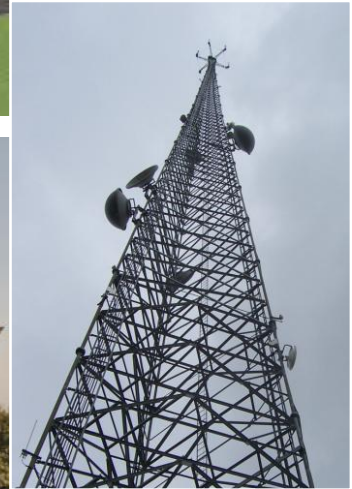


Citizen's Report

# Williamson County Texas

SEPTEMBER 30, 2009

POPULAR ANNUAL FINANCIAL REPORT



**Issued by:**  
**David U. Flores**  
**Williamson County Auditor**

# Message from the County Auditor

SEPTEMBER 30, 2009

POPULAR ANNUAL FINANCIAL REPORT



David U. Flores

Williamson County Auditor

Dear Citizens of Williamson County,

I am pleased to present the annual Williamson County Citizens' Financial Report, (also known as the Popular Annual Financial Report or "PAFR") for fiscal year ended September 30, 2009. This financial summary provides a less technical discussion of County finances. It also includes discussions of County initiatives and trends in the local economy. This important economic data presents a brief explanation of where county-wide resources come from and how they are spent; then, focusing only on the County's major funds and how they affect you, the citizen.

The Williamson County Auditor's Office has generated this Citizens' Report using financial information taken from the 2009 Comprehensive Annual Financial Report (CAFR) that was audited by Pattillo, Brown & Hill, LLP, and received an unqualified opinion. Unlike the CAFR, this report is not presented in Generally Accepted Accounting Principles (GAAP) and reporting standards, meaning it's a financial report that is user friendly.

This report is not intended to replace the CAFR; it is simply presented as a means of increasing public confidence in County government. For a complete set of County financials, please refer to the CAFR, which is available from the Williamson County Auditor's Office located in the historic Williamson County Courthouse at 710 Main St., Ste #301, Georgetown, TX 78626. In addition, both the CAFR and PAFR are on the County website at [www.wilco.org](http://www.wilco.org). I invite you to share any questions, concerns or recommendations you may have with this office.

Respectfully submitted,

David U. Flores

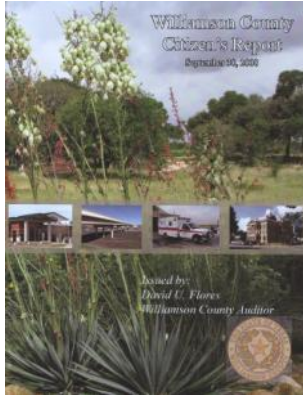


David U. Flores has a BBA from Texas A&I University-Kingsville, Texas. He was a teacher and a merchant before becoming the County Auditor for Dimmit County. He served as the County Auditor for Dimmit County for 9 years from 1980 - 1988 and has since served as the County Auditor for Williamson County having been sworn in during January of 1989. He has been a trustee for the Texas County and District Retirement System and is a past president for the Texas Association of County Auditors. Mr. Flores currently serves as the Chairman of the Investment Committee for the Texas Association of Counties.

## INSIDE THIS REPORT:

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## *The Award –Winning Report for 2008!*



The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Williamson County for its Popular Annual Financial Report for the fiscal year ended September 30, 2008.

The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding

Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.



**GFOA AWARD FOR  
OUTSTANDING  
ACHIEVEMENT IN 2008**

“NATIONAL AWARD  
RECOGNIZING  
CONFORMANCE  
WITH THE HIGHEST  
STANDARDS FOR  
PREPARATION OF  
STATE AND LOCAL  
GOVERNMENTS  
POPULAR REPORTS”

## *Our Goal*

As in previous years, the purpose of this report is to present an easy to read financial position of Williamson County government. We hope to instill taxpayer confidence in their government and to highlight some of the services provided to our citizens and taxpayers. We hope you find this report helpful and informative about what County government does for you.

## *Stewards of Public Funds*

The Williamson County Auditor's Office is the supervisory body of County funds. Maintaining the integrity of financial administration in County government is essential and is provided by the Auditor's Office through an independent system of checks and balances. As the County's chief financial officer, it is the Auditor's responsibility to:

- Properly account for millions of dollars received by the County each year.
- Manage and account for County debt.
- By statute, audit all books and records of County officials.
- Enforce all Texas laws governing County finances.
- Advisor to Commissioner's Court concerning financial conditions and County policies.
- Dual role with the Commissioner's Court in the process of approving and issuing payments with authorized funds.
- Administer, report, and forecast revenues in the County budget as set by the Commissioner's Court.
- Issue payments for all County obligations through Accounts Payable, including administering the County payroll.
- Prepare the County's Comprehensive Annual Financial Report (CAFR) as required by law.
- Provide day to day financial information on the County web-site.



