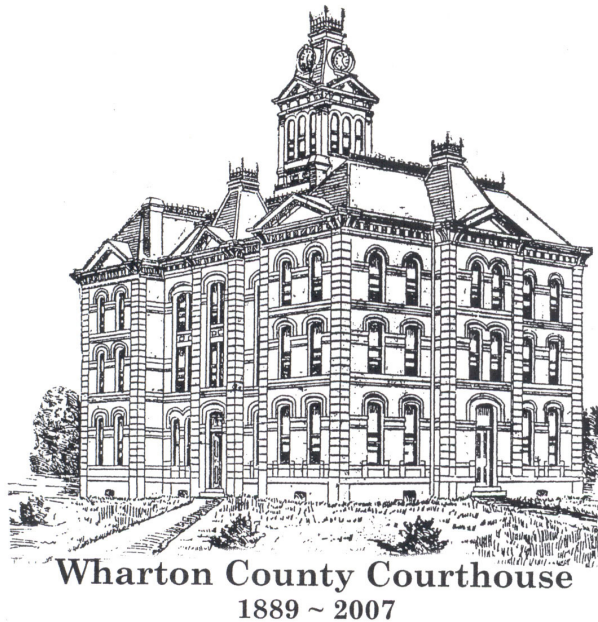


Wharton County, Texas Annual Comprehensive Financial Report



For the Fiscal Year Ended December 31, 2023

Prepared by:

Wharton County Auditor's Office

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*ANNUAL COMPREHENSIVE
FINANCIAL REPORT*

of

WHARTON COUNTY, TEXAS

**For the Year Ended
December 31, 2023**

**Prepared by:
County Auditor's Office**

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WHARTON COUNTY, TEXAS

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INTRODUCTORY SECTION



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

Clarissa Bueno, 1st Assistant Auditor
Donna Howard, 2nd Assistant Auditor
Stephen Chelotti, 3rd Assistant Auditor
Christa Albrecht, 4th Assistant Auditor
Tonya Quinn, Personnel

July 30, 2024

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, 2023, 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 controls 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.

Crowe LLP, a firm of certified public accountants, have issued an unmodified ("clean") opinion on Wharton County's financial statements for the year ended December 31, 2023. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's 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 41,824. 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 procedures, 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 library branches, a solid waste station, and a historical museum that opened back up after repairs were completed due to flooding 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. The County adopts an annual appropriated budget for its general, road and bridge, farm-to-market lateral road, the capital replacement, and select special revenue funds.

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, new solar and wind farms, oil and gas businesses, manufacturers of furniture and clothing, tire plant, hospitals, retail stores, financial institutions, insurance companies, schools (including a junior college) and a general aviation airport. 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.

In March 2020, COVID-19 was recognized as a pandemic both worldwide and in the United States with local stay at home orders going into effect for all but essential workers. The County navigated through this time by initially closing its doors to everyday operations at the end of March 2020, but still reported to work and met with outside parties or other employees at a scheduled time. In May 2020, we opened all doors but followed local and State guidelines in monitoring social distancing, requiring masks, and providing hand sanitizing supplies. Today, we are back to normal operations with no mention of COVID updates at our twice a month meeting of Commissioners' Court but have been challenged with the inflation increases that resulted from supply chain disruptions which drove up consumer prices. The biggest impact we experienced at the County level was the large increase in gasoline, diesel, and food prices in 2023 and continuing into 2024. Fortunately, the unemployment rates have declined from the peak seen during COVID of 12.8% with 2023 Texas unemployment rate ending at 4.0% while Wharton County's rate was slightly lower at 3.5%.

A comparison of county sales tax collections ranged from \$4,272,527 in 2021, \$4,166,552 in 2022, and \$5,391,898 in 2023. The large increase from 2021 to 2023 reflects business growth in online sales as well as the numerous solar and wind farms that have been undergoing construction around Wharton County, which 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, a new 75-suite Hilton hotel, and a 222-unit luxury apartment complex.

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 two tax abatements in place including Exelon Colorado Bend Phase 3 plant that started their abatement in 2018. The other is an abatement for a 75 acre solar farm that was approved in 2018 and has received a 50% abatement that started 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 2023, 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 yearly 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

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, destroying thousands of homes and hundreds of businesses. As a result of the impacts of flooding that occurred in our County, several grants have been approved and are in progress to improve our drainage in our area, as well as studies of the Colorado River to develop an early warning system/local flood response and protection plan. We are still participating in a local buy-out grant of homes in repetitive flood areas. More grants were applied for and awarded in 2023 that allowed additional funding for Operation Lone Star Grant, a grant to update the radios for our local law enforcement and first responders. In addition, the American Rescue Plan Act grant allowed our County to finish construction on renovating the General Services building so that we will have adequate storage for years to come. Other large projects from this grant allowed our Commissioners to rehab several roads, as well as our Sheriff's office being able to purchase new dispatch consoles and to remodel the dispatch work area.

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 annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2022. This was the 34th 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 ACFR. 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 ACFR 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, Crowe LLP. 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

WHARTON COUNTY, TEXAS
*CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING*



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Wharton County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

WHARTON COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
For the Year Ended December 31, 2023

ELECTED:

COMMISSIONERS' COURT:

Phillip S. Spenrath	County Judge
Richard Zahn	Commissioner, Precinct #1
Bud Graves	Commissioner, Precinct #2
Steven Goetsch	Commissioner, Precinct #3
Doug Mathews	Commissioner, Precinct #4

DISTRICT COURT:

Ben Hardin	23rd District Judge
Randy M. Clapp	329th District Judge
Dawn Allison	District Attorney

OTHER COUNTY OFFICIALS:

Barbara Svatek	County Clerk
Kendra Charbula	District Clerk
George A. Maffett, III	County Attorney
Audrey Searce	County Treasurer
Cindy Hernandez	Tax Assessor/Collector

JUSTICE COURTS:

Jared Cullar	Justice of Peace, Precinct #1
Glenn Russell	Justice of Peace, Precinct #2
Donna Wessels	Justice of Peace, Precinct #3
Timmy Drapela	Justice of Peace, Precinct #4

LAW ENFORCEMENT:

Shannon Srubar	County Sheriff
Bill Copeland	Constable, Precinct #1
J.A. Szymanski	Constable, Precinct #2
Robert Holder	Constable, Precinct #3
Shawn Ferguson	Constable, Precinct #4

APPOINTED:

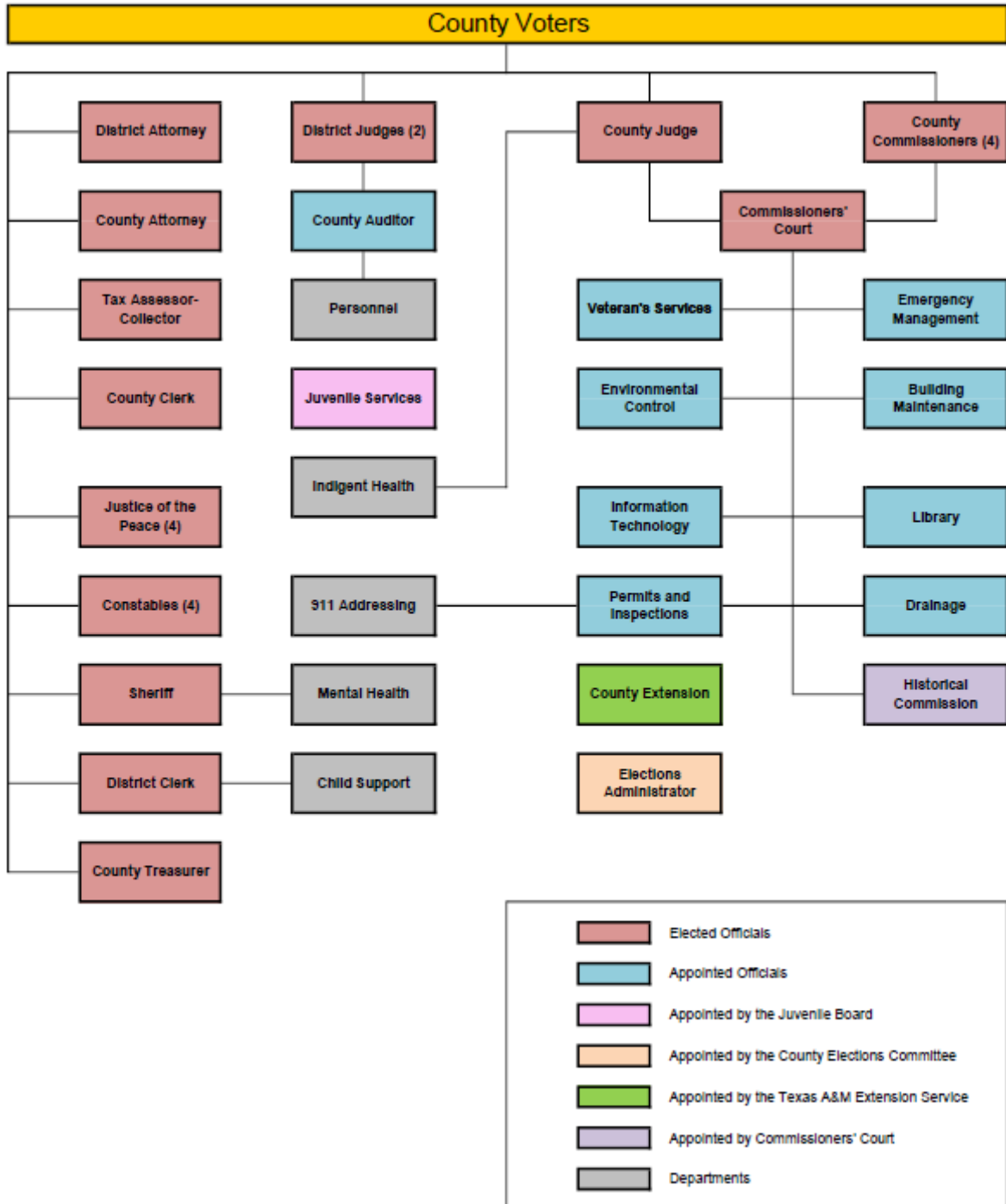
Jessica Collard	Veterans' Service Officer
Russell McDougall	Emergency Management Coordinator
Monica Martin	Permits and Inspections Director
Cindy Richter	Election Administrator
Barbara A. Starling	County Auditor
Darlene Munoz	IT Director
Leroy Kocian	Building Maintenance Supervisor
Mark Somer	Environmental Officer
Billie Jean Bram	Chief Juvenile Probation Officer
Elene Gedevasi	Librarian
Corrie Bowen	County Extension Agent-Agricultural
Lori Garcia	County Extension Agent-Family and Consumer Sciences
Laura Reyna	County Extension Agent-Family and Consumer Sciences
Rusty Graves	Drainage Department Supervisor

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WHARTON COUNTY, TEXAS

ORGANIZATIONAL CHART

December 31, 2023



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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable County Judge and
Members of the Commissioners' Court of
Wharton County, Texas:

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wharton County, Texas Wharton County, Texas (the "County") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in net pension and total OPEB liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basis financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.



Crowe LLP

Houston, Texas
July 30, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

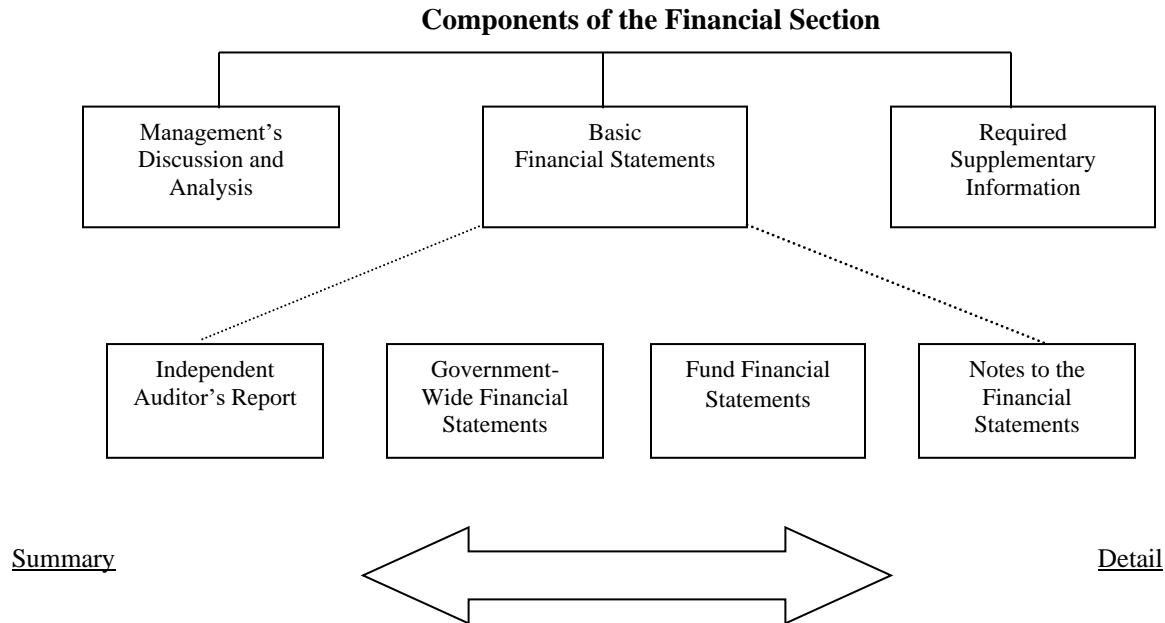
WHARTON COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2023

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Wharton County, Texas (the "County") for the year ending December 31, 2023. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the County's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT



The County's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information for the County as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the County as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the County's financial statements, report information on the County's activities that enable the reader to understand the financial condition of the County. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the County's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Other nonfinancial factors, such as the County's property tax base and the condition of the County's infrastructure, need to be considered in order to assess the overall health of the County.

WHARTON COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended December 31, 2023

The Statement of Activities presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows using the accrual method rather than modified accrual that is used in the fund level statements.

In the Statement of Net Position and the Statement of Activities, the County has only one type of activity:

1. *Governmental Activities* – Most of the County's basic services are reported here such as general government, public safety, judicial, corrections, juvenile services, environmental services, health and welfare, culture and recreation, highways and drainage, and economic development. Property tax, sales tax, charges for services, and intergovernmental revenue finance most of these activities.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the County. They are usually segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The three categories of County funds are governmental, proprietary, and fiduciary.

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds 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 24 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, the capital replacement fund, and the road and bridge fund. The farm-to-market lateral road fund is not considered a major fund for reporting purposes, but the County elected to present it as major due to its significance.

The County adopts an annual appropriated budget for its general, road and bridge, farm-to-market lateral road, capital replacement, and select special revenue funds. Budgetary comparison schedules have been provided for the general, road and bridge, farm-to-market lateral road, capital replacement, and select special revenue funds to demonstrate compliance with these budgets. The County does not adopt budgets for the home grants, WC water/sewer project grant, theft by check, Caney Creek flood infrastructure project, or historical museum funds.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2023

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 the governmental activities in the government-wide financial statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accrual basis of accounting is used for fiduciary funds. The County maintains 16 fiduciary funds. The County's fiduciary activities are reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general fund, road and bridge fund, and the farm-to-market lateral road fund, as well as a schedule of changes in net pension liability and related ratios and schedule of contributions for the Texas County and District Retirement System and a schedule of changes in total other postemployment benefits (OPEB) liability and related ratios for the Wharton County Retiree Healthcare Plan. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve, over time, as a useful indicator of the County's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$53,917,236 as of December 31, 2023. This compares to \$50,588,442 from the prior fiscal year. A significant portion of the County's net position reflects its investments in capital assets (e.g., construction in progress, buildings, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2023

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2023	2022
Current and other assets	\$ 33,237,807	\$ 32,026,284
Net pension asset	-	4,960,870
Capital assets, net	33,854,766	32,082,807
Total Assets	67,092,573	69,069,961
Deferred outflows - pensions	4,052,720	3,490,915
Deferred outflows - OPEB	303,366	357,812
Total Deferred Outflows of Resources	4,356,086	3,848,727
Other liabilities	3,305,044	2,876,541
Long-term liabilities	6,343,212	2,598,673
Total Liabilities	9,648,256	5,475,214
Advanced collections - property taxes	6,437,308	6,662,902
Deferred inflows - pensions	350,517	9,279,838
Deferred inflows - OPEB	852,020	656,804
Deferred inflows - lease	243,322	255,488
Total Deferred Inflows of Resources	7,883,167	16,855,032
Net Position:		
Net investment in capital assets	33,854,766	32,082,807
Restricted	7,190,864	6,462,897
Unrestricted	12,871,606	12,042,738
Total Net Position	\$ 53,917,236	\$ 50,588,442

A portion of the County's net position, \$7,190,864 or 13.3 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position is \$12,871,606. The County had an increase in net position of \$3,328,794 for the fiscal year, which is primarily due to an overall net increase in revenues of \$4,273,286.

Current assets increased by \$1,211,523 to \$33,237,807. Capital assets, net of accumulated depreciation, increased by \$1,771,959. This increase was offset by the decrease in the net pension asset of \$4,960,870, which is reported as a net pension liability in the current year. This decrease can be attributed to the deferred inflows of resources experienced a reduction due to changes in assumptions on the pension plan.

Long-term liabilities increased by \$3,744,539, which is primarily due to the prior year net pension asset becoming a net pension liability in the current year as described above.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2023

Statement of Activities

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

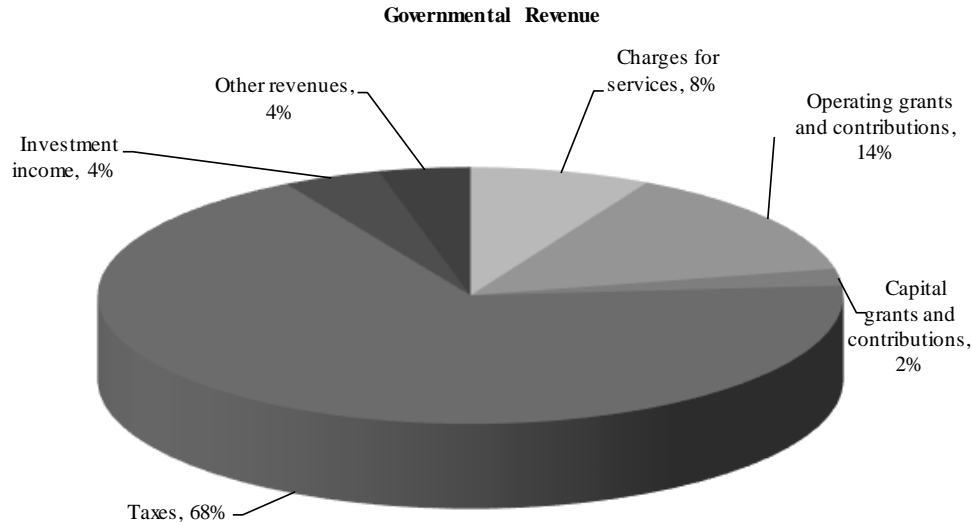
	Governmental Activities	
	2023	2022
Revenues		
Program revenues:		
Charges for services	\$ 2,931,307	\$ 4,029,779
Operating grants and contributions	5,514,826	3,944,435
Capital grants and contributions	797,503	520,555
General revenues:		
Taxes	25,338,992	23,141,853
Investment income	1,219,038	451,132
Other revenues	1,477,877	918,503
Total Revenues	37,279,543	33,006,257
Expenses		
General government	4,455,960	2,763,541
Public safety	6,217,308	5,174,946
Judicial	4,875,743	4,318,762
Corrections	3,667,830	2,664,417
Juvenile services	377,542	358,119
Environmental services	890,445	906,878
Health and welfare	315,628	307,843
Culture and recreation	1,314,119	1,113,739
Highways and drainage	11,682,346	10,215,815
Economic development	153,828	409,929
Total Expenses	33,950,749	28,233,989
Change in Net Position	3,328,794	4,772,268
Beginning net position	50,588,442	45,816,174
Ending Net Position	\$ 53,917,236	\$ 50,588,442

WHARTON COUNTY, TEXAS

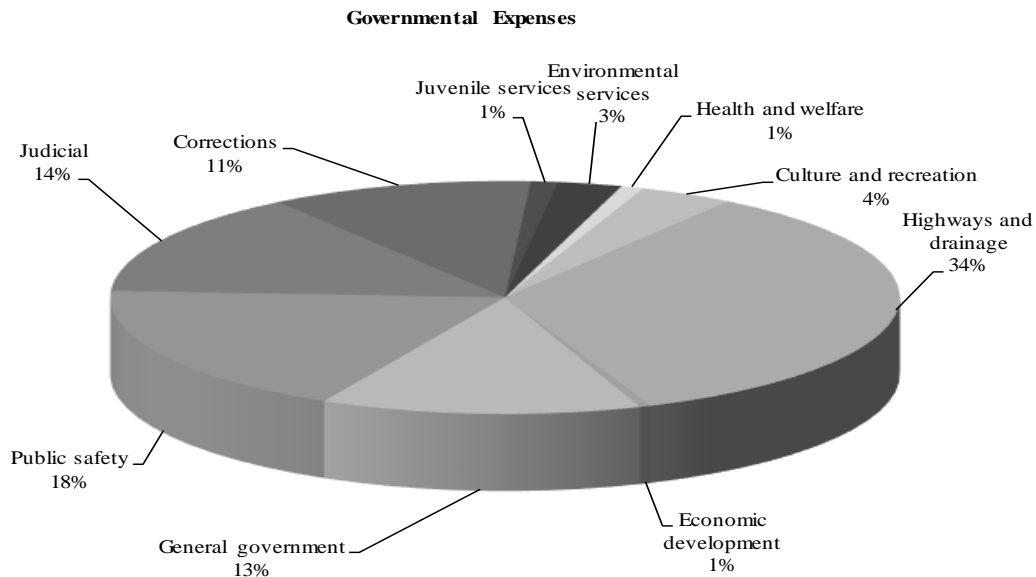
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended December 31, 2023

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



Total governmental revenues increased by \$4,273,286 from the prior year. This increase is primarily the result of an increase in property tax revenues due to an increase in property tax values and an increase in operating grants as well as contributions from the monies received from federal and state grants. These increases were offset by a decrease in charges for services.



Governmental expenses increased by \$5,716,760 from the prior year. This increase in expenses was mainly attributed to an increase in highways and drainage expenses related to the American Rescue Plan funds used to improve County infrastructure.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2023

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 the County's net resources available for spending at the end of the year.

The County's governmental funds reflect a combined fund balance of \$22,322,387. Of this, \$4,329,355 is restricted for road and bridge, \$2,706,164 is restricted for special projects, \$20,095 is restricted for public safety, \$36,708 is restricted for judicial, \$5,385 is restricted for health and welfare, \$3,411 is restricted for environmental services, \$29,802 is restricted for veterans memorial, and \$9,398 is restricted culture and recreation. The County has \$4,075,294 assigned for capital replacements and \$3,793,225 for the subsequent years budget. \$507,135 and \$50,546 are considered as nonspendable for prepaids and historical museum, respectively. The amount of unassigned fund balance is \$6,755,869.

There was an increase in the combined fund balance of \$1,050,519 from the prior year. The general fund is the chief operating fund of the County. The decrease in fund balance in the general fund of \$118,237 was offset by the increases in the farm-to-market lateral road fund of \$74,155, the road and bridge fund by \$681,488, capital replacement fund by \$409,615, and the nonmajor governmental funds by \$3,498.

The fund balance of the general fund had a decrease of \$118,237 with an ending fund balance of \$11,068,488. This change can primarily be attributed to an increase in transfers out to the road and bridge fund, capital replacement fund, and the farm-to-market lateral road fund combined with an increase in public safety expenditures related to the sheriff office training and emergency operations and increases in the 329th District court, capital murder trials, and Satterfield grant expenditures in the current year. The County's fund balance policy for the general fund is to maintain a minimum reserve of \$4,500,000 for the general fund. This amount is representative of estimated cost of operations for a period greater than 90 days. Unassigned fund balance for the general fund is in compliance with the policy.

The road and bridge fund had an increase in fund balance of \$681,488, which brings the ending fund balance to \$3,317,373. Total revenues experienced an increase which can be attributed to an increase in property tax revenues received related to an increase in property tax valuations. Total expenditures experienced a decrease from the prior year which can be attributed to a decrease in environmental services expenditures related to American Rescue Plan. The County's fund balance policy for the road and bridge fund is to maintain a minimum reserve of \$1,400,000 for the fund. This amount is representative of estimated cost of operations for a period greater than 90 days. Restricted fund balance for the road and bridge fund is in compliance with the policy.

The farm-to-market lateral road fund had an increase in fund balance of \$74,155, which brings the ending fund balance to \$1,099,652. The increase was primarily due to transfers in from the road and bridge and general funds. The County's fund balance policy for this fund is to maintain a minimum reserve of \$484,000. This amount is representative of estimated cost of operations for a period greater than 90 days. Restricted fund balance for the farm-to-market lateral road fund is in compliance with the policy.

The capital replacement fund had an increase of \$409,615 in fund balance, with an ending fund balance of \$4,075,294. The expenditures of \$1,340,044 were offset by transfers from other funds in the amount of \$1,773,811.

WHARTON COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended December 31, 2023

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year several amendments were made to increase the original estimated revenues and original budgeted appropriations. Amendments to revenues totaled \$2,975,083 of which \$2,758,794 was for intergovernmental revenue which comes from federal, state and local grants, \$216,197 was for miscellaneous revenue, and \$4,572 was for the sale of capital assets. Amendments to appropriations totaled \$2,903,307 of which, \$2,088,000 included funds received for the ARPA, Victims of Crime Grant, Vine, Essential Services, Stonegarden, Lonestar, and Juvenile Probation Regionalization grants and the re-appropriating of prior year unused funds with the majority of it being Law Enforcement Standards and Education (LEOSE) grant. The movement of the appropriations between departments was not significant, as most were for insurance that's budgeted in our maintenance account as well as internet services budgeted in the IT department and then distributed among the various departments.

In comparing actual revenue figures to the final budget, the overall revenues were \$1,803,611 more than the final budgeted amount. This variance can be attributed to investment earnings of \$824,660 which were more than \$663,316 over the budgeted amount and sales tax revenue exceeded the budget by \$1,621,898. The budgeted amount for sales tax was \$3,770,000 and the actual revenue received was \$5,391,898, which was over budget. The County experienced an increase over the past four years with the "shop local" campaign reminding Wharton County citizens that a portion of the sales tax dollars comes back to the area to help with expenses normally paid from property taxes. Our largest decrease in revenues was in property taxes which were under budget by \$304,664, followed by local reimbursements which amounted to a shortage of \$112,622. This is due to East Bernard paying for patrol that was pre-billed for the 2023 year but was posted in the 2022 year rather than 2023.

CAPITAL ASSETS

Major capital asset events during the current year included the following:

- Machinery and Equipment additions totaling \$3,098,169 included (6) AC and water heater unit replacements, (7) Patrol units fully equipped, (10) other vehicles throughout the County, (1) Motor Grader, (3) used Mack Trucks, (1) Asphalt Distributor, (2) Cab Tractors, (2) Used Rollers and grant funds allowed our Sheriff's office to remodel the Dispatch work stations including new consoles, purchase in car camera systems as well as new police equipment.
- Building and Property Improvements included: General Service Building completion in 2023, Solid Waste Transfer Station building completion including fencing around the building, Precinct 3 added a concrete pad for working on equipment, and Precinct 1 purchased land across from the Wharton Annex.
- Three bridges were replaced in 2023. One was on CR 235 at Caney Creek, another was on CR360 and the last one was on CR 403 at Willow Creek.

More detailed information about the County's capital assets is presented in note III.C. to the financial statements.

LONG-TERM DEBT

At the end of the year, the County reported total compensated absences, net pension liability, and total OPEB liability of \$6,531,262.

More detailed information about the County's long-term liabilities is presented in note III.D. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Commissioners' Court adopted the budget for fiscal year ending December 31, 2024 on September 11, 2023. The budget was adopted based on estimated balances that would be available at the end of fiscal year 2023 and estimated revenues to be received in fiscal year 2024.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2023

All of the following factors were considered in developing the County's budget for the 2024 fiscal year:

Revenue:

- The central appraisal district certified the County's net taxable value at \$5,210,287,457 which is an increase of \$491,366,830 from the previous year's amount. With the increase in values, we adopted a tax rate equal to the No New Revenue Tax Rate of \$0.36418. Theoretically, when property valuations increase, all governmental tax levies should decrease as seen in Wharton County's assessed rate. The majority of Wharton County's revenue is from property taxes and with the hardships seen on our economy from the pandemic, our County Judge and Commissioners found it imperative not to increase the tax levy.
- The County has no debt service levy in 2024.
- The sales tax budget was budgeted with a \$790,000 increase over the 2023 budget because we have been surpassing the budget for the past several years.

