporter services	6,000	8,227	8,121	106
Dues/training/travel	5,000	3,209	3,208	1
Total District Courts	<u>453,181</u>	<u>507,605</u>	<u>497,769</u>	<u>9,836</u>
Capital Murder Trials:				
Contract services	<u>140,337</u>	<u>140,337</u>	<u>118,468</u>	<u>21,869</u>
District Attorney:				
Salary, assistants	181,303	181,303	169,949	11,354
Salary, deputies	58,067	58,067	58,066	1
Salary, secretaries	126,055	126,055	120,915	5,140
Salary, supplements	3,640	3,640	3,337	303
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	4,800	4,800	4,800	-
Employee benefits	177,862	177,862	174,880	2,982
Office supplies	5,000	7,809	7,808	1
Law enforcement supplies	500	200	83	117
Publications/audio visual	500	400	400	-
Petroleum products	3,000	3,000	2,987	13
Vehicle/equipment supplies	1,000	294	-	294
Furnishings/small equipment	-	7,264	7,263	1

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	<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):				
Computer equip/access/software	\$ 1,000	\$ 1,300	\$ 473	\$ 827
Physician services	-	155	154	1
Legal/professional services	4,000	3,812	1,213	2,599
Environmental fees	-	6	-	6
Bond premiums	180	213	213	-
Data processing services	19,850	13,275	13,275	-
Property/liability insurance	-	2,910	2,910	-
Contract services	-	188	188	-
Telephone	3,026	3,099	2,604	495
Postage and freight	1,900	459	459	-
Equipment, maintenance	650	346	322	24
Rentals, office equipment	3,000	2,296	1,584	712
Research/investigation/online	14,500	12,281	7,485	4,796
Court reporter services	-	164	163	1
LEOSE, state officer education	665	1,598	709	889
Dues/training/travel	5,250	5,790	5,223	567
Total District Attorney	<u>617,548</u>	<u>620,386</u>	<u>589,263</u>	<u>31,123</u>
District Clerk:				
Salary, elected officials	67,684	67,684	67,683	1
Salary, deputies	129,183	129,183	128,050	1,133
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	3,000	3,000	3,000	-
Employee benefits	109,826	109,826	106,187	3,639
Office supplies	8,000	8,777	8,777	-
Publications audio visual	-	95	95	-
Computer equip/access/software	1,000	1,000	-	1,000
Bond premiums	300	269	253	16
Data processing services	14,184	14,304	14,304	-
Property/liability insurance	-	1,328	1,327	1
Telephone	1,300	1,745	1,243	502
Postage and freight	6,000	5,880	4,191	1,689
Equipment, maintenance	300	300	-	300
Rentals, office equipment	5,000	5,000	4,834	166
Dues/training/travel	3,000	3,000	2,693	307
Furniture and fixtures	27,000	27,000	-	27,000
Total District Clerk	<u>377,181</u>	<u>379,795</u>	<u>344,041</u>	<u>35,754</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Justice of the Peace, Pct. 1:				
Salary, elected officials	\$ 46,680	\$ 46,680	\$ 46,680	\$ -
Salary, secretaries	28,624	28,624	28,623	1
Salary, temporary or extra	500	1,500	719	781
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	240	-
Salary, merit	1,170	1,170	1,170	-
Employee benefits	38,898	38,350	37,673	677
Office supplies	2,300	1,874	1,874	-
Publications/audio visual	100	-	-	-
Furnishings/small equipment	-	787	787	-
Computer equip/access/software	100	1,924	1,924	-
Data processing services	48	1,651	1,651	-
Property/liability Insurance	-	975	975	-
Telephone	900	775	706	69
Jury	500	-	-	-
Postage and freight	800	309	308	1
Advertising	-	44	44	-
Rentals, office equipment	1,100	796	796	-
Dues/training/travel	2,100	1,413	1,413	-
Total Justice of Peace, Pct. 1	<u>131,032</u>	<u>134,084</u>	<u>132,555</u>	<u>1,529</u>
Justice of Peace, Pct. 2:				
Salary, elected officials	49,391	49,391	49,390	1
Salary, secretaries	55,258	55,258	55,258	-
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	240	-
Salary, merit	1,620	1,620	1,620	-
Employee benefits	65,603	65,603	58,956	6,647
Office supplies	2,600	1,808	1,692	116
Publications/audio visual	200	269	269	-
Janitorial supplies	300	-	-	-
Small tools/miscellaneous supplies	100	-	-	-
Furnishings/small equipment	100	203	203	-
Computer equip/access/software	100	972	972	-
Data processing services	250	1,748	1,673	75
Property/liability insurance	-	1,100	1,100	-
Telephone	2,000	2,295	2,294	1
Jury	500	138	138	-
Postage and freight	1,600	1,000	1,000	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Justice of Peace, Pct. 2 (cont'd):				
Rentals, office equipment	\$ 1,812	\$ 1,517	\$ 1,372	\$ 145
Dues/training/travel	1,600	1,100	532	568
Total Justice of Peace, Pct. 2	<u>190,246</u>	<u>191,234</u>	<u>183,681</u>	<u>7,553</u>
Justice of Peace, Pct. 3:				
Salary, elected officials	46,260	46,260	46,260	-
Salary, secretaries	31,106	31,106	30,909	197
Salary, temporary or extra	1,000	-	-	-
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	-	240
Salary, merit	1,200	1,200	1,200	-
Employee benefits	39,407	39,324	38,328	996
Office supplies	1,500	1,500	1,150	350
Publications/audio visual	600	312	312	-
Janitorial supplies	150	150	-	150
Furnishings/small equipment	427	-	-	-
Computer equip/access/software	100	100	96	4
Data processing services	48	1,649	1,649	-
Property/liability insurance	-	970	969	1
Telephone	1,600	1,600	1,386	214
Jury	500	72	72	-
Postage and freight	600	300	300	-
Rentals, office equipment	1,200	1,200	974	226
Dues/training/travel	2,500	2,304	1,754	550
Total Justice of Peace, Pct. 3	<u>135,410</u>	<u>135,259</u>	<u>132,331</u>	<u>2,928</u>
Justice of Peace, Pct. 4:				
Salary, elected officials	47,545	47,545	47,545	-
Salary, secretaries	30,605	30,605	30,604	1
Salary, part-time	7,818	7,818	-	7,818
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	18	222
Salary, merit	1,500	1,500	1,200	300
Employee benefits	53,239	53,239	45,151	8,088
Office supplies	2,300	1,042	968	74
Publications/audio visual	200	200	162	38
Furnishings/small equipment	-	1,007	1,007	-
Computer equip/access/software	75	75	-	75
Data processing services	72	1,673	1,649	24
Property/liability insurance	-	955	954	1
Telephone	1,800	940	605	335
Jury	500	63	-	63

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Justice of Peace, Pct. 4 (cont'd):				
Postage and freight	\$ 1,000	\$ 978	\$ 950	\$ 28
Rentals, office equipment	1,800	1,248	1,248	-
Dues/training/travel	4,150	4,827	4,827	-
Total Justice of Peace, Pct. 4	<u>159,816</u>	<u>160,927</u>	<u>143,860</u>	<u>17,067</u>
Civil Court of Appeals:				
Legal/professional services	<u>3,200</u>	<u>5,261</u>	<u>5,260</u>	<u>1</u>
Judicial, Other:				
Autopsies/burials	<u>112,200</u>	<u>123,505</u>	<u>123,505</u>	<u>-</u>
County Attorney Supplement:				
Salary, supplements	71,800	71,800	71,800	-
Employee benefits	403	403	400	3
Office supplies	500	500	-	500
Legal/professional services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total County Attorney Supplement	<u>73,703</u>	<u>73,703</u>	<u>72,200</u>	<u>1,503</u>
County Attorney:				
Salary, elected officials	69,039	69,039	69,038	1
Salary, secretaries	36,867	36,867	36,866	1
Salary, temporary or extra	300	300	-	300
Salary, merit	1,200	1,200	1,200	-
Employee benefits	52,558	55,156	53,812	1,344
Office supplies	1,900	2,200	2,012	188
Publications/audio visual	2,680	237	-	237
Furnishings/small equipment	300	700	560	140
Computer equip/access/software	75	75	48	27
Bond premiums	72	72	-	72
Data processing services	48	7,049	7,048	1
Property/liability insurance	-	1,837	1,837	-
Telephone	1,640	1,230	1,137	93
Postage and freight	375	367	185	182
Rentals, office equipment	400	415	415	-
Research/investigation/online	9,000	9,679	9,678	1
Dues/training/travel	<u>4,000</u>	<u>3,313</u>	<u>3,119</u>	<u>194</u>
Total County Attorney	<u>180,454</u>	<u>189,736</u>	<u>186,955</u>	<u>2,781</u>
Child Support:				
Salary, assistant	44,036	44,036	29,123	14,913
Salary, merit	600	600	600	-
Employee benefits	20,531	24,755	21,217	3,538
Office supplies	1,500	1,214	1,214	-
Furnishings/small equipment	1,200	1,200	-	1,200
Computer equip/access/software	275	275	-	275
Bond premiums	200	178	-	178

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Child Support (cont'd):				
Data processing services	\$ 24	\$ 24	\$ 24	\$ -
Property/liability insurance	-	264	264	-
Telephone	1,155	1,155	669	486
Postage and freight	2,000	1,946	829	1,117
Advertising	-	54	54	-
Rentals, office equipment	386	386	136	250
Dues/training/travel	1,200	667	-	667
Total Child Support	<u>73,107</u>	<u>76,754</u>	<u>54,130</u>	<u>22,624</u>
Total Judicial	<u>3,491,796</u>	<u>3,597,628</u>	<u>3,401,886</u>	<u>195,742</u>
Corrections:				
Jail and Detention Facility:				
Salary, officers	1,388,320	1,388,320	1,280,009	108,311
Salary, overtime/holiday	50,000	17,150	16,590	560
Salary, uniform allowance	600	600	600	-
Salary, meal allowance	750	750	325	425
Salary, certification pay	8,400	8,400	8,399	1
Salary, merit	21,000	21,000	19,800	1,200
Salary, overtime/roll-in	-	32,850	20,568	12,282
Employee benefits	768,468	768,468	682,394	86,074
Office supplies	10,000	9,874	9,056	818
Food	145,000	151,586	151,560	26
Law enforcement supplies	4,500	4,500	3,109	1,391
Janitorial supplies	25,000	27,630	27,630	-
Laundry and kitchen supplies	16,000	17,246	17,246	-
Inmate supplies	10,000	10,000	7,122	2,878
Insecticide/herbicide	400	320	205	115
Petroleum products	20,000	19,843	15,450	4,393
Drugs/medical supplies	50,000	50,000	38,053	11,947
Vehicle/equipment supplies	1,000	991	295	696
Small tools/miscellaneous supplies	2,000	2,034	2,034	-
Signs materials	100	163	163	-
Furnishings/small equipment	1,000	5,826	5,483	343
Computer equip/access/software	250	462	461	1
Physician services	22,000	21,809	18,734	3,075
Hospital inpatient	21,100	20,099	-	20,099
Hospital outpatient	12,570	13,934	13,933	1
Lab/x-ray	1,900	2,694	2,693	1
Environmental fees	-	9	9	-
Bond premiums	300	213	213	-
Data processing services	26,830	21,800	18,911	2,889
Property/liability insurance	-	32,118	32,117	1
Contract services	-	135	135	-
Telephone	3,000	4,704	4,600	104
Postage and freight	500	650	649	1