# Williamson County, Texas

SEPTEMBER 30, 2009

POPULAR ANNUAL FINANCIAL REPORT

## Brief History:

The County was organized in 1848 and named for Robert M. Williamson, pioneer leader and veteran of the Battle of San Jacinto. He was a newspaper publisher, lawyer, judge and state legislator. Because of a childhood illness, one of his legs was bent back and he also had a wooden leg extending from the knee, giving him the nickname "Three-Legged Willie." Under a large oak tree just south-east of the present courthouse site, the commissioners met with George Glasscock, Sr., who donated 173 acres he owned along the San Gabriel River to be the county seat, which was named Georgetown in his honor. The first grand jury was held in October 1848 under that same live oak tree. The first permanent courthouse was a small log cabin, about sixteen feet on a side, on the main street facing west toward the town square. The County has a lively history including Comanche, Apache and Tonkawa Indians, outlaws, Texas Rangers, the Chisholm Trail, cowboys, and sturdy pioneers. The population grew steadily until actually declining between 1900 and 1970. Today, Williamson County's population ranks it 13th among 254 counties in Texas and is one of the fastest growing counties in the United States. Williamson County is a center for agribusiness, education, and high-tech industry. (Pictured: Robert M. Williamson aka "Three-Legged Willie")



Williamson County is blessed with a mild climate offering more than 300 sunny days each year, affordable housing, a low cost of living, clean air, and beautiful scenic vistas. The County is well known for a very low crime rate and friendly, neighborly people. County taxes are among the lowest in the state for comparable counties, and, unlike most states, Texas has no state personal income tax. All these reasons make Williamson County one of the most desirable places to live and work in the US.

## County Structure and Services



Williamson County, organized in 1848, is located in the central part of the state, which is considered to be the top growth area in the state, and one of the top growth areas in the country. Williamson County currently occupies a land area of 1,135 square miles and serves an estimated population of 417,000.

Williamson County is empowered to levy a property tax on both real and personal properties located within its boundaries.

Williamson County is a political subdivision of the State of Texas. It has no legislative powers and very restrictive judicial and administrative powers. The governing body of the County is the Commissioners' Court of five members. The County Judge is the chairman of the court and the Commissioner from each of the four road and bridge precincts are also members. The Court has only such powers as are conferred upon it by the Constitution and the Statutes or by necessary implication there from.

Williamson County provides many varied services for the public it serves. Among these services are judicial, detention facilities, public safety, county roads, emergency medical service, health and limited social services, public improvements and general administrative services.

"AMONG THESE SERVICES ARE JUDICIAL, DETENTION FACILITIES, PUBLIC SAFETY, COUNTY ROADS, EMERGENCY MEDICAL SERVICE, HEALTH AND LIMITED SOCIAL SERVICES, PUBLIC IMPROVEMENTS AND GENERAL ADMINISTRATIVE SERVICES."