Expenditures:

- The Commissioners' Court of Wharton County did budget a 6% cost-of-living adjustment for county employees and a 9% increase for law enforcement personnel while staying at the No New Revenue Tax Rate, and we kept the additional \$1200 merit stipend per qualified employee to be paid out in December 2024, which was approved in the 2024 budget.
- The County maintained an employee retirement match at 200%.
- There was an 6.6% increase in health insurance premiums to the County which amounted to a \$198,000 increase.
- Contingencies reserved for unforeseen non-emergency expenditures in the general fund was budgeted at \$300,000 while the reserve in the road and bridge fund decreased slightly to \$500,000 with \$350,000 for bridge expenses and \$150,000 for road materials to do additional road rehabilitation in the 2023 year.
- The budget also includes a reduction of \$3,600,000 to the County's three major fund balances for capital and one-time expenditures.
- The general fund includes (8) law enforcement vehicles and related equipment, HVAC unit replacements, law enforcement equipment, office computers, and \$100,000 for capital murder trials. It also includes transfers of \$1,200,000 to the road and bridge fund for heavy equipment purchases.
- The farm-to-market and lateral road fund includes \$300,000 to purchase capital equipment, \$100,000 for engineering services related to drainage projects, and \$100,000 for acquiring easements.
- 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 County continues to face budgetary pressures on the expenditure side related to the economic conditions in the County. Although continued growth and stability are anticipated in fiscal year 2024 and beyond, there can be no assurances that the County's economic stability will not be negatively affected near-term by the pandemic's lingering effects in addition to the current inflation and interest rate volatility.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

WHARTON COUNTY, TEXAS

STATEMENT OF NET POSITION

December 31, 2023

	<u>Primary</u> <u>Governmental</u> <u>Activities</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 19,838,375
Investments	10,302,427
Receivables, net	2,556,687
Prepays	507,135
Due from other entities	33,183
Total Current Assets	33,237,807
Noncurrent assets:	
Nondepreciable capital assets	5,965,717
Capital assets, net of accumulated depreciation	27,889,049
Total Noncurrent Assets	33,854,766
Total Assets	67,092,573
<u>Deferred Outflows of Resources</u>	
Deferred outflows - pensions	4,052,720
Deferred outflows - OPEB	303,366
Total Deferred Outflows of Resources	4,356,086
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	1,228,521
Unearned revenue	1,887,311
Long-term liabilities due within one year	188,050
Due to other entities	1,162
Total Current Liabilities	3,305,044
Noncurrent liabilities:	
Long-term liabilities due in more than one year	6,343,212
Total Noncurrent Liabilities	6,343,212
Total Liabilities	9,648,256
<u>Deferred Inflows of Resources</u>	
Advanced collections - property taxes	6,437,308
Deferred inflows - pensions	350,517
Deferred inflows - OPEB	852,020
Deferred inflows - lease	243,322
Total Deferred Inflows of Resources	7,883,167

WHARTON COUNTY, TEXAS

STATEMENT OF NET POSITION (continued)

December 31, 2023

	<u>Primary</u> <u>Governmental</u> <u>Activities</u>
<u>Net Position</u>	
Net investment in capital assets	\$ 33,854,766
Restricted for:	
Nonexpendable - historical museum	50,546
Expendable:	
Public safety	20,095
Judicial	36,708
Health and welfare	5,385
Environmental services	3,411
Veterans memorial	29,802
Culture and recreation	9,398
Road and bridge	4,329,355
Special projects	2,706,164
Unrestricted	12,871,606
Total Net Position	<u><u>\$ 53,917,236</u></u>

See Notes to Financial Statements.

WHARTON COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 4,455,960	\$ 283,234	\$ 4,206,904	\$ -
Public safety	6,217,308	128,417	678,580	555,052
Judicial	4,875,743	1,192,743	322,501	-
Corrections	3,667,830	-	7,324	-
Juvenile services	377,542	1,934	57,125	-
Environmental services	890,445	231,356	-	-
Health and welfare	315,628	-	703	-
Culture and recreation	1,314,119	8,925	5,029	99,547
Highways and drainage	11,682,346	1,084,698	236,660	-
Economic development	153,828	-	-	142,904
Total Governmental Activities	\$ 33,950,749	\$ 2,931,307	\$ 5,514,826	\$ 797,503

General Revenues:

Property taxes
Sales taxes
Alcoholic beverage taxes
Investment income
Gain on sale of capital assets
Miscellaneous

Total General Revenues

Change in Net Position

Beginning net position

Ending Net Position

See Notes to Financial Statements.

**Net (Expense)
Revenue and
Changes in Net
Position**

**Governmental
Activities**

\$ 34,178
(4,855,259)
(3,360,499)
(3,660,506)
(318,483)
(659,089)
(314,925)
(1,200,618)
(10,360,988)
(10,924)

(24,707,113)

19,892,525
5,391,898
54,569
1,219,038
119,065
1,358,812

28,035,907

3,328,794

50,588,442

\$ 53,917,236

WHARTON COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2023

		Special Revenue Funds			
	General	Road and Bridge	Farm-to-Market Lateral Road	Capital Replacement	
<u>Assets</u>					
Cash and cash equivalents	\$ 11,314,914	\$ 2,911,837	\$ 313,342	\$ 2,412,405	
Investments	6,433,017	2,976,410	893,000	-	
Receivables, net	1,620,743	856,402	10,338	-	
Prepays	414,595	71,226	16,444	-	
Due from other funds	-	1,548,306	671,647	1,663,811	
Due from other entities	33,183	-	-	-	
Total Assets	\$ 19,816,452	\$ 8,364,181	\$ 1,904,771	\$ 4,076,216	
<u>Liabilities, Deferred Inflows of Resources, and Resources, and Fund Balances</u>					
<u>Liabilities</u>					
Accounts payable and accrued liabilities	\$ 392,439	\$ 166,136	\$ 42,910	\$ 922	
Accrued payroll	390,483	90,746	30,617	-	
Unearned revenue	437,003	1,414,545	-	-	
Due to other entities	1,162	-	-	-	
Due to other funds	2,835,603	991,164	57,004	-	
Total Liabilities	4,056,690	2,662,591	130,531	922	
<u>Deferred Inflows of Resources</u>					
Unavailable revenue - property taxes	4,291,785	1,555,333	674,588	-	
Unavailable revenue - court fines and fees	156,167	828,884	-	-	
Deferred inflows - lease	243,322	-	-	-	
Total Deferred Inflows of Resources	4,691,274	2,384,217	674,588	-	
<u>Fund Balances</u>					
Nonspendable:					
Historical museum	-	-	-	-	
Prepays	414,595	71,226	16,444	-	
Restricted:					
Public safety	20,095	-	-	-	
Judicial	36,708	-	-	-	
Health and welfare	5,385	-	-	-	
Environmental services	3,411	-	-	-	
Veterans memorial	29,802	-	-	-	
Culture and recreation	9,398	-	-	-	
Road and bridge	-	3,246,147	1,083,208	-	
Special projects	-	-	-	-	
Assigned					
Capital replacement	-	-	-	4,075,294	
Subsequent year's budget	3,793,225	-	-	-	
Unassigned	6,755,869	-	-	-	
Total Fund Balances	11,068,488	3,317,373	1,099,652	4,075,294	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 19,816,452	\$ 8,364,181	\$ 1,904,771	\$ 4,076,216	

See Notes to Financial Statements.

Nonmajor Governmental	Total Governmental Funds
\$ 2,836,617	\$ 19,789,115
-	10,302,427
69,204	2,556,687
4,870	507,135
7	3,883,771
-	33,183
<u>\$ 2,910,698</u>	<u>\$ 37,072,318</u>

\$ 108,479	\$ 710,886
4,876	516,722
35,763	1,887,311
-	1,162
-	3,883,771
<u>149,118</u>	<u>6,999,852</u>

-	6,521,706
-	985,051
-	243,322
<u>-</u>	<u>7,750,079</u>

50,546	50,546
4,870	507,135
-	20,095
-	36,708
-	5,385
-	3,411
-	29,802
-	9,398
-	4,329,355
2,706,164	2,706,164
-	4,075,294
-	3,793,225
-	6,755,869
<u>2,761,580</u>	<u>22,322,387</u>
<u>\$ 2,910,698</u>	<u>\$ 37,072,318</u>

WHARTON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2023

Fund balances - total governmental funds	\$ 22,322,387
Adjustments for the Statement of Net Position:	
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.	
Nondepreciable capital assets	5,965,717
Depreciable capital assets, net	27,889,049
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	
Deferred revenue - property taxes	84,398
Deferred revenue - court fines receivable	985,051
Deferred outflows and deferred inflows related to pension activity and other postemployment benefits (OPEB) are not current financial resources and, therefore, not reported in the governmental funds.	
Deferred outflows - pensions	4,052,720
Deferred inflows - pensions	(350,517)
Deferred outflows - OPEB	303,366
Deferred inflows - OPEB	(852,020)
Long-term liabilities, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Long-term liabilities due within one year	(188,050)
Long-term liabilities due in more than one year	(6,343,212)
An internal service fund is used by management to charge the cost of employee disability payments to the individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.	48,347
	<hr/>
Net Position of Governmental Activities	\$ 53,917,236
	<hr/> <hr/>

See Notes to Financial Statements.

WHARTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

		Special Revenue Funds			
	General	Road and Bridge	Farm-to-Market Lateral Road	Capital Replacement	
<u>Revenues</u>					
Taxes:					
Property (including penalty and interest)	\$ 13,088,113	\$ 4,671,086	\$ 2,048,928	\$ -	
Sales	5,391,898	-	-	-	
Alcoholic beverage	54,569	-	-	-	
Licenses and permits	107,545	801,250	-	-	
Intergovernmental	3,580,774	2,265,101	-	-	
Charges for services	797,028	273,645	-	-	
Fines and forfeitures	410,063	144,074	-	-	
Investment income	824,660	303,115	62,527	-	
Miscellaneous	468,136	879,511	241	-	
Total Revenues	24,722,786	9,337,782	2,111,696	-	
<u>Expenditures</u>					
Current:					
General government	4,664,656	-	-	13,938	
Public safety	6,791,344	-	-	53,391	
Judicial	4,545,926	-	-	4,040	
Corrections	3,591,520	-	-	-	
Juvenile services	377,289	-	-	-	
Environmental services	972,290	369,190	-	-	
Health and welfare	317,683	-	-	-	
Culture and recreation	1,397,932	-	-	24,689	
Highways and drainage	-	8,721,478	2,184,738	1,243,986	
Economic development	-	-	-	-	
Capital outlay	-	-	-	-	
Total Expenditures	22,658,640	9,090,668	2,184,738	1,340,044	
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,064,146	247,114	(73,042)	(1,340,044)	
<u>Other Financing Sources (Uses)</u>					
Transfers in	252,652	1,686,216	201,676	1,773,811	
Transfers (out)	(2,464,607)	(1,361,492)	(57,004)	(31,252)	
Sale of capital assets	29,572	109,650	2,525	7,100	
Total Other Financing Sources (Uses)	(2,182,383)	434,374	147,197	1,749,659	
Net Change in Fund Balances	(118,237)	681,488	74,155	409,615	
Beginning fund balances	11,186,725	2,635,885	1,025,497	3,665,679	
Ending Fund Balances	\$ 11,068,488	\$ 3,317,373	\$ 1,099,652	\$ 4,075,294	

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ -	\$ 19,808,127
-	5,391,898
-	54,569
-	908,795
466,454	6,312,329
292,584	1,363,257
70,921	625,058
28,177	1,218,479
10,924	1,358,812
<u>869,060</u>	<u>37,041,324</u>
-	4,678,594
68,766	6,913,501
321,955	4,871,921
-	3,591,520
-	377,289
-	1,341,480
-	317,683
-	1,422,621
314,430	12,464,632
153,828	153,828
43,761	43,761
<u>902,740</u>	<u>36,176,830</u>
(33,680)	864,494
-	3,914,355
-	(3,914,355)
37,178	186,025
<u>37,178</u>	<u>186,025</u>
3,498	1,050,519
<u>2,758,082</u>	<u>21,271,868</u>
<u>\$ 2,761,580</u>	<u>\$ 22,322,387</u>

WHARTON COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2023

Net changes in fund balances – total governmental funds	\$ 1,050,519
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	4,860,848
Depreciation expense	(3,021,929)
Capital retirements, net	(66,960)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	
Property taxes	84,398
Court fines receivable	29,117
Net pension and total other postemployment benefits (OPEB) liability and deferred outflows and deferred inflows related to the County's pension and OPEB plans are not reported in the governmental funds.	
Net pension liability	(8,982,136)
Deferred outflows - pensions	561,805
Deferred inflows - pensions	8,929,321
Total OPEB liability	154,994
Deferred outflows - OPEB	(54,446)
Deferred inflows - OPEB	(195,216)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	(18,774)
The internal service fund is used by management to charge the costs of certain activities to individual funds. The net revenue (expenses) of the internal service fund is reported with governmental activities.	
	<u>(2,747)</u>
Change in Net Position of Governmental Activities	<u>\$ 3,328,794</u>

See Notes to Financial Statements.

WHARTON COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUND

December 31, 2023

		<u>Internal Service Employee Disability</u>
<u>Assets</u>		
Current assets:		
Cash and cash equivalents		\$ 49,260
	Total Current Assets	<u>49,260</u>
<u>Liabilities</u>		
Current liabilities:		
Accrued payroll		913
	Total Current Liabilities	<u>913</u>
<u>Net Position</u>		
Unrestricted		48,347
	Total Net Position	<u>\$ 48,347</u>

See Notes to Financial Statements.

WHARTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUND
For the Year Ended December 31, 2023

		<u>Internal Service Employee Disability</u>
<u>Operating Revenues</u>		
Charges for services		\$ 5,080
Total Operating Revenues		<u>5,080</u>
<u>Operating Expenses</u>		
Cost of services		<u>8,386</u>
Total Operating Expenses		<u>8,386</u>
Operating (Loss)		<u>(3,306)</u>
<u>Nonoperating Revenues</u>		
Investment income		559
Total Nonoperating Revenues		<u>559</u>
Change in Net Position		(2,747)
Beginning net position		<u>51,094</u>
Ending Net Position		<u><u>\$ 48,347</u></u>

See Notes to Financial Statements.

WHARTON COUNTY, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

For the Year Ended December 31, 2023

	Internal Service Employee Disability
<u>Cash Flows from Operating Activities</u>	
Receipts from employer contributions	\$ 5,080
Payments to employees	(7,972)
Net Cash (Used) by Operating Activities	(2,892)
<u>Cash Flows from Investing Activities</u>	
Interest on investments	559
Net Cash Provided by Investing Activities	559
Net (Decrease) in Cash and Cash Equivalents	(2,333)
Beginning cash and cash equivalents	51,593
Ending Cash and Cash Equivalents	\$ 49,260
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating (loss)	\$ (3,306)
Changes in Operating Assets and Liabilities:	
Increase (Decrease) in:	
Accrued payroll	414
Net Cash (Used) by Operating Activities	\$ (2,892)

See Notes to Financial Statements.

WHARTON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
December 31, 2023

	<u>Custodial</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 27,390,035
Other receivables	87,880
Total Assets	<u>27,477,915</u>
<u>Liabilities</u>	
Accounts payable	134,598
Accrued payroll	573
Due to other units	9,448,575
Total Liabilities	<u>9,583,746</u>
<u>Net Position</u>	
Restricted for:	
Individuals, organizations, or	
other governments	17,894,169
Total Net Position	<u>\$ 17,894,169</u>

See Notes to Financial Statements.

WHARTON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended December 31, 2023

	<u>Custodial</u>
<u>Additions</u>	
Contributions	\$ 11,357,106
Collections from others	109,859,473
Reimbursements from inmates	272,594
Intergovernmental	745,996
Restitution collected	165,145
Investment income	33,224
Total Additions	<u>122,433,538</u>
<u>Deductions</u>	
Distributions to others	114,725,916
Expenditures	863,007
Restitution disbursed	165,973
Total Deductions	<u>115,754,896</u>
	Change in Net Position 6,678,642
Beginning net position	<u>11,215,527</u>
	Ending Net Position <u>\$ 17,894,169</u>

See Notes to Financial Statements.

WHARTON COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Wharton County, Texas (the “County”) is an independent government entity and a political subdivision of the State of Texas (the “State”). 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; a correctional facility; administration of justice; health and welfare services; construction and maintenance of roads, bridges, and facilities; culture and recreation via libraries and a 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.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County’s financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County’s financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, of which the County has none.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and an internal service fund. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County’s funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following governmental funds:

The *general fund* is used to account for and report all financial resources not accounted for and reported in another fund. The principal sources of revenues include local property taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, judicial, corrections, juvenile services, environmental services, health and welfare, culture and recreation, highways and drainage, and economic development. The general fund is always considered a major fund for reporting purposes.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The following special revenue funds are considered major funds:

Road and bridge fund – This fund is used to account for revenues of property taxes levied and vehicle registration fees. Uses of funds are restricted for the maintenance of roads, bridges, and the operations of related facilities. All precinct operations, as well as permanent road monies, are accounted for in this fund. The road and bridge fund is considered a major fund for reporting purposes.

Farm-to-market lateral road fund – This fund 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. The farm-to-market lateral road fund is not considered a major fund for reporting purposes, but the County elected to present as major due to its significance.

The *capital projects funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The capital replacement fund is considered a major fund for reporting purposes.

Permanent funds are governmental funds that are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

The County has the following permanent fund, which is considered a nonmajor fund for reporting purposes:

Historical museum fund – This fund was established from proceeds received from interest earned on an endowment to be used for operations of the County museum.

Additionally, the County reports the following fund types:

Internal service funds account for services provided to other departments or agencies of the primary government, or to other governments, on a cost reimbursement basis. The County's internal service fund is used to account for the employee disability plan, which is financed from systematic transfers from governmental funds.

WHARTON COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended December 31, 2023

The *fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County has the following types of fiduciary funds:

The *custodial funds* are custodial in nature and do not present results of operations or have a measurement focus. Custodial funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in a custodial capacity where there is no trust agreement. These funds include funds held by the Sheriff inmate trust, District Attorney seizure, District Attorney, Tax Assessor/Collector, County Attorney, County Clerk, District Clerk, Juvenile probation, and Adult probation funds.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, sales tax, 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.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

The County maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest-bearing accounts and other investments are displayed on the combined balance sheet as "cash and cash equivalents." Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the County's investments.

2. Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

The County has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the County is authorized to invest in the following:

- Direct obligations of the U.S. Government or U.S. Government agencies
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Bankers' acceptances
- Statewide investment pools

WHARTON COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended December 31, 2023

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful years.

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

The costs of a significant portion of capital assets have been estimated based on management's estimated historical cost.

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for *deferred inflows of resources*. This separate financial

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year, the amount is deferred and recognized as a reduction to the net pension/total OPEB liability during the measurement period in which the contributions were made.
- Deferred inflows related to leases are amortized over the terms of the leases.

At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and court fines and fees. These amounts are deferred and recognized as inflows of resources in the period that the amounts becomes available. At the government-wide level, the County reports a deferred inflow of resources for property taxes assessed for the next budget or fiscal year.

The County also recognizes a deferred inflow of resources that is related to leases receivable at the fund level under the modified accrual basis of accounting and on the Statement of Net Position under the full accrual basis of accounting. This amount is amortized at the fund level and on the Statement of Activities over the term of the lease agreement.

6. Compensated Employee 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. The policy was also amended on January 14, 2019 to a limit of 120 carryover hours and 40 hours maximum pay at termination.

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

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

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, 2023 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.

The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

7. 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 governmental activities or proprietary fund Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, if material. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Leases

The County is a lessor for a noncancellable lease of a cell tower. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for the lease.
- The lease term includes the noncancellable period of the lease.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

- Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

9. Subscription-Based Information Technology Arrangements

The County has noncancellable subscription-based information technology arrangements (SBITAs) to finance the use of information technology software. The County would recognize a liability (the “subscription liability”) and an intangible, right-to-use subscription asset (the “subscription asset”) in the government-wide financial statements. The County’s SBITAs to report are immaterial to the financial statements as a whole and are not recognized as a subscription liability or a subscription asset.

10. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

11. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

12. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County’s highest level of decision-making authority. The Commissioners’ Court is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. Based on the County's policy, 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.

The County's minimum fund balance policy in the 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 the general fund's operating expenditures, based on the most recently completed fiscal year.

13. Estimates

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

14. 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, 2023, the general fund had \$859,234 of encumbrances at year end that were re-appropriated in the subsequent year's budget.

15. Pensions

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

16. Other Postemployment Benefits

For the purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to 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.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are recorded as revenue when levied for the current year and are due, payable, and collected in the current year. Uncollected amounts at year end are reported as deferred revenue in the governmental funds. Delinquent property taxes collected within 60 days subsequent to year end were not considered material.

The property tax calendar dates are:

Levy date and due date – October 1
Collection dates – October 1 through January 31
Lien date – February 1

The County bills and collects its own taxes and those for certain government entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the tax assessor's custodial fund. Tax collections deposited for the County are distributed on a periodic basis to the general, road and bridge, and farm-to-market lateral road funds of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The appraisal of property within the County is the responsibility of the County-wide appraisal district, which is required under the property tax code to assess all property within the appraisal district on the basis of 100 percent of its appraised value, and is prohibited from applying any assessment ratios. The appraisal district must review the value of the property within the County every three years unless the County, at its own expense, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

The property tax rate is allocated each year between the general, road and bridge, and farm-to-market lateral road funds.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund are charges to customers for services. Operating expenses for the internal service fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

WHARTON COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended December 31, 2023

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles except the capital projects funds, which adopt project length budgets. The original budget is adopted by the Commissioners' Court prior to the beginning of the year. All transfers of appropriations, either within or between departments, require the approval of Commissioners' Court. The legal level of control in the approved budgets is at the classification level for all funds. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. The County adopts an annual appropriated budget for its general, road and bridge, farm-to-market lateral road, the capital replacement, and select special revenue funds. The County does not adopt budgets for the home grants, WC water/sewer project grant, theft by check, Caney Creek flood infrastructure project, or historical museum funds. Appropriations lapse at the end of the year, excluding capital project budgets. Supplemental budget appropriations were made for the year ended December 31, 2023.

Encumbrances represent the estimated amount of expenditures ultimately to result when unperformed contracts (in progress at year end) are completed. Such encumbrances do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2023, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	\$ 10,276,685	1.41
U.S. treasuries	255,430	0.07
Government securities	494,264	0.65
TexSTAR	1,045,366	0.12
Texas CLASS	10,296,621	0.14
Total	<u><u>\$ 22,368,366</u></u>	
Portfolio weighted average maturity		0.73

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application*, provides a framework for measuring fair value establishing a three-level fair value hierarchy that describes the inputs used to measure assets and liabilities:

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs other than quoted prices within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair

WHARTON COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended December 31, 2023

value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Fair value is measured in a manner consistent with one of the three approaches: market approach, cost approach, and the income approach. The valuation methodology used is based upon whichever technique is the most appropriate and provides the best representation of fair value for that particular asset or liability. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or groups of assets and liabilities. The cost approach reflects the amount that would be required to replace the present service capacity of an asset. The income approach converts future amounts, such as cash flows, to a single current (discounted) amount.

As of December 31, 2023, the County had the following recurring fair value measurements:

	<u>December 31, 2023</u>	<u>Fair Value Measurement Using Quoted Prices in Active Markets for Identical Assets (Level 1)</u>
Investments by Fair Value Level		
Treasury Notes	\$ 255,430	\$ 255,430
Federal Home Loan Bank Bond Step-Up	494,264	494,264
Total	<u>\$ 749,694</u>	<u>\$ 749,694</u>

The investments are classified in Level 1 of the fair value hierarchy and are valued using the market approach.

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less.

Credit risk. State law and the County's investment policy limit investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than "A" or its equivalent. Further, commercial paper must be rated not less than "A-1" or "P-1" or an equivalent rating by at least two nationally recognized credit rating agencies. As of December 31, 2023, the County's investments in the investment pools were rated "AAA" by Standard & Poor's.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of December 31, 2023, bank balances did not exceed the market values of pledged securities and FDIC insurance.

Custodial credit risk – investments. For an investment, this is the risk that the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party in the event of failure of the counterparty. The County's investment policy requires that it will seek to safekeep securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, shall be conducted on a delivery versus payment basis or commercial book entry system as

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

utilized by the Federal Reserve and shall be protected through the use of a third-party custody/safekeeping agent.

TexSTAR

The Texas Short-Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors. JPMorgan Fleming Asset Management (USA), Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services, participant services, and marketing. JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Services, Inc., provide custodial, transfer agency, fund accounting, and depository services.

TexSTAR is measured at amortized cost. TexSTAR's strategy is to seek preservation of principal, liquidity, and current income through investment in a diversified portfolio of short-term marketable securities. The County has no unfunded commitments related to TexSTAR. TexSTAR has a redemption notice period of one day and may redeem daily. TexSTAR's authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national or state emergency that affects TexSTAR's liquidity.

Texas CLASS

The Texas Cooperative Liquid Assets Securities System Trust (CLASS) is a public funds investment pool under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended. CLASS is created under an amended and restated trust agreement, dated as of December 14, 2011 (the "Agreement"), among certain Texas governmental entities investing in CLASS (the "Participants"), with Cutwater Investor Services Corporation as program administrator and Wells Fargo Bank Texas, NA as custodian. CLASS is not SEC registered and is not subject to regulation by the State. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the "Board"), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for Texas CLASS may be obtained from CLASS' website at www.texasclass.com.

B. Receivables

The following comprise receivable balances at year end:

	General	Road and Bridge	Farm-to- Market Lateral Road	Nonmajor Governmental	Total
Property taxes, net	\$ 55,540	\$ 20,127	\$ 8,731	\$ -	\$ 84,398
Court receivables, net	156,167	828,884	-	-	985,051
Lease receivable	248,541	-	-	-	248,541
Other	1,160,495	7,391	1,607	69,204	1,238,697
	<u>\$ 1,620,743</u>	<u>\$ 856,402</u>	<u>\$ 10,338</u>	<u>\$ 69,204</u>	<u>\$ 2,556,687</u>

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

Lessor

On November 1, 2018, the County entered into a five-year lease as lessor for the use of land located at 1017 N Alabama Road, Wharton, Texas 77488 to Diamond Towers V LLC (the “Lessee”). The initial lease term will terminate on the fifth anniversary of the commencement date and automatically renew for a maximum of seventeen additional five-year terms (each additional five-year term shall be defined as an “extension term”). The County used a lease term of 22 years from the implementation date of this new standard. As of December 31, 2023, the value of the lease receivable is \$248,541. The Lessee is required to make monthly fixed payments ranging from \$1,000 to \$1,611 during the lease term. The monthly rent will increase by ten percent over each extension term. The lease has an interest rate of 1.99%. The value of the deferred inflow of resources as of December 31, 2023, was \$243,322, and the County recognized lease revenue of \$17,344 during the fiscal year.

Fiscal Year Ended				Deferred
December 31	Principal	Interest	Total	Inflows
				Amortization
2024	\$ 8,254	\$ 4,946	\$ 13,200	\$ 12,166
2025	8,418	4,782	13,200	12,166
2026	8,586	4,614	13,200	12,166
2027	8,757	4,443	13,200	12,166
2028	9,151	4,269	13,420	12,166
2029-2033	54,525	18,317	72,842	60,831
2034-2038	67,749	12,377	80,126	60,831
2039-2043	83,101	5,038	88,139	60,830
	<u>\$ 248,541</u>	<u>\$ 58,786</u>	<u>\$ 307,327</u>	<u>\$ 243,322</u>

C. Capital Assets

A summary of changes in capital assets for the year ended December 31, 2023 is as follows:

	Beginning	Increases	(Decreases)	Ending
	Balance			Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 5,792,769	\$ 41,670	\$ -	\$ 5,834,439
Construction in progress	440,431	142,018	(451,171)	131,278
Total capital assets not being depreciated	<u>6,233,200</u>	<u>183,688</u>	<u>(451,171)</u>	<u>5,965,717</u>
Other capital assets:				
Buildings	23,380,206	384,080	-	23,764,286
Improvements other than buildings	1,365,575	1,080,082	-	2,445,657
Machinery and equipment	24,681,577	3,098,169	(1,075,487)	26,704,259
Infrastructure	55,559,474	566,000	(696,902)	55,428,572
Total other capital assets	<u>104,986,832</u>	<u>5,128,331</u>	<u>(1,772,389)</u>	<u>108,342,774</u>
Less accumulated depreciation for:				
Buildings	(11,053,902)	(583,474)	-	(11,637,376)
Improvements other than buildings	(371,979)	(82,468)	-	(454,447)
Machinery and equipment	(16,215,497)	(2,117,581)	1,018,549	(17,314,529)
Infrastructure	(51,495,847)	(238,406)	686,880	(51,047,373)
Total accumulated depreciation	<u>(79,137,225)</u>	<u>(3,021,929)</u>	<u>1,705,429</u>	<u>(80,453,725)</u>
Other capital assets, net	<u>25,849,607</u>	<u>2,106,402</u>	<u>(66,960)</u>	<u>27,889,049</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 32,082,807</u>	<u>\$ 2,290,090</u>	<u>\$ (518,131)</u>	<u>\$ 33,854,766</u>

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

Depreciation was charged to governmental functions as follows:

General government	\$ 387,505
Public safety	467,709
Judicial	79,261
Corrections	136,468
Juvenile services	253
Environmental services	28,849
Culture and recreation	121,724
Highways and drainage	1,800,160
Total Governmental Activities Depreciation Expense	\$ 3,021,929

D. Long-Term Liabilities

The following is a summary of changes in the County's total governmental long-term liabilities for the year ended December 31, 2023.