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Corrections (cont'd):				
Jail and Detention Facility (cont'd):				
Advertising	\$ 100	\$ -	\$ -	\$ -
Utilities	126,067	136,506	136,505	1
Equipment, maintenance	10,000	21,417	16,966	4,451
Buildings, maintenance	46,500	54,975	37,070	17,905
Rentals, office equipment	3,500	3,456	2,291	1,165
Dues/training/travel	6,350	7,793	7,517	276
Residential services	125,000	99,576	90,620	8,956
Fees	150	-	-	-
Inmate transport	23,000	9,826	2,321	7,505
Building equipment	25,000	124,402	65,065	59,337
Lawn and janitor equipment	-	1,507	1,507	-
Laundry and kitchen equipment	19,500	18,144	18,144	-
Total Jail and Detention Facility	<u>2,996,155</u>	<u>3,133,780</u>	<u>2,776,552</u>	<u>357,228</u>
Adult Probation:				
Small tools/miscellaneous supplies	500	-	-	-
Furnishings/small equipment	500	7,087	6,422	665
Computer equip/access/software	350	2,577	2,384	193
Data processing services	288	288	240	48
Property/liability insurance	-	1,159	1,158	1
Contract services	1,000	-	-	-
Telephone	1,500	1,326	285	1,041
Total Adult Probation	<u>4,138</u>	<u>12,437</u>	<u>10,489</u>	<u>1,948</u>
Total Corrections	<u>3,000,293</u>	<u>3,146,217</u>	<u>2,787,041</u>	<u>359,176</u>
Juvenile Probation:				
Salary, appointed officials	56,759	56,759	56,759	-
Salary, secretaries	36,282	36,282	36,282	-
Salary, supplements	29,307	29,307	29,306	1
Salary, phone allowance	1,140	1,140	1,139	1
Salary, meal allowance	-	54	54	-
Salary, merit	3,000	3,000	3,000	-
Employee benefits	54,177	53,611	52,835	776
Office supplies	1,500	1,882	1,881	1
Publications/audio visual	175	475	475	-
Janitorial supplies	100	-	-	-
Petroleum products	1,000	468	467	1
Drugs/medical supplies	-	475	474	1
Vehicle/equipment supplies	-	27	27	-
Small tools/miscellaneous supplies	28	-	-	-
Furnishings/small equipment	-	1,362	1,362	-
Computer equip/access/software	2,000	856	856	-
Physician services	500	2,354	2,353	1
Bond premiums	400	300	300	-
Data processing services	7,000	4,056	4,055	1
Property/liability insurance	3,279	3,338	3,337	1
Telephone	2,000	2,537	2,537	-
Postage and freight	500	338	338	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Juvenile Services:				
Juvenile Probation (cont'd):				
Equipment, maintenance	\$ -	\$ 97	\$ 96	\$ 1
Rentals, office equipment	2,500	1,950	1,949	1
Dues/training/travel	7,000	2,105	2,105	-
Non-residential services	27,300	19,614	19,613	1
Residential services	23,375	37,909	37,908	1
Services - Grant	-	109,280	109,280	-
Total Juvenile Probation	<u>259,322</u>	<u>369,576</u>	<u>368,788</u>	<u>788</u>
Total Juvenile Services	<u>259,322</u>	<u>369,576</u>	<u>368,788</u>	<u>788</u>
Environmental Services:				
Permits and Inspections:				
Salary, appointed officials	45,244	45,244	45,186	58
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	23,267	23,267	22,688	579
Office supplies	800	800	595	205
Small tools/miscellaneous supplies	100	-	-	-
Signs materials	200	-	-	-
Furnishings/small equipment	-	479	478	1
Computer equip/access/software	-	130	130	-
Environmental fees	1,600	1,760	1,760	-
Data processing services	1,950	1,950	1,629	321
Property/liability insurance	-	229	228	1
Contract services	30,000	30,000	29,089	911
Telephone	1,300	1,696	1,285	411
Postage and freight	800	800	700	100
Equipment, maintenance	300	300	-	300
Rentals, office equipment	500	500	-	500
Dues/training/travel	2,600	2,600	2,355	245
Total Permits and Inspections	<u>119,965</u>	<u>121,059</u>	<u>117,427</u>	<u>3,632</u>
Environmental Control:				
Salary, appointed official	45,354	45,354	45,353	1
Salary, part-time	11,633	11,633	10,812	821
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	1,200	1,200	1,200	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Environmental Services (cont'd):				
Environmental Control (cont'd):				
Employee benefits	\$ 26,775	\$ 26,775	\$ 25,787	\$ 988
Office supplies	200	200	173	27
Law enforcement supplies	50	442	442	-
Petroleum products	4,000	4,000	2,375	1,625
Vehicle/equipment supplies	1,375	1,375	715	660
Small tools/miscellaneous supplies	625	625	-	625
Computer equip/access/software	25	25	-	25
Physician services	-	70	70	-
Environmental fees	200	200	-	200
Data processing services	600	600	-	600
Property/liability insurance	-	1,568	1,568	-
Telephone	2,400	2,845	2,678	167
Postage and freight	1,250	788	-	788
Equipment, maintenance	750	750	229	521
Rentals, office equipment	150	150	150	-
Dues/training/travel	250	250	-	250
Fees	5,000	5,000	21	4,979
Machinery and equipment	-	3,000	3,000	-
Vehicles	-	24,810	24,810	-
Total Environmental Control	<u>103,637</u>	<u>133,460</u>	<u>121,183</u>	<u>12,277</u>
Agricultural Extension Service:				
Salary, secretaries	28,690	28,690	28,689	1
Salary, supplements	70,949	70,949	67,583	3,366
Salary, travel allowance	26,400	26,400	25,176	1,224
Salary, phone allowance	1,080	1,080	979	101
Salary, merit	600	600	600	-
Employee benefits	24,744	24,744	23,940	804
Office supplies	5,000	4,750	3,323	1,427
Publications/audio visual	200	200	95	105
Demonstration aids	50	50	-	50
Furnishings/small equipment	-	3,190	3,190	-
Computer equip/access/software	2,000	3,430	3,363	67
Wellness program	-	6,114	-	6,114
Ag field services	1,000	2,445	1,403	1,042
Property/liability insurance	-	1,165	1,165	-
Telephone	3,000	2,790	2,104	686
Postage and freight	500	500	360	140
Equipment, maintenance	250	-	-	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Environmental Services (cont'd):				
Agricultural Extension Service (cont'd):				
Rentals, office equipment	\$ 4,500	\$ 5,210	\$ 5,210	\$ -
Dues/training/travel	11,570	11,570	8,860	2,710
WC Youth Fair	4,000	4,000	4,000	-
Total Agriculture Extension Service	<u>184,533</u>	<u>197,877</u>	<u>180,040</u>	<u>17,837</u>
Total Environmental Services	<u>408,135</u>	<u>452,396</u>	<u>418,650</u>	<u>33,746</u>
Health and Welfare:				
Veteran's Service Officer:				
Salary, appointed officials	39,479	29,227	29,226	1
Salary, temporary or extra	-	11,060	11,060	-
Salary, part-time	10,716	9,908	8,352	1,556
Salary, merit	1,200	1,200	1,200	-
Employee benefits	12,243	21,562	19,012	2,550
Office supplies	2,150	2,071	1,978	93
Computer equip/access/software	25	19	-	19
Data processing services	24	66	66	-
Property/liability insurance	-	317	316	1
Telephone	600	1,079	1,079	-
Postage and freight	225	50	-	50
Advertising	-	79	78	1
Rentals, office equipment	896	1,090	990	100
Dues/training/travel	1,500	1,411	828	583
Total Veteran's Service Officer	<u>69,058</u>	<u>79,139</u>	<u>74,185</u>	<u>4,954</u>
IHC Administration Costs:				
Office supplies	600	600	-	600
Property/liability insurance	-	82	81	1
Contract services	30,000	30,000	30,000	-
Telephone	180	625	517	108
Postage and freight	150	150	38	112
Rentals, office equipment	70	70	7	63
Optional services	300	300	-	300
Total IHC Administration Costs	<u>31,300</u>	<u>31,827</u>	<u>30,643</u>	<u>1,184</u>
IHC Eligible Expenses:				
Drugs/medical supplies	60,000	60,000	27,413	32,587
Physician services	180,055	180,055	6,061	173,994
Hospital inpatient	152,689	152,689	28,731	123,958
Hospital outpatient	100,000	100,000	13,306	86,694
Lab/x-ray	22,878	22,878	3,176	19,702
Total IHC Eligible Expenses	<u>515,622</u>	<u>515,622</u>	<u>78,687</u>	<u>436,935</u>
Aid to Indigent:				
Property/liability insurance	-	193	192	1
WCJC Senior Citizens' Program	98,000	98,000	98,000	-
Colorado Valley Transit	14,000	14,000	14,000	-
Autopsies/burials	2,000	3,566	3,566	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Health and Welfare (cont'd):				
Aid to Indigent (cont'd):				
Wharton/Matagorda child welfare	\$ 51,000	\$ 51,000	\$ 51,000	\$ -
Mental health	16,000	5,677	5,677	-
Texana Mental Health	42,519	42,519	42,519	-
Animal control-SPOT	5,000	3,244	3,244	-
Total Aid to Indigent	<u>228,519</u>	<u>218,199</u>	<u>218,198</u>	<u>1</u>
Mental Health Transport:				
Salary, deputies	50,964	50,964	50,471	493
Salary, overtime/holiday	465	464	-	464
Salary, certification pay	1,200	1,201	1,200	1
Salary, merit	600	600	600	-
Employee benefits	26,468	26,468	25,389	1,079
Office supplies	150	150	121	29
Law enforcement supplies	150	352	352	-
Petroleum products	6,000	5,732	2,677	3,055
Vehicle/equipment supplies	2,000	1,989	280	1,709
Computer equip/access/software	25	25	-	25
Data processing services	24	24	-	24
Property/liability insurance	-	721	721	-
Telephone	540	646	596	50
Environmental fees	-	11	11	-
Equipment, maintenance	1,325	1,004	-	1,004
Dues/training/travel	250	531	530	1
Vehicles	-	21,722	21,722	-
Total Mental Health Transport	<u>90,161</u>	<u>112,604</u>	<u>104,670</u>	<u>7,934</u>
Total Health and Welfare	<u>934,660</u>	<u>957,391</u>	<u>506,383</u>	<u>451,008</u>
Culture and Recreation:				
Library:				
Salary, appointed officials	58,698	59,754	59,754	-
Salary, assistants	357,125	351,914	335,875	16,039
Salary, temporary or extra	622	622	599	23
Salary, part-time	77,912	79,134	73,333	5,801
Salary, meal allowance	200	200	-	200
Salary, merit	10,200	10,200	9,600	600
Employee benefits	278,147	280,250	271,839	8,411
Office supplies	5,300	15,200	15,185	15
Food	175	102	102	-
Supplies/donations/sales	22,000	22,247	22,246	1
Publications/audio visual	74,740	70,030	69,774	256
Janitorial supplies	2,850	1,532	1,531	1
Small tools/miscellaneous supplies	70	-	-	-
Furnishings/small equipment	2,273	333	333	-
Supplies, GCMF grant	-	12,033	11,193	840

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Culture and Recreation (cont'd):				
Library (cont'd):				
Computer equip/access/software	\$ 1,762	\$ 2,310	\$ 2,309	\$ 1
Supplies, Literacy Program	-	3,245	98	3,147
Bond premiums	95	93	93	-
Data processing services	23,830	24,911	24,911	-
Property/liability insurance	-	17,317	17,316	1
Contract services	19,850	17,556	17,073	483
Telephone	16,867	29,232	29,230	2
Postage and freight	3,350	2,185	2,184	1
Advertising	35	61	60	1
Utilities	56,854	55,109	55,108	1
Equipment, maintenance	1,500	1,339	1,339	-
Buildings, maintenance	9,500	6,294	6,293	1
Rentals, office equipment	7,309	7,597	7,597	-
Research/investigation/online	4,800	11,301	10,470	831
Dues/training/travel	4,700	4,790	4,734	56
Services - Grant	-	1,700	-	1,700
Property improvements	5,000	4,719	4,719	-
Optional services	-	281	-	281
Property improvements-grant	-	50,000	50,000	-
Total Library	<u>1,045,764</u>	<u>1,143,591</u>	<u>1,104,898</u>	<u>38,693</u>
Historical Commission:				
Office supplies	150	393	392	1
Food	150	150	71	79
Publications/audio visual	750	750	1	749
Data processing services	200	223	223	-
Postage and freight	150	150	124	26
Dues/training/travel	1,100	834	173	661
Total Historical Commission	<u>2,500</u>	<u>2,500</u>	<u>984</u>	<u>1,516</u>
Historical Museum:				
Property/liability insurance	-	7,019	6,692	327
Historical museum support	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Total Historical Museum	<u>45,000</u>	<u>52,019</u>	<u>51,692</u>	<u>327</u>
Parks and Recreation:				
Property/liability insurance	-	68	68	-
Total Parks and Recreation	<u>-</u>	<u>68</u>	<u>68</u>	<u>-</u>
Total Culture and Recreation	<u>1,093,264</u>	<u>1,198,178</u>	<u>1,157,642</u>	<u>40,536</u>
Total Expenditures	<u>17,427,739</u>	<u>18,060,784</u>	<u>16,171,081</u>	<u>1,889,703</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(576,195)</u>	<u>(922,203)</u>	<u>1,803,168</u>	<u>2,725,371</u>

WHARTON COUNTY, TEXAS

GENERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
OTHER FINANCING SOURCES (USES):				
Transfers out	\$(1,260,000)	\$(1,262,515)	\$(1,402,516)	\$ 140,001
Sale of capital assets	7,500	37,590	30,090	(7,500)
Total Other Financing Sources (Uses)	<u>(1,252,500)</u>	<u>(1,224,925)</u>	<u>(1,372,426)</u>	<u>132,501</u>
Net change in fund balances	(1,828,695)	(2,147,128)	430,742	2,577,870
Fund balances-beginning	<u>8,387,460</u>	<u>8,387,460</u>	<u>8,387,460</u>	<u>-</u>
Fund balances-ending	<u>\$ 6,558,765</u>	<u>\$ 6,240,332</u>	<u>\$ 8,818,202</u>	<u>\$ 2,577,870</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, 2018

	<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	\$ 2,790,021	\$ 2,790,021	\$ 2,780,743	\$(9,278)
Current, special road and bridge	1,880,164	1,880,164	1,877,748	(2,416)
Delinquent, road and bridge	40,853	40,853	52,353	11,500
Delinquent, special road and bridge	31,023	31,023	42,681	11,658
Total Property Taxes	<u>4,742,061</u>	<u>4,742,061</u>	<u>4,753,525</u>	<u>11,464</u>
Penalty and Interest	<u>78,410</u>	<u>78,410</u>	<u>59,761</u>	<u>(18,649)</u>
Total Taxes	<u>4,820,471</u>	<u>4,820,471</u>	<u>4,813,286</u>	<u>(7,185)</u>
Licenses and Permits:				
Motor vehicle licenses	360,000	360,000	360,000	-
Motor vehicle licenses fees	<u>400,000</u>	<u>400,000</u>	<u>429,670</u>	<u>29,670</u>
Total Licenses and Permits	<u>760,000</u>	<u>760,000</u>	<u>789,670</u>	<u>29,670</u>
Intergovernmental:				
Federal and State Grants				
FEMA - Disasters	-	618,541	1,417,858	799,317
TDEM - Harvey	-	-	81,671	81,671
Total Federal and State Grants	<u>-</u>	<u>618,541</u>	<u>1,499,529</u>	<u>880,988</u>
Total Intergovernmental	<u>-</u>	<u>618,541</u>	<u>1,499,529</u>	<u>880,988</u>
Charges for Services:				
Other Fees:				
Gross and axle weight fees	<u>130,000</u>	<u>130,000</u>	<u>142,618</u>	<u>12,618</u>
Total Other Fees	<u>130,000</u>	<u>130,000</u>	<u>142,618</u>	<u>12,618</u>
Total Charges for Services	<u>130,000</u>	<u>130,000</u>	<u>142,618</u>	<u>12,618</u>
Fines and Forfeitures:				
District court	10,000	10,000	17,013	7,013
County court	<u>21,000</u>	<u>21,000</u>	<u>148,136</u>	<u>127,136</u>
Total Fines and Forfeitures	<u>31,000</u>	<u>31,000</u>	<u>165,149</u>	<u>134,149</u>
Investment Earnings:				
Interest	<u>30,000</u>	<u>30,000</u>	<u>114,155</u>	<u>84,155</u>
Total Investment Earnings	<u>30,000</u>	<u>30,000</u>	<u>114,155</u>	<u>84,155</u>
Miscellaneous:				
Pct. 2, solid waste station	150,000	150,000	160,412	10,412
Sale of salvage/surplus supplies/rent	-	-	2,439	2,439
Miscellaneous	1,500	1,500	285	(1,215)
Sales/reimbursements, highways and drainage	101,000	980,711	927,202	(53,509)
Insurance renewal credit	-	-	2,205	2,205
Total Miscellaneous	<u>252,500</u>	<u>1,132,211</u>	<u>1,092,543</u>	<u>(39,668)</u>
Total Revenues	<u>6,023,971</u>	<u>7,522,223</u>	<u>8,616,950</u>	<u>1,094,727</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES:				
Environmental Services:				
Precinct 2, Solid Waste Station:				
Salary, part time	\$ 12,519	\$ 12,519	\$ 12,465	\$ 54
Salary, precinct	39,275	39,275	39,274	1
Salary, overtime/holiday	-	19	18	1
Salary, phone allowance	300	300	300	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	23,609	23,609	22,924	685
Office supplies	200	213	206	7
Janitorial supplies	-	95	95	-
Diesel	21,000	14,073	14,072	1
Vehicle/equipment supplies	3,000	2,695	2,634	61
Small tools/miscellaneous supplies	800	89	88	1
Signs materials	75	-	-	-
Environmental fees	58,000	76,606	76,606	-
Property/liability insurance	604	937	936	1
Telephone	700	767	766	1
Utilities	2,600	2,600	2,225	375
Equipment, maintenance	3,000	2,828	2,827	1
Buildings, maintenance	300	811	810	1
Rentals, equipment and buildings	2,500	2,520	2,520	-
Total Pct. 2, Solid Waste Station	<u>169,682</u>	<u>181,156</u>	<u>179,966</u>	<u>1,190</u>
Total Environmental Services	<u>169,682</u>	<u>181,156</u>	<u>179,966</u>	<u>1,190</u>
Highways and Drainage:				
Precinct 1:				
Salary, secretaries	30,005	30,674	30,327	347
Salary, temporary or extra	27,357	27,357	848	26,509
Salary, precinct	355,920	355,251	294,330	60,921
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,240	3,240	2,085	1,155
Salary, meal allowance	-	56	56	-
Salary, merit	6,000	6,000	5,400	600
Employee benefits	226,090	226,090	192,396	33,694
Office supplies	500	877	877	-
Food	400	229	229	-
Janitorial supplies	800	611	397	214
Insecticide/herbicide	8,000	1,112	929	183
Petroleum products	13,500	13,320	10,027	3,293
Diesel	63,000	46,847	34,391	12,456
Drugs/medical supplies	100	765	765	-
Vehicle/equipment supplies	16,000	20,433	20,433	-