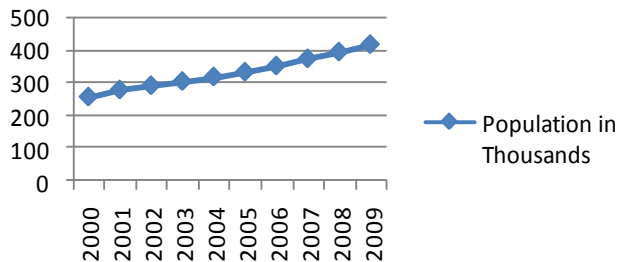


# County Economic Factors

SEPTEMBER 30, 2009

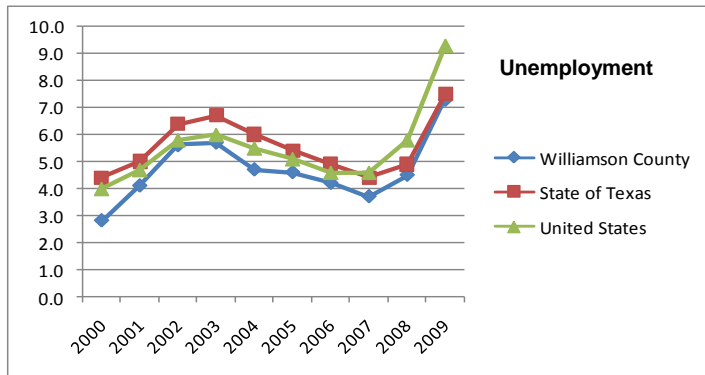
POPULAR ANNUAL FINANCIAL REPORT

## 10 Year Population Growth

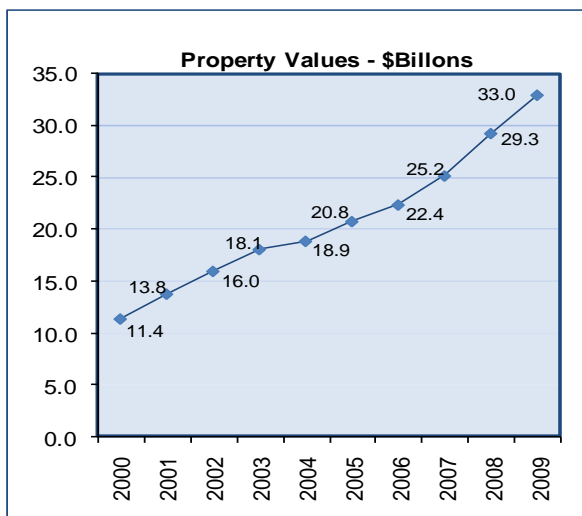


Williamson County's estimated population at September 30, 2009 is 417,000. This area's population has grown 64% in the last 10 years. The United States Census Bureau ranked Williamson County as having the 12th fastest growing population in the U.S. and the 2nd fastest growing county in Texas. Williamson County continues to be home to many major industries, including high tech manufacturing,

healthcare and higher education. In spite of an increase in the average unemployment rate, from 4.5% in 2008 to 7.3% this year, Williamson County continues to benefit from a diverse economic base that has economists forecasting continued job and population growth. Thanks to good infrastructure, good roads, healthy municipalities and an environment that people want to move to, job growth remains positive. The Williamson County economy has remained resilient, compared to the rest of the nation, and is expected by economists to be one of the more stable during the current economic downturn.



Throughout the 2009 fiscal year, Williamson County and its local communities have seen a continued influx of retailers and restaurants, both national and locally owned. National retail chains, such as J. C. Penny, Target, Lowes Home Improvement and Home Depot continue to move into the area. These commercial centers along with the expected sustained economy are also encouraging financial institutions and lenders to open new locations across the area. Area banks and credit unions have



avoided suffering the extreme effects of the national economic crisis because many of them were not involved in the risky lending that has caused so many of the larger banks to struggle. Steady regional growth and a diversified job market have helped shield Williamson County from major fluctuations in the housing market. The National Association of Realtors has seen pending homes sales in the area surge as buyers position themselves to take advantage of lower home prices, affordable interest rates and a new tax credit for first-time buyers.

**Principal Property Taxpayers - FY 2009**

Taxpayer	Assessed Value \$Millions	Rank	% of Total County Assessed
Dell Computer Holdings, LP	198	1	0.60%
CPG Round Rock, LP	123	2	0.37%
Oncor Electric Delivery Company	119	3	0.36%
Lakeline Developers	104	4	0.31%
Baltgem Development Corp. Et, Al.	90	5	0.27%
Citicorp North America Inc.	88	6	0.27%
Cedar Park Health System LP	87	7	0.26%
Atlantic Financial Group, LTD	87	8	0.26%
HEB Grocery Company LP	78	9	0.23%
Flextronics	72	10	0.22%

Medical providers are continuing to address the rapid growth of the region's population by expanding existing facilities, opening new hospitals and clinics, and breaking ground for upcoming projects that will provide comprehensive care for a whole range of services from routine to complex medical issues. Seton Hospitals, St. David's HealthCare and Scott & White Healthcare Systems are all working to expand their medical campuses to meet the ever growing needs of area residents.

**Principal Employers - FY 2009**

Employer	Number of Employees	Rank	% of Total County Employment
Dell Computer Holdings, LP	10,384	1	8.47%
Round Rock ISD	5,804	2	4.73%
Leander ISD	4,201	3	3.43%
HEB Grocery Company LP	2,935	4	2.39%
Wal-Mart	1,803	5	1.47%
Georgetown ISD	1,685	6	1.37%
Sears (Teleserve)	1,492	7	1.22%
Williamson County	1,490	8	1.22%
St. David's Hospitals	1,311	9	1.07%
City of Round Rock	806	10	0.66%

Educational institutions, at all levels, have also seen tremendous growth throughout the County, prompting the need for new campuses to be added to many of the local school districts and higher education systems. Throughout the County, public schools have seen steady increases in the number of students. Round Rock ISD has seen a nearly 21% increase over the last five years, and is anticipating an annual growth of 3.5% or 1,200 to 1,500 students per year. Round Rock alone has added three new elementary schools, one middle school and is planning a fifth high school to open for the 2010-2011 school year. Leander ISD added two new elementary schools and a new Technology Center, and Georgetown ISD added one new elementary, opened a new ninth grade center that will eventually become Georgetown East View High School, and saw the completion of its new athletic complex. In higher education institutions, in response to the rapidly growing medical sector within Williamson County, Texas A & M Health Sciences broke ground on the first building of its new campus in November, 2008 and expects it to be completed for classes in the fall of 2009. Austin Community College broke ground on their new Round Rock campuses in early 2009 and is expected to be ready for students in 2010.

"THE WILLIAMSON COUNTY ECONOMY HAS REMAINED RESILIENT, COMPARED TO THE REST OF THE NATION, AND IS EXPECTED BY ECONOMISTS TO BE ONE OF THE MORE STABLE DURING THE CURRENT ECONOMIC DOWNTURN."