	Beginning Balance	Additions	(Reductions)	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated absences	\$ 190,170	\$ 471,524	\$ (452,750)	\$ 208,944	\$ 188,050
Net pension liability	-	4,021,266	-	4,021,266	-
Total OPEB liability	2,456,046	-	(154,994)	2,301,052	-
Total Governmental Activities	\$ 2,646,216	\$ 4,492,790	\$ (607,744)	\$ 6,531,262	\$ 188,050
Long-term liabilities due in more than one year				\$ 6,343,212	

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. The governmental activities compensated absences and net pension and total OPEB liability are generally liquidated by the general fund.

E. Interfund Transactions

Operating transfers between the primary governmental funds during the year were as follows:

Transfer Out	Transfer In	Amounts
Major funds:		
General fund	Road and bridge fund	\$ 1,654,964
General fund	Capital replacement fund	614,643
Road and bridge fund	Capital replacement fund	1,102,164
Farm-to-market lateral road fund	Capital replacement fund	57,004
General fund	Farm-to-market lateral road fund	195,000
Capital replacement fund	Road and bridge fund	31,252
Road and bridge fund	General fund	252,652
Road and bridge fund	Farm-to-market lateral road fund	6,676
	Total	\$ 3,914,355

Transfers from the general fund to the road and bridge fund, and farm-to-market lateral road fund included \$1,654,964 and 195,000, respectively, as a result of grant expenditures. Transfers from the general fund, the road and bridge fund, and farm-to-market lateral road fund to the capital replacement

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

fund in the amounts of \$614,643, \$1,102,164, and \$57,004, respectively, were for unspent capital to be used for future capital purchases. The \$31,252 from the capital replacement fund to the road and bridge fund was to repay prior years transfers that were not used. The \$252,652 transferred from the road and bridge fund to the general fund was to cover budgeted expenditures as well as a transfer from road and bridge to farm-to-market lateral road fund of \$6,676.

The composition of interfund balances as of December 31, 2023 is as follows:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amounts</u>
Road and bridge fund	General fund	\$ 1,548,306
Farm-to-market lateral road fund	General fund	671,647
Capital replacement fund	Farm-to-market lateral road fund	57,004
Capital replacement fund	General fund	615,643
Capital replacement fund	Road and bridge fund	991,164
Non major governmental fund	General fund	7
	Total	<u><u>\$ 3,883,771</u></u>

Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 400 other entities in the Texas Association of Counties' (TAC) Workers' Compensation Self-Insurance Fund (the "Pool"). The TAC created this Pool in 1974 to insure the County for workers' compensation related claims. The County also provides its employees benefits, including medical and life insurance, which the County obtains through the TAC's Insurance Trust Fund.

This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to the Pool in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County reports liabilities when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency, and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

C. Pension Plan

Texas County and District Retirement System

Plan Description

TCDRS is a statewide, agent multiple-employer, public-employee retirement system. The system serves nearly 850 participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the governing body of each employer, within the options available in the TCDRS Act. Employers have the flexibility and local control to adjust benefits annually and pay for those benefits based on their needs and budgets. Each employer has a defined benefit plan that functions similarly to a cash balance plan.

The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in the plan.

Benefits Provided

TCDRS provides retirement, disability, and death benefits. The benefits provisions are adopted by the Commissioners' Court within the options available in Texas state statutes governing TCDRS. Members can retire at age 60 and above with eight or more years of service, with 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 TCDRS to receive any County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contribution to TCDRS, with interest, and County-financed monetary credits. The level of these monetary credits is adopted by the Commissioners' Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees Covered by Benefit Terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	223
Inactive employees entitled to, but not yet receiving, benefits	152
Active employees	237
Total	<u>612</u>

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

Contributions

A combination of three elements funds each employer's plan: employee deposits, employer contributions, and investment income.

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer's governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal actuarial cost method.
- Investment income funds a large part of the benefits employees earn.

Employers have the option of paying more than the required contribution rate each year. Extra contributions can help employers "prefund" benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

- (a) paying an elected contribution rate higher than the required rate and
- (b) making an extra lump-sum contribution to the employer account.

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County were 15.17 percent and 15.17 percent in calendar years 1899 and 2023, respectively. The County's contributions to TCDRS for the fiscal year ended December 31, 2023 were \$1,901,534 and were equal to the required contributions.

Net Pension Liability/(Asset)

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

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68).

WHARTON COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended December 31, 2023

Key assumptions and methods used in the December 31, actuarial valuation are as follows:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in the which the contributions are reported.
Actuarial Cost Method	Entry age normal
Amortization Method	Level of percentage of payroll, closed
Remaining Amortization Period	11.2 years(based on contribution rate calculated in 12/31/2022 valuation)
Smoothing Period	5 year smoothed market
Recognition Method	Non-asymptotic
Corridor	None
Inflation	2.5%
Salary Increases	Varies by age and service. 4.7% average over career, including inflation
Investment Rate of Return	7.6%
Cost-of-Living Adjustments	Cost-of-living adjustments for the County are considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

The long-term expected rate of return of TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The target allocation and best estimate of geometric real rate of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.95%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.39%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	7.60%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	20.00%

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

Discount Rate

The discount rate used to measure the TPL was 7.6 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, TCDRS'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 TCDRS investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL/(A)

		Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)	
	(A)	(B)	(A) - (B)	
Changes for the year:				
Service cost	\$ 1,584,674	\$ -	\$ 1,584,674	
Interest	5,265,263	-	5,265,263	
Difference between expected and actual experience	174,472	-	174,472	
Contributions - employer	-	1,696,966	(1,696,966)	
Contributions - employee	-	783,045	(783,045)	
Net investment income	-	(4,243,880)	4,243,880	
Benefit payments, including refunds of employee contributions	(4,014,118)	(4,014,118)	-	
Administrative expense	-	(40,233)	40,233	
Other changes	-	(153,625)	153,625	
Net changes	3,010,291	(5,971,845)	8,982,136	
Balance at December 31, 2021	69,665,412	74,626,282	(4,960,870)	
Balance at December 31, 2022	\$ 72,675,703	\$ 68,654,437	\$ 4,021,266	

Sensitivity of the NPL/(A) to Changes in the Discount Rate

The following presents the NPL/(A) of the County, calculated using the discount rate of 7.6 percent, as well as what the County's NPL/(A) would be if it were calculated using a discount rate that is one percentage point lower (6.6%) or one percentage point higher (8.6%) than the current rate:

	1% Decrease in Discount Rate (6.6%)	Discount Rate (7.6%)	1% Increase in Discount Rate (8.6%)
County's Net Pension Liability (Asset)	\$ 12,437,915	\$ 4,021,266	\$ (3,141,597)

Pension Plan Fiduciary Net Position

Detailed information about the TCDRS fiduciary net position is available in a separately-issued TCDRS financial report. That report may be obtained at www.tcdrs.com.

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

For the fiscal year ended December 31, 2023, the County recognized a pension expense of \$1,392,544.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

At December 31, 2023, 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	\$ 130,854	\$ 281,146
Changes in actuarial assumptions	865,496	69,371
Difference between projected and actual investment earnings	1,154,836	-
Contributions subsequent to the measurement date	1,901,534	-
Total	\$ 4,052,720	\$ 350,517

\$1,901,534 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended December 31:	Pension Expense
2024	\$ (379,658)
2025	(29,075)
2026	239,197
2027	1,970,205
Total	\$ 1,800,669

D. Other Postemployment Benefits

Retiree Healthcare Plan

Plan Description

The County provides post-retirement dental, medical, and prescription drug benefits through the Retiree Health Care Plan (the "Plan"), a single-employer plan that is not administered through a formal trust, for eligible employees who retire between the ages of 62 and 65 with at least eight consecutive years of service with the County or when the sum of their age and years of service equals 75 or more (the "Rule of 75") with at least eight consecutive years of service with the 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 TAC Health and Employee Benefits Pool (the "Pool"). The Pool does not provide for separate rate schedules for active employees and retirees. The County revised its policy in 2012 so that Retirees, ages 62 to 65 with 8 to 12 years of service, pay approximately 70 percent and retirees under Rule of 75 pay approximately 41 percent 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.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

The following provides a summary of the number of participants in the Plan as of December 31, 2023:

Inactive employees or beneficiaries currently receiving benefits	10
Inactive employees entitled to, but not yet receiving, benefits	-
Active employees	196
Total	<u><u>206</u></u>

Total OPEB Liability

The County's total OPEB liability of \$2,301,052 was determined by an actuarial valuation as of December 31, 2022.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2021 actuarial valuation, rolled forward to a measurement date of December 31, 2022, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement period, unless otherwise specified:

Inflation	2.50%
Salary increases	0.40% to 5.25%, not including wage inflation of 3.00%.
Discount rate	4.05% as of December 31, 2022
Actuarial cost method	Individual entry-age normal
Demographic assumptions	Based on experience study covering the four-year period ending December 31, 2020 as conducted for TCDRS. For the OPEB valuation, the standard TCDRS retirement rates were adjusted to reflect the impact of the County's retiree medical plan design.
Mortality	For healthy retirees, the Pub-2010 General Retirees Tables for males and females are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the MP-2021 Ultimate scale.
Healthcare costs trend rates	Initial rate of 7.00% declining to an ultimate rate of 4.25% after 15 years.
Participation rates	It was assumed that 85% of retirees that are eligible for the County's subsidy would choose to receive retiree health care benefits through the County. Retirees who are not eligible for the County subsidy were not assumed to receive health care through the County.

Changes of assumptions reflect a change in the discount rate from 1.84% as of December 31, 2021 to 4.05% as of December 31, 2022. Additionally, the demographic assumptions were updated to reflect the 2022 TCDRS experience study and the participation assumption for future retirees was increased.

Funding Policy

The County has elected to finance the Plan on a pay-as-you-go basis and these financial statements assume that this funding method will continue in the near future.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

Changes in the Total OPEB Liability

	Total OPEB Liability
Changes for the year:	
Service cost	\$ 256,846
Interest	46,457
Difference between expected and actual experience	(80,141)
Changes in assumption	(258,924)
Benefit payments	(119,232)
Net Changes	(154,994)
Beginning balance	2,456,046
Ending Balance	\$ 2,301,052

The employer contributions shown above include contributions of \$56,083 and implicit benefit payments of \$63,149 which were paid by the County using its own assets.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (3.05%)	Discount Rate (4.05%)	1% Increase in Discount Rate (5.05%)
County's Total OPEB Liability	\$ 2,453,167	\$ 2,301,052	\$ 2,158,542

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
County's Total OPEB Liability	\$ 2,138,056	\$ 2,301,052	\$ 2,495,567

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

For the year ended December 31, 2023, the County recognized OPEB expense of \$196,641. The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,202	\$ 620,521
Changes in actuarial assumptions	196,191	231,499
Contributions subsequent to the measurement date	101,973	-
Total	\$ 303,366	\$ 852,020

WHARTON COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended December 31, 2023

\$101,973 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending December 31, 2024.

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

Year Ended December 31	OPEB Expense
2024	\$ (106,662)
2025	(106,662)
2026	(106,662)
2027	(90,526)
2028	(68,850)
Thereafter	(171,265)
Total	\$ (650,627)

E. Employee Disability Fund

The employee disability fund was established as a self-insurance program (the “Plan”) 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 Plan for the payment of possible claims was \$2 per month per employee in 2023. 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 12 weeks. The net loss in fiscal year 2023 was \$2,747, reflective of claims being more than deposits. Net position as of December 31, 2023 was \$48,347.

F. Tax Abatement Incentives

The County enters into economic development agreements (the “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 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 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 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.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

- 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 2023, the County rebated \$962,638 in property taxes.

REQUIRED SUPPLEMENTARY INFORMATION

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues				
Taxes:				
Property (ad valorem):				
Current	\$ 12,748,602	\$ 12,748,602	\$ 12,739,918	\$ (8,684)
Delinquent	440,926	440,926	169,276	(271,650)
Penalty and interest	203,249	203,249	178,919	(24,330)
Total Property Taxes	13,392,777	13,392,777	13,088,113	(304,664)
Other taxes:				
Sales	3,770,000	3,770,000	5,391,898	1,621,898
Alcoholic beverage	55,000	55,000	54,569	(431)
Total Other Taxes	3,825,000	3,825,000	5,446,467	1,621,467
Total Taxes	17,217,777	17,217,777	18,534,580	1,316,803
Licenses and permits:				
Alcoholic beverages licenses	12,000	12,000	10,460	(1,540)
Sewer/building permits	149,090	149,090	97,085	(52,005)
Total Licenses and Permits	161,090	161,090	107,545	(53,545)
Intergovernmental:				
Federal grants:				
Crime victims grant	-	15,823	15,823	-
Homeland security grant	-	146,615	146,615	-
American Rescue Plan (ARPA)	-	1,500,334	1,499,039	(1,295)
OT/STEP grant	-	52,784	52,784	-
GLO - community development block grant	-	463,358	410,178	(53,180)
Total Federal Grants	-	2,178,914	2,124,439	(54,475)
Federal reimbursements:				
FEMA-disasters	-	-	(1,741)	(1,741)
Prisoner care	-	-	400	400
Foster care-Title IV-E, CPS	-	-	703	703
Bulletproof vest partnership	-	7,344	7,344	-
Total Federal Reimbursements	-	7,344	6,706	(638)
State grants:				
Federal hog abatement program	-	19,283	19,283	-
Indigent defense services	40,000	40,000	43,512	3,512
Satterfield capital murder grant	-	22,032	22,032	-
Texas vine grant	-	17,505	17,505	-
Indigent defense extraordinary costs	-	18,213	18,665	452
Operation Lonestar grant	-	258,949	258,949	-
Public safety OFC-CJD	-	10,458	10,458	-
TSL interlibrary loan	-	1,529	1,529	-
Total State Grants	40,000	387,969	391,933	3,964
State shared revenues:				
LEOSE, state officer education	-	6,846	6,846	-
Total State Shared Revenues	-	6,846	6,846	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues (continued)				
Intergovernmental (continued):				
State reimbursements:				
Supplements, judicial	\$ 104,200	\$ 104,200	\$ 110,380	\$ 6,180
Commissions	400,000	400,000	436,245	36,245
Opioid abatement	-	-	22,881	22,881
Inmate transportation	2,000	2,000	4,343	2,343
Regionalization R241	-	52,094	57,125	5,031
Jury duty	5,000	5,000	31,322	26,322
Chapter 19	-	6,519	6,519	-
Total State Reimbursements	511,200	569,813	668,815	99,002
Local reimbursements:				
Schools-DARE program	172,826	228,887	228,887	-
Prisoner care	3,000	3,000	2,581	(419)
Patrol-reimbursements	160,142	160,142	47,520	(112,622)
Total Local Reimbursements	335,968	392,029	278,988	(113,041)
Other grants:				
Walmart foundation	-	3,500	3,500	-
Trull foundation grant	-	15,000	15,000	-
Tocker foundation grant	-	84,547	84,547	-
Total Other Grants	-	103,047	103,047	-
Total Intergovernmental	887,168	3,645,962	3,580,774	(65,188)
Charges for services:				
Fees of office:				
County judge	2,000	2,000	922	(1,078)
County sheriff	70,000	70,000	52,416	(17,584)
County/district attorney	4,000	4,000	3,527	(473)
County clerk	270,000	270,000	242,447	(27,553)
Tax assessor, tax certificates	16,000	16,000	10,890	(5,110)
Tax assessor, tax commissions	500	500	110	(390)
Tax assessor, auto commissions	188,000	188,000	178,804	(9,196)
District clerk	65,000	65,000	66,861	1,861
Justice of peace, pct. 1	5,900	5,900	5,298	(602)
Justice of peace, pct. 2	6,000	6,000	4,931	(1,069)
Justice of peace, pct. 3	4,000	4,000	4,437	437
Justice of peace, pct. 4	6,500	6,500	9,010	2,510
Constables	30,000	30,000	32,866	2,866
Juvenile probation	1,700	1,700	1,934	234
Total Fees of Office	669,600	669,600	614,453	(55,147)
Other fees:				
District court jury	3,000	3,000	7,019	4,019
Language access fund	4,000	4,000	4,965	965
Library processing	115	115	152	37
Court reporter	8,000	8,000	15,859	7,859
Officer service	17,000	17,000	13,888	(3,112)

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 3 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues (continued)				
Charges for services (continued):				
Other fees (continued):				
Juvenile probation diversion	\$ 60	\$ 60	\$ -	\$ (60)
Time payments, partials	7,000	7,000	7,243	243
Indigent civil legal	800	800	264	(536)
Child support	2,400	2,400	1,992	(408)
Other, combined court	51,500	51,500	41,094	(10,406)
Child restraint	2,000	2,000	1,469	(531)
Judicial education and support	-	-	800	800
Alcohol related	1,000	1,000	1,046	46
Accounting and administration	3,000	3,000	2,351	(649)
Bail bond	2,100	2,100	2,394	294
State traffic	2,500	2,500	2,391	(109)
Bail bond application	1,500	1,500	2,500	1,000
EMS trauma	700	700	715	15
Offense court costs	19,000	19,000	18,730	(270)
Failure to appear - OMNI	7,000	7,000	3,100	(3,900)
Pipeline crossing	10,000	10,000	6,000	(4,000)
Jury service	500	500	173	(327)
Judicial support	1,000	1,000	244	(756)
Truancy prevention	900	900	254	(646)
OSSF renewal	38,000	38,000	46,560	8,560
Child safety	500	500	569	69
Platting application	20	20	-	(20)
Drug court cost	500	500	411	(89)
DNA testing	60	60	4	(56)
Moving violation	10	10	1	(9)
DA bond commissions	500	500	-	(500)
County jury	300	300	387	87
Court fees	-	88	-	(88)
Total Other Fees	184,965	185,053	182,575	(2,478)
Total Charges for Services	854,565	854,653	797,028	(57,625)
Fines and forfeitures:				
Justice of peace, pct. 1	149,400	149,400	132,397	(17,003)
Justice of peace, pct. 2	164,020	164,020	147,447	(16,573)
Justice of peace, pct. 3	43,738	43,738	37,413	(6,325)
Justice of peace, pct. 4	113,994	113,994	83,881	(30,113)
Library book fines	8,500	8,500	8,925	425
Total Fines and Forfeitures	479,652	479,652	410,063	(69,589)
Investment earnings:				
Checking	161,340	161,344	824,660	663,316
Total Investment Earnings	161,340	161,344	824,660	663,316
Miscellaneous:				
Donations, culture and recreation	15,000	22,500	31,327	8,827
Donations, public safety	-	5,291	5,291	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 4 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues (continued)				Positive
Miscellaneous (continued):				(Negative)
Donations, environmental services	\$ 500	\$ 500	\$ 570	\$ 70
Sales/reimb-culture and recreation	11,000	12,450	11,824	(626)
Sales/reimb-corrections	-	4,141	4,141	-
Capital credits - unclaimed properties	-	2,276	2,276	-
Rental properties	6,000	6,000	-	(6,000)
Rent, library rooms	-	-	20	20
Copy/fax sales	54,000	54,000	54,880	880
Hot check recovery charge	1,400	1,400	1,163	(237)
Tobacco settlement	14,500	14,500	12,520	(1,980)
Commissions	25,000	25,000	49,777	24,777
Miscellaneous	20,000	158,638	200,383	41,745
Sales/reimb-general government	2,000	2,000	980	(1,020)
Sales/reimb-public safety	17,600	71,155	69,087	(2,068)
Insurance renewal credit	-	-	2,605	2,605
TAC health rewards	-	-	90	90
Copy sales	3,500	6,846	3,847	(2,999)
Rent cell tower	12,000	12,000	17,344	5,344
Election services	-	-	11	11
Total Miscellaneous	182,500	398,697	468,136	69,439
Total Revenues	19,944,092	22,919,175	24,722,786	1,803,611

Expenditures

General Government:

Commissioners' court:

Salary, elected officials	346,892	346,892	346,892	-
Salary, merit	4,800	4,800	4,800	-
Employee benefits	135,358	135,533	135,533	-
Office supplies	675	435	397	38
Food	1,400	1,400	809	591
Publication/audio visual	400	655	655	-
Furnishings/small equipment	100	-	-	-
Computer equip/access/software	125	125	44	81
Wellness program - TAC health rewards	-	3,103	-	3,103
Legal/professional services	55,000	45,682	21,753	23,929
Data processing services	1,550	1,750	1,565	185
Property/liability insurance	-	993	992	1
Contract services	-	1,897	1,896	1
Telephone	-	1,620	1,618	2
Postage and freight	300	300	62	238
Advertising	6,500	6,500	3,729	2,771
Rentals, equipment and buildings	-	2,931	2,931	-
Rentals, office equipment	2,800	2,800	2,401	399
Veterans memorials	1,000	1,000	-	1,000
Economic development	5,000	5,000	-	5,000

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 5 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>Expenditures (continued)</u>				<u>Positive</u>
				<u>(Negative)</u>
General Government (continued):				
Commissioners' court (continued):				
Dues/training/travel	\$ 17,663	\$ 17,663	\$ 14,966	\$ 2,697
Services - grant	-	50,000	50,000	-
Optional services (contingency)	1,320,000	623,542	-	623,542
Legislative/administrative activities	1,000	1,000	-	1,000
Buildings	-	4,800	4,800	-
Administrative costs - ARPA	-	96,864	96,864	-
Total Commissioners' Court	<u>1,900,563</u>	<u>1,357,285</u>	<u>692,707</u>	<u>664,578</u>
Elections and voters registration:				
Salary, appointed officials	52,205	52,205	52,204	1
Salary, temporary or extra	36,050	34,682	12,183	22,499
Salary, part-time	25,276	25,276	24,517	759
Salary, overtime/holiday	-	1,268	1,268	-
Salary, travel allowance	1,800	1,900	1,900	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	34,086	34,086	31,105	2,981
Office supplies	6,300	3,578	1,715	1,863
Computer equip/access/software	2,380	1,406	831	575
Election supplies	10,997	12,529	12,528	1
Bond premiums	50	50	50	-
Data processing services	27,882	31,939	31,938	1
Property/liability insurance	-	1,000	1,000	-
Telephone	900	900	888	12
Postage and freight	14,625	13,320	12,010	1,310
Advertising	1,470	1,470	1,233	237
Equipment, maintenance	100	80	-	80
Rentals, office equipment	1,074	1,074	518	556
Election expense	30	30	-	30
Dues/training/travel	2,310	2,310	2,242	68
Services, Chapter 19	-	6,519	6,519	-
Total Elections and Voters Registration	<u>219,935</u>	<u>228,022</u>	<u>197,049</u>	<u>30,973</u>
County auditor:				
Salary, appointed officials	107,993	107,994	107,993	1
Salary, assistants	248,014	248,012	240,746	7,266
Salary, supplement	11,827	11,827	11,705	122
Salary, travel allowance	3,356	3,357	3,356	1
Salary, meal allowance	-	-	-	-
Salary, merit	7,200	7,200	7,200	-
Employee benefits	178,408	178,408	174,742	3,666
Office supplies	8,000	8,000	6,696	1,304
Publications/audio visual	475	475	103	372
Furnishings/small equipment	1,200	1,200	905	295
Computer equip/access/software	1,020	1,515	929	586
Physician services	9,800	9,800	5,623	4,177

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 6 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued)				
General Government (continued):				
County auditor (continued):				
Bond premiums	\$ 100	\$ 100	\$ -	\$ 100
Data processing services	20,114	20,114	19,824	290
Property/liability insurance	-	1,893	1,892	1
Telephone	1,950	3,570	2,722	848
Postage and freight	1,000	1,000	378	622
Equipment, maintenance	150	150	-	150
Rentals, office equipment	3,069	3,069	2,921	148
Research/investigation/online	700	700	460	240
Dues/training/travel	4,500	4,500	4,157	343
Fees	325	325	235	90
Office equipment	-	-	-	-
Total County Auditor	609,201	613,209	592,587	20,622
County treasurer:				
Salary, elected officials	80,685	80,684	79,965	719
Salary, deputies	78,790	78,791	78,790	1
Salary, temporary or extra	5,150	3,478	-	3,478
Salary, travel allowance	1,685	1,686	1,685	1
Salary, merit	3,600	3,600	3,600	-
Employee benefits	79,272	80,943	80,074	869
Office supplies	7,000	7,000	5,185	1,815
Publications/audio visual	350	350	103	247
Furnishings/small equipment	200	452	452	-
Computer equip/access/software	758	758	721	37
Bond premiums	1,600	1,600	1,539	61
Data processing services	19,281	19,291	19,290	1
Property/liability insurance	-	1,454	1,454	-
Telephone	1,900	3,520	2,653	867
Postage and freight	3,000	3,191	3,191	-
Equipment, maintenance	150	150	-	150
Rentals, office equipment	2,600	2,600	2,141	459
Dues/training/travel	3,200	2,747	2,246	501
Total County Treasurer	289,221	292,295	283,089	9,206
Central appraisal district:				
Central Appraisal Board	355,663	355,663	330,530	25,133
Property/liability insurance	-	94	94	-
Total Central Appraisal District	355,663	355,757	330,624	25,133
Tax assessor/collector:				
Salary, elected officials	81,700	81,700	81,700	-
Salary, deputies	383,501	383,500	383,433	67
Salary, travel allowance	3,356	3,357	3,356	1
Salary, merit	13,200	13,200	13,200	-
Employee benefits	261,643	261,643	252,044	9,599
Office supplies	14,610	14,314	13,707	607

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 7 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued)				
General Government (continued):				
Tax assessor/collector (continued):				
Publications/audio visual	\$ 500	\$ 500	\$ 98	\$ 402
Furnishings/small equipment	500	796	796	-
Computer equip/access/software	2,064	2,764	2,762	2
Bond premiums	204	204	204	-
Data processing services	40,391	40,391	40,329	62
Property/liability insurance	-	4,748	4,747	1
Telephone	5,500	7,971	4,403	3,568
Postage and freight	25,500	24,800	20,121	4,679
Advertising	100	100	-	100
Equipment, maintenance	1,500	1,500	1,420	80
Rentals, office equipment	7,500	7,500	4,006	3,494
Dues/training/travel	7,040	7,040	5,179	1,861
Total Tax Assessor/Collector	848,809	856,028	831,505	24,523
Outside audits and accounting:				
Audits and associated services	49,500	67,892	67,892	-
Total Outside Audits and Accounting	49,500	67,892	67,892	-
Data processing:				
Salary, appointed officials	62,837	62,838	62,837	1
Salary, phone allowance	360	361	360	1
Salary, merit	1,200	1,200	1,200	-
Employee benefits	27,492	27,490	27,330	160
Office supplies	500	500	25	475
Petroleum products	1,800	1,800	685	1,115
Vehicle/equipment supplies	500	500	340	160
Small tools/miscellaneous supplies	250	250	-	250
Furnishings/small equipment	250	250	-	250
Computer equip/access/software	2,602	2,602	2,459	143
Data processing services	81,425	96,769	95,336	1,433
Property/liability insurance	-	1,026	1,025	1
Telephone	43,500	16,540	14,584	1,956
Postage and freight	100	100	-	100
Equipment, maintenance	2,000	202	15	187
Dues/training/travel	4,000	4,000	2,536	1,464
Office equipment	30,000	2,450	2,058	392
Total Data Processing	258,816	218,878	210,790	8,088
Courthouse and associated buildings:				
Salary, appointed officials	56,000	56,001	56,000	1
Salary, temporary or extra	10,300	9,907	8,340	1,567
Salary, maintenance	38,902	38,902	36,575	2,327
Salary, overtime/holiday	-	392	392	-
Salary, allowance	1,540	1,540	1,536	4
Salary, merit	2,400	2,400	2,400	-
Employee benefits	51,722	51,722	50,957	765