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Highways and Drainage:				
Precinct 1: (cont'd)				
Small tools/miscellaneous supplies	\$ 2,500	\$ 4,334	\$ 4,334	\$ -
Culverts, fluming, pipe	2,000	8,358	8,358	-
Signs materials	2,500	2,161	2,136	25
Road materials	352,000	588,827	423,417	165,410
Furnishings/small equipment	250	140	140	-
Computer equip/access/software	25	25	24	1
Environmental fees	2,000	381	381	-
Data processing services	75	75	48	27
Property/liability insurance	12,125	12,125	11,151	974
Contract services	2,000	-	-	-
Telephone	1,200	1,200	1,046	154
Postage and freight	100	1	-	1
Advertising	100	-	-	-
Utilities	13,000	13,000	8,608	4,392
Miscellaneous claims/repairs	-	912	912	-
Equipment, maintenance	45,000	52,545	49,635	2,910
Buildings, maintenance	1,000	2,912	2,912	-
Bridge maintenance	3,000	4,640	4,639	1
Dues/training/travel	1,250	1,029	851	178
Right-of-way costs	100	100	-	100
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	1,500	-	1,500
Services, Hurricane Harvey	-	70,479	70,479	-
Property improvements	100,000	145,065	145,064	1
Machinery and equipment	200,000	147,660	143,378	4,282
Vehicles	-	52,340	52,340	-
Bridge construction	-	164,500	164,500	-
Total Precinct 1	<u>1,504,101</u>	<u>2,018,635</u>	<u>1,699,307</u>	<u>319,328</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 2:				
Salary, secretaries	\$ 30,365	\$ 30,365	\$ 30,364	\$ 1
Salary, temporary or extra	18,000	33,918	33,918	-
Salary, precinct	411,094	395,131	296,788	98,343
Salary, overtime/holiday	-	26	26	-
Salary, travel allowance	-	6,976	6,976	-
Salary, phone allowance	3,540	3,540	2,223	1,317
Salary, merit	6,600	6,600	4,800	1,800
Employee benefits	249,093	249,093	183,450	65,643
Office supplies	1,000	1,000	983	17
Publications/audio visual	100	74	74	-
Survey/mapping supplies	400	-	-	-
Janitorial supplies	1,000	1,000	518	482
Insecticide/herbicide	13,000	9,090	8,597	493
Petroleum products	23,000	16,376	13,428	2,948
Diesel	80,000	70,960	52,064	18,896
Drugs/medical supplies	200	200	102	98
Vehicle/equipment supplies	26,000	27,976	27,798	178
Small tools/miscellaneous supplies	4,000	5,759	5,658	101
Culvert, fluming, pipe	2,500	29,754	24,827	4,927
Signs materials	4,000	6,277	6,276	1
Road materials	370,000	552,668	449,210	103,458
Furnishings/small equipment	400	-	-	-
Computer equip/access/software	500	500	40	460
Physician services	200	-	-	-
Environmental fees	100	198	198	-
Data processing services	150	150	48	102
Property/liability insurance	10,160	11,546	11,546	-
Contract services	1,500	1,500	920	580
Telephone	6,500	6,500	5,028	1,472
Postage and freight	50	-	-	-
Advertising	-	174	108	66
Utilities	4,500	4,500	3,786	714
Miscellaneous claims/repairs	500	1,877	1,877	-
Equipment, maintenance	74,342	73,158	59,783	13,375
Buildings, maintenance	5,000	4,915	3,735	1,180
Bridge maintenance	-	169	168	1
Rentals, equipment and buildings	700	700	438	262

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, 2018

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 2 (cont'd):				
Rentals, office equipment	\$ 2,000	\$ 2,000	\$ 1,733	\$ 267
Dues/training/travel	12,500	5,524	3,828	1,696
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	1,535	90	1,445
Services, Hurricane Harvey	-	59,104	59,103	1
Machinery and equipment	200,000	189,356	33,270	156,086
Vehicles	-	10,644	10,644	-
Total Precinct 2	<u>1,565,529</u>	<u>1,821,833</u>	<u>1,345,423</u>	<u>476,410</u>
Precinct 3:				
Salary, secretaries	30,255	30,255	30,255	-
Salary, temporary or extra	22,000	22,000	21,837	163
Salary, precinct	408,032	407,896	367,653	40,243
Salary, overtime/holiday	-	136	136	-
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,600	3,600	3,290	310
Salary, meal allowance	-	52	52	-
Salary, merit	6,600	6,600	6,000	600
Employee benefits	260,899	260,899	224,931	35,968
Office supplies	500	584	583	1
Food	-	25	25	-
Publications/audio visual	180	180	-	180
Janitorial supplies	1,000	1,000	996	4
Insecticide/herbicide	20,000	16,685	16,088	597
Petroleum products	22,500	21,760	17,625	4,135
Diesel	108,000	73,690	71,314	2,376
Drugs/medical supplies	-	29	29	-
Vehicle/equipment supplies	25,000	23,501	21,544	1,957
Small tools/miscellaneous supplies	12,500	12,500	11,479	1,021
Culverts, fluming, pipe	2,500	21,683	21,482	201
Signs materials	6,000	6,000	4,941	1,059
Road materials	361,332	386,462	386,333	129
Furnishings/small equipment	250	250	65	185
Computer equip/access/software	50	50	-	50
Physician services	-	159	159	-

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 3 (cont'd):				
Environmental fees	\$ 1,900	\$ 2,900	\$ 2,834	\$ 66
Data processing services	1,500	1,641	1,641	-
Property/liability insurance	11,987	14,675	14,674	1
Telephone	2,752	3,007	2,955	52
Postage and freight	50	50	-	50
Advertising	50	50	-	50
Utilities	11,100	11,100	7,959	3,141
Miscellaneous claims/repairs	-	2,211	2,211	-
Equipment, maintenance	57,000	88,271	88,270	1
Buildings, maintenance	1,000	45,470	45,470	-
Bridge maintenance	8,000	21,402	20,016	1,386
Rentals, equipment and buildings	1,500	1,500	657	843
Rentals, office equipment	760	971	970	1
Dues/training/travel	1,500	1,750	1,750	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	1,535	-	1,535
Services, Hurricane Harvey	-	222,438	222,438	-
Machinery and equipment	200,000	13,115	13,114	1
Vehicles	-	152,983	152,983	-
Total Precinct 3	<u>1,603,296</u>	<u>1,892,529</u>	<u>1,796,223</u>	<u>96,306</u>
Precinct 4:				
Salary, secretaries	33,788	33,788	33,720	68
Salary, temporary or extra	25,000	25,000	21,003	3,997
Salary, precinct	410,875	410,875	394,527	16,348
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,540	3,540	3,429	111
Salary, meal allowance	-	165	164	1
Salary, merit	6,600	6,600	6,600	-
Employee benefits	240,496	240,496	226,297	14,199
Office supplies	800	852	852	-
Food	400	380	345	35
Janitorial supplies	600	786	785	1
Insecticide/herbicide	6,500	9,980	9,979	1
Petroleum products	18,500	19,933	19,932	1
Diesel	77,000	69,653	69,653	-
Vehicle/equipment supplies	22,000	28,352	28,351	1
Small tools/miscellaneous supplies	5,000	3,294	3,294	-
Culvert, fluming, pipe	2,500	2,500	2,082	418
Signs materials	4,500	1,744	1,743	1
Road materials	344,700	319,340	305,642	13,698
Computer equip/access/software	25	28	28	-
Environmental fees	1,000	2,348	1,610	738

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 4 (cont'd):				
Data processing services	\$ 60	\$ 60	\$ 48	\$ 12
Property/liability insurance	9,000	14,845	14,845	-
Telephone	1,500	1,434	674	760
Postage and freight	50	50	-	50
Advertising	100	100	41	59
Utilities	5,000	5,433	5,432	1
Miscellaneous claims/repairs	-	481,201	59,126	422,075
Equipment, maintenance	72,000	89,098	88,451	647
Buildings, maintenance	2,000	2,000	914	1,086
Bridge maintenance	-	37,424	37,423	1
Rentals, equipment and buildings	500	548	548	-
Rentals, office equipment	1,000	1,000	940	60
Dues/training/travel	1,500	2,248	2,205	43
Right-of-way costs	-	140	140	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	1,500	-	1,500
Services, Hurricane Harvey	-	310,357	310,357	-
Machinery and equipment	200,000	176,007	130,185	45,822
Vehicles	-	59,691	41,457	18,234
Laundry/kitchen supplies	-	3,800	3,800	-
Bridge construction	-	164,000	164,000	-
Total Precinct 4	<u>1,509,498</u>	<u>2,542,054</u>	<u>2,002,086</u>	<u>539,968</u>
All Precincts-Road Equipment:				
Petroleum products	4,000	3,887	-	3,887
Diesel	-	113	113	-
Vehicle/equipment supplies	2,300	2,300	151	2,149
Small tools/miscellaneous supplies	7,500	7,500	50	7,450
Property/liability insurance	145	1,312	1,312	-
Equipment, maintenance	33,295	32,128	18,136	13,992
Optional services (contingency)	500,000	63,500	-	63,500
Total All Precincts-Road Equipment	<u>547,240</u>	<u>110,740</u>	<u>19,762</u>	<u>90,978</u>
Total Highways and Drainage	<u>6,729,664</u>	<u>8,385,791</u>	<u>6,862,801</u>	<u>1,522,990</u>
Total Expenditures	<u>6,899,346</u>	<u>8,566,947</u>	<u>7,042,767</u>	<u>1,524,180</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$(875,375)</u>	<u>\$(1,044,724)</u>	<u>\$ 1,574,183</u>	<u>\$ 2,618,907</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES):				
Transfers in	\$ 1,260,000	\$ 1,260,000	\$ 1,260,000	\$ -
Transfers out	-	(150)	(224,574)	224,424
Sale of capital assets	24,200	86,751	62,550	(24,201)
Total Other Financing Sources (Uses)	<u>1,284,200</u>	<u>1,346,601</u>	<u>1,097,976</u>	<u>200,223</u>
Net change in fund balances	408,825	301,877	2,672,159	2,370,282
Fund balances, beginning	<u>2,245,863</u>	<u>2,245,863</u>	<u>2,245,863</u>	-
Fund balances, ending	<u>\$ 2,654,688</u>	<u>\$ 2,547,740</u>	<u>\$ 4,918,022</u>	<u>\$ 2,370,282</u>

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Taxes:				
Property (ad valorem):				
Current	\$ 1,931,145	\$ 1,931,145	\$ 1,924,575	\$(6,570)
Delinquent	29,715	29,715	42,423	12,708
Total Property Taxes:	1,960,860	1,960,860	1,966,998	6,138
Penalty and Interest	32,416	32,416	26,414	(6,002)
Total Taxes	1,993,276	1,993,276	1,993,412	136
Intergovernmental:				
Federal Reimbursements:				
FEMA disasters	-	-	242,629	242,629
TDEM - Harvey	-	-	992	992
Total Federal Reimbursements	-	-	243,621	243,621
Total Intergovernmental	-	-	243,621	243,621
Investment Earnings:				
Checking	15,000	15,000	52,688	37,688
Total investment earnings	15,000	15,000	52,688	37,688
Miscellaneous:				
Sale of salvage/surplus supplies	-	55,667	55,783	116
Insurance renewal credit	-	-	706	706
Total Miscellaneous	-	55,667	56,489	822
Total Revenues	2,008,276	2,063,943	2,346,210	282,267

EXPENDITURES:

Highways and Drainage:

Countywide Drainage

Salary, appointed officials	66,125	66,125	66,125	-
Salary, part-time	3,662	3,662	-	3,662
Salary, precinct	587,019	587,019	535,042	51,977
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	5,040	5,040	3,883	1,157
Salary, meal allowance	-	449	188	261
Salary, merit	9,600	9,600	9,000	600
Employee benefits	337,058	337,058	308,718	28,340
Office supplies	500	820	818	2
Food	-	255	254	1
Publications/audio visual	150	140	-	140
Janitorial supplies	-	538	538	-
Insecticide/herbicide	170,000	170,000	117,279	52,721
Petroleum products	50,000	44,000	25,143	18,857
Diesel	207,275	177,051	136,833	40,218
Drugs/medical supplies	-	26	26	-
Vehicle/equipment supplies	25,000	24,784	12,743	12,041

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Countywide Drainage (cont'd):				
Small tools/miscellaneous supplies	\$ 5,000	\$ 11,491	\$ 11,490	\$ 1
Culvert, fluming, pipe	10,000	9,738	-	9,738
Signs materials	-	39	39	-
Road materials	-	266	265	1
Furnishings/small equipment	1,000	1,000	420	580
Computer equip/access/software	500	500	130	370
Environmental fees	600	600	165	435
Data process services	3,444	3,640	3,639	1
Property/liability insurance	16,175	16,175	14,986	1,189
Engineering	30,300	56,300	51,559	4,741
Contract services	159,000	159,000	74,750	84,250
Telephone	500	842	816	26
Utilities	250	33	-	33
Miscellaneous claims/repairs	1,000	2,500	2,500	-
Equipment, maintenance	150,000	150,000	143,846	6,154
Buildings, maintenance	-	16	16	-
Dues/training/travel	2,500	2,051	515	1,536
Right-of-way costs	25,000	25,940	25,940	-
Machinery and equipment	350,000	397,157	1,475	395,682
Vehicles	-	9,300	9,300	-
Total Countywide Drainage	<u>2,227,162</u>	<u>2,283,619</u>	<u>1,568,905</u>	<u>714,714</u>
Total Expenditures	<u>2,227,162</u>	<u>2,283,619</u>	<u>1,568,905</u>	<u>714,714</u>
Excess (deficiency) of revenues over (under) expenditures	(218,886)	(219,676)	777,305	996,981
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(395,682)	(395,682)
Sale of capital assets	-	790	790	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>790</u>	<u>(394,892)</u>	<u>(395,682)</u>
Net change in fund balances	(218,886)	(218,886)	382,413	601,299
Fund balances, beginning	<u>1,313,494</u>	<u>1,313,494</u>	<u>1,313,494</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,094,608</u>	<u>\$ 1,094,608</u>	<u>\$ 1,695,907</u>	<u>\$ 601,299</u>