**Major Taxpayers**

2% of the County's assessed value:

- Dell Computer
- Round Rock Outlets
- Oncor Electric
- Lakeline Developers
- Baltgem Development

**Major Employers**

- Dell Computer
- Round Rock ISD
- Leander ISD
- HEB Grocery
- WalMart
- Georgetown ISD



# Williamson County Government

SEPTEMBER 30, 2009

POPULAR ANNUAL FINANCIAL REPORT

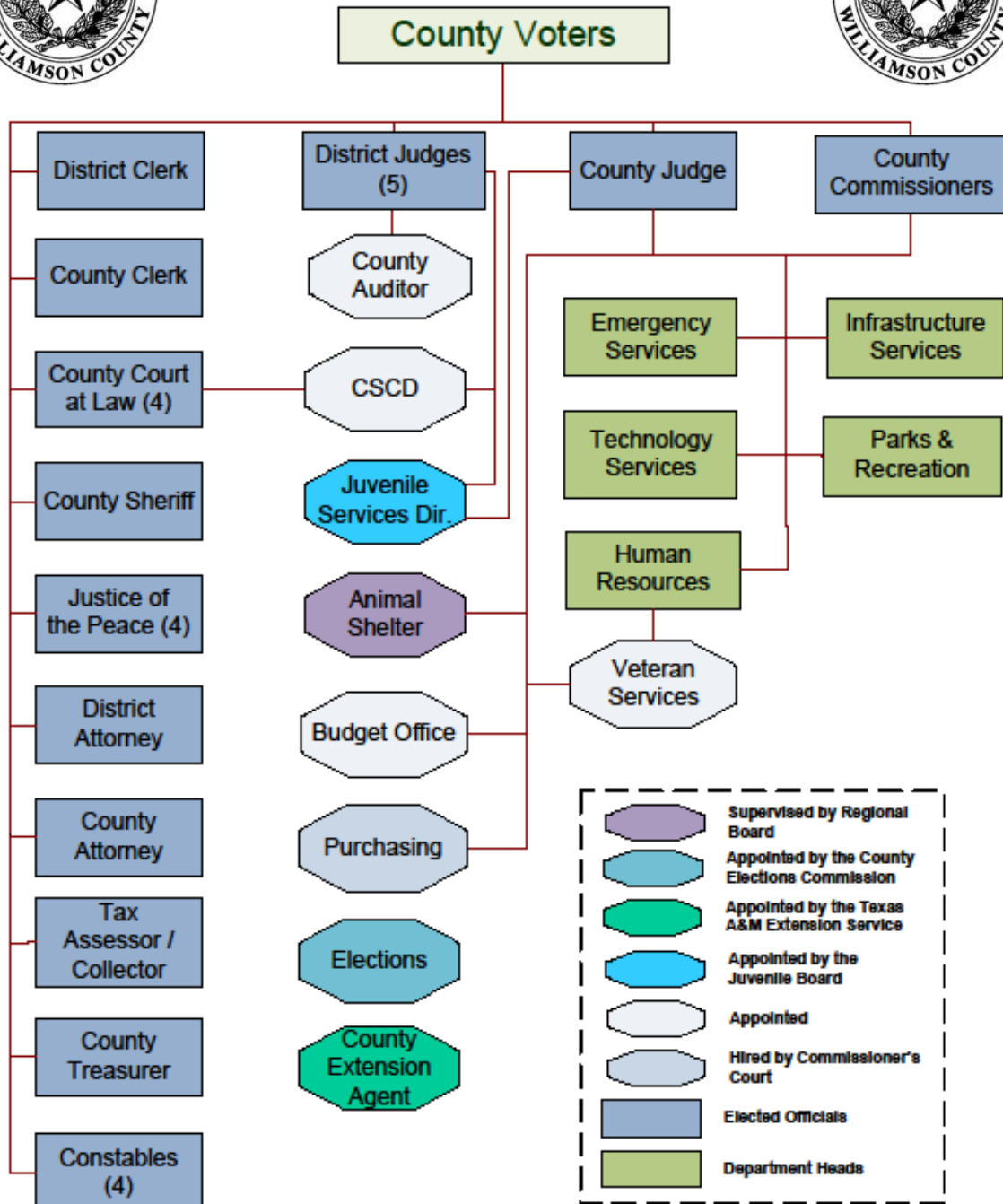
## *Elected Officials:*

<b>District Judges:</b>	<i>Billy Ray Stubblefield</i>	Judge, 26th Judicial District
	<i>Ken Anderson</i>	Judge, 277th Judicial District
	<i>Burt Carnes</i>	Judge, 368th Judicial District
	<i>Michael Jergins</i>	Judge, 395th Judicial District
	<i>Mark Silverstone</i>	Judge, 425 <sup>th</sup> Judicial District
<b>County Court at Law:</b>	<i>Suzanne Brooks</i>	Judge, County Court at Law #1
	<i>Tim Wright</i>	Judge, County Court at Law #2
	<i>Don Higginbotham</i>	Judge, County Court at Law #3
	<i>John McMaster</i>	Judge, County Court at Law #4
<b>Commissioner's Court:</b>	<i>Dan A. Gattis</i>	County Judge
	<i>Lisa Birkman</i>	Commissioner, Precinct #1
	<i>Cynthia Long</i>	Commissioner, Precinct #2
	<i>Valerie Covey</i>	Commissioner, Precinct #3
	<i>Ron Morrison</i>	Commissioner, Precinct #4
<b>Justice of the Peace:</b>	<i>Dain Johnson</i>	Justice of the Peace, Precinct #1
	<i>Edna Staudt</i>	Justice of the Peace, Precinct #2
	<i>Steve Benton</i>	Justice of the Peace, Precinct #3
	<i>Judy Hobbs</i>	Justice of the Peace, Precinct #4
<b>Constables:</b>	<i>Robert Chody</i>	Constable, Precinct #1
	<i>Dale Vannoy</i>	Constable, Precinct #2
	<i>Bobby Gutierrez</i>	Constable, Precinct #3
	<i>Marty Ruble</i>	Constable, Precinct #4
<b>County Offices:</b>	<i>John Bradley</i>	District Attorney
	<i>Jana Duty</i>	County Attorney
	<i>Lisa David</i>	District Clerk
	<i>Nancy Rister</i>	County Clerk
	<i>James Wilson</i>	County Sheriff
	<i>Vivian Wood</i>	County Treasurer
	<i>Deborah Hunt</i>	Tax Assessor/Collector





# Organizational Chart



# Recognized for Excellence

SEPTEMBER 30, 2009

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## John Sneed Receives Lifetime Achievement Award



John Sneed, Williamson County Emergency Services director, received the "Lifetime Achievement" award for 2008 from the 100 Club of Central Texas at their awards ceremony on May 15. On May 19, the Williamson County Commissioners Court approved a resolution honoring Mr. Sneed for receiving the award. The 100 Club of Central Texas is a 501 (c) (3) non-profit charitable organization providing financial, legal and emotional support to families of first responders who are killed in the line of duty in Travis, Hays, Bastrop, Williamson and Caldwell counties.