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 8 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Expenditures (continued)				Positive
				(Negative)
General Government (continued):				
Courthouse and associated buildings (continued):				
Office supplies	\$ 200	\$ 203	\$ 202	\$ 1
Janitorial supplies	8,000	8,015	8,014	1
Insecticide/herbicide	8,250	7,081	7,080	1
Petroleum products	5,500	6,306	6,305	1
Drugs/medical supplies	500	118	-	118
Vehicle/equipment supplies	2,300	2,306	2,306	-
Small tools/miscellaneous supplies	4,000	2,643	2,383	260
Signs materials	1,000	336	-	336
Computer equip/access/software	151	151	44	107
Environmental fees	50	20	-	20
Data processing services	61	61	61	-
Property/liability insurance	257,925	13,085	13,085	-
Contract services	100,684	105,005	105,005	-
Telephone	1,400	3,020	2,379	641
Utilities	118,424	120,493	120,492	1
Equipment, maintenance	1,000	10,606	10,597	9
Buildings, maintenance	40,000	31,494	31,493	1
Christmas decorations	500	45	-	45
Dues/training/travel	200	200	-	200
Fees	20	475	474	1
Property improvements	60,000	60,000	-	60,000
Building equipment	60,000	60,000	47,875	12,125
Office equipment	-	1,439	1,439	-
Building-grant	-	942,979	942,979	-
Total Courthouse and Assoc. Buildings	831,029	1,536,945	1,458,413	78,532
Total General Government	5,362,737	5,526,311	4,664,656	861,655
Public Safety:				
Emergency management:				
Salary, appointed officials	79,020	77,220	77,220	-
Salary, temporary	10,000	10,000	319	9,681
Salary, certification pay	-	1,800	1,800	-
Salary, merit	-	1,200	1,200	-
Salary, disaster	1,200	-	-	-
Employee benefits	36,320	36,468	32,959	3,509
Office supplies	550	290	131	159
Law enforcement supplies	250	102	-	102

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 9 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued)				
Public Safety (continued):				
Emergency management (continued):				
Petroleum products	\$ 500	\$ 1,423	\$ 1,358	\$ 65
Vehicle/equipment supplies	50	13	-	13
Furnishings/small equipment	-	260	260	-
Computer equip/access/software	563	563	423	140
Data processing services	1,443	1,443	167	1,276
Property/liability insurance	-	694	693	1
Telephone	1,000	1,047	696	351
Postage and freight	25	-	-	-
Utilities	-	726	726	-
Equipment, maintenance	10,700	9,900	58	9,842
Dues/training/travel	2,000	1,741	70	1,671
Total Emergency Management	143,621	144,890	118,080	26,810
Constable, precinct 1:				
Salary, elected officials	55,741	55,741	55,741	-
Salary, travel allowance	13,588	13,589	13,588	1
Salary, phone allowance	240	240	240	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	33,603	34,002	33,881	121
Office supplies	150	235	235	-
Law enforcement supplies	300	830	830	-
Vehicle and equipment supplies	150	234	234	-
Furnishings/small equipment	150	-	-	-
Computer equip/access/software	88	88	88	-
Data processing services	361	361	329	32
Property/liability insurance	1,725	1,725	1,724	1
Telephone	480	480	456	24
Postage and freight	100	132	132	-
Equipment, maintenance	200	-	-	-
LEOSE, state officer education	-	11,094	1,508	9,586
Dues/training/travel	1,000	318	318	-
Fees	100	1	-	1
Equipment-grant	-	1,313	1,313	-
Total Constable, Precinct 1	109,176	121,583	111,817	9,766
Constable, precinct 2:				
Salary, elected officials	63,673	63,673	63,672	1
Salary, deputies	100,920	100,920	100,920	-
Salary, temporary or extra	25,235	25,234	14,980	10,254
Salary, overtime/holiday	1,968	1,968	1,811	157
Salary, travel allowance	13,588	13,589	13,588	1
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	3,600	3,600	3,600	-
Employee benefits	88,862	88,862	86,919	1,943

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 10 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Expenditures (continued)				Positive
				(Negative)
Public Safety (continued):				
Constable, precinct 2 (continued):				
Office supplies	\$ 400	\$ 372	\$ 66	\$ 306
Law enforcement supplies	2,620	1,620	1,060	560
Petroleum products	6,750	3,705	3,468	237
Vehicle/equipment supplies	750	993	992	1
Computer equip/access/software	707	707	88	619
Bond premiums	200	200	135	65
Data processing services	3,061	3,061	2,756	305
Property/liability insurance	1,072	7,606	7,605	1
Telephone	4,700	4,700	4,443	257
Postage and freight	250	250	-	250
Equipment, maintenance	2,500	1,500	516	984
Rentals, office equipment	300	300	-	300
LEOSE, state officer education	-	6,256	-	6,256
Dues/training/travel	1,000	830	806	24
Fees	60	60	-	60
Law enforcement equipment	-	5,000	4,224	776
Total Constable, Precinct 2	324,016	336,806	313,449	23,357
Constable, precinct 3:				
Salary, elected officials	55,781	55,781	55,781	-
Salary, allowance	13,828	13,829	13,828	1
Salary, merit	1,200	1,200	1,200	-
Employee benefits	28,403	28,486	28,484	2
Office supplies	125	335	315	20
Law enforcement supplies	300	432	332	100
Furnishings/small equipment	150	-	-	-
Computer equip/access/software	302	202	88	114
Data processing services	826	685	56	629
Property/liability insurance	2,195	2,184	1,561	623
Telephone	1,515	1,515	1,023	492
Postage and freight	55	66	66	-
Rentals, office equipment	90	98	98	-
LEOSE, state officer education	-	1,256	1,045	211
Dues/training/travel	1,000	957	957	-
Total Constable, Precinct 3	105,770	107,026	104,834	2,192
Constable, precinct 4:				
Salary, elected officials	58,165	58,165	58,165	-
Salary, phone allowance	240	240	240	-
Salary, merit	1,200	1,200	1,200	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 11 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued)				
Public Safety (continued):				
Constable, precinct 4:				
Employee benefits	\$ 27,692	\$ 27,692	\$ 27,229	\$ 463
Office supplies	200	449	441	8
Law enforcement supplies	1,000	717	40	677
Furnishings/small equipment	-	190	190	-
Computer equip/access/software	252	252	88	164
Bond premiums	200	200	-	200
Data processing services	861	861	56	805
Property/liability insurance	1,072	1,072	856	216
Telephone	1,630	2,482	1,606	876
Postage and freight	275	275	-	275
Equipment, maintenance	400	251	-	251
Rentals, office equipment	1,068	1,068	545	523
LEOSE, state officer education	-	1,892	-	1,892
Dues/training/travel	14,588	14,581	13,658	923
Fees	10	10	-	10
Total Constable, Precinct 4	108,853	111,597	104,314	7,283
OT/Lone Star grant:				
Salary, overtime/holiday	-	54,431	54,431	-
Employee benefits	-	13,462	13,462	-
Equipment maintenane	-	3,313	3,313	-
Dues/training/travel	-	481	481	-
Law enforcement equipment	-	187,262	187,262	-
Total OT/Lone Star Grant	-	258,949	258,949	-
OT/STEP grant:				
Salary, overtime/holiday	-	42,310	42,310	-
Employee benefits	-	10,474	10,474	-
Total OT/STEP Grant	-	52,784	52,784	-
Sheriff:				
Salary, elected officials	91,600	91,601	91,600	1
Salary, deputies	1,822,908	1,849,767	1,849,766	1
Salary, secretaries	121,662	121,662	121,662	-
Salary, dispatchers	378,789	378,789	374,523	4,266
Salary, temporary or extra	3,090	2,689	-	2,689
Salary, supplements	8,400	9,600	8,745	855
Salary, overtime/holiday	31,455	31,455	26,485	4,970
Salary, meal allowance	1,000	1,000	74	926
Salary, certification pay	31,200	30,082	30,082	-
Salary, merit	52,800	52,800	52,800	-
Employee benefits	1,271,343	1,279,760	1,272,655	7,105
Office supplies	18,000	16,403	15,657	746
Food	-	306	306	-
Law enforcement supplies	18,423	14,953	13,981	972
Publications/audio visual	1,500	1,500	819	681

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 12 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Expenditures (continued)</u>				
Public Safety (continued):				
Sheriff (continued):				
Demonstration aids	\$ 1,500	\$ 99	\$ -	\$ 99
Petroleum products	176,378	219,378	208,624	10,754
Diesel	500	450	-	450
Vehicle/equipment supplies	15,000	19,646	19,645	1
Small tools/miscellaneous supplies	2,000	1,571	1,571	-
Furnishings/small equipment	2,000	2,495	1,981	514
Computer equip/access/software	3,472	9,785	9,785	-
K-9 supplies	1,500	5,634	5,633	1
Physician services	500	500	368	132
Environmental fees	100	498	497	1
Bond premiums	1,729	1,729	921	808
Data processing services	49,072	49,196	49,195	1
Property/liability insurance	1,060	58,679	58,678	1
Contract Services	4,000	4,000	1,950	2,050
Telephone	42,000	42,507	42,478	29
Postage and freight	4,000	5,388	5,387	1
Advertising	50	555	555	-
Utilities	50,240	72,240	66,788	5,452
Miscellaneous claims/repairs	-	40,153	38,566	1,587
Equipment, maintenance	108,673	108,538	107,722	816
Buildings, maintenace	-	3,175	3,174	1
Rentals, office equipment	5,900	6,510	6,509	1
Research/investigation/online	4,700	4,939	4,939	-
LEOSE, state officer education	-	11,716	10,095	1,621
Dues/training/travel	11,786	12,900	11,766	1,134
Animal control	7,600	3,482	2,271	1,211
Fees	-	40	31	9
Services-VINE grant	-	17,637	17,637	-
Office equipment	-	5,670	5,669	1
Law enforcement equipment - grant	-	9,173	9,173	-
Law enforcement equipment	-	5,446	4,792	654
Vehicles	400,000	965,003	425,549	539,454
Equipment grant	-	478,232	478,232	-
Total Sheriff	4,745,930	6,049,331	5,459,336	589,995
School Resource Officer (SRO)-Boling:				
Salary, deputies	112,922	68,922	68,922	-
Salary, overtime/holiday	-	208	207	1
Salary, certification pay	2,400	1,800	1,535	265
Salary, merit	2,400	3,600	3,600	-
Employee benefits	58,162	41,986	41,521	465
Office supplies	995	995	-	995

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 13 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Expenditures (continued)</u>				
Public Safety (continued):				
SRO-Boling (continued):				
Food	\$ 50	\$ 50	\$ -	\$ 50
Law enforcement supplies	200	200	-	200
Demonstration aids	200	200	-	200
Computer equip/access/software	130	130	-	130
Data processing services	61	61	-	61
Property/liability insurance	1,039	1,039	592	447
Postage and freight	50	50	-	50
Dues/training/travel	500	500	-	500
Total SRO-Boling	179,109	119,741	116,377	3,364
SRO-Louise				
Salary, deputies	-	40,915	35,069	5,846
Salary, overtime/holiday	-	193	192	1
Salary, certification pay	-	518	402	116
Salary, supplement	-	1,200	1,200	-
Employee benefits	-	24,710	18,651	6,059
Property/liability insurance	-	572	571	1
Total SRO-Louise	-	68,108	56,085	12,023
Public safety, other:				
Office supplies	1,000	1,000	433	567
Law enforcement supplies	2,500	2,422	717	1,705
Vehicle/equipment supplies	-	78	78	-
Furnishings/small equipment	500	500	-	500
Computer equip/access/software	175	175	-	175
Bond premiums	75	75	-	75
Property/liability insurance	-	1,309	1,309	-
Telephone	5,500	5,500	3,359	2,141
Equipment, maintenance	250	250	-	250
Rentals, equipment and buildings	1,400	1,400	-	1,400
Fees	250	250	-	250
Law enforcement equipment	-	89,423	89,423	-
Total Public Safety, Other	11,650	102,382	95,319	7,063
Total Public Safety	5,728,125	7,473,197	6,791,344	681,853
Judicial:				
County clerk:				
Salary, elected officials	81,975	81,975	81,975	-
Salary, deputies	237,818	234,959	234,150	809
Salary, travel allowance	1,685	1,686	1,685	1
Salary, merit	8,400	8,400	8,400	-
Employee benefits	172,601	175,459	173,405	2,054
Office supplies	17,700	16,700	12,045	4,655
Publications/audio visual	700	700	408	292
Furnishings/small equipment	300	300	-	300
Computer equip/access/software	1,252	2,252	1,310	942

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 14 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued)				
Judicial (continued):				
County clerk (continued):				
Bond premiums	\$ 2,100	\$ 2,100	\$ 1,995	\$ 105
Data processing services	12,496	12,496	12,460	36
Property/liability insurance	-	6,369	6,368	1
Telephone	1,825	3,445	2,662	783
Postage and freight	4,200	4,200	4,003	197
Advertising	50	50	-	50
Records preservation/microfilming	4,000	4,000	-	4,000
Rentals, office equipment	5,300	5,300	4,500	800
Dues/training/travel	4,000	4,000	2,357	1,643
Office equipment	-	10,073	10,073	-
Total County Clerk	556,402	574,464	557,796	16,668
County court:				
Salary, elected officials	86,933	86,933	86,933	-
Salary, assistants	39,451	39,451	39,451	-
Salary, secretaries	47,061	47,061	46,957	104
Salary, temporary or extra	8,652	5,492	1,800	3,692
Salary, supplements	31,662	31,662	30,189	1,473
Salary, allowance	13,197	13,198	13,097	101
Salary, merit	3,600	3,600	3,600	-
Employee benefits	91,247	94,406	92,977	1,429
Office supplies	2,550	2,892	2,891	1
Food	800	521	386	135
Publications/audio visual	250	250	130	120
Laundry/kitchen supplies	150	48	-	48
Furnishings/small equipment	200	200	-	200
Computer equip/access/software	288	323	322	1
Legal/professional services	16,200	13,811	7,585	6,226
Bond premiums	1,300	1,277	1,243	34
Data processing services	2,998	2,998	1,982	1,016
Property/liability insurance	-	6,932	6,932	-
Contract services	52,700	52,700	50,294	2,406
Telephone	2,500	4,120	2,685	1,435
Jury	9,300	7,300	7,140	160
Postage and freight	500	500	92	408
Equipment, maintenance	100	-	-	-
Rentals, office equipment	1,300	1,300	1,191	109
Dues/training/travel	7,200	11,716	11,417	299
Total County Court	420,139	428,691	409,294	19,397
Bail bond board:				
Salary, supplements	1,800	1,800	1,800	-
Employee benefits	418	418	398	20
Office supplies	300	300	280	20
Total Bail Bond Board	2,518	2,518	2,478	40

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 15 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued)				
Judicial (continued):				
District courts:				
23rd district court:				
Salary, assistants	\$ 89,971	\$ 89,971	\$ 89,970	\$ 1
Salary, merit	2,400	2,400	2,400	-
Employee benefits	26,625	26,625	26,536	89
Office supplies	2,000	-	-	-
Publications	100	-	-	-
Janitorial supplies	25	-	-	-
Furnishings/small equipment	100	570	569	1
Computer equip/access/software	200	1,067	1,067	-
Legal/professional services	4,000	42,875	42,874	1
Data process services	469	441	441	-
Property/liability insurance	-	2,314	2,314	-
Contract services	47,712	172,054	172,053	1
Telephone	-	1,619	1,618	1
Jury	4,000	20,710	20,710	-
Court reporter services	2,650	-	-	-
Dues/training/travel	1,000	75	75	-
Total 23rd District Court	181,252	360,721	360,627	94
329th district court:				
Salary, assistants	146,764	146,765	146,764	1
Salary, supplements	3,000	3,000	3,000	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	62,323	62,322	60,454	1,868
Office supplies	2,000	2,912	2,911	1
Food	25	-	-	-
Publications/audio visual	50	215	215	-
Janitorial supplies	100	-	-	-
Furnishings/small equipment	100	766	766	-
Computer equip/access/software	495	504	503	1
Legal/professional services	8,500	25,533	25,532	1
Data processing services	5,818	3,668	2,917	751
Property/liability insurance	-	24,703	24,659	44
Contract services	500,000	311,392	273,778	37,614
Telephone	1,400	3,158	3,157	1
Jury	35,000	33,033	23,510	9,523
Postage and freight	300	325	324	1
Equipment, maintenance	560	-	-	-
Rentals, office equipment	2,500	2,636	2,636	-
District administration assessments	2,000	2,000	-	2,000
Court reporter services	6,500	4,962	526	4,436
Dues/training/travel	5,000	4,900	1,993	2,907
Total 329th District Court	784,835	635,194	576,045	59,149

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 16 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Expenditures (continued)				Positive
				(Negative)
Judicial (continued):				
District courts (continued):				
Total District Courts	\$ 966,087	\$ 995,915	\$ 936,672	\$ 59,243
Capital murder trials:				
Food	-	219	219	-
Contract services	140,337	158,658	142,607	16,051
Court report services	-	2,684	1,386	1,298
Total Capital Murder Trials	140,337	161,561	144,212	17,349
Satterfield grant:				
Salary, overtime/holiday	-	290	290	-
Employee benefits	-	66	66	-
Legal/professional services	-	12,434	12,434	-
Contract services	-	9,242	9,242	-
Total Satterfield Grant	-	22,032	22,032	-
Victims of crime grant				
Salary, secretaries	-	9,622	9,622	-
Salary, supplements	-	288	288	-
Employee benefits	-	5,655	5,655	-
Postage and freight	-	226	226	-
Rentals, office equipment	-	32	32	-
Total Satterfield Grant	-	15,823	15,823	-
District attorney:				
Salary, assistants	242,460	242,459	231,433	11,026
Salary, deputies	67,087	67,088	67,087	1
Salary, secretaries	150,877	150,877	143,296	7,581
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	9,600	9,600	9,600	-
Employee benefits	225,240	225,699	213,037	12,662
Office supplies	14,000	16,929	16,928	1
Law enforcement supplies	428	16	-	16
Publications/audio visual	1,000	1,058	1,058	-
Petroleum products	-	86	86	-
Vehicle/equipment supplies	150	521	521	-
Furnishings/small equipment	1,000	215	214	1
Computer equip/access/software	1,299	2,220	2,220	-
Legal/professional services	2,000	1,015	1,014	1
Bond premiums	180	-	-	-
Data processing services	20,085	19,126	19,126	-
Property/liability insurance	-	5,641	5,640	1
Contract services	500	-	-	-
Telephone	3,000	3,284	3,283	1
Postage and freight	100	230	229	1
Equipment, maintenance	400	26	26	-
Rentals, office equipment	2,000	3,142	3,142	-
Research/investigation/online	8,000	7,435	6,896	539

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 17 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued)				
Judicial (continued):				
District attorney (continued):				
Court reporter services	\$ 1,200	\$ -	\$ -	\$ -
LEOSE, state officer education	-	915	384	531
Dues/training/travel	5,950	7,150	7,149	1
Total District Attorney	758,356	766,532	734,169	32,363
District clerk:				
Salary, elected officials	80,445	80,445	80,445	-
Salary, deputies	191,354	189,960	189,746	214
Salary, travel allowance	1,685	1,686	1,685	1
Salary, merit	7,200	7,200	7,200	-
Employee benefits	158,154	159,547	158,791	756
Office supplies	9,000	10,800	10,800	-
Publications/audio visual	-	98	98	-
Furnishings/small equipment	1,000	792	-	792
Computer equip/access/software	1,168	3,012	3,011	1
Bond premiums	253	1,496	1,496	-
Data processing services	17,636	17,636	14,955	2,681
Property/liability insurance	-	2,418	2,417	1
Telephone	2,500	3,620	3,012	608
Postage and freight	8,000	5,512	5,512	-
Advertising	-	139	139	-
Equipment, maintenance	300	18	-	18
Rentals, office equipment	5,350	5,022	5,021	1
Dues/training/travel	4,200	2,674	2,598	76
Fees	-	208	207	1
Office equipment	-	5,756	5,756	-
Total District Clerk	488,245	498,039	492,889	5,150
Justice of the peace, pct. 1:				
Salary, elected officials	56,690	56,690	56,690	-
Salary, secretaries	38,278	38,278	38,278	-
Salary, part-time	5,472	13,173	1,420	11,753
Salary, allowance	8,607	8,608	8,386	222
Salary, merit	3,600	3,600	2,397	1,203
Employee benefits	51,573	53,198	50,238	2,960
Office supplies	2,300	1,758	1,468	290
Publications/audio visual	100	100	-	100
Computer equip/access/software	274	444	444	-
Legal/professional services	125	115	75	40
Bond premiums	200	320	320	-
Data processing services	8,406	8,501	8,501	-
Property/liability insurance	-	1,506	1,506	-
Telephone	900	2,173	687	1,486
Jury	500	474	474	-
Postage and freight	800	762	726	36
Advertising	-	153	153	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 18 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued)				
Judicial (continued):				
Justice of the peace, pct. 1 (continued):				
Rentals, office equipment	\$ 1,100	\$ 1,100	\$ 815	\$ 285
Dues/training/travel	2,500	2,578	1,818	760
Total Justice of the Peace, Pct. 1	181,425	193,531	174,396	19,135
Justice of the peace, pct. 2:				
Salary, elected officials	56,690	56,690	56,690	-
Salary, secretaries	79,741	79,740	78,871	869
Salary, allowance	8,607	8,608	8,607	1
Salary, merit	3,600	3,600	3,600	-
Employee benefits	81,357	81,357	76,161	5,196
Office supplies	2,600	2,464	2,464	-
Publications/audio visual	200	55	-	55
Janitorial supplies	300	113	113	-
Small tools/miscellaneous supplies	100	9	-	9
Furnishings/small equipment	100	200	200	-
Computer equip/access/software	325	713	712	1
Bond premiums	200	334	333	1
Data processing services	8,592	8,652	8,511	141
Property/liability insurance	-	1,862	1,861	1
Telephone	4,000	4,000	3,719	281
Jury	500	882	882	-
Postage and freight	1,600	1,320	1,320	-
Rentals, office equipment	1,812	1,812	1,763	49
Dues/training/travel	2,500	2,275	1,545	730
Total Justice of the Peace, Pct. 2	252,824	254,686	247,352	7,334
Justice of the peace, pct. 3:				
Salary, elected officials	57,425	57,425	57,425	-
Salary, secretaries	38,843	38,843	38,843	-
Salary, temporary or extra	1,030	-	-	-
Salary, allowance	8,607	8,608	8,607	1
Salary, merit	2,400	2,400	2,400	-
Employee benefits	48,700	48,617	48,438	179
Office supplies	1,500	1,284	1,018	266
Publications/audio visual	600	975	843	132
Janitorial supplies	150	45	-	45
Furnishings/small equipment	500	716	716	-
Computer equip/access/software	304	304	299	5
Bond premiums	200	200	178	22
Data processing services	8,406	8,466	8,455	11
Property/liability insurance	-	1,614	1,613	1
Telephone	2,500	2,500	1,241	1,259
Jury	500	24	-	24
Postage and freight	600	466	466	-
Rentals, office equipment	1,000	1,075	1,075	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 19 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued)				
Judicial (continued):				
Justice of the peace, pct. 3 (continued):				
Dues/training/travel	\$ 2,500	\$ 2,705	\$ 2,704	\$ 1
Total Justice of the Peace, Pct. 3	175,765	176,267	174,321	1,946
Justice of the peace, pct. 4:				
Salary, elected officials	58,130	58,130	58,130	-
Salary, secretaries	39,178	39,178	39,178	-
Salary, part-time	5,472	-	-	-
Salary, allowance	8,607	8,607	8,386	221
Salary, merit	3,600	2,400	2,400	-
Employee benefits	55,607	54,064	53,751	313
Office supplies	2,300	1,721	1,019	702
Publications/audio visual	200	200	86	114
Furnishings/small equipment	-	769	769	-
Computer equip/access/software	249	249	176	73
Bond premiums	200	200	178	22
Data processing services	8,405	8,465	8,455	10
Property/liability insurance	-	1,490	1,490	-
Telephone	1,800	1,327	570	757
Jury	500	440	-	440
Postage and freight	1,000	410	-	410
Rentals, office equipment	1,800	1,800	847	953
Dues/training/travel	2,500	3,373	3,373	-
Total Justice of the Peace, Pct. 4	189,548	182,823	178,808	4,015
Civil court of appeals:				
Legal/professional services	5,700	5,700	2,432	3,268
Total Civil Court of Appeals	5,700	5,700	2,432	3,268
Judicial, other:				
Autopsies/burials	131,000	133,285	133,285	-
Total Judicial, Other	131,000	133,285	133,285	-
County attorney supplement:				
Salary, supplements	85,800	85,800	85,800	-
Employee benefits	419	419	413	6
Office supplies	500	500	-	500
Legal/professional services	1,000	1,000	-	1,000
Total County Attorney Supplement	87,719	87,719	86,213	1,506
County attorney:				
Salary, elected officials	81,620	81,620	81,620	-
Salary, secretaries	49,079	49,079	49,079	-
Salary, temporary or extra	309	309	-	309
Salary, merit	2,400	2,400	2,400	-
Employee benefits	77,757	77,757	77,542	215
Office supplies	1,900	1,871	1,688	183
Publications/audio visual	2,680	812	535	277

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 20 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued)				
Judicial (continued):				
County attorney (continued):				
Furnishings/small equipment	\$ 300	\$ 277	\$ 167	\$ 110
Computer equip/access/software	177	1,174	1,174	-
Bond premiums	72	72	71	1
Data processing services	122	1,022	112	910
Property/liability insurance	-	5,068	5,068	-
Telephone	1,640	3,260	2,575	685
Postage and freight	375	375	314	61
Rentals, office equipment	400	731	731	-
Research/investigation/online	9,183	9,175	7,996	1,179
Dues/training/travel	4,000	3,700	2,682	1,018
Total County Attorney	232,014	238,702	233,754	4,948
Total Judicial	4,588,079	4,738,288	4,545,926	192,362
Corrections:				
Jail and detention facility:				
Salary, officers	1,662,062	1,652,491	1,559,515	92,976
Salary, overtime/holiday	18,362	18,743	18,742	1
Salary, meal allowance	750	750	677	73
Salary, certification pay	6,000	7,191	7,190	1
Salary, merit	40,800	40,800	38,400	2,400
Salary, overtime/fill-in	38,135	38,191	38,190	1
Employee benefits	947,969	942,097	881,525	60,572
Office supplies	11,569	7,322	7,322	-
Food	165,000	277,048	276,492	556
Law enforcement supplies	4,500	2,831	2,831	-
Janitorial supplies	25,000	36,664	36,663	1
Laundry and kitchen supplies	16,000	18,608	18,608	-
Inmate supplies	10,000	3,944	3,943	1
Insecticide/herbicide	400	118	117	1
Petroleum products	20,000	18,593	18,593	-
Drugs/medical supplies	15,500	15,643	15,643	-
Vehicle/equipment supplies	1,000	1,860	1,860	-
Small tools/miscellaneous supplies	2,000	767	766	1
Signs materials	100	69	68	1
Furnishings/small equipment	1,000	167	166	1
Computer equip/access/software	637	442	441	1
Physician services	205,000	207,114	204,766	2,348
Hospital inpatient	21,100	6,992	5,465	1,527
Hospital outpatient	12,570	34,421	34,421	-
Lab/x-ray	1,900	6,014	6,014	-
Environmental fees	-	31	31	-
Bond premiums	300	355	355	-
Data processing services	25,604	17,955	17,954	1
Property/liability insurance	-	45,424	45,423	1