Wharton County, Texas
Notes to Budgetary Information
December 31, 2018

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, 2018

Measurement Date December 31,	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Total Pension Liability				
Service Cost	\$ 1,112,031	\$ 1,171,800	\$ 1,269,249	\$ 1,251,440
Interest total pension liability	3,612,194	3,880,713	4,062,559	4,312,530
Effect of plan changes	296,736	(127,104)	-	168,793
Effect of assumption changes or inputs	466,730	497,625	-	401,175
Effect of economic/demographic (gains) or losses	-	(628,043)	(249,924)	98,218
Benefit payments/refunds of contributions	(2,189,889)	(2,288,255)	(2,549,011)	(2,703,996)
Net change in total pension liability	3,297,802	2,506,736	2,532,873	3,528,160
Total pension liability - beginning	<u>44,977,940</u>	<u>48,275,742</u>	<u>50,782,478</u>	<u>53,315,351</u>
Total pension liability - ending (a)	<u>\$ 48,275,742</u>	<u>\$ 50,782,478</u>	<u>\$ 53,315,351</u>	<u>\$ 56,843,511</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 1,134,048	\$ 1,344,576	\$ 1,291,062	\$ 1,336,096
Member contributions	593,743	613,525	636,444	658,643
Investment income net of investment expenses	2,932,816	176,884	3,291,800	6,876,607
Benefit payments refunds of contributions	(2,189,889)	(2,288,255)	(2,549,011)	(2,703,996)
Administrative expenses	(33,576)	(32,124)	(35,762)	(35,454)
Other	58,118	(159,288)	45,858	(9,839)
Net change in plan fiduciary net position	2,495,260	(344,682)	2,680,391	6,122,057
Plan fiduciary net position - beginning	<u>42,358,502</u>	<u>44,853,762</u>	<u>44,509,080</u>	<u>47,189,470</u>
Plan fiduciary net position - ending (b)	<u>\$ 44,853,762</u>	<u>\$ 44,509,080</u>	<u>\$ 47,189,471</u>	<u>\$ 53,311,527</u>
Net pension liability - ending (a) - (b)	<u>\$ 3,421,980</u>	<u>\$ 6,273,398</u>	<u>\$ 6,125,880</u>	<u>\$ 3,531,984</u>
Fiduciary net position as a percentage of total pension liability	92.91%	87.65%	88.51%	93.79%
Pensionable covered payroll	\$ 8,482,043	\$ 8,764,648	\$ 9,092,062	\$ 9,409,184
Net pension liability as a percentage of covered payroll	40.34%	71.58%	67.38%	37.54%

Notes to Schedule:

- This schedule is required to have 10 years of information, but the information prior to 2017 is not available.

WHARTON COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2018

Fiscal Year Ended December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
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	1,292,822	1,336,096	(43,274)	9,409,184	14.2%
2018	1,395,448	1,395,448	-	9,813,271	14.2%

WHARTON COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2018

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	12.1 years (based on contribution rate calculated in 12/31/2017 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment Rate of Return	8.00%, net of administrative and 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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule*	2015: Employer contributions reflect that the current service matching rate was increased to 200% for future benefits and a 20% CPI COLA was adopted. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.

**Only changes that affect the benefit amount and that are effective 2015 and later are shown in this schedule.*

WHARTON COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2018

RETIREE HEALTH CARE BENEFIT PLAN

Measurement Date December 31,	<u>2017</u>
Total OPEB liability	
Service Cost	\$ 133,819
Interest on the total OPEB liability	84,131
Difference between expected and actual experience	(9,026)
Changes of assumptions and other inputs	55,339
Benefit payments	<u>(115,024)</u>
Net change in total OPEB liability	<u>149,239</u>
Total OPEB liability - beginning	<u>2,198,755</u>
Total OPEB liability - ending	<u>\$ 2,347,994</u>
 Covered-employee payroll	 \$ 9,674,270
 Total OPEB liability as a percentage of covered-employee payroll	 24.27%

Notes to Schedule:

- No assets are accumulated in a trust for the retiree health care plan to pay related benefits that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.
- This schedule is required to have 10 years of information, but the information prior to 2017 is not available.
- Included in the changes of assumptions was a reduction to the discount rate from 3.81% to 3.31%.

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**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, 2018

	Special Revenue Funds				
	County and District Court Technology	State Lateral Road	Records Preservation Dist. Clerk	Family Protection	Guardianship
ASSETS					
Cash and cash equivalents	\$ 8,735	\$ 39,841	\$ 108,244	\$ 21,134	\$ 36,731
Receivables (net of allowance for uncollectibles):					
Accounts	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	8,735	39,841	108,244	21,134	36,731
LIABILITIES					
Accounts payable	-	-	7	-	-
Accrued payroll	-	-	169	-	-
Due to other funds:	-	-	-	-	-
Total liabilities	-	-	176	-	-
FUND BALANCES					
 Nonspendable:					
Historical museum	-	-	-	-	-
 Restricted	8,735	39,841	108,068	21,134	36,731
 Assigned	-	-	-	-	-
Total fund balances	8,735	39,841	108,068	21,134	36,731
Total liabilities and fund balances	\$ 8,735	\$ 39,841	\$ 108,244	\$ 21,134	\$ 36,731

Special Revenue Funds

<u>Juvenile Case Manager</u>	<u>Election Services</u>	<u>Constables Forfeiture</u>	<u>Sheriff Forfeiture</u>	<u>District Attorney Forfeiture</u>	<u>Justice Court Security</u>	<u>Courthouse Security</u>
\$ 31,221	\$ 73,499	\$ 20,048	\$ 25,195	\$ 270,569	\$ 32,102	\$ 129,187
-	24	-	-	8,966	-	-
-	-	-	-	13,038	-	-
-	-	-	-	-	68	-
<u>31,221</u>	<u>73,523</u>	<u>20,048</u>	<u>25,195</u>	<u>292,573</u>	<u>32,170</u>	<u>129,187</u>
13	-	-	21,390	991	-	-
301	-	-	-	1,776	-	-
-	-	-	-	13,038	-	-
<u>314</u>	<u>-</u>	<u>-</u>	<u>21,390</u>	<u>15,805</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
30,907	73,523	20,048	3,805	276,768	32,170	129,187
-	-	-	-	-	-	-
<u>30,907</u>	<u>73,523</u>	<u>20,048</u>	<u>3,805</u>	<u>276,768</u>	<u>32,170</u>	<u>129,187</u>
<u>\$ 31,221</u>	<u>\$ 73,523</u>	<u>\$ 20,048</u>	<u>\$ 25,195</u>	<u>\$ 292,573</u>	<u>\$ 32,170</u>	<u>\$ 129,187</u>

WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	Special Revenue Funds				
	Records Management	Records Preservation Co. Clerk	Justice Court Technology	Law Library	Juvenile Probation Grants
ASSETS					
Cash and cash equivalents	\$ 21,492	\$ 580,024	\$ 11,085	\$ 38,022	\$ 72,440
Receivables (net of allowance for uncollectibles):					
Accounts	-	-	-	-	-
Due from other funds	-	-	-	-	300
Prepaid items	-	-	-	-	-
Total assets	21,492	580,024	11,085	38,022	72,740
LIABILITIES					
Accounts payable	-	14	650	1,143	16,941
Accrued payroll	-	371	-	-	4,605
Due to other funds	-	-	-	-	300
Total liabilities	-	385	650	1,143	21,846
FUND BALANCES					
Nonspendable:					
Historical museum	-	-	-	-	-
Restricted	21,492	579,639	10,435	36,879	50,894
Assigned	-	-	-	-	-
Total fund balances	21,492	579,639	10,435	36,879	50,894
Total liabilities and fund balances	\$ 21,492	\$ 580,024	\$ 11,085	\$ 38,022	\$ 72,740

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
\$ 2,308	\$ 43,131	\$ -	\$ 23,270	\$ 1,588,278	\$ 2,534,154	\$ 50,000	\$ 4,172,432
-	-	-	-	8,990	-	-	8,990
-	-	-	-	13,338	-	-	13,338
-	-	-	-	68	9,134	-	9,202
<u>2,308</u>	<u>43,131</u>	<u>-</u>	<u>23,270</u>	<u>1,610,674</u>	<u>2,543,288</u>	<u>50,000</u>	<u>4,203,962</u>
-	-	-	4	41,153	23,858	-	65,011
-	-	-	91	7,313	-	-	7,313
-	-	-	-	13,338	-	-	13,338
-	-	-	95	61,804	23,858	-	85,662
-	-	-	-	-	-	50,000	50,000
2,308	43,131	-	23,175	1,548,870	-	-	1,548,870
-	-	-	-	-	2,519,430	-	2,519,430
<u>2,308</u>	<u>43,131</u>	<u>-</u>	<u>23,175</u>	<u>1,548,870</u>	<u>2,519,430</u>	<u>50,000</u>	<u>4,118,300</u>
<u>\$ 2,308</u>	<u>\$ 43,131</u>	<u>\$ -</u>	<u>\$ 23,270</u>	<u>\$ 1,610,674</u>	<u>\$ 2,543,288</u>	<u>\$ 50,000</u>	<u>\$ 4,203,962</u>

WHARTON COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Special Revenue Funds</u>				
	<u>County and District Court Technology</u>	<u>State Lateral Road</u>	<u>Records Preservation Dist. Clerk</u>	<u>Family Protection</u>	<u>Guardianship</u>
REVENUES:					
Intergovernmental	\$ -	\$ 39,748	\$ -	\$ -	\$ -
Charges for services	1,940	-	16,877	1,665	2,900
Fines and forfeitures	-	-	-	-	-
Interest	49	-	663	131	227
Miscellaneous	-	-	1	-	-
Total Revenues	<u>1,989</u>	<u>39,748</u>	<u>17,541</u>	<u>1,796</u>	<u>3,127</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	7,261	-	-
Corrections	-	-	-	-	-
Juvenile services	-	-	-	-	-
Environmental services	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Highways and drainage	-	39,748	-	-	-
Economic development	-	-	-	-	-
Capital outlay:					
Total Expenditures	<u>-</u>	<u>39,748</u>	<u>7,261</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,989</u>	<u>-</u>	<u>10,280</u>	<u>1,796</u>	<u>3,127</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,989	-	10,280	1,796	3,127
Fund balances-beginning	<u>6,746</u>	<u>39,841</u>	<u>97,788</u>	<u>19,338</u>	<u>33,604</u>
Fund balances-ending	<u>\$ 8,735</u>	<u>\$ 39,841</u>	<u>\$ 108,068</u>	<u>\$ 21,134</u>	<u>\$ 36,731</u>

Special Revenue Funds

Juvenile Case Manager	Election Services	Constables Forfeiture	Sheriff Forfeiture	District Attorney Forfeiture	Justice Court Security	Courthouse Security
\$ -	\$ -	\$ -	\$ -	\$ 41,365	\$ -	\$ -
18,305	13,946	-	-	-	3,659	24,049
-	-	10,957	22,921	32,186	-	-
226	415	116	112	1,803	206	774
24	-	-	-	6,761	-	2
<u>18,555</u>	<u>14,361</u>	<u>11,073</u>	<u>23,033</u>	<u>82,115</u>	<u>3,865</u>	<u>24,825</u>
-	-	-	-	-	-	-
-	-	-	44,773	-	-	-
18,222	-	-	-	94,782	3,575	10,956
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>18,222</u>	<u>-</u>	<u>-</u>	<u>44,773</u>	<u>94,782</u>	<u>3,575</u>	<u>10,956</u>
<u>333</u>	<u>14,361</u>	<u>11,073</u>	<u>(21,740)</u>	<u>(12,667)</u>	<u>290</u>	<u>13,869</u>
-	-	-	2,515	-	150	-
-	-	-	2,720	2,850	-	-
-	-	-	5,235	2,850	150	-
333	14,361	11,073	(16,505)	(9,817)	440	13,869
30,574	59,162	8,975	20,310	286,585	31,730	115,318
<u>\$ 30,907</u>	<u>\$ 73,523</u>	<u>\$ 20,048</u>	<u>\$ 3,805</u>	<u>\$ 276,768</u>	<u>\$ 32,170</u>	<u>\$ 129,187</u>

WHARTON COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2018

	<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	\$ -	\$ -	\$ -	\$ -	\$ 511,206
Charges for services	16,101	155,744	14,986	19,042	-
Fines and forfeitures	-	-	-	-	-
Interest	81	3,461	55	224	-
Miscellaneous	-	5	-	-	-
Total Revenues	<u>16,182</u>	<u>159,210</u>	<u>15,041</u>	<u>19,266</u>	<u>511,206</u>
EXPENDITURES:					
Current:					
General government	8,483	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	76,802	27,541	14,275	-
Corrections	-	-	-	-	-
Juvenile services	-	-	-	-	496,996
Environmental services	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Highways and drainage	-	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay:					
Total Expenditures	<u>8,483</u>	<u>76,802</u>	<u>27,541</u>	<u>14,275</u>	<u>496,996</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,699</u>	<u>82,408</u>	<u>(12,500)</u>	<u>4,991</u>	<u>14,210</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	7,699	82,408	(12,500)	4,991	14,210
Fund balances-beginning	<u>13,793</u>	<u>497,231</u>	<u>22,935</u>	<u>31,888</u>	<u>36,684</u>
Fund balances-ending	<u>\$ 21,492</u>	<u>\$ 579,639</u>	<u>\$ 10,435</u>	<u>\$ 36,879</u>	<u>\$ 50,894</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
\$ -	\$ -	\$ 310,010	\$ -	\$ 902,329	\$ -	\$ -	\$ 902,329
-	-	-	1,038	290,252	-	-	290,252
-	-	-	-	66,064	-	-	66,064
15	278	-	162	8,998	-	326	9,324
-	-	-	1	6,794	-	-	6,794
<u>15</u>	<u>278</u>	<u>310,010</u>	<u>1,201</u>	<u>1,274,437</u>	<u>-</u>	<u>326</u>	<u>1,274,763</u>
-	-	-	-	8,483	37,849	-	46,332
-	-	-	-	44,773	3,388	-	48,161
-	-	-	4,918	258,332	39,372	-	297,704
-	-	-	-	-	1,640	-	1,640
-	-	-	-	496,996	-	-	496,996
-	-	-	-	-	17,843	-	17,843
-	-	-	-	-	17,210	-	17,210
-	-	-	-	-	-	326	326
-	-	-	-	39,748	175,249	-	214,997
-	-	345,010	-	345,010	-	-	345,010
-	-	345,010	4,918	1,193,342	292,551	326	1,486,219
<u>15</u>	<u>278</u>	<u>(35,000)</u>	<u>(3,717)</u>	<u>81,095</u>	<u>(292,551)</u>	<u>-</u>	<u>(211,456)</u>
-	-	-	-	2,665	760,107	-	762,772
-	-	-	-	5,570	-	-	5,570
-	-	-	-	8,235	760,107	-	768,342
15	278	(35,000)	(3,717)	89,330	467,556	-	556,886
<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>\$ 2,308</u>	<u>\$ 43,131</u>	<u>\$ -</u>	<u>\$ 23,175</u>	<u>\$ 1,548,870</u>	<u>\$ 2,519,430</u>	<u>\$ 50,000</u>	<u>\$ 4,118,300</u>