John Sneed began his career as a Williamson County Emergency Medical Services (EMS) field paramedic on October 1, 1981. In 1994, Mr. Sneed was appointed EMS director by the Commissioners Court. He also served as the county's original emergency management coordinator while he served as director of EMS. In 2008, he was appointed as director of Emergency Services, offering leadership to six departments, including EMS, Mobile Outreach Team, Emergency Communications, Wireless Technology, HAZMAT and the Office of Emergency Management.

Williamson County weathered several disasters under Mr. Sneed's leadership, including the Jarrell tornado in 1997, several major floods, an Amtrak passenger train derailment and Hurricanes Katrina, Rita, Gustav and Ike. Mr. Sneed was involved in the development of the Capitol Area Shelter Hub Plan, which was crucial in the sheltering of the many citizens displaced by the hurricanes.

Within his department, Mr. Sneed instilled a philosophy of clinical excellence joined hand in hand with exemplary customer service. As a result, Williamson County EMS earned five major system awards in eight years for recognition of excellence in various areas, including medical and community relations.

The 100 Club honors area first responders for exemplary acts of duty, having been nominated by their departments and judged by a panel of retired first responders. This award is the community's way of saying "Thank you" and showing appreciation for a job well done.

## Constable Bobby Gutierrez Receives "Constable of the Year" Award

The Justices of the Peace and Constables Association of Texas (JPCA) held the annual education conference and awards ceremony in Kerrville, Texas.

Williamson County Constable Bobby Gutierrez, Precinct 3, was awarded the prestigious Constable of the Year Award for FY 2008-2009 for dedication and exemplary performance in education, improving professionalism, and in the legislative efforts on behalf of JPCA. The JPCA of Texas has over 2,200 members and is a statewide association.

Constable Gutierrez is Chairman of Constables' Education Committee which is responsible for developing curriculum, faculty and program seminars for the education needs for all of the constables, deputy constables, and constable clerks, which includes newly elected constables and constables continuing educational needs in the State of Texas.

Constable Gutierrez is a district director of JPCA of Texas which represents justices of the peace, constables, court clerks and deputy constables for 28 our central Texas counties.

Constable Gutierrez also spent countless hours in the legislature testifying on bills and meeting with legislators to positively impact the constables and justices of the peace, our justice system, law enforcement and the citizens of Texas. "I'm humbled and proud to have received this award from my peers across this great state," said Constable Gutierrez.