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 21 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued)				
Corrections (continued):				
Jail and detention facility (continued):				
Telephone	\$ 3,000	\$ 4,108	\$ 3,867	\$ 241
Postage and freight	500	478	-	478
Advertising	100	100	-	100
Utilities	158,279	190,872	190,872	-
Equipment, maintenance	15,330	8,629	8,628	1
Buildings, maintenance	46,500	53,259	53,258	1
Rentals, office equipment	3,500	3,500	2,864	636
Dues/training/travel	6,350	8,365	8,362	3
Residential services	125,000	2,146	1,980	166
Fees	150	196	195	1
Inmate transport	18,000	925	925	-
Building equipment	25,000	58,767	58,766	1
Total Jail and Detention Facility	3,654,967	3,733,990	3,571,898	162,092
Adult probation:				
Small tools/miscellaneous supplies	500	500	-	500
Furnishings/small equipment	500	500	-	500
Computer equip/access/software	392	392	88	304
Data processing services	791	759	725	34
Property/liability insurance	-	3,229	3,229	-
Contract services	1,000	1,000	-	1,000
Telephone	600	632	580	52
Other agency support	15,000	15,000	15,000	-
Total Adult Probation	18,783	22,012	19,622	2,390
Total Corrections	3,673,750	3,756,002	3,591,520	164,482
Juvenile services:				
Juvenile probation:				
Salary, appointed officials	68,280	68,280	68,280	-
Salary, secretaries	43,172	43,172	43,171	1
Salary, supplements	41,948	41,952	41,952	-
Salary, phone allowance	1,380	1,380	1,348	32
Salary, merit	6,000	6,000	6,000	-
Employee benefits	62,480	62,475	62,064	411
Office supplies	1,500	2,493	2,493	-
Publications/audio visual	175	403	402	1
Janitorial supplies	100	-	-	-
Petroleum products	900	1,825	1,824	1
Drugs/medical supplies	1,000	83	83	-
Vehicle/equipment supplies	100	-	-	-
Furnishings/small equipment	-	430	430	-
Computer equip/access/software	1,327	1,013	1,012	1
Physician services	1,500	654	654	-
Bond premiums	400	371	371	-
Data processing services	1,000	6,789	6,789	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 22 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Expenditures (continued)				Positive
				(Negative)
Juvenile services (continued):				
Juvenile probation (continued):				
Property/liability insurance	\$ 3,500	\$ 4,215	\$ 4,214	\$ 1
Telephone	1,500	4,064	4,063	1
Postage and freight	500	121	120	1
Equipment, maintenance	-	39	39	-
Rentals, office equipment	2,500	2,638	2,638	-
Dues/training/travel	6,742	9,033	9,033	-
Non-residential services	27,200	27,043	27,043	-
Residential services	38,482	28,094	28,094	-
Services - grant	-	52,094	52,094	-
Office equipment	-	1,454	1,453	1
Total Juvenile Probation	311,686	366,115	365,664	451
Juvenile Probation - Special:				
Building maintenance	-	11,625	11,625	-
Total Juvenile Probation - Special	-	11,625	11,625	-
Total Juvenile Services	311,686	377,740	377,289	451
Environmental Services:				
Permits and inspections:				
Salary, appointed officials	55,538	55,538	55,538	-
Salary, allowance	12,797	12,797	12,797	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	26,720	26,720	26,657	63
Office supplies	800	1,035	1,017	18
Small tools/miscellaneous supplies	100	-	-	-
Signs materials	200	-	-	-
Computer equip/access/software	500	500	66	434
Environmental fees	2,600	2,600	1,660	940
Data processing services	2,011	2,076	2,070	6
Property/liability insurance	-	387	386	1
Contract services	30,000	30,000	29,000	1,000
Telephone	1,300	2,920	2,720	200
Postage and freight	800	800	660	140
Equipment, maintenance	300	300	-	300
Rentals, office equipment	500	500	-	500
Dues/training/travel	2,600	2,600	1,432	1,168
Office equipment	3,000	3,000	2,086	914
Total Permits and Inspections	140,966	142,973	137,289	5,684
Environmental control:				
Salary, appointed official	55,702	55,702	55,702	-
Salary, part-time	14,166	14,166	12,617	1,549
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	33,071	33,071	32,226	845
Office supplies	200	1,318	1,317	1

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 23 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Expenditures (continued)				Positive
				(Negative)
Environmental services (continued):				
Environmental control (continued):				
Law enforcement supplies	\$ 50	\$ 50	\$ -	\$ 50
Petroleum products	4,000	3,590	2,307	1,283
Vehicle/equipment supplies	1,375	1,375	543	832
Small tools/miscellaneous supplies	625	582	-	582
Computer equip/access/software	88	88	88	-
Environmental fees	200	200	-	200
Data processing services	600	845	845	-
Property/liability insurance	-	1,963	1,963	-
Telephone	2,400	2,400	1,740	660
Postage and freight	1,250	599	131	468
Equipment, maintenance	750	772	771	1
Rentals, office equipment	150	114	-	114
Dues/training/travel	250	250	-	250
Fees	5,000	2,670	-	2,670
Law enforcement equipment	-	2,085	1,760	325
Property buyout - grant	-	468,787	468,787	-
Total Environmental Control	124,077	594,827	584,997	9,830
Agricultural extension service:				
Salary, secretaries	37,712	37,712	33,885	3,827
Salary, supplements	95,501	95,501	95,501	-
Salary, allowance	32,760	32,768	32,393	375
Salary, merit	4,800	4,800	4,800	-
Employee benefits	32,293	32,285	30,811	1,474
Office supplies	5,000	4,154	4,154	-
Publications/audio visual	200	130	130	-
Demonstration aids	50	-	-	-
Furnishings/small equipment	-	220	218	2
Supplies, grant	-	1,180	1,180	-
Computer equip/access/software	2,000	204	148	56
Wellness programs	-	5,705	320	5,385
Ag field services	1,000	3,661	250	3,411
Property/liability insurance	-	2,396	2,396	-
Telephone	3,000	2,800	2,645	155
Postage and freight	500	300	127	173
Equipment, maintenance	250	-	-	-
Rentals, office equipment	4,500	7,615	7,297	318
Dues/training/travel	11,570	10,251	10,250	1
Wharton County youth fair	4,000	4,000	4,000	-
Office equipment	-	1,396	1,396	-
Equipment, grant	-	18,103	18,103	-
Total Agriculture Extension Service	235,136	265,181	250,004	15,177
Total Environmental Services	500,179	1,002,981	972,290	30,691

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 24 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Expenditures (continued)				Positive
				(Negative)
Health and Welfare:				
Veterans' service officer:				
Salary, appointed officials	\$ 49,119	\$ 49,119	\$ 49,118	\$ 1
Salary, part-time	13,065	13,065	10,802	2,263
Salary, merit	2,400	2,400	2,400	-
Employee benefits	27,679	27,679	27,087	592
Office supplies	2,275	1,368	538	830
Furnishings/small equipment	-	897	896	1
Computer equip/access/software	500	469	88	381
Data processing services	61	102	101	1
Property/liability insurance	-	408	407	1
Telephone	600	2,220	2,008	212
Postage and freight	100	100	-	100
Rentals, office equipment	896	896	754	142
Dues/training/travel	1,500	1,500	825	675
Total Veterans' Service Officer	98,195	100,223	95,024	5,199
IHC administration costs:				
Office supplies	600	600	-	600
Property/liability insurance	-	499	498	1
Contract services	30,000	30,000	30,000	-
Telephone	180	180	72	108
Postage and freight	150	150	-	150
Rentals, office equipment	70	70	-	70
Optional services	300	300	-	300
Total IHC Administration Costs	31,300	31,799	30,570	1,229
IHC eligible expenses:				
Drugs/medical supplies	30,000	30,000	4,595	25,405
Physician services	35,385	35,385	261	35,124
Hospital inpatient	24,814	24,814	663	24,151
Hospital outpatient	20,000	20,000	5,570	14,430
Lab/x-ray	20,878	20,878	1,243	19,635
Total IHC Eligible Expenses	131,077	131,077	12,332	118,745
Aid to indigent:				
Property/liability insurance	-	379	378	1
WCJC senior citizens' program	98,000	98,000	98,000	-
Colorado Valley transit program	14,000	14,000	14,000	-
Autopsies/burials	4,000	4,000	-	4,000
Wharton/Matagorda child welfare	19,500	19,500	19,500	-
Mental health	6,000	6,000	360	5,640
Texana mental health	42,519	42,519	42,519	-
Animal control - SPOT	5,000	5,000	5,000	-
Total Aid to Indigent	189,019	189,398	179,757	9,641
Total Health and Welfare	449,591	452,497	317,683	134,814

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 25 of 26)
GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Expenditures (continued)</u>				
Culture and Recreation:				
Library:				
Salary, appointed officials	\$ 70,446	\$ 70,446	\$ 70,446	\$ -
Salary, assistants	476,775	476,775	451,100	25,675
Salary, temporary or extra	641	641	635	6
Salary, part-time	40,122	40,122	36,082	4,040
Salary, meal allowance	200	200	-	200
Salary, merit	21,600	21,600	20,400	1,200
Employee benefits	342,886	342,886	327,423	15,463
Office supplies	5,300	11,172	11,170	2
Food	175	111	111	-
Supplies/donations/sales	15,000	32,900	31,216	1,684
Publications/audio visual	64,740	60,958	60,957	1
Janitorial supplies	2,850	4,125	4,124	1
Small tools/miscellaneous supplies	70	480	480	-
Furnishings/small equipment	2,273	-	-	-
Computer equip/access/software	1,762	1,220	1,220	-
Supplies, literacy program	-	9,924	525	9,399
Bond premiums	95	95	-	95
Data processing services	23,830	26,270	26,269	1
Property/liability insurance	-	34,924	34,924	-
Contract services	19,850	19,850	17,073	2,777
Telephone	21,050	13,216	4,526	8,690
Postage and freight	3,350	2,381	2,381	-
Advertising	35	156	155	1
Utilities	46,244	47,101	47,101	-
Equipment, maintenance	1,500	-	-	-
Buildings, maintenance	9,500	3,261	3,261	-
Rentals, office equipment	7,309	8,759	8,758	1
Research/investigation/online	10,617	16,492	16,492	-
Dues/training/travel	4,700	4,937	4,935	2
Services - grant	-	5,000	5,000	-
Property improvements	37,750	47,450	47,450	-
Equipment - grant	-	99,388	99,388	-
Total Library	1,230,670	1,402,840	1,333,602	69,238
Historical commission:				
Office supplies	75	79	78	1
Food	75	75	-	75
Publications/audio visual	1,400	860	239	621
Data processing services	300	300	-	300
Contract services	-	1,990	1,990	-
Postage and freight	50	50	3	47
Records preservation/microfilming	100	100	-	100
Dues/training/travel	500	496	202	294
Total Historical Commission	2,500	3,950	2,512	1,438

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 26 of 26)
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Historical museum:				
Property/liability insurance	\$ -	\$ 16,685	\$ 16,685	\$ -
Historical museum support	45,000	45,000	45,000	-
Total Historical Museum	45,000	61,685	61,685	-
Parks and recreation:				
Property/liability insurance	-	133	133	-
Total Parks and Recreation	-	133	133	-
Total Culture and Recreation	1,278,170	1,468,608	1,397,932	70,676
Total Expenditures	21,892,317	24,795,624	22,658,640	2,136,984
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(1,948,225)	(1,876,449)	2,064,146	3,940,595
Other Financing Sources (Uses)				
Transfers in	-	-	252,652	252,652
Transfers (out)	(1,845,000)	(1,845,000)	(2,464,607)	(619,607)
Sale of capital assets	25,000	29,572	29,572	-
Total Other Financing (Uses)	(1,820,000)	(1,815,428)	(2,182,383)	(366,955)
Net Change in Fund Balance	\$ (3,768,225)	\$ (3,691,877)	(118,237)	\$ 3,573,640
Beginning fund balance			11,186,725	
Ending Fund Balance			\$ 11,068,488	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Taxes:				
Property (ad valorem) taxes:				
Current, road and bridge	\$ 2,586,661	\$ 2,586,662	\$ 2,584,774	\$ (1,888)
Current special road and bridge	1,958,494	1,958,494	1,961,467	2,973
Delinquent, road and bridge	46,075	46,075	32,747	(13,328)
Delinquent, special road and bridge	39,170	39,170	28,158	(11,012)
Total Property Taxes	4,630,400	4,630,401	4,607,146	(23,255)
Penalty and interest	72,459	72,459	63,940	(8,519)
Total Taxes	4,702,859	4,702,860	4,671,086	(31,774)
Licenses and permits:				
Motor vehicle licenses	360,000	360,000	360,000	-
Motor vehicle licenses fees	453,900	453,900	441,250	(12,650)
Total Licenses and Permits	813,900	813,900	801,250	(12,650)
Intergovernmental:				
Federal and state grants:				
American Rescue Plan (ARPA)	-	2,240,101	2,240,101	-
Houston-Galveston Area County Grant	-	25,000	25,000	-
Total Federal and State Grants	-	2,265,101	2,265,101	-
Total Intergovernmental	-	2,265,101	2,265,101	-
Charges for services:				
Other fees:				
Pct. 2, solid waste station	150,000	150,000	134,271	(15,729)
Gross and axle weight fees	130,000	130,000	139,374	9,374
Total Other Fees	280,000	280,000	273,645	(6,355)
Total Charges for Services	280,000	280,000	273,645	(6,355)
Fines and forfeitures:				
District court	50,000	50,000	52,394	2,394
County court	105,000	105,000	91,680	(13,320)
Total Fines and Forfeiture	155,000	155,000	144,074	(10,926)
Investment earnings:				
Interest - checking	62,880	62,880	303,115	240,235
Total Investment Earnings	62,880	62,880	303,115	240,235
Miscellaneous:				
Sale of salvage/surplus supplies/rent	-	-	3,025	3,025
Miscellaneous	2,000	2,000	1,193	(807)
Sales/reimbursements, Pct. 1	5,000	21,950	27,066	5,116
Sales/reimbursements, Pct. 2	55,000	112,354	73,728	(38,626)
Sales/reimbursements, Pct. 3	7,000	7,000	3,400	(3,600)
Sales/reimbursements, Pct. 4	12,000	862,565	771,099	(91,466)
Total Miscellaneous	81,000	1,005,869	879,511	(126,358)
Total Revenues	6,095,639	9,285,610	9,337,782	52,172

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures				
Environmental Services:				
Precinct 2, solid waste station:				
Salary, part-time	\$ 16,155	\$ 16,144	\$ 16,143	\$ 1
Salary, precinct	46,444	46,444	46,444	-
Salary, overtime/holiday	-	144	144	-
Salary, phone allowance	300	289	289	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	28,450	28,328	28,320	8
Office supplies	200	219	219	-
Janitorial supplies	-	73	73	-
Insecticide/herbicide	-	66	66	-
Diesel	19,865	19,788	19,787	1
Vehicle/equipment supplies	3,000	5,111	5,110	1
Small tools/miscellaneous supplies	800	133	25	108
Signs materials	75	385	385	-
Environmental fees	58,000	107,218	106,776	442
Property/liability insurance	1,209	2,414	2,414	-
Telephone	700	887	886	1
Utilities	2,000	3,672	3,672	-
Equipment, maintenance	3,000	2,403	1,755	648
Buildings, maintenance	300	2,650	2,599	51
Rentals, equipment and buildings	2,500	2,520	2,520	-
Buildings	100,000	45,187	45,186	1
Property improvements	-	20,800	20,800	-
Machinery and equipment	-	63,177	63,177	-
Total Pct. 2, Solid Waste Station	285,398	370,452	369,190	1,262
Total Environmental Services	285,398	370,452	369,190	1,262
Highways and Drainage:				
Precinct 1:				
Salary, secretaries	38,133	38,133	36,548	1,585
Salary, temporary or extra	28,178	28,178	-	28,178
Salary, precinct	420,565	420,565	382,718	37,847
Salary, supplements	790	790	-	790
Salary, travel allowance	12,557	12,557	12,557	-
Salary, phone allowance	3,540	3,540	1,509	2,031
Salary, merit	12,000	12,000	9,600	2,400
Employee benefits	265,539	265,539	242,529	23,010
Office supplies	500	1,544	1,544	-
Food	400	497	497	-
Janitorial supplies	800	1,061	1,061	-
Insecticide/herbicide	8,000	8,358	8,358	-
Petroleum products	13,500	14,072	13,831	241
Diesel	56,000	75,599	73,950	1,649
Drugs/medical supplies	100	-	-	-
Vehicle/equipment supplies	16,000	19,493	19,492	1

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 3 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued):				
Highways and Drainage (continued):				
Precinct 1 (continued):				
Small tools/miscellaneous supplies	\$ 2,500	\$ 3,318	\$ 3,317	\$ 1
Culverts, fluming, pipe	2,000	17,137	17,137	-
Signs materials	2,500	7,928	7,928	-
Road materials	352,000	315,747	315,747	-
Furnishings/small equipment	250	193	193	-
Computer equip/access/software	132	132	132	-
Road materials - ARPA	-	605,276	605,276	-
Environmental fees	2,000	2,126	2,126	-
Data processing services	122	4,628	4,628	-
Property/liabilities insurance	15,360	19,765	19,552	213
Contract services	2,000	2,450	2,450	-
Telephone	1,200	2,572	2,572	-
Postage and freight	100	-	-	-
Advertising	100	95	94	1
Utilities	5,800	5,800	4,571	1,229
Miscellaneous claims/repairs	-	1,300	1,300	-
Equipment, maintenance	58,000	89,901	89,189	712
Buildings, maintenance	1,000	4,569	4,569	-
Bridge maintenance	3,000	5,000	5,000	-
Rentals, office equipment	1,200	1,392	1,392	-
Dues/training/travel	1,250	1,092	1,092	-
Right-of-way costs	100	-	-	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	-	-	-
Machinery and equipment	250,000	250,000	52,770	197,230
Vehicles	-	14,150	9,500	4,650
Equipment - grant	-	99,325	99,325	-
Bridge construction	-	3,500	3,500	-
Total Precinct 1	1,579,716	2,360,322	2,058,554	301,768
Precinct 2:				
Salary, secretaries	38,293	38,293	38,293	-
Salary, temporary or extra	21,260	21,244	16,573	4,671
Salary, precinct	478,588	478,588	435,215	43,373
Salary, supplements	790	790	-	790
Salary, travel allowance	12,557	12,557	12,557	-
Salary, phone allowance	3,840	3,840	1,864	1,976
Salary, meal allowance	-	16	15	1
Salary, merit	13,200	13,200	12,000	1,200
Employee benefits	269,132	269,132	257,305	11,827
Office supplies	1,000	1,000	884	116
Publications/audio visual	100	220	220	-
Survey/mapping supplies	400	-	-	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 4 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures (continued):				
Highways and Drainage (continued):				
Precinct 2 (continued):				
Janitorial supplies	\$ 1,000	\$ 1,000	\$ 694	\$ 306
Insecticide/herbicide	13,000	32,454	32,410	44
Petroleum products	23,000	23,183	21,833	1,350
Diesel	80,000	80,000	72,207	7,793
Drugs/medical supplies	200	300	239	61
Vehicle/equipment supplies	27,126	26,126	20,186	5,940
Small tools/miscellaneous supplies	4,000	8,030	8,030	-
Culverts, fluming, pipe	2,500	54,168	51,130	3,038
Signs materials	4,000	7,703	7,703	-
Road materials	370,000	310,862	275,633	35,229
Furnishings/small equipment	400	400	-	400
Computer equip/access/software	662	489	132	357
Damaged road materials	-	20,857	8,752	12,105
Road materials - ARPA	-	319,033	319,033	-
Physician services	200	165	125	40
Environmental fees	100	150	117	33
Bond premiums	355	355	185	170
Data processing services	122	2,769	2,768	1
Property/liability insurance	15,598	20,002	18,941	1,061
Contract services	1,500	2,555	2,425	130
Telephone	6,500	6,145	5,138	1,007
Postage and freight	50	50	-	50
Advertising	-	223	223	-
Utilities	4,300	4,300	4,196	104
Miscellaneous claims/repairs	500	9,574	9,513	61
Equipment, maintenance	87,342	95,973	95,972	1
Buildings, maintenance	5,000	2,720	1,613	1,107
Bridge, maintenance	-	28,108	28,108	-
Rentals, equipment and buildings	700	700	608	92
Rentals, office equipment	2,000	2,000	1,720	280
Dues/training/travel	2,000	3,467	3,467	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	535	155	380
Machinery and equipment	250,000	236,986	16,650	220,336
Vehicles	-	26,325	-	26,325
Total Precinct 2	1,743,850	2,167,587	1,785,832	381,755
Precinct 3:				
Salary, secretaries	38,993	39,742	39,741	1
Salary, temporary or extra	25,985	25,876	24,424	1,452
Salary, precinct	476,264	475,515	465,882	9,633
Salary, supplement	790	790	790	-
Salary, travel allowance	12,557	12,557	12,557	-
Salary, phone allowance	3,840	3,840	3,807	33

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 5 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<u>Expenditures (continued):</u>				
<u>Highways and Drainage (continued):</u>				
Precinct 3 (continued):				
Salary, meal allowance	\$ -	\$ 159	\$ 158	\$ 1
Salary, merit	13,200	13,200	13,200	-
Employee benefits	298,403	298,403	288,057	10,346
Office supplies	500	946	938	8
Food	-	133	132	1
Publications/audio visual	180	-	-	-
Janitorial supplies	1,000	1,306	1,306	-
Insecticide/herbicide	20,000	32,241	32,230	11
Petroleum products	22,500	25,874	25,778	96
Diesel	108,000	102,822	94,811	8,011
Drugs/medical supplies	-	100	86	14
Vehicle/equipment supplies	25,000	31,825	31,823	2
Small tools/miscellaneous supplies	12,500	7,925	7,905	20
Culverts, fluming, pipe	2,500	8,882	8,882	-
Signs materials	6,000	5,500	5,488	12
Road materials	361,332	334,284	334,210	74
Furnishings/small equipment	250	-	-	-
Computer equip/access/software	90	407	407	-
Road materials - ARPA	-	662,569	662,569	-
Environmental fees	1,900	3,279	3,233	46
Bond premiums	355	-	-	-
Data processing services	1,683	1,683	1,308	375
Property/liability insurance	19,928	26,471	26,471	-
Contract services	-	793	793	-
Telephone	2,752	2,752	2,392	360
Postage and freight	50	-	-	-
Advertising	50	-	-	-
Utilities	11,100	11,259	11,259	-
Miscellaneous claims/repairs	-	672	669	3
Equipment, maintenance	70,000	108,102	108,101	1
Buildings, maintenance	1,000	6,165	6,164	1
Bridge maintenance	8,000	6,624	6,624	-
Rentals, equipment and buildings	1,500	1,265	913	352
Rentals, office equipment	760	1,010	966	44
Dues/training/travel	1,500	1,500	1,177	323
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	-	-	-
Machinery and equipment	250,000	270,250	8,545	261,705
Vehicles	-	5,750	-	5,750
Bridge construction	-	209,500	114,500	95,000
Total Precinct 3	1,802,997	2,742,971	2,349,296	393,675

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 6 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Expenditures (continued):				
Highways and Drainage (continued):				
Precinct 4:				
Salary, secretaries	\$ 37,908	\$ 34,658	\$ 30,788	\$ 3,870
Salary, temporary or extra	29,528	29,497	15,270	14,227
Salary, precinct	484,448	484,448	438,622	45,826
Salary, supplements	790	4,040	3,750	290
Salary, travel allowance	12,557	12,557	12,557	-
Salary, phone allowance	3,840	3,840	3,445	395
Salary, meal allowance	-	51	51	-
Salary, merit	13,200	13,200	13,200	-
Employee benefits	298,788	304,103	273,313	30,790
Office supplies	800	1,212	1,210	2
Food	400	400	-	400
Janitorial supplies	600	538	400	138
Insecticide/herbicide	6,500	4,100	4,092	8
Petroleum products	18,500	16,884	16,866	18
Diesel	77,000	83,907	83,899	8
Drugs/medical supplies	-	42	41	1
Vehicle/equipment supplies	22,000	20,500	20,320	180
Small tools/miscellaneous supplies	5,000	4,600	4,593	7
Culverts, fluming, pipe	2,500	24,234	24,234	-
Signs materials	4,500	4,500	4,312	188
Road materials	344,700	331,993	325,550	6,443
Furnishings/small equipment	-	285	285	-
Computer equip/access/software	88	266	266	-
Damaged road materials	-	1,361,400	-	1,361,400
Road materials - ARPA	-	553,899	553,899	-
Physician services	-	100	100	-
Environmental fees	1,000	4,862	4,857	5
Bond premiums	-	355	355	-
Data processing services	122	152	151	1
Property/liability insurance	18,752	23,157	23,008	149
Telephone	1,500	1,200	1,182	18
Postage and freight	50	82	82	-
Advertising	100	272	272	-
Utilities	6,000	6,695	6,694	1
Miscellaneous claims/repairs	-	36,319	36,242	77
Equipment, maintenance	85,000	99,053	98,900	153
Buildings, maintenance	2,000	2,264	2,264	-
Bridge maintenance	-	6,069	6,068	1
Rentals, equipment and buildings	500	476	307	169
Rentals, office equipment	1,000	1,074	1,072	2
Dues/training/travel	1,500	1,500	1,273	227
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	220	-	220
	114			

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 7 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Expenditures (continued):</u>				
Highways and Drainage (continued):				
Precinct 4 (continued):				
Machinery and equipment	\$ 250,000	\$ 287,600	\$ 246,126	\$ 41,474
Total Precinct 4	1,733,671	3,767,604	2,260,916	1,506,688
All precincts - road equipment:				
Diesel	500	-	-	-
Vehicle/equipment supplies	2,000	254	254	-
Small tools/miscellaneous supplies	5,000	1,777	1,403	374
Environmental fees	-	7	7	-
Property/liability insurance	1,426	1,807	1,807	-
Equipment, maintenance	20,000	25,431	25,430	1
Dues/training/travel	-	31	30	1
Machinery and equipment	300,000	300,000	196,279	103,721
Optional services (contingency)	518,000	-	-	-
Land	-	41,670	41,670	-
Vehicles	-	1,525	-	1,525
Total All Precincts - Road Equipment	846,926	372,502	266,880	105,622
Total Highways and Drainage	7,707,160	11,410,986	8,721,478	2,689,508
Total Expenditures	7,992,558	11,781,438	9,090,668	2,690,770
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,896,919)	(2,495,828)	247,114	2,742,942
<u>Other Financing Sources (Uses)</u>				
Transfers in	1,650,000	1,650,000	1,686,216	36,216
Transfers out	-	-	(1,361,492)	(1,361,492)
Sale of capital assets	35,000	109,650	109,650	-
Total Other Financing Sources	1,685,000	1,759,650	434,374	(1,325,276)
Net Change in Fund Balance	\$ (211,919)	\$ (736,178)	681,488	\$ 1,417,666
Beginning fund balance			2,635,885	
Ending Fund Balance			\$ 3,317,373	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)
FARM-TO-MARKET LATERAL ROAD FUND
For the Year Ended December 31, 2023

		Budgeted Amounts		Actual	Variance with
		Original	Final	Amounts	Final Budget
					Positive
					(Negative)
<u>Revenues:</u>					
Taxes:					
Property (ad valorem):					
Current		\$ 1,989,901	\$ 1,989,901	\$ 1,992,229	\$ 2,328
Delinquent		37,312	37,312	27,308	(10,004)
Total Property Taxes		2,027,213	2,027,213	2,019,537	(7,676)
Penalty and Interest		31,715	31,715	29,391	(2,324)
Total Taxes		2,058,928	2,058,928	2,048,928	(10,000)
Investment earnings:					
Checking		12,000	12,000	62,527	50,527
Total Investment Earnings		12,000	12,000	62,527	50,527
Miscellaneous:					
Miscellaneous		-	-	241	241
Total Miscellaneous		-	-	241	241
Total Revenues		2,070,928	2,070,928	2,111,696	40,768

Expenditures:

Highways and Drainage:

Countywide drainage:

Salary, appointed officials	78,519	78,519	78,519	-
Salary, precinct	703,785	703,673	601,047	102,626
Salary, overtime/holiday	-	112	111	1
Salary, travel allowance	12,557	12,557	12,557	-
Salary, phone allowance	5,040	5,040	3,328	1,712
Salary, merit	19,200	19,200	16,800	2,400
Employee benefits	408,453	408,453	358,750	49,703
Office supplies	500	349	349	-
Food	250	694	643	51
Publications/audio visuals	150	150	-	150
Janitorial supplies	-	95	95	-
Insecticide/herbicide	160,000	176,657	176,656	1
Petroleum products	35,705	35,705	32,452	3,253
Diesel	187,000	167,000	115,474	51,526
Drugs/medical supplies	-	38	38	-
Vehicle/equipment supplies	25,000	22,845	21,028	1,817
Small tools/miscellaneous supplies	15,000	15,000	8,615	6,385
Culverts, fluming, pipe	-	5,835	5,835	-
Furnishings/small equipment	1,000	646	297	349
Computer equip/access/software	588	588	88	500
Environmental fees	600	600	295	305
Data processing services	3,962	3,962	1,798	2,164
Property/liabilities insurance	25,549	25,549	24,415	1,134
Engineering	150,000	147,412	90,845	56,567
Contract services	153,000	153,858	153,858	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)
FARM-TO-MARKET LATERAL ROAD FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Expenditures (continued):</u>				
Highways and Drainage (continued):				
Countywide drainage (continued):				
Telephone	\$ 500	\$ 2,516	\$ 2,516	\$ -
Utilities	250	250	-	250
Miscellaneous claims/repairs	1,000	602	-	602
Equipment, maintenance	155,390	177,812	168,319	9,493
Dues/training/travel	2,500	2,500	269	2,231
Right-of-way costs	125,000	102,281	14,220	88,061
Machinery and equipment	350,000	253,575	196,571	57,004
Vehicles	-	98,950	98,950	-
Total Countywide Drainage	2,620,498	2,623,023	2,184,738	438,285
Total Highways and Drainage	2,620,498	2,623,023	2,184,738	438,285
Total Expenditures	2,620,498	2,623,023	2,184,738	438,285
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(549,570)	(552,095)	(73,042)	479,053
<u>Other Financing Sources (Uses)</u>				
Transfers in	195,000	195,000	201,676	6,676
Transfers out	-	-	(57,004)	(57,004)
Sale of capital assets	1,000	2,525	2,525	-
Total Other Financing Sources (Uses)	196,000	197,525	147,197	(50,328)
Net Change in Fund Balance	\$ (353,570)	\$ (354,570)	74,155	\$ 428,725
Beginning fund balance			1,025,497	
Ending Fund Balance			\$ 1,099,652	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

WHARTON COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2023

	Measurement Year*			
	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 1,112,031	\$ 1,171,800	\$ 1,269,249	\$ 1,251,440
Interest (on the total pension liability)	3,612,194	3,880,713	4,062,559	4,312,530
Changes of benefit terms	296,736	(127,104)	-	168,793
Difference between expected and actual experience	466,730	(628,043)	(249,924)	98,218
Change of assumptions	-	497,625	-	401,175
Benefit payments, including refunds of employee 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
Beginning total pension liability	44,977,940	48,275,742	50,782,478	53,315,351
Ending Total Pension Liability	\$ 48,275,742	\$ 50,782,478	\$ 53,315,351	\$ 56,843,511
Plan Fiduciary Net Position				
Contributions - employer	\$ 1,134,048	\$ 1,344,576	\$ 1,291,062	\$ 1,336,096
Contributions - employee	593,743	613,525	636,444	658,643
Net investment income	2,932,816	176,884	3,291,800	6,876,607
Benefit payments, including refunds of employee contributions	(2,189,889)	(2,288,255)	(2,549,011)	(2,703,996)
Administrative expense	(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
Beginning plan fiduciary net position	42,358,502	44,853,762	44,509,080	47,189,471
Ending Plan Fiduciary Net Position	\$ 44,853,762	\$ 44,509,080	\$ 47,189,471	\$ 53,311,528
Net Pension Liability/(Asset)	\$ 3,421,980	\$ 6,273,398	\$ 6,125,880	\$ 3,531,983
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	92.91%	87.65%	88.51%	93.79%
Covered Payroll	\$ 8,482,043	\$ 8,764,648	\$ 9,092,062	\$ 9,409,184
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	40.34%	71.58%	67.38%	37.54%

*Only nine years of information is currently available. The County will build this schedule over the next one-year period.