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, 2018

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Charges for Services:				
Other Fees:				
County Court	\$ 1,000	\$ 1,000	\$ 1,733	\$ 733
District Court	100	100	207	107
Total Other Fees	1,100	1,100	1,940	840
Investment Earnings:				
Interest	20	20	49	29
Total Revenues	1,120	1,120	1,989	869
EXPENDITURES:				
Judicial:				
County and District Court Technology:				
Computer equip/access/software	2,700	2,700	-	2,700
Excess (deficiency) of revenues over (under) expenditures	(1,580)	(1,580)	1,989	3,569
Fund balances-beginning	6,746	6,746	6,746	-
Fund balances-ending	\$ 5,166	\$ 5,166	\$ 8,735	\$ 3,569

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental:				
State Shared Revenues:				
State shared revenue	\$ 40,000	\$ 39,748	\$ 39,748	\$ -
 EXPENDITURES:				
Highways and Drainage:				
Precinct 1:				
Road materials	10,000	9,937	9,937	-
Precinct 2:				
Road materials	10,000	9,937	9,937	-
Precinct 3:				
Road materials	10,000	9,937	9,937	-
Precinct 4:				
Road materials	10,000	9,937	9,937	-
Total Expenditures	40,000	39,748	39,748	-
 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 BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 3,700	\$ 3,700	\$ 3,993	\$ 293
Fee-archival (prior 1990)	6,000	6,000	7,644	1,644
Civil preservation	5,000	5,000	5,240	240
Total Other Fees	<u>14,700</u>	<u>14,700</u>	<u>16,877</u>	<u>2,177</u>
Investment Earnings:				
Interest	400	400	663	263
Miscellaneous	-	-	1	1
Total Revenues	<u>15,100</u>	<u>15,100</u>	<u>17,541</u>	<u>2,441</u>
EXPENDITURES:				
Judicial:				
District Clerk:				
Salary, supplements	6,000	6,000	5,985	15
Employee benefits	1,343	1,343	1,276	67
Computer equip/access/software	2,000	2,000	-	2,000
Total Expenditures	<u>9,343</u>	<u>9,343</u>	<u>7,261</u>	<u>2,082</u>
Excess (deficiency) of revenues over (under) expenditures	5,757	5,757	10,280	4,523
Net change in fund balances	5,757	5,757	10,280	4,523
Fund balances-beginning	<u>97,788</u>	<u>97,788</u>	<u>97,788</u>	<u>-</u>
Fund balances-ending	<u>\$ 103,545</u>	<u>\$ 103,545</u>	<u>\$ 108,068</u>	<u>\$ 4,523</u>

WHARTON COUNTY, TEXAS

**FAMILY PROTECTION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget- Positive (Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 1,800	\$ 1,800	\$ 1,665	\$(135)
Investment Earnings:				
Interest	75	75	131	56
Total Revenues	1,875	1,875	1,796	(79)
EXPENDITURES:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,875	1,875	1,796	(79)
Net change in fund balances	1,875	1,875	1,796	(79)
Fund balances-beginning	19,338	19,338	19,338	-
Fund balances-ending	\$ 21,213	\$ 21,213	\$ 21,134	\$(79)

WHARTON COUNTY, TEXAS

**GUARDIANSHIP SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 3,500	\$ 3,500	\$ 2,900	\$(600)
Investment Earnings:				
Interest	125	125	227	102
Total Revenues	<u>3,625</u>	<u>3,625</u>	<u>3,127</u>	<u>(498)</u>
EXPENDITURES:				
Judicial:				
Contract services	5,000	5,000	-	5,000
Excess (deficiency) of revenues over (under) expenditures	(1,375)	(1,375)	3,127	4,502
Net change in fund balances	(1,375)	(1,375)	3,127	4,502
Fund balances-beginning	<u>33,604</u>	<u>33,604</u>	<u>33,604</u>	<u>-</u>
Fund balances-ending	<u>\$ 32,229</u>	<u>\$ 32,229</u>	<u>\$ 36,731</u>	<u>\$ 4,502</u>

WHARTON COUNTY, TEXAS

**JUVENILE CASE MANAGER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget-
				Positive
				(Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 19,500	\$ 19,500	\$ 18,305	\$(1,195)
Interest	200	200	226	26
Miscellaneous:				
Insurance renewal credit	-	-	24	24
Total Miscellaneous	-	-	24	24
Total Revenues	19,700	19,700	18,555	(1,145)
EXPENDITURES:				
Judicial:				
Juvenile Case Manager:				
Salary, secretaries	10,726	10,726	10,725	1
Salary, part-time	7,818	2,826	-	2,826
Salary, merit	510	510	210	300
Employee benefits	4,281	9,273	7,287	1,986
Property/liability insurance	67	67	-	67
Dues/training/travel	2,200	2,200	-	2,200
Total Expenditures	25,602	25,602	18,222	7,380
Excess (deficiency) of revenues over (under) expenditures	(5,902)	(5,902)	333	6,235
Net change in fund balances	(5,902)	(5,902)	333	6,235
Fund balances-beginning	30,574	30,574	30,574	-
Fund balances-ending	\$ 24,672	\$ 24,672	\$ 30,907	\$ 6,235

WHARTON COUNTY, TEXAS

**ELECTION SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	<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	\$ 2,800	\$ 2,800	\$ 3,394	\$ 594
Rental, voting equipment	4,800	4,800	10,552	5,752
Total Charges for Services	<u>7,600</u>	<u>7,600</u>	<u>13,946</u>	<u>6,346</u>
Investment Earnings:				
Interest	200	200	415	215
Total Revenues	<u>7,800</u>	<u>7,800</u>	<u>14,361</u>	<u>6,561</u>
EXPENDITURES:				
General Government:				
Equipment, maintenance	10,000	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	(2,200)	(2,200)	14,361	16,561
Net change in fund balances	(2,200)	(2,200)	14,361	16,561
Fund balances-beginning	<u>59,162</u>	<u>59,162</u>	<u>59,162</u>	<u>-</u>
Fund balances-ending	<u>\$ 56,962</u>	<u>\$ 56,962</u>	<u>\$ 73,523</u>	<u>\$ 16,561</u>

WHARTON COUNTY, TEXAS

**CONSTABLES FORFEITURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget- Positive (Negative)
REVENUES:				
Fines and Forfeitures:				
Forfeitures - local	-	-	10,957	10,957
Total Fines and Forfeitures	-	-	10,957	10,957
Investment Earnings:				
Interest	30	30	116	86
Total Revenues	30	30	11,073	86
EXPENDITURES:	-	-	-	-
Net change in fund balances	30	30	11,073	86
Fund balances-beginning	8,975	8,975	8,975	-
Fund balances-ending	\$ 9,005	\$ 9,005	\$ 20,048	\$ 11,043

WHARTON COUNTY, TEXAS

**SHERIFF FORFEITURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Fines and Forfeitures:				
Forfeitures - local	\$ -	\$ -	\$ 20,545	\$ 20,545
Forfeitures - Treasury	-	-	2,376	2,376
Total Fines and Forfeitures	-	-	22,921	22,921
Investment Earnings:				
Interest	300	300	112	(188)
Total Revenues	300	300	23,033	22,733
EXPENDITURES:				
Public Safety:				
Sheriff Forfeitures (Local)				
Uniforms	-	109	107	2
Law enforcement supplies	5,500	2,013	2,013	-
Computer/equipment	-	3,281	3,281	-
Telephone	1,500	-	-	-
Research/investigation/online	-	600	600	-
Dues/training/travel	-	7,269	7,269	-
Law enforcement equipment	-	31,760	31,503	257
Total Sheriff Forfeitures (Local)	7,000	45,032	44,773	259
Sheriff Forfeitures (Federal Treasury)				
Research/investigation/online	10,000	-	-	-
Total Sheriff Forfeitures (Federal Treasury)	10,000	-	-	-
Sheriff Forfeitures (Federal Justice)				
Law enforcement equipment	2,500	-	-	-
Total Sheriff Forfeitures (Federal Justice)	2,500	-	-	-
Total Expenditures	19,500	45,032	44,773	259
Excess (deficiency) of revenues over (under) expenditures	(19,200)	(44,732)	(21,740)	22,992
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General fund	-	2,515	2,515	-
Sale of capital assets	-	2,720	2,720	-
Total other financing sources (uses)	-	5,235	5,235	-
Net change in fund balances	(19,200)	(39,497)	(16,505)	22,992
Fund balances-beginning	20,310	20,310	20,310	-
Fund balances-ending	\$ 1,110	\$ (19,187)	\$ 3,805	\$ 22,992

WHARTON COUNTY, TEXAS

**DISTRICT ATTORNEY FORFEITURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Fines and Forfeitures:				
Forfeitures - local	\$ -	\$ -	\$ 19,197	\$ 19,197
Forfeitures - federal justice	-	-	12,989	12,989
Total Fines and Forfeitures	-	-	32,186	32,186
Investment Earnings:				
Interest	1,200	1,200	1,803	603
Intergovernmental				
Crime victim grant	-	-	41,365	41,365
Total Intergovernmental	-	-	41,365	41,365
Miscellaneous:				
Miscellaneous:	-	-	6,743	6,743
Insurance renewal credit	-	-	18	18
Total Miscellaneous	-	-	6,761	6,761
Total Revenues	1,200	1,200	82,115	80,915
EXPENDITURES:				
Judicial:				
DA Forfeiture (Local):				
Salary, secretaries	-	23,029	23,028	1
Salary, temporary or extra	6,000	16,859	6,877	9,982
Salary, supplements	55,418	56,252	30,216	26,036
Employee benefits	12,853	29,555	22,620	6,935
Office supplies	-	566	565	1
Publications/audio visual	3,000	237	237	-
Laundry and kitchen supplies	-	72	72	-
Petroleum products	-	222	222	-
Vehicle/equipment supplies	-	350	350	-
Furnishings/small equipment	-	740	739	1
Supplies, grant	-	3,602	3,601	1
Legal/professional services	1,000	-	-	-
Environmental fees	-	6	6	-
Property/liability insurance	-	339	339	-
Telephone	-	142	141	1
Advertising	-	64	63	1
Equipment, maintenance	-	124	123	1
Buildings, maintenance	-	475	475	-
Rentals, office equipment	-	60	60	-

WHARTON COUNTY, TEXAS

**DISTRICT ATTORNEY FORFEITURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
DA Forfeiture (Local):				
Dues/training/travel	\$ -	\$ 79	\$ -	\$ 79
Services, grant	-	1,886	1,867	19
Total DA Forfeiture (Local)	<u>78,271</u>	<u>134,659</u>	<u>91,601</u>	<u>43,058</u>
DA Forfeiture (Federal Treasury):				
Rentals, office equipment	3,000	3,000	-	3,000
Law enforcement equipment	1,000	1,000	-	1,000
Total DA Forfeiture (Federal Treasury)	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
DA Forfeiture (Federal Justice):				
Miscellaneous claims/repairs	-	3,181	3,181	-
Dues/training/travel	5,000	1,819	-	1,819
Law enforcement equipment	5,000	5,000	-	5,000
Total DA Forfeiture (Federal Justice)	<u>10,000</u>	<u>10,000</u>	<u>3,181</u>	<u>6,819</u>
Total Expenditures	<u>92,271</u>	<u>148,659</u>	<u>94,782</u>	<u>53,877</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(91,071)</u>	<u>(147,459)</u>	<u>(12,667)</u>	<u>134,792</u>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	2,850	2,850
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>2,850</u>	<u>2,850</u>
Net change in fund balances	<u>(91,071)</u>	<u>(147,459)</u>	<u>(9,817)</u>	<u>137,642</u>
Fund balances-beginning	<u>286,585</u>	<u>286,585</u>	<u>286,585</u>	<u>-</u>
Fund balances-ending	<u>\$ 195,514</u>	<u>\$ 139,126</u>	<u>\$ 276,768</u>	<u>\$ 137,642</u>

WHARTON COUNTY, TEXAS

**JUSTICE COURT SECURITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 4,000	\$ 4,000	\$ 3,659	\$(341)
Investment Earnings:				
Interest	120	120	206	86
Total Revenues	<u>4,120</u>	<u>4,120</u>	<u>3,865</u>	<u>(255)</u>
EXPENDITURES:				
Judicial:				
Justice Court Security Precinct 1:				
Equipment, maintenance	2,000	2,000	-	2,000
Total Justice Court Security Precinct 1	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</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:				
Computer equipment, access, software	-	66	65	1
Equipment, maintenance	-	72	72	-
Office equipment	-	3,150	3,150	-
Law enforcement equipment	5,000	1,862	-	1,862
Total Justice Court Security Precinct 3	<u>5,000</u>	<u>5,150</u>	<u>3,287</u>	<u>1,863</u>
Justice Court Security Precinct 4:				
Office supplies	-	18	18	-
Contract services	300	300	270	30
Equipment, maintenance	2,000	1,982	-	1,982
Office equipment	5,000	5,000	-	5,000
Total Justice Court Security Precinct 4	<u>7,300</u>	<u>7,300</u>	<u>288</u>	<u>7,012</u>
Total Expenditures	<u>16,300</u>	<u>16,450</u>	<u>3,575</u>	<u>12,875</u>
Excess (deficiency) of revenues over (under) expenditures	(12,180)	(12,330)	290	12,620
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Road and bridge	-	150	150	-
Total other financing sources (uses)	<u>-</u>	<u>150</u>	<u>150</u>	<u>-</u>
Net change in fund balance	(12,180)	(12,180)	440	12,620
Fund balances-beginning	31,730	31,730	31,730	-
Fund balances-ending	\$ <u>19,550</u>	\$ <u>19,550</u>	\$ <u>32,170</u>	\$ <u>12,620</u>

WHARTON COUNTY, TEXAS

**COURTHOUSE SECURITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget- Positive (Negative)</u>
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 25,000	\$ 25,000	\$ 24,049	\$(951)
Investment Earnings:				
Interest	500	500	774	274
Miscellaneous Revenue:				
Insurance renewal credit	-	-	2	2
Total Miscellaneous	-	-	2	2
Total Revenues	<u>25,500</u>	<u>25,500</u>	<u>24,825</u>	<u>(675)</u>
EXPENDITURES:				
Judicial:				
Courthouse Security:				
Salary, part-time	17,381	17,381	4,737	12,644
Employee benefits	4,159	4,159	1,128	3,031
Data processing services	7,500	7,500	4,052	3,448
Property/liability insurance	83	104	104	-
Equipment maintenance	4,000	3,044	-	3,044
Buildings maintenance	-	935	935	-
Total Expenditures	<u>33,123</u>	<u>33,123</u>	<u>10,956</u>	<u>22,167</u>
Excess (deficiency) of revenues over (under) expenditures	(7,623)	(7,623)	13,869	21,492
Net change in fund balances	(7,623)	(7,623)	13,869	(21,492)
Fund balances-beginning	<u>115,318</u>	<u>115,318</u>	<u>115,318</u>	<u>-</u>
Fund balances-ending	<u>\$ 107,695</u>	<u>\$ 107,695</u>	<u>\$ 129,187</u>	<u>\$ 21,492</u>