# Recognized for Excellence

SEPTEMBER 30, 2009

POPULAR ANNUAL FINANCIAL REPORT

## District Attorney John Bradley Named “Prosecutor of the Year” for 2009



Williamson County District Attorney John Bradley received the Prosecutor of the Year Award at the Annual Criminal & Civil Law Update, a yearly conference organized by the Texas District and County Attorneys Association (TDCAA).

Bradley was honored for his diligent efforts to pass landmark legislation on mandatory blood draws, which enable peace officers in the field to stop intoxicated drivers, draw their blood even when they refuse to submit a breath sample, and ensure that those over the legal limit are prosecuted while those under the limit are set free.

“Texas roads will be safer because of the outstanding efforts of John Bradley,” says Barry Macha, TDCAA President. “John’s contributions to DWI enforcement in the field of ensuring the availability of evidence to prosecute drunk drivers make him a champion not so much of prosecutors but of the driving public of Texas,” adds C. Scott Brumley, TDCAA Secretary/Treasurer. Bradley is the third Williamson County DA to win this award, along with Ken Anderson and Ed Walsh.

Each year the Criminal Justice Section of the State Bar selects its jurist, criminal defense attorney, and prosecutor of the year. The prosecutor of the year is nominated by TDCAA’s nominations committee, approved by TDCAA’s board of directors and the Criminal Justice Section of the State Bar of Texas and presented by tradition at the prosecutors’ annual conference every September.

## Judge Judy Hobbs Awarded “Judge of the Year” - Twice!

The Honorable Judy Schier Hobbs, Justice of the Peace for Williamson County, Precinct 4, was awarded “Judge of the Year” by the Central Texas Justices of the Peace and Constables Association (CTJPCA) and by the Texas Justice Court Judges Association (TJCJA).

The Central Texas Justice of the Peace and Constables Association was formed by a group of Justices of the Peace and Constables from twenty-eight counties that make up District 7 in the Justice of the Peace and Constables State Association. The Texas Justice Court Judges Association is an organization representing Court Judges and Clerks across the State of Texas.

Judge Hobbs is in her 7th term of office in Williamson County having first been sworn to office in May of 1982. She is a lifelong resident of Precinct Four with a rich history of community service. She is a member of each of the Taylor, Round Rock and Hutto Chambers of Commerce, a member of the Taylor Area Businesswomen Association, East Williamson County Interagency Association, Eastern Star, and Brushy Creek Baptist Church. She often provides public education by speaking to local schools and civic groups.





# Recognized for Excellence

SEPTEMBER 30, 2009

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## Sheriff James R. Wilson Named “Sheriff of the Year”



Williamson County Sheriff James R. Wilson was selected Sheriff of the Year by the 2008 National Crisis Intervention Team (CIT) Conference Committee. Sheriff Wilson was honored November 5, 2008, at the Hyatt Regency in Atlanta, Georgia. The nomination categories are representative of outstanding performance of individuals nationwide who have shown exemplary dedication to those suffering from mental illness. The National CIT conference is sponsored by National Alliance on Mental Illness (NAMI), which is well known for their advocacy efforts and collaborations nationwide between law enforcement, mental health professionals, and the mental health community.

Sheriff Wilson has been instrumental with his pioneering ideas and support to law enforcement, the public, and the mental health structure in Williamson County by supporting those with mental illness. Sheriff Wilson has accomplished this by providing programs and services to those in crisis and diverting those who require treatment from incarceration to appropriate programs. Williamson County saved \$2,303,400.00 cumulatively from 2006-2008 due to jail diversions. The jail diversions totaled 1,088 people that were served by receiving services in some other manner than in a jail setting.

## Crisis Intervention Team

The Crisis Intervention Team (CIT) consists of highly trained Sheriff's Office law enforcement officers that provide crisis intervention assistance to the citizens of Williamson County.

The Crisis Intervention Team offers assistance to those suffering from emotional and psychological issues and assists them in obtaining the appropriate social service available to their specific need. Each member of the crisis team is licensed by the State of Texas with specific training in mental health, crisis intervention, first aid, CPR and are licensed Peace Officers with the Williamson County Sheriff's Office.

Sheriff Wilson and his staff are committed to the citizens of Williamson County 24 hours a day. Their guidance and commitment to the Crisis Intervention Team brings this valued service to the community.

To Reach a Crisis Intervention Team Member:

- For Emergencies: Call 911 for assistance
- For Non-Emergencies: Call the Williamson County Sheriff's Office at 512/943-1300 or access our website at [www.wilco.org/CountyDepartments/SheriffsOffice/CrisisInterventionTeam](http://www.wilco.org/CountyDepartments/SheriffsOffice/CrisisInterventionTeam) for more information.



## Mobile Outreach Team

The Williamson County Sheriff's Office Crisis Intervention Team (CIT) and the Williamson County Mobile Outreach Team (MOT) received the 100 Club of Central Texas Award for Outstanding Team for 2008. This is the second time CIT has received this award, having first received it in 2006. The 100 Club of Central Texas is a 501 (c) (3) non-profit charitable organization providing financial, legal and emotional support to families of first responders who are killed in the line of duty in Travis, Hays, Bastrop, Williamson and Caldwell counties.