Measurement Year*				
2018	2019	2020	2021	2022
\$ 1,262,029	\$ 1,294,028	\$ 1,421,633	\$ 1,575,227	\$ 1,584,674
4,581,352	4,752,464	5,092,722	5,232,529	5,265,263
-	1,485,015	143,819	(1,876,883)	-
(299,049)	251,825	(588,038)	(402,414)	174,472
-	-	3,461,984	(208,113)	-
(3,152,663)	(3,787,375)	(3,629,997)	(3,788,195)	(4,014,118)
2,391,669	3,995,957	5,902,123	532,151	3,010,291
56,843,511	59,235,180	63,231,137	69,133,260	69,665,411
<u>\$ 59,235,180</u>	<u>\$ 63,231,137</u>	<u>\$ 69,133,260</u>	<u>\$ 69,665,411</u>	<u>\$ 72,675,702</u>
\$ 1,395,448	\$ 1,462,279	\$ 1,619,733	\$ 1,649,288	\$ 1,696,966
686,929	705,926	747,405	761,044	783,045
(1,005,137)	8,404,528	5,974,990	13,569,183	(4,243,880)
(3,152,663)	(3,787,375)	(3,629,997)	(3,788,195)	(4,014,118)
(41,099)	(44,093)	(45,730)	(40,374)	(40,233)
(26,532)	(47,376)	(31,604)	(21,825)	(153,625)
(2,143,054)	6,693,889	4,634,797	12,129,121	(5,971,845)
53,311,528	51,168,474	57,862,363	62,497,160	74,626,281
<u>\$ 51,168,474</u>	<u>\$ 57,862,363</u>	<u>\$ 62,497,160</u>	<u>\$ 74,626,281</u>	<u>\$ 68,654,436</u>
<u>\$ 8,066,706</u>	<u>\$ 5,368,774</u>	<u>\$ 6,636,100</u>	<u>\$ (4,960,870)</u>	<u>\$ 4,021,266</u>
86.38%	91.51%	90.40%	107.12%	94.47%
\$ 9,813,271	\$ 10,084,658	\$ 10,677,209	\$ 10,872,058	\$ 11,186,358
82.20%	53.24%	62.15%	-45.63%	35.95%

WHARTON COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2023

	Fiscal Year			
	2014	2015	2016	2017
Actuarially determined contribution	\$ 1,134,048	\$ 1,244,576	\$ 1,291,062	\$ 1,292,822
Contributions in relation to the actuarially determined contribution	1,134,048	1,344,576	1,291,062	1,336,096
Contribution deficiency (excess)	\$ -	\$ (100,000)	\$ -	\$ (43,274)
Covered payroll	\$ 8,482,043	\$ 8,764,623	\$ 9,092,062	\$ 9,409,184
Contributions as a percentage of covered payroll	13.37%	15.34%	14.20%	14.20%

Notes to Required Supplementary Information:

1. *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.

2. *Methods and Assumptions Used to Determine Contribution Rates :*

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	11.2 years (based on contribution rate calculated in 12/31/2022 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.5%
Salary increases	Varies by age and service. 4.7% average over career including inflation.
Investment rate of return	7.6%, 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	135% of the RP-2010 Healthy Annuitant Mortality Table for males and 120% for the RP-2010 Healthy Annuitant Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

3. *Other Information :*

There are no benefit changes during the year.

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 1,395,448	\$ 1,462,279	\$ 1,619,733	\$ 1,621,024	\$ 1,696,966	\$ 1,901,534
1,395,448	1,462,279	1,619,733	1,649,288	1,696,966	1,901,534
\$ -	\$ -	\$ -	\$ (28,264)	\$ -	\$ -
\$ 9,813,271	\$ 10,084,658	\$ 10,677,202	\$ 10,872,058	\$ 11,186,321	\$ 12,534,847
14.22%	14.50%	15.17%	15.17%	15.17%	15.17%

WHARTON COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS - WHARTON COUNTY RETIREE HEALTH CARE PLAN

For the Year Ended December 31, 2023

	Measurement Year*			
	2017	2018	2019	2020
Total OPEB Liability				
Service cost	\$ 133,819	\$ 174,423	\$ 169,616	\$ 195,511
Interest (on the total OPEB liability)	84,131	78,680	77,679	64,717
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(9,026)	(424,576)	(4,722)	(536,739)
Changes of assumptions	55,339	10,848	115,766	60,717
Benefit payments	(115,024)	(116,346)	(124,122)	(99,298)
Net Change in Total OPEB Liability	149,239	(276,971)	234,217	(315,092)
Beginning total OPEB liability	2,198,755	2,347,994	2,071,023	2,305,240
Ending Total OPEB Liability	\$ 2,347,994	\$ 2,071,023	\$ 2,305,240	\$ 1,990,148
 Covered Employee Payroll	 \$ 9,674,270	 \$ 9,849,849	 \$ 10,158,444	 \$ 10,667,956
 Total OPEB Liability as a Percentage of Covered Employee Payroll	 24.27%	 21.03%	 22.69%	 18.66%

*Only six years of information is currently available. The County will build this schedule over the next four-year period.

Notes to Required Supplementary Information:

1. Changes in Assumptions

Changes of assumptions reflect a change in the discount rate from 1.84% as of December 31, 2021 to 4.05% as of December 31, 2022. Additionally, the demographic assumptions were updated to reflect the 2022 TCERS experience study and the participation assumption for future retirees was increased.

Measurement Year*			
2021		2022	
\$	217,610	\$	256,846
	40,701		46,457
	241,160		-
	6,604		(80,141)
	87,664		(258,924)
	(127,841)		(119,232)
	465,898		(154,994)
	1,990,148		2,456,046
\$	2,456,046	\$	2,301,052
\$	10,841,550	\$	11,142,616
	22.65%		20.65%

***COMBINING STATEMENTS
AND SCHEDULES***

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

County and District Court Technology - This fund is used to account for fees collected from the county and district courts on convictions of felony and misdemeanor offenses for purposes of enhancing technology in the county and district courts.

State Lateral Road - This fund 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 - This fund accounts for fees collected on filings and recordings by the district clerk to be used for specific records preservation and automation projects.

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

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

Election Services - This fund is used to account for receipts of proceeds from the contract between political parties and other entities for administering election services.

Constables Forfeitures - This fund is used to account for revenues 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.

Sheriff Forfeitures - This fund accounts for revenues 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.

District Attorney Forfeiture - This fund accounts for revenues 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 - This fund 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 - This fund 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.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (continued)

Records Preservation - County Clerk - This fund accounts for fees collected on filings and recording by the County clerk. Funds are to be used by the County clerk specifically for records preservation and automation projects.

Justice Court Technology - This fund 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 - This fund accounts for revenues received through civil cases filed in the county and district courts. Funds collected are used to support the management and expenditures necessary to maintain the law library in the County.

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

Home Grants - This fund accounts for revenues received from federal grants to assist in providing affordable housing for low income citizens.

WC Water/Sewer Project Grants - This fund accounts for revenues received from federal grants to build sewer systems in non-incorporated subdivisions.

Theft by Check - This fund 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.

Caney Creek Flood Infrastructure Project - This fund accounts for funding received for the Texas Water Development Board flood infrastructure fund grant for the purpose of conducting a multi-jurisdictional flood risk and flood reduction project of Caney Creek.

Permanent Fund

Permanent funds are governmental funds which are used to report 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.

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

WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Page 1 of 3)
December 31, 2023

		Special Revenue Funds			
		County and District Court Technology	State Lateral Road	Records Preservation District Clerk	Guardianship
<u>Assets</u>					
Cash and cash equivalents	\$	13,818	\$ 35,763	\$ 190,841	\$ 49,047
Prepaid items		-	-	-	-
Receivables, net		-	-	-	-
Due from other funds		-	-	-	-
Total Assets	\$	13,818	\$ 35,763	\$ 190,841	\$ 49,047
<u>Liabilities and Fund Balances</u>					
<u>Liabilities:</u>					
Accounts payable	\$	-	\$ -	\$ 3	\$ -
Accrued payroll		-	-	225	-
Unearned revenue		-	35,763	-	-
Total Liabilities		-	35,763	228	-
<u>Fund Balances:</u>					
Nonspendable:					
Historical museum		-	-	-	-
Prepaid items		-	-	-	-
Restricted:					
Special projects		13,818	-	190,613	49,047
Total Fund Balances		13,818	-	190,613	49,047
Total Liabilities and Fund Balances	\$	13,818	\$ 35,763	\$ 190,841	\$ 49,047

Special Revenue Funds

Juvenile Case Manager	Election Services	Constables Forfeiture	Sheriff Forfeiture	District Attorney Forfeiture	Justice Court Security
\$ 81,336	\$ 107,027	\$ 25,914	\$ 45,098	\$ 522,475	\$ 7,540
-	-	-	-	4,767	-
-	-	-	11,322	13,173	-
-	-	-	-	7	-
<u>\$ 81,336</u>	<u>\$ 107,027</u>	<u>\$ 25,914</u>	<u>\$ 56,420</u>	<u>\$ 540,422</u>	<u>\$ 7,540</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,210	\$ -
-	-	-	-	3,780	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,990</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	4,767	-
<u>81,336</u>	<u>107,027</u>	<u>25,914</u>	<u>56,420</u>	<u>530,665</u>	<u>7,540</u>
<u>81,336</u>	<u>107,027</u>	<u>25,914</u>	<u>56,420</u>	<u>535,432</u>	<u>7,540</u>
<u>\$ 81,336</u>	<u>\$ 107,027</u>	<u>\$ 25,914</u>	<u>\$ 56,420</u>	<u>\$ 540,422</u>	<u>\$ 7,540</u>

WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Page 2 of 3)
December 31, 2023

Special Revenue Funds				
	Courthouse Security	Records Preservation County Clerk	Justice Court Technology	Law Library
<u>Assets</u>				
Cash and cash equivalents	\$ 240,690	\$ 1,159,864	\$ 29,538	\$ 82,400
Prepaid items	103	-	-	-
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	\$ 240,793	\$ 1,159,864	\$ 29,538	\$ 82,400
<u>Liabilities and Fund Balances</u>				
<u>Liabilities:</u>				
Accounts payable	\$ 25,718	\$ 7,732	\$ -	\$ 2,106
Accrued payroll	-	871	-	-
Unearned revenue	-	-	-	-
Total Liabilities	25,718	8,603	-	2,106
<u>Fund Balances:</u>				
Nonspendable:				
Historical museum	-	-	-	-
Prepaid items	103	-	-	-
Restricted:				
Special projects	214,972	1,151,261	29,538	80,294
Total Fund Balances	215,075	1,151,261	29,538	80,294
Total Liabilities and Fund Balances	\$ 240,793	\$ 1,159,864	\$ 29,538	\$ 82,400

Special Revenue Funds					Permanent Fund
District Attorney Pretrial Intervention	Home Grants	WC Water/Sewer Project Grants	Theft by Check	Caney Creek Flood Infrastructure Project	Historical Museum
\$ 2,419	\$ 45,206	\$ -	\$ 5,979	\$ 141,116	\$ 50,546
-	-	-	-	-	-
-	-	-	-	44,709	-
-	-	-	-	-	-
<u>\$ 2,419</u>	<u>\$ 45,206</u>	<u>\$ -</u>	<u>\$ 5,979</u>	<u>\$ 185,825</u>	<u>\$ 50,546</u>
\$ -	\$ -	\$ -	\$ 112	\$ 71,598	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>112</u>	<u>71,598</u>	<u>-</u>
-	-	-	-	-	50,546
-	-	-	-	-	-
<u>2,419</u>	<u>45,206</u>	<u>-</u>	<u>5,867</u>	<u>114,227</u>	<u>-</u>
<u>2,419</u>	<u>45,206</u>	<u>-</u>	<u>5,867</u>	<u>114,227</u>	<u>50,546</u>
<u>\$ 2,419</u>	<u>\$ 45,206</u>	<u>\$ -</u>	<u>\$ 5,979</u>	<u>\$ 185,825</u>	<u>\$ 50,546</u>

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WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Page 3 of 3)
December 31, 2023

	Total Nonmajor Governmental Funds
<u>Assets</u>	
Cash and cash equivalents	\$ 2,836,617
Prepaid items	4,870
Receivables, net	69,204
Due from other funds	7
Total Assets	\$ 2,910,698
<u>Liabilities and Fund Balances</u>	
<u>Liabilities:</u>	
Accounts payable	\$ 108,479
Accrued payroll	4,876
Unearned revenue	35,763
Total Liabilities	149,118
<u>Fund Balances:</u>	
Nonspendable:	
Historical museum	50,546
Prepaid items	4,870
Restricted:	
Special projects	2,706,164
Total Fund Balances	2,761,580
Total Liabilities and Fund Balances	\$ 2,910,698

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Page 1 of 3)
For the Year Ended December 31, 2023

	Special Revenue Funds			
	County and District Court Technology	State Lateral Road	Records Preservation District Court	Guardianship
Revenues				
Intergovernmental	\$ -	\$ 39,304	\$ -	\$ -
Charge for services	1,029	-	24,763	-
Fines and forfeitures	-	-	-	-
Interest	157	-	1,973	530
Miscellaneous	-	-	-	-
Total Revenues	<u>1,186</u>	<u>39,304</u>	<u>26,736</u>	<u>530</u>
Expenditures				
Current:				
Public safety	-	-	-	-
Judicial	1,276	-	8,369	-
Highways and drainage	-	39,304	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>1,276</u>	<u>39,304</u>	<u>8,369</u>	<u>-</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	<u>(90)</u>	<u>-</u>	<u>18,367</u>	<u>530</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(90)</u>	<u>-</u>	<u>18,367</u>	<u>530</u>
Beginning fund balances	<u>13,908</u>	<u>-</u>	<u>172,246</u>	<u>48,517</u>
Ending Fund Balances	<u>\$ 13,818</u>	<u>\$ -</u>	<u>\$ 190,613</u>	<u>\$ 49,047</u>

Special Revenue Funds

Juvenile Case Manager	Election Services	Constables Forfeiture	Sheriff Forfeiture	District Attorney Forfeiture	Justice Court Security
\$ -	\$ -	\$ -	\$ 6,123	\$ 80,767	\$ -
12,743	9,155	-	-	-	364
-	-	-	48,287	22,634	-
824	1,133	281	371	5,920	81
-	-	-	-	-	-
13,567	10,288	281	54,781	109,321	445
-	-	1,128	67,638	-	-
-	-	-	-	169,056	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	43,761	-
-	-	1,128	67,638	212,817	-
13,567	10,288	(847)	(12,857)	(103,496)	445
-	-	-	30,372	6,806	-
-	-	-	30,372	6,806	-
13,567	10,288	(847)	17,515	(96,690)	445
67,769	96,739	26,761	38,905	632,122	7,095
\$ 81,336	\$ 107,027	\$ 25,914	\$ 56,420	\$ 535,432	\$ 7,540

WHARTON COUNTY, TEXAS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS (Page 2 of 3)
For the Year Ended December 31, 2023

Special Revenue Funds				
	Courthouse Security	Records Preservation County Clerk	Justice Court Technology	Law Library
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charge for services	38,158	167,060	10,450	28,862
Fines and forfeitures	-	-	-	-
Interest	2,440	12,211	311	819
Miscellaneous	-	-	-	-
Total Revenues	40,598	179,271	10,761	29,681
Expenditures				
Current:				
Public safety	-	-	-	-
Judicial	35,142	84,022	6,717	16,856
Highways and drainage	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	35,142	84,022	6,717	16,856
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	5,456	95,249	4,044	12,825
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	-
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balances	5,456	95,249	4,044	12,825
Beginning fund balances	209,619	1,056,012	25,494	67,469
Ending Fund Balances	\$ 215,075	\$ 1,151,261	\$ 29,538	\$ 80,294

Special Revenue Funds					Permanent Fund
District Attorney Pretrial Intervention	Home Grants	WC Water/Sewer Project Grants	Theft by Check	Caney Creek Flood Infrastructure Project	Historical Museum
\$ -	\$ -	\$ 142,904	\$ -	\$ 197,356	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
26	489	-	65	-	546
-	-	10,924	-	-	-
26	489	153,828	65	197,356	546
-	-	-	-	-	-
-	-	-	517	-	-
-	-	-	-	275,126	-
-	-	153,828	-	-	-
-	-	-	-	-	-
-	-	153,828	517	275,126	-
26	489	-	(452)	(77,770)	546
-	-	-	-	-	-
-	-	-	-	-	-
26	489	-	(452)	(77,770)	546
2,393	44,717	-	6,319	191,997	50,000
\$ 2,419	\$ 45,206	\$ -	\$ 5,867	\$ 114,227	\$ 50,546

WHARTON COUNTY, TEXAS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS (Page 3 of 3)
For the Year Ended December 31, 2023

	Total Nonmajor Governmental Funds
<u>Revenues</u>	
Intergovernmental	\$ 466,454
Charge for services	292,584
Fines and forfeitures	70,921
Interest	28,177
Miscellaneous	10,924
Total Revenues	869,060
<u>Expenditures</u>	
Current:	
Public safety	68,766
Judicial	321,955
Highways and drainage	314,430
Economic development	153,828
Capital outlay	43,761
Total Expenditures	902,740
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,680)
<u>Other Financing Sources (Uses)</u>	
Sale of capital assets	37,178
Total Other Financing Sources	37,178
Net Change in Fund Balances	3,498
Beginning fund balances	2,758,082
Ending Fund Balances	\$ 2,761,580

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
County court	\$ 600	\$ 600	\$ 697	\$ 97
District court	350	350	332	(18)
Total Other Fees	950	950	1,029	79
Total Charges for Services	950	950	1,029	79
Investment earnings:				
Interest	30	30	157	127
Total Investment Earnings	30	30	157	127
Total Revenues	980	980	1,186	206
<u>Expenditures</u>				
Judicial:				
County court technology:				
Furnishings/small equipment	1,000	1,000	-	1,000
Computer equip/access/software	1,500	224	-	224
Office equipment	-	1,276	1,276	-
Total County Court Technology	2,500	2,500	1,276	1,224
District court technology:				
Computer equip/access/software	200	200	-	200
Total District Court Technology	200	200	-	200
Total Judicial	2,700	2,700	1,276	1,424
Total Expenditures	2,700	2,700	1,276	1,424
Net Change in Fund Balance	\$ (1,720)	\$ (1,720)	(90)	\$ 1,630
Beginning fund balance			13,908	
Ending Fund Balance			\$ 13,818	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE LATERAL ROAD FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Intergovernmental:				
State shared revenue	\$ 40,000	\$ 39,500	\$ 39,304	\$ (196)
Total Intergovernmental	40,000	39,500	39,304	(196)
Total Revenues	40,000	39,500	39,304	(196)
<u>Expenditures</u>				
Highways and drainage:				
Precinct 1				
Road materials	10,000	9,875	9,826	49
Precinct 2				
Road materials	10,000	9,875	9,826	49
Precinct 3				
Road materials	10,000	9,875	9,826	49
Precinct 4				
Road materials	10,000	9,875	9,826	49
Total Highways and Drainage	40,000	39,500	39,304	196
Total Expenditures	40,000	39,500	39,304	196
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Beginning fund balance			-	
Ending Fund Balance			\$ -	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS PRESERVATION DISTRICT COURT FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 4,500	\$ 4,500	\$ 422	\$ (4,078)
Archive	1,100	1,100	738	(362)
Civil preservation	15,000	15,000	23,603	8,603
Total Other Fees	20,600	20,600	24,763	4,163
Total Charges for Services	20,600	20,600	24,763	4,163
Investment earnings:				
Interest	300	300	1,973	1,673
Total Investment Earnings	300	300	1,973	1,673
Total Revenues	20,900	20,900	26,736	5,836
<u>Expenditures</u>				
Judicial:				
Records archival - district clerk				
Supplies	2,000	999	-	999
Records preservation/microfilm	-	2,216	2,216	-
Total Records Archival - District Clerk	2,000	3,215	2,216	999
Records preservation - district clerk				
Salary, supplements	6,000	6,000	4,799	1,201
Employee benefits	1,388	1,388	1,055	333
Supplies	-	299	299	-
Total Records Preservation - District Clerk	7,388	7,687	6,153	1,534
Total Judicial	9,388	10,902	8,369	2,533
Total Expenditures	9,388	10,902	8,369	2,533
Net Change in Fund Balance	\$ 11,512	\$ 9,998	18,367	\$ 8,369
Beginning fund balance			172,246	
Ending Fund Balance			\$ 190,613	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GUARDIANSHIP FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Total Other Fees	1,000	1,000	-	(1,000)
Total Charges for Services	1,000	1,000	-	(1,000)
Investment earnings:				
Interest	99	99	530	431
Total Investment Earnings	99	99	530	431
Total Revenues	1,099	1,099	530	(569)
<u>Expenditures</u>				
Public safety:				
Guardianship:				
Contract services	5,000	5,000	-	5,000
Total Guardianship	5,000	5,000	-	5,000
Total Public Safety	5,000	5,000	-	5,000
Total Expenditures	5,000	5,000	-	5,000
Net Change in Fund Balance	\$ (3,901)	\$ (3,901)	530	\$ 4,431
Beginning fund balance			48,517	
Ending Fund Balance			\$ 49,047	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE CASE MANAGER FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 14,000	\$ 14,000	\$ 12,743	\$ (1,257)
Total Other Fees	14,000	14,000	12,743	(1,257)
Total Charges for Service	14,000	14,000	12,743	(1,257)
Investment earnings:				
Interest	120	120	824	704
Total Investment Earnings	120	120	824	704
Total Revenues	14,120	14,120	13,567	(553)
<u>Expenditures</u>				
Judicial:				
Juvenile case manager:				
Property/liability insurance	67	67	-	67
Dues/training travel	2,500	2,500	-	2,500
Total Juvenile Case Manager	2,567	2,567	-	2,567
Total Judicial	2,567	2,567	-	2,567
Total Expenditures	2,567	2,567	-	2,567
Net Change in Fund Balance	\$ 11,553	\$ 11,553	13,567	\$ 2,014
Beginning fund balance			67,769	
Ending Fund Balance			\$ 81,336	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION SERVICES FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
Administration fee	\$ 1,500	\$ 1,500	\$ 4,085	\$ 2,585
Rental voting equipment	7,500	7,500	5,070	(2,430)
Total Other Fees	9,000	9,000	9,155	155
Total Charges for Services	9,000	9,000	9,155	155
Investment earnings:				
Interest	210	210	1,133	923
Total Investment Earnings	210	210	1,133	923
Total Revenues	9,210	9,210	10,288	1,078
<u>Expenditures</u>				
General government:				
Election services:				
Equipment, maintenance	10,000	10,000	-	10,000
Total Election Services	10,000	10,000	-	10,000
Total General Government	10,000	10,000	-	10,000
Total Expenditures	10,000	10,000	-	10,000
Net Change in Fund Balance	\$ (790)	\$ (790)	10,288	\$ 11,078
Beginning fund balance			96,739	
Ending Fund Balance			\$ 107,027	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CONSTABLES FORFEITURE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Investment earnings:				
Interest	\$ 55	\$ 55	\$ 281	\$ 226
Total Investment Earnings	55	55	281	226
Total Revenues	55	55	281	226
<u>Expenditures</u>				
Public safety:				
Constable 2 - local				
Law enforcement supplies	5,000	5,000	-	5,000
Vehicles	-	1,129	1,128	1
Total Constable 2 - Local	5,000	6,129	1,128	5,001
Total Expenditures	5,000	6,129	1,128	5,001
Net Change in Fund Balance	\$ (4,945)	\$ (6,074)	(847)	\$ 5,227
Beginning fund balance			26,761	
Ending Fund Balance			\$ 25,914	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)
DISTRICT ATTORNEY FORFEITURE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Intergovernmental:				
State grants				
Crime victim grant	\$ -	\$ 80,767	\$ 80,767	\$ -
Total State Grants	-	80,767	80,767	-
Total Intergovernmental	-	80,767	80,767	-
Fines and forfeiture:				
Forfeitures- local	-	-	22,634	22,634
Total Fines and Forfeiture	-	-	22,634	22,634
Investment earnings:				
Interest	1,500	1,500	5,920	4,420
Total Investment Earnings	1,500	1,500	5,920	4,420
Total Revenues	1,500	82,267	109,321	27,054
<u>Expenditures</u>				
Judicial:				
District attorney grant forfeiture (local):				
Salary, deputies	-	50,299	50,299	-
Salary, supplements	-	1,200	1,200	-
Employee benefits	-	23,351	23,351	-
Physician services	-	134	134	-
Legal/professional services	-	1,628	1,628	-
Contract services	-	300	300	-
Telephone	-	641	641	-
Salary, secretaries	-	21,098	21,098	-
Employee benefits	-	14,076	14,076	-
Data process services	-	501	501	-
Postage and freight	-	1,202	1,202	-
Rentals, office equipment	-	156	156	-
Total District Attorney Grant Forfeiture (Local)	-	114,586	114,586	-
District attorney forfeiture (local):				
Salary, secretaries	-	4,615	4,615	-
Salary, temporary	20,600	15,984	8,997	6,987
Salary, supplements	22,650	21,482	13,938	7,544
Employee benefits	10,091	11,784	6,757	5,027
Office supplies	2,000	2,276	2,276	-
Publications/audio visual	100	-	-	-
Petroleum products	4,000	5,387	5,387	-
Vehicle and equipment supplies	300	-	-	-
Furnishings/small equipment	1,000	663	-	663
Legal/professional services	40,000	40,000	-	40,000
Data process services	-	3,500	2,999	501
Property/liability insurance	254	972	972	-
Contract services	40,400	34,111	3,958	30,153
Postage and freight	-	190	189	1
Equipment, maintenance	-	513	512	1
Rentals, office equipment	300	192	191	1
Dues/training/travel	1,000	1,025	912	113
Vehicles	-	4,285	-	4,285
Total District Attorney Forfeiture (Local)	142,695	146,979	51,703	95,276