WHARTON COUNTY, TEXAS

**RECORDS MANAGEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget- Positive (Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 13,000	\$ 13,000	\$ 16,101	\$ 3,101
Investment Earnings:				
Interest	30	30	81	51
Total Revenues	13,030	13,030	16,182	3,152
EXPENDITURES:				
General Government:				
Records Management:				
Office supplies	1,000	-	-	-
Data processing services	690	7,500	7,500	-
Records preservation/microfilming	700	983	983	-
Total Expenditures	2,390	8,483	8,483	-
Excess (deficiency) of revenues over (under) expenditures	10,640	4,547	7,699	3,152
Net change in fund balances	10,640	4,547	7,699	3,152
Fund balances-beginning	13,793	13,793	13,793	-
Fund balances-ending	\$ 24,433	\$ 18,340	\$ 21,492	\$ 3,152

WHARTON COUNTY, TEXAS

**RECORDS PRESERVATION - COUNTY CLERK SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 72,000	\$ 72,000	\$ 73,491	\$ 1,491
Archival (prior 1990)	68,000	68,000	69,700	1,700
Archival (prior 1990)-civil	2,000	2,000	2,220	220
Electronic user	12,000	12,000	10,333	(1,667)
Total Other Fees	154,000	154,000	155,744	1,744
Investment Earnings:				
Interest	1,800	1,800	3,461	1,661
Miscellaneous Revenue:				
Insurance renewal credit	-	-	5	5
Total Miscellaneous	-	-	5	5
Total Revenues	155,800	155,800	159,210	3,410
EXPENDITURES:				
Judicial:				
Archival-County Clerk:				
Salary, temporary or extra	5,000	5,000	-	5,000
Employee benefits	407	407	-	407
Office supplies	10,000	10,000	-	10,000
Data processing services	7,224	14,484	13,718	766
Fees	1,000	1,000	360	640
Total Archival-County Clerk	23,631	30,891	14,078	16,813
Records Preservation-County Clerk:				
Salary, supplements	13,200	13,200	13,200	-
Employee benefits	2,953	2,953	2,868	85
Office supplies	10,000	10,000	490	9,510
Computer equip/access/software	5,000	5,000	-	5,000
Data processing services	30,096	30,096	29,062	1,034
Office equipment	-	17,124	17,104	20
Total Records Preservation-County Clerk	61,249	78,373	62,724	15,649
Total Expenditures	84,880	109,264	76,802	32,462
Excess (deficiency) of revenues over (under) expenditures	70,920	46,536	82,408	35,872
Net change in fund balances	70,920	46,536	82,408	35,872
Fund balances-beginning	497,231	497,231	497,231	-
Fund balances-ending	\$ 568,151	\$ 543,767	\$ 579,639	\$ 35,872

WHARTON COUNTY, TEXAS

**JUSTICE COURT TECHNOLOGY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 14,000	\$ 14,000	\$ 14,986	\$ 986
Investment Earnings:				
Interest	120	120	55	(65)
Total Revenues	<u>14,120</u>	<u>14,120</u>	<u>15,041</u>	<u>921</u>
EXPENDITURES:				
Judicial:				
Justice Court Technology Precinct 1:				
Data processing services	5,011	4,699	4,698	1
Telephone	500	445	445	-
Total Justice Court Technology Pct 1	<u>5,511</u>	<u>5,144</u>	<u>5,143</u>	<u>1</u>
Justice Court Technology Precinct 2:				
Computer equip/access/software	-	270	269	1
Data processing services	5,011	4,699	4,698	1
Telephone	1,100	1,184	1,184	-
Total Justice Court Technology Pct 2	<u>6,111</u>	<u>6,153</u>	<u>6,151</u>	<u>2</u>
Justice Court Technology Precinct 3:				
Computer equip/access/software	-	725	724	1
Data processing services	5,010	4,699	4,698	1
Telephone	4,100	4,351	4,345	6
Total Justice Court Technology Pct 3	<u>9,110</u>	<u>9,775</u>	<u>9,767</u>	<u>8</u>
Justice Court Technology Precinct 4:				
Data processing services	5,011	4,699	4,698	1
Telephone	940	1,783	1,782	1
Dues/training/travel	500	-	-	-
Total Justice Court Technology Pct 4	<u>6,451</u>	<u>6,482</u>	<u>6,480</u>	<u>2</u>
Total Expenditures	<u>27,183</u>	<u>27,554</u>	<u>27,541</u>	<u>13</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,063)</u>	<u>(13,434)</u>	<u>(12,500)</u>	<u>934</u>
Net change in fund balances	<u>(13,063)</u>	<u>(13,434)</u>	<u>(12,500)</u>	<u>934</u>
Fund balances-beginning	<u>22,935</u>	<u>22,935</u>	<u>22,935</u>	<u>-</u>
Fund balances-ending	<u>\$ 9,872</u>	<u>\$ 9,501</u>	<u>\$ 10,435</u>	<u>\$ 934</u>

WHARTON COUNTY, TEXAS

**LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	<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	\$ 19,042	\$ 42
Investment Earnings:				
Interest	150	150	224	74
Total Revenues	<u>19,150</u>	<u>19,150</u>	<u>19,266</u>	<u>116</u>
EXPENDITURES:				
Judicial:				
Law Library:				
Publications/audio visual	9,500	8,264	-	8,264
Research/investigation/online	13,100	14,336	14,275	61
Total Expenditures	<u>22,600</u>	<u>22,600</u>	<u>14,275</u>	<u>8,325</u>
Excess (deficiency) of revenues over (under) expenditures	(3,450)	(3,450)	4,991	8,441
Net change in fund balances	(3,450)	(3,450)	4,991	8,441
Fund balances-beginning	<u>31,888</u>	<u>31,888</u>	<u>31,888</u>	<u>-</u>
Fund balances-ending	<u>\$ 28,438</u>	<u>\$ 28,438</u>	<u>\$ 36,879</u>	<u>\$ 8,441</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, 2018

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Intergovernmental:				
State Grants:				
State aid	\$ 126,270	\$ 126,270	\$ 126,270	\$ -
Post adjudication	23,368	23,368	23,368	-
Mental health services	70,567	70,567	70,567	-
Commitment reduction program	52,826	52,826	52,826	-
Community programs	92,759	92,759	92,759	-
Prevention and intervention	145,416	145,416	145,416	-
Total State Grants	<u>395,079</u>	<u>511,206</u>	<u>511,206</u>	<u>-</u>
Total Revenues	<u>395,079</u>	<u>511,206</u>	<u>511,206</u>	<u>-</u>
EXPENDITURES:				
Juvenile Services:				
State Aid:				
Salary, secretaries	-	23	23	-
Salary, probation officers	66,468	55,694	55,694	-
Salary, supplements	7,961	7,937	7,937	-
Employee benefits	45,014	37,397	37,397	-
Office supplies	500	478	478	-
Petroleum products	100	-	-	-
Audits and associated services	4,212	4,000	4,000	-
Telephone	-	34	34	-
Non-residential services	-	2,739	2,739	-
Total State Aid	<u>124,255</u>	<u>108,302</u>	<u>108,302</u>	<u>-</u>
Pre Post Adjudication:				
Residential services	<u>23,631</u>	<u>27,811</u>	<u>27,811</u>	<u>-</u>
Total Pre Post Adjudication	<u>23,631</u>	<u>27,811</u>	<u>27,811</u>	<u>-</u>
Community Programs:				
Salary, officers	52,998	63,711	63,711	-
Employee benefits	25,514	31,503	31,503	-
Non-residential services	<u>13,294</u>	<u>2,892</u>	<u>2,892</u>	<u>-</u>
Total Community Programs	<u>91,806</u>	<u>98,106</u>	<u>98,106</u>	<u>-</u>
Commitment Reduction Program:				
Non-residential services	27,786	8,277	8,277	-
Residential services	<u>27,786</u>	<u>40,628</u>	<u>40,628</u>	<u>-</u>
Total Commitment Reduction Program	<u>55,572</u>	<u>48,905</u>	<u>48,905</u>	<u>-</u>
Prevention and Intervention Program:				
Contract services	<u>145,416</u>	<u>145,416</u>	<u>145,416</u>	<u>-</u>
Total Prevention and Intervention Program	<u>145,416</u>	<u>145,416</u>	<u>145,416</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
Mental Health Services:				
Salary, officers	35,600	35,579	35,579	-
Employee benefits	8,066	7,546	7,546	-
Drugs and medical supplies	3,000	72	72	-
Non-residential services	4,000	21,871	21,871	-
Residential services	<u>20,175</u>	<u>3,388</u>	<u>3,388</u>	-
Total Mental Health Services	<u>70,841</u>	<u>68,456</u>	<u>68,456</u>	-
Total Expenditures	<u>511,521</u>	<u>496,996</u>	<u>496,996</u>	-
Excess (deficiency) of revenues over (under) expenditures	(<u>116,442</u>)	<u>14,210</u>	<u>14,210</u>	-
Net change in fund balances	(<u>116,442</u>)	<u>14,210</u>	<u>14,210</u>	-
Fund balances-beginning	<u>36,684</u>	<u>36,684</u>	<u>36,684</u>	-
Fund balances-ending	<u>\$(79,758)</u>	<u>\$ 50,894</u>	<u>\$ 50,894</u>	<u>\$ -</u>

WHARTON COUNTY, TEXAS

**DISTRICT ATTORNEY PRETRIAL INTERVENTION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Charges for Services:				
Other Fees:				
DA diversion	\$ 500	\$ 500	\$ -	\$(500)
Investment Earnings:				
Interest	5	5	15	10
Total Revenues	<u>505</u>	<u>505</u>	<u>15</u>	<u>(490)</u>
EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>505</u>	<u>505</u>	<u>15</u>	<u>(490)</u>
Net change in fund balances	505	505	15	(490)
Fund balances-beginning	<u>2,293</u>	<u>2,293</u>	<u>2,293</u>	<u>-</u>
Fund balances-ending	<u>\$ 2,798</u>	<u>\$ 2,798</u>	<u>\$ 2,308</u>	<u>\$(490)</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, 2018 (UNAUDITED)

	<u>Prior Years Actual</u>	<u>Current Year Actual</u>	<u>Total Actual to Date</u>	<u>Project Authorization</u>
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Capital Outlay:				
General government	218,673	37,849	256,522	1,047,887
Public safety	12,358	3,388	15,746	10,462
Judicial	272,342	39,372	311,714	101,127
Corrections	1,574	1,640	3,214	7,190
Juvenile services	725	-	725	743
Environmental services	20,965	17,843	38,808	18,186
Health and welfare	-	17,210	17,210	17,210
Culture and recreation	16,452	-	16,452	3,433
Highways and drainage	<u>993,154</u>	<u>175,249</u>	<u>1,168,403</u>	<u>767,091</u>
Total Expenditures	<u>1,536,243</u>	<u>292,551</u>	<u>1,828,794</u>	<u>1,973,329</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,536,243)</u>	<u>(292,551)</u>	<u>(1,828,794)</u>	<u>(1,973,329)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>798,308</u>	<u>760,107</u>	<u>1,558,415</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>798,308</u>	<u>760,107</u>	<u>1,558,415</u>	<u>-</u>
Net change in fund balances	<u>\$(737,935)</u>	467,556	<u>\$(270,379)</u>	<u>\$(1,973,329)</u>
Fund balances-beginning		<u>2,051,874</u>		
Fund balances-ending		<u>\$ 2,519,430</u>		

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 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Balance</u>				<u>Balance</u>
	<u>January 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>		<u>December 31, 2018</u>
County Clerk - trusts					
Assets					
Cash	\$ 57,040	\$ 3,792	\$ 701		\$ 60,131
Investments	<u>204,776</u>	<u>1,354</u>	<u>112,825</u>		<u>93,305</u>
Total assets	<u>\$ 261,816</u>	<u>\$ 5,146</u>	<u>\$ 113,526</u>		<u>\$ 153,436</u>
Liabilities					
Due to other entities	<u>\$ 261,816</u>	<u>\$ 5,146</u>	<u>\$ 113,526</u>		<u>\$ 153,436</u>
County Clerk - other					
Assets					
Cash	<u>\$ 406,796</u>	<u>\$ 159,735</u>	<u>\$ 334,038</u>		<u>\$ 232,493</u>
Liabilities					
Due to other entities	<u>\$ 406,796</u>	<u>\$ 159,735</u>	<u>\$ 334,038</u>		<u>\$ 232,493</u>
District Clerk - trusts					
Assets					
Cash	\$ 747	\$ 3	\$ -		\$ 750
Investments	<u>484,910</u>	<u>25,092</u>	<u>62,359</u>		<u>447,643</u>
Total assets	<u>\$ 485,657</u>	<u>\$ 25,095</u>	<u>\$ 62,359</u>		<u>\$ 448,393</u>
Liabilities					
Due to other entities	<u>\$ 485,657</u>	<u>\$ 25,095</u>	<u>\$ 62,359</u>		<u>\$ 448,393</u>
District Clerk - other					
Assets					
Cash	<u>\$ 706,640</u>	<u>\$ 3,422,127</u>	<u>\$ 920,160</u>		<u>\$ 3,208,607</u>
Liabilities					
Due to other entities	<u>\$ 706,640</u>	<u>\$ 3,422,127</u>	<u>\$ 920,160</u>		<u>\$ 3,208,607</u>
Sheriff - inmate trusts					
Assets					
Cash	<u>\$ 18,769</u>	<u>\$ 365,912</u>	<u>\$ 368,257</u>		<u>\$ 16,424</u>
Liabilities					
Due to other entities	<u>\$ 18,769</u>	<u>\$ 365,912</u>	<u>\$ 368,257</u>		<u>\$ 16,424</u>

WHARTON COUNTY, TEXAS

**ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Balance</u>				<u>Balance</u>
	<u>January 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>		<u>December 31, 2018</u>
Sheriff - inmate commissary					
Assets					
Cash	\$ 198,591	\$ 169,444	\$ 168,329		\$ 199,706
Liabilities					
Due to other entities	\$ 198,591	\$ 169,444	\$ 168,329		\$ 199,706
Sheriff - restitution, civil, seizure					
Assets					
Cash	\$ 1,801	\$ 162,797	\$ 163,052		\$ 1,546
Liabilities					
Due to other entities	\$ 1,801	\$ 162,797	\$ 163,052		\$ 1,546
Justices of Peace					
Assets					
Cash	\$ 393	\$ 7,771	\$ 7,771		\$ 393
Liabilities					
Due to other entities	\$ 393	\$ 7,771	\$ 7,771		\$ 393
Tax Assessor/Collector					
Assets					
Cash	\$ 421,529	\$ 95,151,223	\$ 95,149,708		\$ 423,044
Liabilities					
Due to other entities	\$ 421,529	\$ 95,151,223	\$ 95,149,708		\$ 423,044
Child Support					
Assets					
Cash	\$ 7,287	\$ 129,885	\$ 128,725		\$ 8,447
Liabilities					
Due to other entities	\$ 7,287	\$ 129,885	\$ 128,725		\$ 8,447
State Fees					
Assets					
Cash	\$ 133,639	\$ 672,083	\$ 677,085		\$ 128,637
Liabilities					
Due to other entities	\$ 133,639	\$ 672,083	\$ 677,085		\$ 128,637