MOT was established in September 2004 to serve the growing mental health needs of the county. The team currently is comprised of five mental health specialists and one unit director. They responded to 2,423

calls for psychiatric emergencies in 2008, an increase of 40% since 2006.

In November 2005, the Williamson County Sheriff's Office was tasked with the responsibility of crisis intervention for psychiatric emergencies throughout the county, and the Crisis Intervention Team (CIT) was born. The unit, comprised of ten specialize mental health officers and one lieutenant responded to 3,194 calls for psychiatric emergencies in 2008, an increase of 40% since 2006.

Together, the two teams have diverted hundreds of people from the criminal justice system resulting in a savings of more than \$4.9 million to Williamson County since the teams were created. In addition, calls to Emergency Medical Services (EMS) have been diverted leav-

ing EMS available to respond to medical emergencies, and the number of people taken to state mental hospitals has been significantly reduced.

The effectiveness of the Crisis Intervention Team and Mobile Outreach Team is due to their professionalism, expertise and dedication. Their progressive team approach in dealing with mental health has been used as a model in other counties.

The award was presented at the 26th Annual Awards Banquet for the 100 Club of Central Texas. The 100 Club honors area first responders for exemplary acts of duty, having been nominated by their departments and judged by a panel of retired first responders. These awards are the community's way of saying "Thank you" and showing appreciation for a job well done.

"THE TWO TEAMS

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TO WILLIAMSON

COUNTY"



**Members of the Mobile Outreach Team are (left to right):**

**Dylan Peeples, Michelle Reyna, Molly Nicholls, Annie Burwell, Terri Cross, Hope Moreno**

**wilcomentalhealth.org**  
*Serving the citizens of Williamson County, Texas*

# County Services at a Glance

SEPTEMBER 30, 2009

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## How Your Tax Dollars are Spent



General Government includes the offices of the County Judge, County Commissioners, County Tax Assessor/Collector, County Treasurer, County Auditor, Building Maintenance, Elections, Human Resources, Information Technology and Purchasing.



Law Enforcement consists of the County Sheriff, County Jail, County Constables for all 4 districts and Juvenile Services.



Emergency Services is made up of EMS, Haz-Mat, Emergency Management, 911 Communications, Radio Communications and Mobile Outreach.



The Judicial Branch includes 5 District Courts, 4 County Courts, 4 Justice Courts, the District Attorney, the County Attorney as well as the District and County Clerks.



Community Services consists of Veteran Services, Public Health and Welfare, County Parks & Recreation, the Williamson County Museum, the Recycling Center, the Agricultural Extension Service and the Williamson County Regional Animal Shelter.



Williamson County EMS



Southwest Regional Park



Road &amp; Bridge



COMMUNITY SERVICES  
CONSISTS OF  
VETERAN SERVICES,  
PUBLIC HEALTH AND  
WELFARE, COUNTY  
PARKS &  
RECREATION, THE  
WILLIAMSON COUNTY  
MUSEUM, THE  
RECYCLING CENTER,  
THE AGRICULTURAL  
EXTENSION SERVICE  
AND THE WILLIAMSON  
COUNTY REGIONAL  
ANIMAL SHELTER.



Williamson County Emergency Management



Williamson County Precinct Two



Judge Stubblefield



Williamson County Regional Animal Shelter



Williamson County Sheriff's Honor Guard

# Spotlight: Geographic Information Systems

SEPTEMBER 30, 2009

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IH-35 over the San Gabriel River in Georgetown

Williamson County makes use of technology called Geographic Information Systems (GIS) to improve business processes, track assets, reduce emergency response times, assist citizens, businesses and developers, and much more.

A geographic information system manages geographically-referenced data and associated information (information that is connected to some place on the earth). The term GIS refers to a combination of data, hardware, software, processes, and people that create an information system based on a featured real world location. In other words, data can be connected by place, not just matching attributes. Put simply, two things can be related because they are in the same physical area, even if they don't share any other common values.

Most of the information managed by county governments is based on location, such as: parcels, addresses, streets, and infrastructure locations. This means that all County departments can benefit in some way from GIS technologies, and that the County as a whole can provide better service to the Citizens. Benefits can be realized by the integration of efficient technologies – real-time data sharing and linking of disparate systems – into current business practices.



Williamson County has a dedicated team of GIS professionals in the GIS & 9-1-1 Addressing Division to assist departments with using, creating, and disseminating GIS data. The staff also maintains the official address list and the 9-1-1 telephone system database.