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)
DISTRICT ATTORNEY FORFEITURE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Expenditures (continued):</u>				
Judicial (continued):				
District attorney forfeiture (federal treasury):				
Law enforcement equipment	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Dues/training/travel	-	2,500	2,500	-
Total District Attorney				
Forfeiture (Federal Treasury)	5,000	7,500	2,500	5,000
District attorney forfeiture (federal justice):				
Vehicle and equipment supplies	3,000	3,000	18	2,982
Environmental fees	50	50	-	50
Equipment, maintenance	500	500	249	251
Total District Attorney				
Forfeiture (Federal Justice)	3,550	3,550	267	3,283
Total Judicial	151,245	272,615	169,056	103,559
Capital outlay:				
Total Expenditures	151,245	316,376	212,817	103,559
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(149,745)	(234,109)	(103,496)	130,613
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	-	4,285	6,806	2,521
Total Other Financing Sources	-	4,285	6,806	2,521
Net Change in Fund Balance	\$ (149,745)	\$ (229,824)	(96,690)	\$ 133,134
Beginning fund balance			632,122	
Ending Fund Balance			\$ 535,432	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF FORFEITURE FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Intergovernmental:				
Federal grants				
Crime victim grant	\$ -	\$ 6,123	\$ 6,123	\$ -
Total Federal Grants	-	6,123	6,123	-
Total Intergovernmental	-	6,123	6,123	-
Fines and forfeitures:				
Forfeitures - local	\$ -	\$ -	\$ 48,287	\$ 48,287
Total Fines and Forfeitures	-	-	48,287	48,287
Investment earnings:				
Interest	50	50	371	321
Total Investment Earnings	50	50	371	321
Total Revenues	50	6,173	54,781	48,608
Expenditures				
Public safety:				
Sheriff forfeiture (local):				
Office supplies	2,000	2,000	1,219	781
Law enforcement supplies	10,000	6,208	6,207	1
Furnishings/small equipment	2,000	2,000	-	2,000
Computer equip/access/software	1,000	5,319	5,318	1
Telephone	-	12,036	32	12,004
Building, maintenance	-	1,565	1,565	-
Research/investigation/online	20,000	500	500	-
Dues/training/travel	-	6,357	6,356	1
Buildings	-	3,240	3,240	-
Office equipment	-	8,136	8,135	1
Law enforcement equipment	-	40,136	35,066	5,070
Vehicles	-	22,810	-	22,810
Total Sheriff Forfeiture (Local)	35,000	110,307	67,638	42,669
Sheriff forfeiture (federal treasury)				
Law enforcement supplies	180	677	-	677
Law enforcement equipment	-	521	-	521
Total Sheriff Forfeiture (Federal Treasury)	180	1,198	-	1,198
Total Public Safety	35,180	111,505	67,638	43,867
Total Expenditures	35,180	111,505	67,638	43,867
(Deficiency) of Revenues				
(Under) Expenditures	(35,130)	(105,332)	(12,857)	92,475
Other Financing Sources (Uses)				
Sale of capital assets	-	22,810	30,372	7,562
Total Other Financing Sources	-	22,810	30,372	7,562
Net Change in Fund Balance	\$ (35,130)	\$ (82,522)	17,515	\$ 100,037
Beginning fund balance			38,905	
Ending Fund Balance			\$ 56,420	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUSTICE COURT SECURITY FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 800	\$ 800	\$ 364	\$ (436)
Total Other Fees	800	800	364	(436)
Total Charges for Services	800	800	364	(436)
Investment earnings:				
Interest	30	30	81	51
Total Investment Earnings	30	30	81	51
Total Revenues	830	830	445	(385)
<u>Expenditures</u>				
Judicial:				
Justice court security, JP 1				
Data processing	1,531	1,531	-	1,531
Equipment, maintenance	500	500	-	500
Total Justice Court Security, JP 1	2,031	2,031	-	2,031
Justice court security, JP 2				
Data processing	1,351	1,351	-	1,351
Equipment, maintenance	500	500	-	500
Total Justice Court Security, JP 2	1,851	1,851	-	1,851
Justice court security, JP 3				
Data processing	1,351	1,351	-	1,351
Total Justice Court Security, JP 3	1,351	1,351	-	1,351
Justice court security, JP 4				
Data processing	1,500	1,500	-	1,500
Equipment, maintenance	500	500	-	500
Total Justice Court Security, JP 4	2,000	2,000	-	2,000
Total Judicial	7,233	7,233	-	7,233
Total Expenditures	7,233	7,233	-	7,233
Net Change in Fund Balance	\$ (6,403)	\$ (6,403)	445	\$ 6,848
Beginning fund balance			7,095	
Ending Fund Balance			\$ 7,540	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 30,000	\$ 30,000	\$ 38,158	\$ 8,158
Total Other Fees	30,000	30,000	38,158	8,158
Total Charges for Services	30,000	30,000	38,158	8,158
Investment earnings:				
Interest	400	400	2,440	2,040
Total Charges for Services	400	400	2,440	2,040
Total Revenues	30,400	30,400	40,598	10,198
<u>Expenditures</u>				
Judicial:				
Courthouse security:				
Salary, part-time	20,122	20,122	-	20,122
Salary, supplements	1,200	1,200	-	1,200
Employee benefits	5,293	5,293	-	5,293
Food	-	1,138	1,137	1
Computer/equip, access, software	-	105	105	-
Data processing services	7,500	6,337	-	6,337
Property/liability insurance	112	112	103	9
Equipment, maintenance	4,000	3,395	3,394	1
Buildings, maintenance	-	4,685	4,685	-
Office equipment	30,000	25,840	25,718	122
Total Courthouse Security	68,227	68,227	35,142	33,085
Total Judicial	68,227	68,227	35,142	33,085
Total Expenditures	68,227	68,227	35,142	33,085
Net Change in Fund Balance	\$ (37,827)	\$ (37,827)	5,456	\$ 43,283
Beginning fund balance			209,619	
Ending Fund Balance			\$ 215,075	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS PRESERVATION COUNTY CLERK FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 88,000	\$ 88,000	\$ 71,706	\$ (16,294)
Archival (prior 1990)	84,000	84,000	68,485	(15,515)
Archival (prior 1990)-Civil	3,000	3,000	8,119	5,119
Electronic user	19,000	19,000	18,750	(250)
Total Other Fees	194,000	194,000	167,060	(26,940)
Total Charges for Services	194,000	194,000	167,060	(26,940)
Investment earnings:				
Interest	2,000	2,000	12,211	10,211
Total Investment Earnings	2,000	2,000	12,211	10,211
Total Revenues	196,000	196,000	179,271	(16,729)
<u>Expenditures</u>				
Judicial:				
Records archive - County clerk:				
Salary, temporary or extra	5,150	5,150	-	5,150
Employee benefits	410	410	-	410
Office supplies	12,000	11,838	-	11,838
Data processing services	9,000	9,000	7,993	1,007
Record preservation/microfilm	3,000	3,162	2,607	555
Fees	3,000	3,000	360	2,640
Total Records Archive - County Clerk	32,560	32,560	10,960	21,600
Records preservation - County clerk:				
Salary, supplements	21,000	21,000	18,500	2,500
Employee benefits	4,855	4,855	4,155	700
Office supplies	12,000	10,710	10,709	1
Computer equip/access/software	3,000	-	-	-
Data processing services	33,000	29,100	29,100	-
Records preservation/microfilming	3,000	592	-	592
Office equipment	-	10,598	10,598	-
Total Records Preservation - County Clerk	76,855	76,855	73,062	3,793
Total Judicial	109,415	109,415	84,022	25,393
Total Expenditures	109,415	109,415	84,022	25,393
Net Change in Fund Balance	\$ 86,585	\$ 86,585	95,249	\$ 8,664
Beginning fund balance			1,056,012	
Ending Fund Balance			\$ 1,151,261	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUSTICE COURT TECHNOLOGY FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 11,500	\$ 11,500	\$ 10,450	\$ (1,050)
Total Other Fees	11,500	11,500	10,450	(1,050)
Total Charges for Services	11,500	11,500	10,450	(1,050)
Investment earnings:				
Interest	48	48	311	263
Total Investment Earnings	48	48	311	263
Total Revenues	11,548	11,548	10,761	(787)
<u>Expenditures</u>				
Judicial:				
Justice court technology - JP 1:				
Computer equip/access/software	1,000	581	-	581
Data processing services	344	344	344	-
Telephone	1,200	1,619	1,618	1
Office equipment	2,400	2,400	-	2,400
Total Justice Court Technology - JP 1	4,944	4,944	1,962	2,982
Justice court technology - JP 2:				
Data processing services	344	344	344	-
Telephone	1,448	1,448	-	1,448
Total Justice Court Technology - JP 2	1,792	1,792	344	1,448
Justice court technology - JP 3:				
Data processing services	344	344	344	-
Telephone	4,341	4,341	2,871	1,470
Total Justice Court Technology - JP 3	4,685	4,685	3,215	1,470
Justice court technology - JP 4:				
Computer equip/access/software	5,000	5,000	-	5,000
Data processing services	344	344	344	-
Telephone	2,500	2,500	852	1,648
Dues/training/travel	2,000	2,000	-	2,000
Total Justice Court Technology - JP 4	9,844	9,844	1,196	8,648
Total Judicial	21,265	21,265	6,717	14,548
Total Expenditures	21,265	21,265	6,717	14,548
Net Change in Fund Balance	\$ (9,717)	\$ (9,717)	4,044	\$ 13,761
Beginning fund balance			25,494	
Ending Fund Balance			\$ 29,538	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
Law library	\$ 22,000	\$ 22,000	\$ 28,862	\$ 6,862
Total Other Fees	22,000	22,000	28,862	6,862
Total Charges for Services	22,000	22,000	28,862	6,862
Investment earnings:				
Interest	120	120	819	699
Total Investment Earnings	120	120	819	699
Total Revenues	22,120	22,120	29,681	7,561
<u>Expenditures</u>				
Judicial:				
Law library fund:				
Publications/audio visual	9,500	5,798	55	5,743
Research/investigation/online	13,100	16,802	16,801	1
Total Law Library Fund	22,600	22,600	16,856	5,744
Total Judicial	22,600	22,600	16,856	5,744
Total Expenditures	22,600	22,600	16,856	5,744
Net Change in Fund Balance	\$ (480)	\$ (480)	12,825	\$ 13,305
Beginning fund balance			67,469	
Ending Fund Balance			\$ 80,294	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY PRETRIAL INTERVENTION FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
<u>Revenues</u>				Positive
				(Negative)
Investment earnings:				
Interest	\$ 6	\$ 6	\$ 26	\$ 20
Total Investment Earnings	6	6	26	20
Total Revenues	6	6	26	20
Net Change in Fund Balance	\$ 6	\$ 6	26	\$ 20
Beginning fund balance			2,393	
Ending Fund Balance			\$ 2,419	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
FUND BALANCE - PROJECT AUTHORIZATION AND ACTUAL
CAPITAL REPLACEMENT FUND
From Inception and For the Year Ended December 31, 2023

	<u>Prior Years Actual</u>	<u>Current Year Actual</u>	<u>Total Actual to Date</u>	<u>Project Authorization</u>
<u>Revenues:</u>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Capital outlay:				
General government	1,058,982	13,938	1,072,920	478,165
Public safety	389,833	53,391	443,224	191,707
Judicial	485,141	4,040	489,181	68,049
Corrections	65,819	-	65,819	-
Juvenile services	725	-	725	743
Environmental services	38,808	-	38,808	-
Health and welfare	17,210	-	17,210	-
Culture and recreation	19,929	24,689	44,618	25,637
Highways and drainage	4,254,546	1,243,986	5,498,532	3,021,672
Total Capital Outlay	<u>6,330,993</u>	<u>1,340,044</u>	<u>7,671,037</u>	<u>3,785,973</u>
Total Expenditures	<u>6,330,993</u>	<u>1,340,044</u>	<u>7,671,037</u>	<u>3,785,973</u>
(Deficiency) of				
Revenues (Under) Expenditures	(6,330,993)	(1,340,044)	(7,671,037)	(3,785,973)
<u>Other Financing Sources (Uses)</u>				
Transfers in	7,284,083	1,773,811	9,057,894	-
Transfers out	(77,220)	(31,252)	(108,472)	-
Sale of capital assets	-	7,100	7,100	7,100
Total Other Financing Sources	<u>7,206,863</u>	<u>1,749,659</u>	<u>8,956,522</u>	<u>7,100</u>
Net Change in Fund Balance	<u>\$ 875,870</u>	409,615	<u>1,285,485</u>	<u>\$ (3,778,873)</u>
Beginning fund balance		<u>3,665,679</u>		
Ending Fund Balance		<u>\$ 4,075,294</u>		

CUSTODIAL FUNDS

Custodial - The County has 16 custodial funds which are used to account for assets held by the government in a custodial capacity for individuals, private organizations, and other governments.

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Page 1 of 2)
December 31, 2023

	<u>County Clerk's Trust</u>	<u>County Clerk's Other</u>	<u>District Clerk's Trust</u>	<u>District Clerk's Other</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 166,145	\$ 251,866	\$ 681,811	\$ 15,716,123
Other receivables	-	-	-	-
Total Assets	<u>166,145</u>	<u>251,866</u>	<u>681,811</u>	<u>15,716,123</u>
<u>Liabilities</u>				
Accounts payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to others	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Net Position</u>				
Restricted for:				
Individuals, organizations, or other governments	166,145	251,866	681,811	15,716,123
Total Net Position	<u>\$ 166,145</u>	<u>\$ 251,866</u>	<u>\$ 681,811</u>	<u>\$ 15,716,123</u>

<u>Sheriff Inmate Trust</u>	<u>Sheriff Inmate Commissary</u>	<u>Sheriff Restitution Civil Seizure</u>	<u>Justice of Peace</u>	<u>Tax Assessor / Collector</u>	<u>Child Support</u>
\$ 20,948	\$ 257,619	\$ 1,769	\$ 393	\$ 9,361,857	\$ 8,188
-	-	-	-	86,718	-
<u>20,948</u>	<u>257,619</u>	<u>1,769</u>	<u>393</u>	<u>9,448,575</u>	<u>8,188</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	9,448,575	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,448,575</u>	<u>-</u>
20,948	257,619	1,769	393	-	8,188
<u>\$ 20,948</u>	<u>\$ 257,619</u>	<u>\$ 1,769</u>	<u>\$ 393</u>	<u>\$ -</u>	<u>\$ 8,188</u>

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Page 2 of 2)
December 31, 2023

	<u>State Fees</u>	<u>Juvenile Probation Fee and Restitution</u>	<u>Child Protective Services</u>	<u>Historical Commission</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 101,423	\$ 584	\$ 450,903	\$ 1,975
Other receivables	-	-	-	-
Total Assets	<u>101,423</u>	<u>584</u>	<u>450,903</u>	<u>1,975</u>
<u>Liabilities</u>				
Accounts payable	101,423	-	761	-
Accrued payroll	-	-	573	-
Due to others	-	-	-	-
Total Liabilities	<u>101,423</u>	<u>-</u>	<u>1,334</u>	<u>-</u>
<u>Net Position</u>				
Restricted for:				
Individuals, organizations, or other governments	-	584	449,569	1,975
Total Net Position	<u>\$ -</u>	<u>\$ 584</u>	<u>\$ 449,569</u>	<u>\$ 1,975</u>

District Attorney's Seizure	Juvenile Probation Grants	Total Custodial Funds
\$ 231,226	\$ 137,205	\$ 27,390,035
-	1,162	87,880
<u>231,226</u>	<u>138,367</u>	<u>27,477,915</u>
-	32,414	134,598
-	-	573
-	-	9,448,575
<u>-</u>	<u>32,414</u>	<u>9,583,746</u>
231,226	105,953	17,894,169
<u>\$ 231,226</u>	<u>\$ 105,953</u>	<u>\$ 17,894,169</u>

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Page 1 of 2)
For the Year Ended December 31, 2023

	<u>County Clerk's Trust</u>	<u>County Clerk's Other</u>	<u>District Clerk's Trust</u>	<u>District Clerk's Other</u>
<u>Additions</u>				
Contributions	\$ 3,230	\$ 129,752	\$ 119,209	\$ 11,104,915
Collections from others	-	-	-	-
Reimbursements from inmates	-	-	-	-
Intergovernmental	-	-	-	-
Restitution collected	-	-	-	-
Investment income	2,764	-	5,058	127
Total Additions	<u>5,994</u>	<u>129,752</u>	<u>124,267</u>	<u>11,105,042</u>
<u>Deductions</u>				
Distributions to others	8,280	96,106	49,353	4,669,934
Expenditures	-	-	-	-
Restitution disbursed	-	-	-	-
Total Deductions	<u>8,280</u>	<u>96,106</u>	<u>49,353</u>	<u>4,669,934</u>
Change in Net Position	(2,286)	33,646	74,914	6,435,108
Beginning net position	168,431	218,220	606,897	9,281,015
Ending Net Position	<u>\$ 166,145</u>	<u>\$ 251,866</u>	<u>\$ 681,811</u>	<u>\$ 15,716,123</u>

<u>Sheriff Inmate Trust</u>	<u>Sheriff Inmate Commissary</u>	<u>Sheriff Restitution Civil Seizure</u>	<u>Justice of Peace</u>	<u>Tax Assessor / Collector</u>	<u>Child Support</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
458,891	-	-	-	109,229,929	69,024
-	272,594	-	-	-	-
-	-	-	-	-	-
-	-	156,432	6,392	-	-
-	-	44	-	20,415	-
<u>458,891</u>	<u>272,594</u>	<u>156,476</u>	<u>6,392</u>	<u>109,250,344</u>	<u>69,024</u>
452,902	-	-	-	109,250,344	69,410
-	270,915	-	-	-	-
-	-	157,165	6,392	-	-
<u>452,902</u>	<u>270,915</u>	<u>157,165</u>	<u>6,392</u>	<u>109,250,344</u>	<u>69,410</u>
5,989	1,679	(689)	-	-	(386)
14,959	255,940	2,458	393	-	8,574
<u>\$ 20,948</u>	<u>\$ 257,619</u>	<u>\$ 1,769</u>	<u>\$ 393</u>	<u>\$ -</u>	<u>\$ 8,188</u>

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Page 2 of 2)
For the Year Ended December 31, 2023

	<u>State Fees</u>	<u>Juvenile Probation Fee and Restitution</u>	<u>Child Protective Services</u>	<u>Historical Commission</u>
<u>Additions</u>				
Contributions	\$ -	\$ -	\$ -	\$ -
Collections from others	-	-	-	-
Reimbursements from inmates	-	-	-	-
Intergovernmental	-	-	104,146	-
Restitution collected	-	2,321	-	-
Investment income	-	-	4,795	21
Total Additions	<u>-</u>	<u>2,321</u>	<u>108,941</u>	<u>21</u>
<u>Deductions</u>				
Distributions to others	-	-	-	-
Expenditures	-	-	41,993	-
Restitution disbursed	-	2,416	-	-
Total Deductions	<u>-</u>	<u>2,416</u>	<u>41,993</u>	<u>-</u>
Change in Net Position	-	(95)	66,948	21
Beginning net position	-	679	382,621	1,954
Ending Net Position	<u><u>\$ -</u></u>	<u><u>\$ 584</u></u>	<u><u>\$ 449,569</u></u>	<u><u>\$ 1,975</u></u>

See Notes to Financial Statements.

District Attorney's Seizure	Juvenile Probation Grants	Total Custodial Funds
\$ -	\$ -	\$ 11,357,106
101,629	-	109,859,473
-	-	272,594
-	641,850	745,996
-	-	165,145
-	-	33,224
<u>101,629</u>	<u>641,850</u>	<u>122,433,538</u>
129,587	-	114,725,916
-	550,099	863,007
-	-	165,973
<u>129,587</u>	<u>550,099</u>	<u>115,754,896</u>
(27,958)	91,751	6,678,642
259,184	14,202	11,215,527
<u>\$ 231,226</u>	<u>\$ 105,953</u>	<u>\$ 17,894,169</u>

STATISTICAL SECTION

This part of the County's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and Required Supplementary Information says about the County's overall financial health.

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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	178
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These schedules contain information to help the reader assess the County's most significant local revenue source, property tax.

Debt Capacity	186
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These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information	192
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information	197
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These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Miscellaneous Information	203
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These pages contain additional data about the area, college, and medical facilities.

WHARTON COUNTY, TEXAS

NET POSITION BY COMPONENT

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2014	2015	2016	2017
Governmental Activities				
Net investment in capital assets	\$ 28,390,125	\$ 29,573,944	\$ 29,745,198	\$ 30,830,817
Restricted	6,226,800	5,522,855	5,364,188	5,440,386
Unrestricted	10,948,946	9,844,371	9,643,248	8,064,656
Total Governmental Activities Net Position	<u>\$ 45,565,871</u>	<u>\$ 44,941,170</u>	<u>\$ 44,752,634</u>	<u>\$ 44,335,859</u>

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 30,228,949	\$ 30,563,386	\$ 31,009,088	\$ 30,599,412	\$ 32,082,807	\$ 33,854,766
8,337,352	7,052,505	5,995,523	6,073,718	6,462,897	7,190,864
7,172,686	6,553,291	7,328,172	9,143,044	12,042,738	12,871,606
<u>\$ 45,738,987</u>	<u>\$ 44,169,182</u>	<u>\$ 44,332,783</u>	<u>\$ 45,816,174</u>	<u>\$ 50,588,442</u>	<u>\$ 53,917,236</u>

WHARTON COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2014	2015	2016	2017
Expenses				
Governmental activities				
General government	\$ 2,626,995	\$ 2,712,787	\$ 3,014,521	\$ 3,434,835
Public safety	3,879,451	3,987,280	4,538,756	4,560,650
Judicial	3,260,493	3,484,682	3,661,489	3,252,477
Corrections	2,677,241	2,636,573	2,608,924	2,973,428
Juvenile services	713,597	839,061	712,444	769,820
Environmental services	533,545	577,675	552,023	543,778
Health and welfare	355,810	434,526	393,132	436,146
Culture and recreation	1,129,573	1,109,660	1,078,600	1,335,405
Highways and drainage	6,975,636	8,109,454	8,014,506	8,751,421
Economic development	77,427	283,341	11,550	38,975
Total Governmental Activities Expenses	<u>\$ 22,229,768</u>	<u>\$ 24,175,039</u>	<u>\$ 24,585,945</u>	<u>\$ 26,096,935</u>
Program Revenues				
Governmental activities				
Charges for services:				
General government	\$ 277,011	\$ 212,247	\$ 234,078	\$ 210,651
Public safety	275,017	222,649	303,561	204,266
Judicial	1,320,667	1,256,684	1,228,735	1,390,790
Corrections	45,209	22,999	19,782	14,048
Juvenile services	2,677	3,071	2,470	3,045
Environmental services	220,115	199,112	225,496	218,029
Health and welfare	6,810	5,820	6,446	5,084
Culture and recreation	26,027	22,443	20,227	32,396
Highways and drainage	1,174,929	1,317,025	1,061,648	1,270,629
Economic development	-	10,194	-	-
Operating grants and contributions	1,340,090	1,739,817	1,833,683	1,558,885
Capital grants and contributions	151,742	1,277,602	596,929	364,728
Total Governmental Activities Program Revenues	<u>4,840,294</u>	<u>6,289,663</u>	<u>5,533,055</u>	<u>5,272,551</u>
Net Revenues (Expenses)				
Governmental activities	<u>\$ (17,389,474)</u>	<u>\$ (17,885,376)</u>	<u>\$ (19,052,890)</u>	<u>\$ (20,824,384)</u>
General Revenues and Other Changes in Net Position				
Governmental activities				
Taxes:				
Property taxes	\$ 16,422,212	\$ 15,179,646	\$ 15,376,482	\$ 15,801,746
Sales taxes	2,526,985	2,839,466	2,810,287	3,103,082
Alcoholic beverage taxes	27,188	31,350	33,742	31,632
Unrestricted investment earnings	180,991	152,288	164,900	227,239
Gain (loss) on sale of capital assets	14,890	113,502	8,953	136,319
Miscellaneous	383,351	429,813	469,990	107,591
Total Governmental Activities General Revenues and Other Changes in Net Position	<u>\$ 19,555,617</u>	<u>\$ 18,746,065</u>	<u>\$ 18,864,354</u>	<u>\$ 19,407,609</u>
Change in Net Position				
Governmental activities	<u>\$ 2,166,143</u>	<u>\$ 860,689</u>	<u>\$ (188,536)</u>	<u>\$ (1,416,775)</u>

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 3,310,118	\$ 4,064,758	\$ 4,359,123	\$ 3,455,958	\$ 2,763,541	\$ 4,455,960
4,456,177	4,843,553	5,143,844	5,036,694	5,174,946	6,217,308
3,854,126	3,974,244	4,174,295	4,039,640	4,318,762	4,875,743
2,894,269	3,347,473	3,326,468	3,040,490	2,664,417	3,667,830
885,053	974,020	375,168	436,807	358,119	377,542
629,078	585,855	651,673	677,304	906,878	890,445
492,801	510,847	502,409	449,544	307,843	315,628
1,229,117	1,292,759	993,714	1,328,822	1,113,739	1,314,119
8,910,619	8,877,960	9,421,121	8,984,363	10,215,815	11,682,346
345,010	3,850	112,844	151,609	409,929	153,828
<u>\$ 27,006,368</u>	<u>\$ 28,475,319</u>	<u>\$ 29,060,659</u>	<u>\$ 27,601,231</u>	<u>\$ 28,233,989</u>	<u>\$ 33,950,749</u>
\$ 239,396	\$ 230,851	\$ 230,116	\$ 240,108	\$ 240,198	\$ 283,234
130,507	332,689	198,009	382,059	316,017	128,417
1,484,284	1,429,275	1,121,121	1,333,027	1,409,478	1,192,743
8,457	59,171	5,209	8,286	8,768	-
2,010	3,390	1,640	1,736	2,500	1,934
233,855	201,575	232,065	239,911	215,896	231,356
5,232	4,324	5,411	5,270	290	-
24,256	21,800	17,810	18,753	21,528	8,925
2,080,306	1,412,989	1,409,686	1,414,594	1,814,039	1,084,698
-	-	-	17,500	1,065	-
3,637,962	1,764,880	2,965,354	1,393,390	3,944,435	5,514,826
495,868	202,245	379,726	338,061	520,555	797,503
<u>8,342,133</u>	<u>5,663,189</u>	<u>6,566,147</u>	<u>5,392,695</u>	<u>8,494,769</u>	<u>9,243,636</u>
<u>\$ (18,664,235)</u>	<u>\$ (22,812,130)</u>	<u>\$ (22,494,512)</u>	<u>\$ (22,208,536)</u>	<u>\$ (19,739,220)</u>	<u>\$ (24,707,113)</u>
\$ 18,261,437	\$ 17,390,310	\$ 18,387,112	\$ 18,641,729	\$ 18,914,389	\$ 19,892,525
3,114,662	3,128,692	3,347,124	4,272,527	4,166,552	5,391,898
34,165	38,020	44,910	55,574	60,912	54,569
452,292	568,603	473,484	268,107	451,132	1,219,038
-199,389	43,014	228,265	232,092	57,190	119,065
78,619	113,497	177,218	221,898	861,313	1,358,812
<u>\$ 21,741,786</u>	<u>\$ 21,282,136</u>	<u>\$ 22,658,113</u>	<u>\$ 23,691,927</u>	<u>\$ 24,511,488</u>	<u>\$ 28,035,907</u>
<u>\$ 3,077,551</u>	<u>\$ (1,529,994)</u>	<u>\$ 163,601</u>	<u>\$ 1,483,391</u>	<u>\$ 4,772,268</u>	<u>\$ 3,328,794</u>

WHARTON COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(Modified accrual basis of accounting)

		Fiscal Year			
		2014	2015	2016	2017
General Fund					
Nondisposable	\$	432,648	\$ 459,780	\$ 514,921	\$ 476,199
Restricted		121,153	118,629	111,875	97,387
Assigned		2,363,381	1,364,227	1,374,801	2,327,020
Unassigned		7,165,322	7,547,046	7,347,792	5,486,854
Total General Fund	\$	10,082,504	\$ 9,489,682	\$ 9,349,389	\$ 8,387,460
All Other Governmental Funds					
Nondisposable	\$	140,283	\$ 143,620	\$ 152,760	\$ 169,775
Restricted		5,946,443	5,323,872	4,476,453	4,911,242
Assigned		1,200,742	1,073,594	1,855,862	2,039,754
Unassigned		-	(771)	-	-
Total All Other Governmental Funds	\$	7,287,468	\$ 6,540,315	\$ 6,485,075	\$ 7,120,771