WHARTON COUNTY, TEXAS

**ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Balance</u>				<u>Balance</u>
	<u>January 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>		<u>December 31, 2018</u>
Juvenile Probation Fee and Restitution					
Assets					
Cash	\$ 1,010	\$ 14,323	\$ 11,308		\$ 4,025
Liabilities					
Due to other entities	\$ 1,010	\$ 14,323	\$ 11,308		\$ 4,025
Child Protective Services					
Assets					
Cash	\$ 18,120	\$ 132,598	\$ 139,503		\$ 11,215
Liabilities					
Due to other entities	\$ 18,120	\$ 132,598	\$ 139,503		\$ 11,215
Historical Commission					
Assets					
Cash	\$ 3,644	\$ 168	\$ 1,647		\$ 2,165
Liabilities					
Due to other entities	\$ 3,644	\$ 168	\$ 1,647		\$ 2,165
District Attorney - seizure					
Assets					
Cash	\$ 60,713	\$ 161,673	\$ 201,089		\$ 21,297
Liabilities					
Due to other entities	\$ 60,713	\$ 161,673	\$ 201,089		\$ 21,297
Totals - All Agency Funds					
Assets					
Cash	\$ 2,036,719	\$ 100,553,534	\$ 98,271,373		\$ 4,318,880
Investments	689,686	26,446	175,184		540,948
Total Assets	\$ 2,726,405	\$ 100,579,980	\$ 98,446,557		\$ 4,859,828
Liabilities					
Due other entities	\$ 2,726,405	\$ 100,579,980	\$ 98,446,557		\$ 4,859,828

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	125
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	133
These schedules contain information to help the reader assess the County's most significant local revenue resource, the property tax.	
Debt Capacity	137
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	140
These schedules help the reader understand the environment within which the County's financial activities take place.	
Operating Information	143
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	145
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			
	2018	2017	2016	2015
Governmental activities:				
Net investment in capital assets	\$ 30,228,949	\$ 30,830,817	\$ 29,745,198	\$ 29,573,944
Restricted	8,337,352	5,440,386	5,364,188	5,522,855
Unrestricted	<u>7,172,686</u>	<u>8,064,656</u>	<u>9,643,248</u>	<u>9,844,371</u>
Total governmental activities net position	<u>\$ 45,738,987</u>	<u>\$ 44,335,859</u>	<u>\$ 44,752,634</u>	<u>\$ 44,941,170</u>
Primary government:				
Net investment in capital assets	\$ 30,228,949	\$ 30,830,817	\$ 29,745,198	\$ 29,573,944
Restricted	8,337,352	5,440,386	5,364,188	5,522,855
Unrestricted	<u>7,172,686</u>	<u>7,064,656</u>	<u>9,643,248</u>	<u>9,844,371</u>
Total primary government activities net position	<u>\$ 45,738,987</u>	<u>\$ 43,335,859</u>	<u>\$ 44,752,634</u>	<u>\$ 44,941,170</u>

Fiscal Year

2014	2013	2012	2011	2010	2009
\$ 28,390,125	\$ 28,302,419	\$ 28,424,377	\$ 28,080,188	\$ 29,566,693	\$ 30,629,611
6,226,800	5,553,920	5,670,749	5,356,968	4,491,334	951,867
<u>10,948,946</u>	<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>\$ 45,565,871</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>
\$ 28,390,125	\$ 28,302,419	\$ 28,424,377	\$ 28,080,188	\$ 29,566,693	\$ 30,629,611
6,226,800	5,553,920	5,670,749	5,356,968	4,491,334	951,867
<u>10,948,946</u>	<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>\$ 45,565,871</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>

WHAROTN COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year		
	2018	2017	2016
Expenses			
Governmental activities:			
General government	\$ 3,310,118	\$ 3,434,835	\$ 3,014,521
Public safety	4,456,177	4,560,650	4,538,756
Judicial	3,854,126	3,252,477	3,661,489
Corrections	2,894,269	2,973,428	2,608,924
Juvenile services	885,053	769,820	712,444
Environmental services	629,078	543,778	552,023
Health and welfare	492,801	436,146	393,132
Culture and recreation	1,229,117	1,335,405	1,078,600
Highways and drainage	8,910,619	8,751,421	8,014,506
Economic development	345,010	38,975	11,550
Interest on long term debt	-	-	-
Total governmental activities expenses	<u>27,006,368</u>	<u>26,096,935</u>	<u>24,585,945</u>
Total primary government expenses	<u>\$ 27,006,368</u>	<u>\$ 26,096,935</u>	<u>\$ 24,585,945</u>
Program Revenues			
Governmental activities:			
Charges for services:			
General government	\$ 239,396	\$ 210,651	\$ 234,078
Public safety	130,507	204,266	303,561
Judicial	1,484,284	1,390,790	1,228,735
Corrections	8,457	14,048	19,782
Juvenile services	2,010	3,045	2,470
Environmental services	233,855	218,029	225,496
Health and welfare	5,232	5,084	6,446
Culture and recreation	24,256	32,396	20,227
Highways and drainage	2,080,306	1,270,629	1,061,648
Economic development	-	-	-
Operating grants and contributions	3,637,962	1,558,885	1,833,683
Capital grants and contributions	495,868	364,728	596,929
Total governmental activities program revenues	<u>8,342,133</u>	<u>5,272,551</u>	<u>5,533,055</u>
Total primary government program revenues	<u>\$ 8,342,133</u>	<u>\$ 5,272,551</u>	<u>\$ 5,533,055</u>
Net (expense)/revenues			
Governmental activities	\$(18,664,235)	\$(20,824,384)	\$(19,052,890)
Total primary government net expense	<u>\$(18,664,235)</u>	<u>\$(20,824,384)</u>	<u>\$(19,052,890)</u>
General Revenues and Other Changes in Net Position			
Governmental activities:			
Taxes:			
Property taxes	\$ 18,261,437	\$ 15,801,746	\$ 15,376,482
Sales taxes	3,114,662	3,103,082	2,810,287
Alcoholic beverage taxes	34,165	31,632	33,742
Unrestricted investment earnings	452,292	227,239	164,900
Gain (loss) on sale of capital assets	(199,389)	136,319	8,953
Miscellaneous	78,619	107,591	469,990
Total governmental activities	<u>21,741,786</u>	<u>19,407,609</u>	<u>18,864,354</u>
Total primary government	<u>\$ 21,741,786</u>	<u>\$ 19,407,609</u>	<u>\$ 18,864,354</u>
Change in Net Position			
Governmental activities	\$ 3,077,551	\$(1,416,775)	\$(188,536)
Total primary government	<u>\$ 3,077,551</u>	<u>\$(1,416,775)</u>	<u>\$(188,536)</u>

							Fiscal Year						
2015		2014		2013		2012		2011		2010		2009	
\$	2,712,787	\$	2,626,995	\$	2,478,918	\$	2,385,158	\$	2,480,562	\$	2,424,857	\$	2,483,304
	3,987,280		3,879,451		3,727,238		3,498,410		3,504,958		3,604,915		4,294,925
	3,484,682		3,260,493		3,181,023		3,001,528		3,189,686		3,151,819		3,178,465
	2,636,573		2,677,241		2,432,397		2,298,591		2,363,643		2,465,109		2,362,921
	839,061		713,597		863,102		726,217		624,537		572,678		474,908
	577,675		533,545		512,079		510,117		540,359		513,191		480,438
	434,526		355,810		443,162		466,359		770,038		935,984		752,943
	1,109,660		1,129,573		1,012,706		995,433		1,013,735		1,024,635		1,021,973
	8,109,454		6,975,636		6,941,219		7,397,131		7,867,883		8,229,232		8,337,676
	283,341		77,427		435,565		303,135		309,932		29,400		-
	-		-		15,346		42,853		116,372		175,761		189,353
	<u>24,175,039</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>24,175,039</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>
\$	212,247	\$	277,011	\$	308,454	\$	281,692	\$	296,118	\$	282,447	\$	353,895
	222,649		275,017		237,706		222,692		237,347		261,116		257,472
	1,256,684		1,320,667		1,378,304		1,540,652		1,336,381		1,557,793		1,586,151
	22,999		45,209		24,221		41,970		33,097		40,722		33,671
	3,071		2,677		36,516		24,188		3,320		2,242		1,884
	199,112		220,115		202,534		169,537		234,940		196,360		167,940
	5,820		6,810		6,805		5,910		925		-		210
	22,443		26,027		24,604		25,905		25,962		24,001		23,557
	1,317,025		1,174,929		1,087,821		1,053,301		1,060,244		1,102,688		1,228,270
	10,194		-		-		-		657		-		-
	1,739,817		1,340,090		1,237,745		835,041		1,111,318		1,289,142		1,424,867
	<u>1,277,602</u>		<u>151,742</u>		<u>533,742</u>		<u>315,074</u>		<u>346,612</u>		<u>238,833</u>		<u>399,552</u>
	<u>6,289,663</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>6,289,663</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>17,885,376</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>17,885,376</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>)
\$	15,179,646	\$	16,422,212	\$	14,148,932	\$	15,257,540	\$	14,626,020	\$	14,395,140	\$	14,555,456
	2,839,466		2,526,985		2,583,520		2,648,771		2,275,975		2,042,731		1,950,866
	31,350		27,188		20,716		19,350		17,500		23,897		24,209
	152,288		180,991		168,308		158,657		209,219		300,794		320,363
	113,502		14,890		15,889		-		-		21,769		38,865
	<u>429,813</u>		<u>383,351</u>		<u>457,218</u>		<u>354,555</u>		<u>397,125</u>		<u>467,459</u>		<u>487,494</u>
	<u>18,746,065</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>18,746,065</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>860,689</u>	\$	<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>860,689</u>	\$	<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>)

WHARTON COUNTY, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

**LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year			
	2018	2017	2016	2015
General fund				
Nonspendable	\$ 411,257	\$ 476,199	\$ 514,921	\$ 459,780
Restricted	106,737	97,387	111,875	118,629
Assigned	1,891,764	2,327,020	1,374,801	1,364,227
Unassigned	6,408,444	5,486,854	7,347,792	7,547,046
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>\$ 8,818,202</u>	<u>\$ 8,387,460</u>	<u>\$ 9,349,389</u>	<u>\$ 9,489,682</u>
All other governmental funds				
Nonspendable	\$ 50,000	\$ 169,775	\$ 152,760	\$ 143,620
Restricted	8,162,799	4,911,242	4,476,453	5,323,872
Assigned	2,519,430	2,039,754	1,855,862	1,073,594
Unassigned	-	-	-	(771)
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Total all other governmental funds	<u>\$ 10,732,229</u>	<u>\$ 7,120,771</u>	<u>\$ 6,485,075</u>	<u>\$ 6,540,315</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

2014	2013	2012	2011	2010	2009
\$ 432,648	\$ 382,497	\$ 362,398	\$ 298,399	\$ -	\$ -
121,153	115,557	114,300	175,959	-	-
2,363,381	1,599,848	1,163,377	2,154,178	-	-
7,165,322	6,958,708	6,807,765	5,895,252	-	-
-	-	-	-	521,649	622,938
-	-	-	-	<u>7,388,925</u>	<u>7,680,419</u>
<u>\$ 10,082,504</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>
\$ 140,283	\$ 141,646	\$ 126,323	\$ 130,092	\$ -	\$ -
5,946,443	5,246,519	5,162,953	5,023,210	-	-
1,200,742	596,043	219,737	-	-	-
-	-	-	-	-	-
-	-	-	-	173,948	234,983
-	-	-	-	4,185,458	3,826,326
-	-	-	-	-	-
<u>\$ 7,287,468</u>	<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>

WHARTON COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

**LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year			
	2018	2017	2016	2015
Revenues				
Taxes	\$ 21,550,645	\$ 19,129,082	\$ 18,139,123	\$ 18,071,600
Licenses and permits	864,720	854,445	882,335	852,780
Intergovernmental	3,998,405	3,297,070	1,812,520	1,793,626
Charges for services	1,289,833	1,250,690	1,264,847	1,242,329
Fines and forfeitures	659,504	539,629	887,364	796,199
Investment earnings	451,887	226,868	164,615	152,013
Miscellaneous	1,397,178	668,856	845,527	1,033,594
Total revenues	<u>30,212,172</u>	<u>25,966,640</u>	<u>23,996,331</u>	<u>23,942,141</u>
Expenditures				
General government	3,227,037	3,273,471	2,811,052	2,636,716
Public safety	4,398,147	4,449,858	4,478,061	4,009,062
Judicial	3,699,590	3,273,652	3,859,889	3,795,955
Corrections	2,788,681	2,774,289	2,428,392	2,797,976
Juvenile services	865,784	742,525	709,582	824,601
Environmental services	616,459	585,425	538,813	538,485
Health and welfare	523,593	426,851	386,348	443,469
Culture and recreation	1,157,968	1,226,502	1,035,721	1,034,321
Highways and drainage	8,646,703	9,714,590	7,954,956	9,054,050
Economic development	345,010	38,975	11,550	283,341
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Agent fees	-	-	-	-
Total expenditures	<u>26,268,972</u>	<u>26,506,138</u>	<u>24,214,364</u>	<u>25,417,976</u>
Excess of revenues over (under) expenditures	3,943,200	(539,498)	(218,033)	(1,475,835)
Other Financing Sources (Uses)				
Transfers in	\$ 2,022,772	\$ 2,498,515	\$ 1,760,707	\$ 829,273
Transfers out	(2,022,772)	(2,498,515)	(1,760,707)	(844,273)
Sale of capital assets	99,000	213,265	22,500	150,860
Issuance of debt	-	-	-	-
Issuance costs	-	-	-	-
Issuance of refunding bonds	-	-	-	-
Premium on issuance of refunding bonds	-	-	-	-
Payment to escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>99,000</u>	<u>213,265</u>	<u>22,500</u>	<u>135,860</u>
Net change in fund balances	<u>\$ 4,042,200</u>	<u>\$ (326,233)</u>	<u>\$ (195,533)</u>	<u>\$ (1,339,975)</u>
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	0.0%