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 411,257	\$ 549,708	\$ 564,173	\$ 526,889	\$ 435,666	\$ 414,595
106,737	104,734	109,028	109,028	120,946	104,799
1,891,764	1,298,106	1,328,161	3,206,328	3,092,485	3,793,225
6,408,444	7,054,818	7,958,364	8,376,451	7,537,628	6,755,869
<u>\$ 8,818,202</u>	<u>\$ 9,007,366</u>	<u>\$ 9,959,726</u>	<u>\$ 12,218,696</u>	<u>\$ 11,186,725</u>	<u>\$ 11,068,488</u>
\$ 50,000	\$ 196,059	\$ 200,176	\$ 156,528	\$ 127,513	\$ 143,086
8,162,799	6,877,765	5,836,495	5,914,690	6,291,951	7,035,519
2,519,430	2,709,671	2,993,438	3,520,141	3,665,679	4,075,294
-	-	-	-	-	-
<u>\$ 10,732,229</u>	<u>\$ 9,783,495</u>	<u>\$ 9,030,109</u>	<u>\$ 9,591,359</u>	<u>\$ 10,085,143</u>	<u>\$ 11,253,899</u>

WHARTON COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Years
(Modified accrual basis of accounting)

		Fiscal Year			
		2014	2015	2016	2017
Revenues					
Taxes	\$	19,055,090	\$ 18,071,600	\$ 18,139,123	\$ 19,129,082
Licenses and permits		858,774	852,780	882,335	854,445
Intergovernmental		1,312,919	1,793,626	1,812,520	3,297,070
Charges for services		1,352,913	1,242,329	1,264,847	1,250,690
Fines and forfeitures		885,160	796,199	887,364	539,629
Investment earnings		180,761	152,013	164,615	226,868
Miscellaneous		869,429	1,033,594	845,527	668,856
Total Revenues		<u>24,515,046</u>	<u>23,942,141</u>	<u>23,996,331</u>	<u>25,966,640</u>
Expenditures					
General government		2,485,370	2,636,716	2,811,052	3,273,471
Public safety		3,967,237	4,009,062	4,478,061	4,449,858
Judicial		3,142,698	3,795,955	3,859,889	3,273,652
Corrections		2,564,878	2,797,976	2,428,392	2,774,289
Juvenile services		694,165	824,601	709,582	742,525
Environmental services		512,231	538,485	538,813	585,425
Health and welfare		354,219	443,469	386,348	426,851
Culture and recreation		1,026,306	1,034,321	1,035,721	1,226,502
Highways and drainage		7,426,926	9,054,050	7,954,956	9,714,590
Economic development		77,427	283,341	11,550	38,975
Capital outlay		-	-	-	-
Total Expenditures		<u>22,251,457</u>	<u>25,417,976</u>	<u>24,214,364</u>	<u>26,506,138</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		<u>2,263,589</u>	<u>(1,475,835)</u>	<u>(218,033)</u>	<u>(539,498)</u>
Other Financing Sources (Uses)					
Transfers in		1,565,718	829,273	1,760,707	2,498,515
Transfers (out)		(1,565,718)	(844,273)	(1,760,707)	(2,498,515)
Sale of capital assets		65,565	150,860	22,500	213,265
Total Other Financing Sources		<u>65,565</u>	<u>135,860</u>	<u>22,500</u>	<u>213,265</u>
Net Change in Fund Balances	\$	<u>2,329,154</u>	<u>(1,339,975)</u>	<u>(195,533)</u>	<u>(326,233)</u>
Debt service as a percentage of noncapital expenditures		0.0%	0.0%	0.0%	0.0%

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 21,550,645	\$ 20,522,682	\$ 21,793,042	\$ 23,014,614	\$ 23,141,853	\$ 25,254,594
864,720	869,370	870,650	896,790	887,795	908,795
3,998,405	2,268,779	2,016,657	2,734,121	5,294,695	6,312,329
1,289,833	1,272,486	1,342,214	1,445,087	1,427,695	1,363,257
659,504	788,858	933,417	717,921	629,834	625,058
451,887	567,990	473,484	268,107	451,132	1,218,479
1,397,178	751,453	655,151	752,959	1,093,465	1,358,812
30,212,172	27,041,618	28,084,615	29,829,599	32,926,469	37,041,324
3,227,037	3,581,483	3,820,447	3,102,146	3,864,446	4,678,594
4,398,147	4,804,833	4,986,465	5,146,647	6,444,083	6,913,501
3,699,590	4,030,801	3,908,120	4,013,346	4,995,722	4,871,921
2,788,681	3,059,191	2,985,449	2,932,482	3,193,569	3,591,520
865,784	940,745	374,429	436,554	357,866	377,289
616,459	694,427	589,816	642,071	947,705	1,341,480
523,593	496,771	482,276	450,197	332,688	317,683
1,157,968	1,149,289	1,145,102	1,231,589	1,186,134	1,422,621
8,646,703	9,158,457	10,031,630	9,134,830	11,810,838	12,464,632
345,010	3,850	112,844	151,609	409,929	153,828
-	-	-	-	-	43,761
26,268,972	27,919,847	28,436,578	27,241,471	33,542,980	36,176,830
3,943,200	(878,229)	(351,963)	2,588,128	(616,511)	864,494
2,022,772	1,456,559	1,745,002	2,529,159	3,461,846	3,914,355
(2,022,772)	(1,441,559)	(1,745,002)	(2,529,159)	(3,461,846)	(3,914,355)
99,000	119,364	550,937	232,092	78,324	186,025
99,000	134,364	550,937	232,092	78,324	186,025
\$ 4,042,200	\$ (743,865)	\$ 198,974	\$ 2,820,220	\$ (538,187)	\$ 1,050,519
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

WHARTON COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Real property	\$ 3,954,249,619	\$ 3,997,967,891	\$ 4,665,304,666	\$ 5,060,011,173
Personal property	1,119,308,222	943,918,595	848,400,643	951,083,366
Total assessed value (1)	5,073,557,841	4,941,886,486	5,513,705,309	6,011,094,539
Less: real property exemptions	(1,859,954,169)	(1,841,025,303)	(2,080,585,019)	(2,259,076,991)
Total Taxable Assessed Value (Net)⁽¹⁾	3,213,603,672	3,100,861,183	3,433,120,290	3,752,017,548
Taxable assessed value as a percentage of actual taxable value	100%	100%	100%	100%
Estimated actual taxable value	\$ 3,213,603,672	\$ 3,100,861,183	\$ 3,433,120,290	\$ 3,752,017,548
Total Direct Tax Rate⁽²⁾	\$ 0.48806	\$ 0.49000	\$ 0.49000	\$ 0.47500

(1) Property is assessed at actual value; therefore, the assessed values are equal to actual value.

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

Source: Wharton County Central Appraisal District

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 5,313,332,645	\$ 5,737,374,607	\$ 5,766,564,770	\$ 6,285,323,081	\$ 7,083,262,823	\$ 7,930,833,923
996,490,439	1,067,293,726	1,027,474,609	1,062,890,907	1,193,563,686	1,192,682,793
6,309,823,084	6,804,668,333	6,794,039,379	7,348,213,988	8,276,826,509	9,123,516,716
(2,291,151,719)	(2,505,907,055)	(2,466,483,642)	(2,753,395,975)	(3,007,909,156)	(3,913,229,259)
4,018,671,365	4,298,761,278	4,327,555,737	4,594,818,013	5,268,917,353	5,210,287,457
100%	100%	100%	100%	100%	100%
\$ 4,018,671,365	\$ 4,298,761,278	\$ 4,327,555,737	\$ 4,594,818,013	\$ 5,268,917,353	\$ 5,210,287,457
\$ 0.47396	\$ 0.46240	\$ 0.45869	\$ 0.42479	\$ 0.39056	\$ 0.36418

WHARTON COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Wharton County*				
Operating	\$ 0.48806	\$ 0.49000	\$ 0.49000	\$ 0.47500
Debt service	0.00000	0.00000	0.00000	0.00000
Total county millage	0.48806	0.49000	0.49000	0.47500
Overlapping Rates*				
Cities				
Operating	0.76412	0.78027	0.76819	0.75905
Debt service	0.33054	0.41297	0.44924	0.43656
Total city millage	1.09466	1.19324	1.21743	1.19561
School Districts				
Operating	5.44015	5.44015	5.69000	5.72000
Debt service	0.43398	0.42090	0.12000	0.11906
Total school districts millage	5.87413	5.86105	5.81000	5.83906
Special Districts	1.97425	2.05083	2.10135	2.09533
Total Direct and Overlapping Rates	<u>\$ 9.43110</u>	<u>\$ 9.59512</u>	<u>\$ 9.61878</u>	<u>\$ 9.60500</u>

2023 Tax Rates		
	Operating	Debt Service
Cities		
City of East Bernard	\$ 0.16191	\$ -
City of El Campo	0.29833	0.14588
City of Wharton	0.09431	0.35955
Total Cities Millage	<u>\$ 0.55455</u>	<u>\$ 0.50543</u>
School Districts		
Boling ISD	\$ 0.68140	\$ -
East Bernard ISD	0.82610	0.16298
El Campo ISD	0.75750	0.29520
Louise ISD	0.78030	-
Wharton ISD	0.73800	0.34640
Total School Districts Millage	<u>\$ 3.78330</u>	<u>\$ 0.80458</u>
Special Districts		
Water Control Boling	\$ 0.30228	
Water Control #2 - East Bernard	0.20023	
Water Control #1 - Louise	0.15289	
Isaacson MUD	0.28500	
Hungerford MUD	0.24603	
Coastal Bend Groundwater	0.00615	
Wharton County Junior College	0.12770	
ESD #1 - Volunteer Fire	0.04849	
ESD #2 - East Bernard	0.08836	
ESD #3 - Wharton	0.08689	
ESD #4 - El Campo	0.06198	
Wharton County Hospital	0.20550	
Total Special Districts Millage	<u>\$ 1.81150</u>	

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 0.47396	\$ 0.46240	\$ 0.45869	\$ 0.42479	\$ 0.39056	\$ 0.36418
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.47396	0.46240	0.45869	0.42479	0.39056	0.36418
0.72869	0.66254	0.63808	0.60040	0.57565	0.55455
0.50141	0.52971	0.54059	0.50287	0.49615	0.50543
1.23010	1.19225	1.17867	1.10327	1.07180	1.05998
5.64000	5.19160	5.13330	4.84000	4.70610	3.78330
0.44710	0.64790	0.65429	0.66824	0.64354	0.80458
6.08710	5.83950	5.78759	5.50824	5.34964	4.58788
2.17922	2.07405	2.06327	1.97003	1.88751	1.81150
\$ 9.97038	\$ 9.56820	\$ 9.48822	\$ 9.00633	\$ 8.69951	\$ 7.82354

*Tax rates per \$100 of assessed valuation

Source: Wharton County Tax Assessor/Collector

Note: Overlapping rates are those of other governments 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 Year and Nine Years Ago

Property Taxpayer	2023			2014		
	2023 Taxable Assessed Value	Rank	% of Taxable Assessed Value	2014 Taxable Assessed Value	Rank	% of Taxable Assessed Value
Hecate Energy Ramsey, LLC	\$ 236,243,014	1	4.53%	\$ -	n/a	0.00%
Gulf South Pipeline Co., LP	117,179,403	2	2.25%	-	n/a	0.00%
Colorado Bend I Power, LLC	88,258,108	3	1.69%	202,693,400	1	6.31%
CG Wharton County, LLC	75,000,000	4	1.44%	-	n/a	0.00%
Centerpoint Energy Houston	72,461,623	5	1.39%	35,341,996	6	1.10%
Red Tailed Hawk Solar, LLC	57,470,810	6	1.10%	-	n/a	0.00%
Enterprise Texas Pipeline, LLC	40,162,329	7	0.77%	27,665,576	10	0.86%
AEP Texas, Inc.	39,234,322	8	0.75%	-	n/a	0.00%
DCP Sand Hills Pipeline, LLC	38,617,190	9	0.74%	-	n/a	0.00%
JM Eagle	36,763,760	10	0.71%	47,809,620	4	1.49%
Apache Corporation	-	n/a	0.00%	95,379,680	2	2.97%
Milagro Exploration, LLC	-	n/a	0.00%	75,338,384	3	2.34%
Lacy Armour W Etal	-	n/a	0.00%	38,022,246	5	1.18%
Nan Ya Plastics Corp., USA	-	n/a	0.00%	35,053,062	7	1.09%
ETC NGL Transport LLC	-	n/a	0.00%	29,358,527	9	0.91%
Transcontinental Gas Pipeline	-	n/a	0.00%	29,885,355	8	0.93%
Subtotal	<u>801,390,559</u>		<u>15.38%</u>	<u>616,547,846</u>		<u>19.19%</u>
Other taxpayers	<u>4,408,896,898</u>		<u>84.62%</u>	<u>2,597,055,826</u>		<u>80.81%</u>
Total	<u><u>\$ 5,210,287,457</u></u>		<u><u>100.00%</u></u>	<u><u>\$ 3,213,603,672</u></u>		<u><u>100.00%</u></u>

Source: Wharton County Tax Office

WHARTON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Adjusted tax levy	\$ 14,636,181	\$ 15,017,751	\$ 15,195,345	\$ 15,870,072
Current tax collected	\$ 14,339,613	\$ 14,750,331	\$ 14,860,663	\$ 15,455,042
Percentage of current tax collections	98.0%	98.2%	97.8%	97.4%
Delinquent tax collections	76,213	105,148	107,144	99,539
Total tax collections	\$ 14,415,826	\$ 14,855,479	\$ 14,967,807	\$ 15,554,581
Total collections as a percentage of current levy	98.5%	98.9%	98.5%	98.0%
Outstanding delinquent taxes	\$ 220,355	\$ 162,272	\$ 227,538	\$ 315,491
Outstanding delinquent taxes as percentage of current levy	1.51%	1.08%	1.50%	1.99%

Source: Wharton County Tax Assessor/Collector

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 16,966,243	\$ 16,091,014	\$ 16,992,928	\$ 17,102,494	\$ 17,254,552	\$ 18,430,771
\$ 16,547,699	\$ 15,710,298	16,610,299	16,719,997	16,958,286	18,078,389
97.5%	97.6%	97.7%	97.8%	98.3%	98.1%
80,637	76,899	71,885	65,407	57,320	-
\$ 16,628,336	\$ 15,787,197	\$ 16,682,184	\$ 16,785,404	\$ 17,015,606	\$ 18,078,389
98.0%	98.1%	98.2%	98.1%	98.6%	98.1%
\$ 337,907	\$ 303,817	\$ 310,744	\$ 317,090	\$ 238,946	\$ 352,382
1.99%	1.89%	1.83%	1.85%	1.38%	1.91%

WHARTON COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities:				
General obligation	\$ -	\$ -	\$ -	\$ -
Certificates of obligation	-	-	-	-
Total Governmental Activities Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Percentage of personal income⁽¹⁾	0.00%	0.00%	0.00%	0.00%
Debt per capita⁽¹⁾	\$ -	\$ -	\$ -	\$ -

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

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

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WHARTON COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
December 31, 2023

	Net Bonded Debt Outstanding	Estimated Percentage Applicable⁽¹⁾	Estimated Share of Overlapping Debt
Governmental Unit			
Cities			
El Campo	\$ 16,079,550	16.80%	\$ 2,701,364
Wharton	\$ 27,738,941	11.60%	3,217,717
School Districts			
East Bernard ISD	\$ 18,750,000	10.60%	1,987,500
El Campo ISD	\$ 21,580,000	32.70%	7,056,660
Wharton ISD	\$ 68,165,000	27.10%	18,472,715
Subtotal, overlapping debt			<u>33,435,956</u>
Wharton County direct debt	\$ -		<u>-</u>
Total Direct and Overlapping Debt			<u><u>\$ 33,435,956</u></u>

Source: Assessed value data used to estimate applicable percentages provided by the Wharton County Central 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) Estimated Percentage 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
RATIO OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Net Taxable Assessed Value				
All property	\$ 3,213,603,672	\$ 3,100,861,183	\$ 3,433,120,290	\$ 3,752,017,548
Net Bonded Debt				
Gross bonded debt	\$ -	\$ -	\$ -	\$ -
Less debt service funds	-	-	-	-
Net Bonded Debt	\$ -	\$ -	\$ -	\$ -
 Ratio of net bonded debt to assessed value	 0.00%	0.00%	0.00%	0.00%
 Net bonded debt per capita⁽¹⁾	 \$ -	\$ -	\$ -	\$ -

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

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

Fiscal Year					
2018	2019	2020	2021	2022	2023
<u>\$ 4,018,671,365</u>	<u>\$ 4,298,761,278</u>	<u>\$ 4,327,555,737</u>	<u>\$ 4,594,818,013</u>	<u>\$ 5,268,917,353</u>	<u>\$ 5,210,287,457</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WHARTON COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Wharton County				
Estimated population ⁽¹⁾	41,168	41,486	41,735	41,968
Per capita personal income ⁽¹⁾	\$ 20,310	\$ 20,782	\$ 21,581	\$ 23,245
Median household income ⁽¹⁾	\$ 40,411	\$ 41,992	\$ 45,176	\$ 46,445
Median age ⁽¹⁾	37.2	37.2	37.2	37.2
School enrollment ⁽²⁾	8,768	8,844	8,903	8,720
Unemployment rate ⁽³⁾	3.7%	4.5%	5.0%	3.8%
State of Texas				
Per capita personal income ⁽¹⁾	\$ 26,019	\$ 26,513	\$ 26,999	\$ 27,828
Unemployment rate ⁽³⁾	4.6%	4.2%	4.5%	3.7%

Data sources:

(1) U.S. Census Bureau

(2) Individual ISDs

(3) US Bureau of Labor Statistics

Fiscal Year					
2018	2019	2020	2021	2022	2023
41,619	41,551	41,577	41,570	41,570	41,824
\$ 25,867	\$ 26,281	\$ 25,298	\$ 26,724	\$ 27,608	\$ 29,061
\$ 50,145	\$ 49,619	\$ 48,310	\$ 51,770	\$ 53,963	\$ 59,712
37.2	37.2	37.3	37.3	37.2	37.7
8,613	8,611	8,233	8,290	8,197	8,157
3.4%	3.3%	7.0%	4.5%	3.6%	3.5%
\$ 28,985	\$ 30,641	\$ 31,277	\$ 32,177	\$ 34,255	\$ 37,514
3.6%	3.5%	6.9%	4.2%	3.9%	4.0%

WHARTON COUNTY, TEXAS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2023			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
El Campo ISD	526	1	2.90%	505	2	2.57%
El Campo Memorial Hospital	418	2	2.30%	-	n/a	0.00%
Wharton ISD	401	3	2.20%	327	5	1.66%
HEB	374	4	2.10%	-	n/a	0.00%
Wal-Mart	365	5	2.00%	185	9	0.94%
Wharton County Junior College	338	6	1.90%	354	3	1.80%
Praseks	320	7	1.80%	-	n/a	0.00%
Greenleaf Nursery	308	8	1.70%	349	4	1.77%
Wharton County	248	9	1.40%	222	8	1.13%
Buc-ees	205	10	1.10%	-	n/a	0.00%
Leedo Manufacturing Company, Inc	-	n/a	0.00%	580	1	2.95%
Nanya Plastics	-	n/a	0.00%	228	6	1.16%
Wharton County Foods	-	n/a	0.00%	223	7	1.13%
Memorial Hermann Medical Group	-	n/a	0.00%	176	10	0.89%
Total	3,503		19.40%	3,149		16.00%

Sources: US Census Bureau, individual employers, and Wharton County Economic Development Corporation provided employee counts.

WHARTON COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT
EMPLOYEES BY FUNCTION
Last Ten Years

Function	Fiscal Year*									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government	26	27	27	26	27	28	23	24	22	29
Public safety	50	50	51	50	48	50	48	47	53	53
Corrections	31	30	30	31	35	34	30	33	30	31
Highways and drainage	56	49	55	55	59	52	61	58	59	54
Judicial	34	34	34	34	36	37	37	37	37	38
Environmental services	4	7	7	7	7	4	3	4	3	3
Health and welfare	2	2	2	2	2	2	2	2	1	1
Culture and recreation	14	14	14	13	13	14	14	13	13	14
Juvenile services	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>4</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Total:	<u><u>222</u></u>	<u><u>218</u></u>	<u><u>225</u></u>	<u><u>223</u></u>	<u><u>232</u></u>	<u><u>225</u></u>	<u><u>223</u></u>	<u><u>223</u></u>	<u><u>223</u></u>	<u><u>228</u></u>

Source: Wharton County Annual Budgets

* Numbers reflect budgeted full-time employees as of December 31 of each fiscal year.

WHARTON COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION

Last Ten Years

Function	Fiscal Year			
	2014	2015	2016	2017
General government				
Accounts payable checks issued	5,945	5,639	5,643	5,647
Payroll checks issued	523	519	505	381
Direct deposits issued	5,750	5,785	5,926	5,944
ACHs issued	158	9	162	140
EFTs issued	64	96	70	110
Motor vehicle registrations	49,489	49,108	48,753	48,821
Judicial				
Hot check cases				
Checks processed	91	902	69	39
Theft by check cases filed	266	100	35	30
Civil cases filed	1,955	2,072	1,707	1,841
Civil cases dispositions	1,626	1,813	1,373	1,941
Criminal cases filed	9,190	8,475	6,686	10,021
Criminal cases dispositions	7,664	6,378	6,062	6,601
Birth certificates	-	-	-	4
Death certificates	268	180	172	284
Marriage license applications	255	234	238	258
Public safety				
911 calls received	14,556	12,161	13,344	11,917
EMS runs	5,643	6,218	6,333	6,472
EMS transfer runs	1,972	1,981	959	1,962
Total EMS runs	7,615	8,199	7,292	8,434
Average daily jail population	135	138	119	146
Jail bookings	2,223	2,341	2,306	2,054
Jail releases	2,099	2,230	2,287	2,057
Jail inmates at December 31	127	119	134	132
Physical arrests	2,220	2,341	642	955
Citations issued	854	862	884	1,207
Warnings issued	4,206	4,654	4,447	6,583
Offenses reported	1,373	1,466	1,328	1,099
Calls for service	28,214	29,700	28,902	31,957
Inmates per year	2,223	2,341	2,306	2,054
Highways and drainage				
Potholes repaired	31,453	27,593	24,307	23,491
Resurfacing miles	44	11	22	56
Miles of mowing along roadway	3,285	3,394	3,427	2,224
Miles of cleaning ditch/culverts	64	46	75	84
Miles of grading roadways	4,895	5,802	4,791	5,340
Culture and recreation				
Books/AV material checked out	174,659	135,887	135,394	134,060
Computer use sessions recorded	29,901	38,739	30,834	23,023
Elections				
Registered voters	23,508	23,275	25,209	24,663
Votes cast	19,054	5,624	14,871	3,045
Percentage voters/votes cast	81.05%	24.16%	58.99%	12.35%

Source: Various County departments

Fiscal Year					
2018	2019	2020	2021	2022	2023
5,493	5,279	5,203	20,972	5,289	5,434
426	415	365	246	334	322
6,075	6,056	6,154	6,204	6,136	6,267
10	142	153	152	169	157
53	98	129	123	233	76
48,830	48,759	47,250	48,807	48,221	48,715
119	48	37	13	6	9
19	14	11	3	4	1
1,762	5,582	5,416	5,283	5,453	6,163
997	1,748	1,545	1,363	1,263	1,362
7,251	8,133	5,690	6,244	7,280	6,942
6,456	5,807	4,022	4,944	5,182	5,214
2	-	-	-	-	-
308	27	81	62	38	73
238	264	235	235	245	203
9,868	3,468	2,379	8,901	9,507	11,406
5,426	5,391	5,257	6,176	6,590	5,275
624	752	499	470	507	504
6,050	6,143	5,756	6,646	7,097	5,779
140	142	119	123	141	153
2,026	2,132	1,607	1,628	1,938	1,840
2,031	2,115	1,647	1,608	1,929	1,813
124	145	99	126	128	156
809	825	824	904	1,091	1,139
1,238	1,395	585	810	976	1,957
7,384	7,460	3,994	4,991	3,995	6,714
1,130	1,523	1,266	1,284	1,329	1,262
29,870	29,723	26,326	26,943	25,255	26,231
2,026	2,132	1,607	1,628	1,938	1,840
22,794	28,047	19,936	29,945	27,613	42,057
43	62	44	38	48	40
5,232	3,909	3,895	3,595	4,224	6,518
65	125	106	135	73	70
5,995	6,513	7,135	7,740	6,850	6,655
155,489	132,722	103,300	110,872	112,094	113,724
20,780	18,621	10,339	10,843	10,481	9,732
25,151	25,004	25,733	25,484	25,890	25,751
13,002	3,160	16,843	1,753	12,212	4,536
51.70%	12.64%	65.45%	6.88%	47.17%	17.61%

WHARTON COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Years

Function	Fiscal Year			
	2014	2015	2016	2017
Buildings				
General government	11	11	11	11
Public safety	1	1	1	1
Judicial	3	3	3	3
Corrections	3	3	3	3
Environmental services	2	2	2	2
Culture and recreation	6	6	6	6
Highways and drainage	9	9	9	9
Vehicles				
General government	3	3	3	3
Public safety				
Patrol	33	25	24	20
Other	15	18	17	22
Corrections	8	6	6	4
Judicial	6	5	6	4
Juvenile services	1	1	2	1
Environmental services	4	4	6	4
Culture and recreation	1	1	1	1
Highways and drainage	117	114	113	107
Highways and drainage				
County roads				
Hard surface miles	461.41	461.41	461.41	461.41
Gravel miles	487.93	486.39	487.39	487.11
Dirt, unimproved miles	21.83	21.83	20.80	20.88
Bridges	190	194	194	196

Source: various County departments

Fiscal Year					
2018	2019	2020	2021	2022	2023
10	4	4	4	4	4
1	3	3	3	4	4
4	6	6	6	6	6
3	2	2	2	2	2
2	4	4	4	4	-
6	6	6	6	6	6
6	9	10	10	10	11
3	3	3	3	3	3
19	19	19	25	32	30
21	30	31	18	10	13
5	3	8	5	7	10
3	2	2	3	3	4
1	1	1	1	1	1
4	2	4	4	4	4
1	1	1	1	-	-
106	113	114	116	124	140
461.43	421.04	422.80	421.50	422.50	153.38
487.11	484.30	485.31	485.91	483.04	489.53
20.88	6.73	6.73	6.73	6.73	6.73
195	194	195	195	195	194

WHARTON COUNTY, TEXAS

MISCELLANEOUS INFORMATION

December 31, 2023

	Fiscal Year		Change	Yield per Acre
	2023	2022		
Economic Resources				
Agriculture (consisting primarily of prairie land)				
Major field crops				
Farming acres				
Corn	119,908	93,157	26,751	142
Cotton	53,908	84,262	(30,354)	528
Grain sorghum	16,787	10,317	6,470	107
Rice	23,407	39,175	(15,768)	110
Soybean	2,320	7,256	(4,936)	45
Wheat	2,436	841	1,595	45
Hay	18,913	18,913	-	2
Pecans	2,032	1,098	934	550
Livestock	2023	2022	2023 Price	Value
Cattle				
Breeder	2,200	2,200	1,540	\$ 3,388,000
Calves	32,500	32,500	1,236	\$ 40,170,000
Slaughter	3,000	3,000	950	\$ 2,850,000
Eggs (dozen)	63,320,592	63,320,592	2	\$ 98,146,918
Business				
Oil industries, agricultural and agribusiness, manufacturing and assembly, construction, real estate, government, electricity, and education sectors are significant economic contributors.				
Building permits issued within the County				
City of East Bernard	21	22	(1)	
City of El Campo	1,126	533	593	
City of Wharton	938	1,013	(75)	
Wharton County	152	234	(82)	
Minerals				
Oil, sand, and soil				
Electrical production				
Colorado Bend Energy Partners, Wharton County				
Healthcare facilities*				
Hospitals				
El Campo Memorial Hospital, El Campo				
Oakbend Medical Center, Wharton				
Clinics				
Mid Coast Medical Clinic, El Campo				
Memorial Hermann Medical Group - Wharton, El Campo, and East Bernard				
Regent Family Practice, Wharton				
Community events				
Farmer's market	Wharton County Youth Fair and Rodeo			
Freedom Fest	Juneteenth Festival			
Kolache Festival	Monterey Square Wine and Arts Fair			
Veterans' Day program				

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