Fiscal Year

2014	2013	2012	2011	2010	2009
\$ 19,055,090	\$ 17,272,859	\$ 17,358,730	\$ 16,934,019	\$ 16,583,711	\$ 16,493,739
858,774	847,702	840,289	817,838	822,589	810,861
1,312,919	1,686,588	1,290,472	1,457,075	1,463,325	1,890,577
1,352,913	1,249,999	1,247,858	1,325,688	1,290,537	1,410,619
885,160	800,574	647,051	738,243	783,617	804,606
180,761	168,136	158,423	208,815	299,928	319,868
869,429	882,402	724,681	932,445	942,891	1,168,609
<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>
2,485,370	2,413,687	2,311,520	2,463,340	2,332,366	2,689,710
3,967,237	3,697,160	3,463,072	3,393,822	3,593,807	4,298,103
3,142,698	3,065,692	2,902,478	3,094,108	3,165,241	3,440,139
2,564,878	2,350,695	2,225,005	2,264,741	2,329,535	2,132,305
694,165	867,209	703,929	603,478	626,237	493,750
512,231	494,828	476,386	506,963	489,827	484,830
354,219	442,491	517,811	759,314	913,394	741,234
1,026,306	919,715	894,763	906,096	927,132	924,442
7,426,926	6,478,966	5,959,516	5,839,261	7,277,677	7,751,364
77,427	435,565	303,135	328,565	29,400	-
-	-	-	-	16,052	4,475
-	745,000	2,170,000	750,000	700,000	670,000
-	7,450	55,576	101,127	145,719	207,487
-	250	4,550	1,250	72,621	2,500
<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>
2,263,589	989,552	279,763	1,402,058	(432,410)	(941,460)
\$ 1,565,718	\$ 1,006,093	\$ 2,201,554	\$ 555,462	\$ 638,896	\$ 945,855
(1,565,718)	(1,006,093)	(2,201,554)	(555,462)	(638,896)	(945,855)
65,565	94,413	-	5,052	262,047	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,540,000	-
-	-	-	-	18,685	-
-	-	-	-	(2,483,008)	-
<u>65,565</u>	<u>94,413</u>	<u>-</u>	<u>5,052</u>	<u>337,724</u>	<u>-</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>
0.0%	3.6%	10.6%	4.1%	4.4%	4.4%

WHARTON COUNTY, TEXAS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

Fiscal Year	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)
2018	\$ 5,313,332,645	\$ 996,490,439	\$ 2,291,151,719	\$ 4,018,671,365	100.0%	\$ 4,018,671,365	0.47396
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

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 Cities			Overlapping Rates School Districts				Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total County Millage	Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total School Millage	Special Districts ^(c)	
2018	\$ 0.47396	\$ -	\$ 0.47396	\$ 0.72869	\$ 0.50141	\$ 1.23010	\$ 5.64000	\$ 0.44710	\$ 6.08710	\$ 3.24311	\$ 11.03427
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

2015 Tax Rates

Cities:	Operating	Debt	School Districts:	Operating	Debt	Special Districts:	Operating
East Bernard	\$ 0.18198	\$ -	Boling	\$ 1.04000	\$ -	Water Control Boling	\$ 0.33000
El Campo	0.44718	0.18500	East Bernard	1.17000	0.30210	Water Control #2-East Bernard	0.19846
Wharton	0.09953	0.31641	El Campo	1.17000	0.03800	Water Control #1- Louise	0.14843
	<u>\$ 0.72869</u>	<u>\$ 0.50141</u>	Louise	1.17000	-	Isaacson MUD	0.53114
			Wharton	1.09000	0.10700	Hungerford MUD	0.29461
				<u>\$ 5.64000</u>	<u>\$ 0.44710</u>	Coastal Bend Groundwater	0.00830
						Wharton County Junior College	0.14346
						ESD#1 Volunteer Fire	0.50000
						ESD#2 East Bernard	0.10000
						ESD#3 Wharton	0.08461
						ESD#4 El Campo	0.68210
						Wharton County Hospital	0.22200
							<u>\$ 3.24311</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	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Colorado Bend II Power, LLC	\$ 476,986,376	1	11.87%	\$ -	-	-
Colorado Bend I Power, LLC	102,162,753	2	2.54%	-	-	-
Gulf South Pipeline	94,362,379	3	2.35%	-	-	-
Armour Lacy W Etal Est	42,904,429	4	1.07%	32,238,744	6	1.10%
Centerpoint Energy Houston	40,328,642	5	1.00%	31,085,570	8	1.06%
Enterprise Texas Pipeline LP	37,998,141	6	0.95%	-	-	-
Nan Ya Plastics Corp USA	34,068,783	7	0.85%	31,137,048	7	1.06%
J-M Manufacturing Company, Inc.	31,741,630	8	0.79%	34,120,439	5	1.17%
TCV Pipeline, LLC	31,115,390	9	0.77%	-	-	-
Transcontinental Gas Pipeline	30,046,656	10	0.75%	29,497,526	9	1.01%
Navasota Energy	-	-	-	280,484,310	1	9.58%
Cypress E & P Corporation	-	-	-	59,281,955	2	2.03%
Apache Corporation	-	-	-	39,817,740	3	1.36%
Maxim Production Corporation	-	-	-	38,196,240	4	1.30%
Sandridge Offshore, LLC	-	-	-	25,313,560	10	0.86%
Subtotal	921,715,179		22.94%	601,173,132		20.54%
Other taxpayers	<u>3,096,956,186</u>		<u>77.06%</u>	<u>2,326,015,564</u>		<u>79.46%</u>
Total	<u>\$ 4,018,671,365</u>		<u>100.00%</u>	<u>\$ 2,927,188,696</u>		<u>100.00%</u>

Sources: Wharton County Tax Office

WHARTON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	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
2018	\$ 16,966,243	\$ 16,547,699	97.5%	\$ -	\$ 16,547,699	97.5%
2017	15,870,072	15,455,042	97.4%	66,155	15,521,197	97.8%
2016	15,195,345	14,860,663	97.8%	114,528	14,975,191	98.6%
2015	15,017,751	14,750,331	98.2%	95,123	14,845,454	98.9%
2014	14,636,181	14,339,613	98.0%	67,063	14,406,676	98.4%
2013	14,388,624	14,099,750	98.0%	217,679	14,317,429	99.5%
2012	14,421,711	14,119,680	97.9%	279,058	14,398,738	99.8%
2011	14,336,798	13,998,276	97.6%	279,678	14,277,954	99.6%
2010	14,228,498	13,790,023	96.9%	354,079	14,144,102	99.4%
2009	14,385,223	13,952,032	97.0%	365,261	14,317,293	99.5%

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			
2018	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
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

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 140 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⁾
2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
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

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 133 for property value data.

⁽²⁾ Population data can be found in the Schedule of Demographic and Economic Statistics on page 140.

WHARTON COUNTY, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF DECEMBER 31, 2018

<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	\$ 18,118,140	17.0%	\$ 3,080,084
Wharton	10,374,240	11.5%	1,193,038
School Districts:			
East Bernard	20,285,000	9.1%	1,845,935
El Campo	29,325,000	32.5%	9,530,625
Wharton	19,655,000	30.7%	6,034,085
Special Districts:			
West Wharton Co. Hospital District	4,125,000	45.5%	1,876,875
Subtotal, overlapping debt			23,560,642
Wharton County direct debt	-		-
Total direct and overlapping debt			<u>\$ 23,560,642</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				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⁾
2018	41,619	\$ 25,867	\$ 50,145	37.2	8,613	3.4%	\$ 28,985	3.6%
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%

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 AND NINE YEARS AGO

Employer	2018			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
El Campo ISD	528	1	2.67%	573	1	2.73%
Greenleaf Nursery Company, Inc.	430	2	2.17%	350	3	1.67%
Wharton County Junior College	362	3	1.83%	324	5	1.55%
Wharton ISD	333	4	1.68%	358	2	1.71%
H.E.B.	324	5	1.64%			
El Campo Memorial Hospital	320	6	1.62%			
Wharton County	243	7	1.23%			
Wharton County Foods	235	8	1.19%			
Nan Ya Plastics Corporation USA	226	9	1.14%	204	10	0.97%
Wal-Mart Associates, Inc.	188	10	0.95%	226	8	1.08%
Leedo Manufacturing Company, Inc.	-		-	269	4	1.28%
Gulf Coast Medical Center LLC	-		-	228	7	1.09%
South Texas Medical Center, P.A.				212	9	1.01%
Maxim Production Company	-		-	<u>258</u>	6	<u>1.23%</u>
	<u>3,189</u>		<u>16.10%</u>	<u>3,002</u>		<u>14.32%</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	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General government	27	26	27	27	26	26	26	27	28	28
Public safety	48	50	51	50	50	50	50	50	50	50
Corrections	35	31	30	30	31	31	31	31	31	31
Highways and drainage	59	55	55	49	56	56	56	63	61	62
Judicial	36	34	34	34	34	34	34	34	37	38
Environmental services	7	7	7	7	4	4	5	4	5	4
Health and welfare	2	2	2	2	2	2	2	2	3	3
Culture and recreation	13	13	14	14	14	14	14	14	14	14
Juvenile services	5	5	5	5	5	5	5	5	5	<u>5</u>
Total	<u><u>232</u></u>	<u><u>223</u></u>	<u><u>225</u></u>	<u><u>218</u></u>	<u><u>222</u></u>	<u><u>222</u></u>	<u><u>223</u></u>	<u><u>230</u></u>	<u><u>234</u></u>	<u><u>235</u></u>

Source: Wharton County Annual Budget

WHARTON COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

Function	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General government										
Accounts payable checks issued	5,493	5,647	5,643	5,639	5,945	5,957	6,586	7,124	5,999	5,846
Payroll checks issued	426	381	505	519	523	545	610	878	1,767	1,982
Direct deposits issued	6,075	5,944	5,926	5,785	5,750	5,651	5,907	5,116	4,708	4,461
ACH's issued	10	140	162	9	158	173	131	100	77	120
EFT's issued	53	110	70	96	64	67	76	110	14	2
Motor vehicle registrations	48,830	48,821	48,753	49,108	49,489	49,807	48,307	47,076	46,308	46,282
Judicial										
Hot check cases										
Checks processed	119	39	69	902	91	340	313	520	627	509
Theft by check cases filed	19	30	35	100	266	361	415	518	826	703
Civil cases filed	1,762	1,841	1,707	2,072	1,955	1,961	1,647	4,491	1,832	2,740
Civil cases dispositions	997	1,941	1,373	1,813	1,626	1,529	1,505	1,596	1,688	1,892
Criminal cases filed	7,251	10,021	6,686	8,475	9,190	8,088	8,302	9,767	9,039	10,342
Criminal cases dispositions	6,456	6,601	6,062	6,378	7,664	8,073	7,900	8,509	8,225	9,786
Birth certificates	2	4	-	-	-	-	254	229	189	539
Death certificates	308	284	172	180	268	319	289	285	327	354
Marriage license applications	238	258	238	234	255	221	205	201	222	249
Public safety										
911 calls received	9,868	11,917	13,344	12,161	14,556	2,927	234	8,324	11,705	13,368
EMS runs	5,426	6,472	6,333	6,218	5,643	5,380	5,438	5,120	5,302	4,470
EMS transfer runs	624	1,962	959	1,981	1,972	739	577	1,449	1,564	2,484
Total EMS runs	6,050	8,434	7,292	8,199	7,615	6,119	6,015	6,569	6,866	6,954
Average daily jail population	140	146	119	138	135	129	120	134	134	133
Jail bookings	2,026	2,054	2,306	2,341	2,223	2,385	2,264	2,350	2,438	2,670
Jail releases	2,031	2,057	2,287	2,230	2,099	2,350	2,319	2,222	2,461	2,668
Jail inmates at December 31	124	132	134	119	127	128	94	128	118	141
Physical arrests	809	955	642	2,341	2,220	2,437	2,264	1,725	2,438	2,670
Citations issued	1,238	1,207	884	862	854	890	941	562	1,540	748
Warnings issued	7,384	6,583	4,447	4,654	4,206	3,371	2,371	1,180	1,150	1,730
Offenses reported	1,130	1,099	1,328	1,466	1,373	1,262	1,362	1,736	1,540	1,682
Calls for service	29,870	31,957	28,902	29,700	28,214	16,211	23,831	18,390	16,263	17,331
Inmates per year	2,026	2,054	2,306	2,341	2,223	2,385	2,264	2,350	2,438	2,671
Highways and drainage										
Potholes repaired	22,794	23,491	24,307	27,593	31,453	31,998	30,394	29,192	33,705	26,256
Resurfacing miles	43	56	22	11	44	51	48	42	46	48
Miles of mowing along roadway	5,232	2,224	3,427	3,394	3,285	2,634	3,461	2,827	3,204	2,863
Miles of cleaning ditch/culverts	65	84	75	46	64	50	37	36	48	39
Miles of grading roadways	5,995	5,340	4,791	5,802	4,895	4,290	5,431	5,668	5,210	4,676
Culture and recreation										
Books/AV material checked out	155,489	134,060	135,394	135,887	174,659	269,088	170,159	171,743	176,291	179,806
Computer use sessions recorded	20,780	23,023	30,834	38,739	29,901	32,107	66,495	71,416	72,028	68,041
Elections										
Registered voters	25,151	24,663	25,209	23,275	23,508	24,187	24,672	22,227	24,722	22,677
Votes cast	13,002	3,045	14,871	5,624	19,054	1,798	14,212	1,196	10,140	2,048
Percentage voters - votes cast	51.70%	12.35%	58.99%	24.16%	81.05%	7.43%	57.60%	5.38%	41.02%	9.03%

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									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<u>Buildings</u>										
General government	10	11	11	11	11	11	11	10	10	10
Public safety	1	1	1	1	1	1	1	1	1	-
Judicial	4	3	3	3	3	3	2	2	2	1
Corrections	3	3	3	3	3	3	3	1	1	1
Environmental services	2	2	2	2	2	1	1	1	1	-
Culture and recreation	6	6	6	6	6	6	6	6	6	5
Highways and drainage	6	9	9	9	9	9	9	8	7	7
<u>Vehicles</u>										
General government	3	3	3	3	3	3	4	4	5	5
Public safety										
Patrol	19	20	24	25	33	30	29	21	36	22
Other	21	22	17	18	15	13	13	14	13	17
Corrections	5	4	6	6	8	8	4	7	4	5
Judicial	3	4	6	5	6	5	3	3	3	3
Juvenile services	1	1	2	1	1	1	1	1	1	1
Environmental services	4	4	6	4	4	4	4	5	5	5
Health and welfare	1	1	1	1	1	1	2	1	2	2
Highways and drainage	106	107	113	114	117	111	111	112	115	101
<u>Highways and drainage</u>										
County Roads:										
Hard surface miles	461.43	461.41	461.41	461.41	461.41	471.24	471.24	470.22	469.32	468.88
Gravel miles	487.11	487.11	487.39	486.39	487.93	487.20	487.84	488.86	489.76	490.20
Dirt, unimproved miles	20.88	20.88	20.80	21.83	21.83	26.48	26.48	26.48	26.48	26.48
<u>Bridges</u>	195	196	194	194	190	191	191	197	196	196

Sources: Various County departments.

WHARTON COUNTY, TEXAS

MISCELLANEOUS INFORMATION

DECEMBER 31, 2018

Economic Resources:

Agriculture: The area consists primarily of prairie land.

The major field crops of the area:

<u>Farming acres</u>	2018	2017	Change	Yield per acre
Corn	69,174	74,403	(5,229)	100
Cotton	80,186	77,863	2,323	1,080
Grain sorghum	19,768	20,353	(585)	68
Rice	41,115	35,975	5,140	12
Soybean	16,147	18,376	(2,229)	35
Wheat	24,043	-	24,043	25
Hay	21,921	22,567	(646)	1
Pecans	1,047	2,237	(1,190)	400

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	22	34	(12)
City of El Campo	120	667	(547)
City of Wharton	479	799	(320)
County of Wharton	250	269	(19)

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.