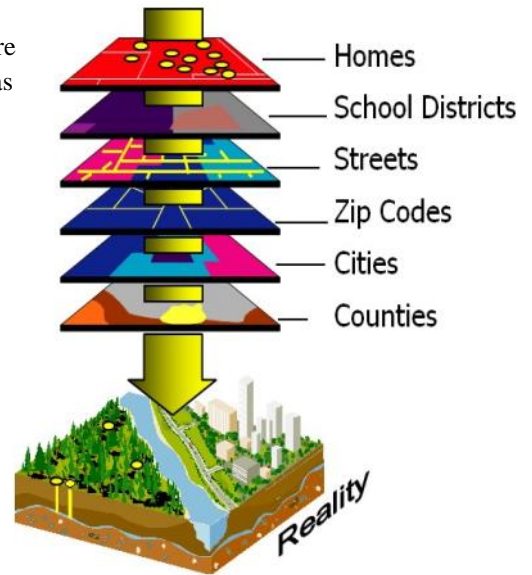
Over the past 4 years, the County has embraced the use of this technology and has been able to save a great deal of time and money on many projects and efforts through the use of GIS. For example, the GIS & 9-1-1 Addressing team has worked with the Sheriff's Office on crime analysis, Emergency Management during emergencies such as flooding and tornados, the County and Cities Health District with location data on restaurants and daycares and with Road and Bridge on road projects. The GIS & 9-1-1 Addressing Division also works closely with other regional entities that use addressing data for voter registration, postal delivery, flood plain mapping, and more. The public can access PDF maps, interactive maps, GIS data, and more on the County's web site at [www.wilco.org/maps](http://www.wilco.org/maps).

"THE COUNTY HAS  
EMBRACED THE USE  
OF THIS TECHNOLOGY  
AND HAS BEEN ABLE  
TO SAVE A GREAT  
DEAL OF TIME AND  
MONEY ON MANY  
PROJECTS AND  
EFFORTS THROUGH  
THE USE OF GIS"

GIS combines multiple layers of information in order to show a complete picture of geographic areas. This complete picture enables better long-term planning as well as more efficient public services saving taxpayer dollars (right).



GIS assisted in the assessment of wind damage after a recent storm in Taylor (top). The aerial photo on the right was used to help prepare emergency response plans for an event at the new Cedar Park Event Center.





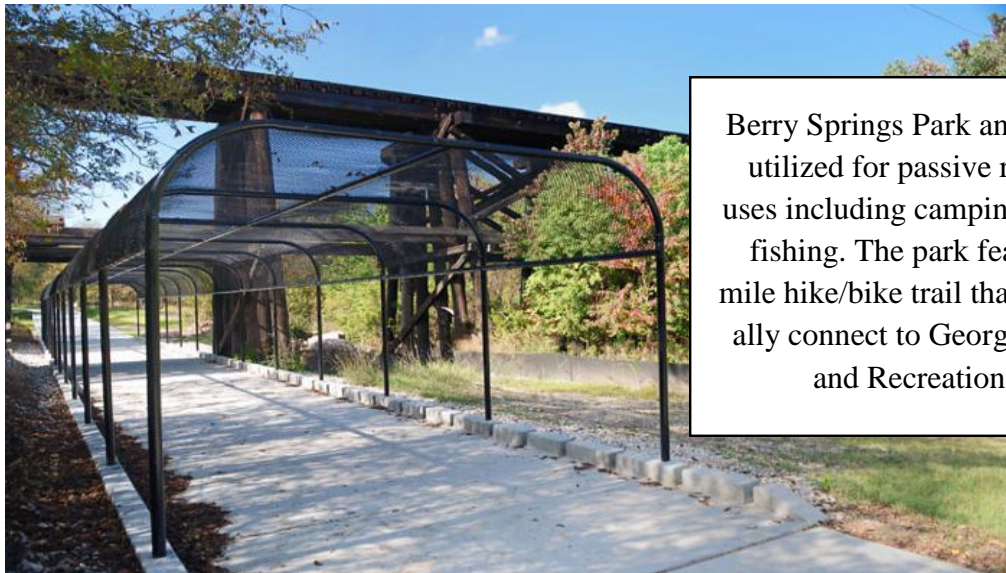
# Spotlight: Capital Projects

SEPTEMBER 30, 2009

POPULAR ANNUAL FINANCIAL REPORT



The Williamson County Southwest Regional Park in Leander will soon have a new spray park which will include bubbling geysers, water jets and water falls and is scheduled to open in time for the Summer of 2010. This project is part of a bond election that voters approved in 2006.



Berry Springs Park and Preserve is utilized for passive recreational uses including camping, hiking and fishing. The park features a 2.5 mile hike/bike trail that will eventually connect to Georgetown Parks and Recreation trails.

## *J.B. & HALLIE JESTER WILLIAMSON COUNTY ANNEX*

Officials broke ground on the new County Annex facility at 1801 E. Old Settler's Blvd. in Round Rock on April 23rd, 2009. The new annex, which is approximately 29,000 square feet, will house the offices of the Precinct One Commissioner, Justice of the Peace, and Constable and the Tax Assessor/Collector's Round Rock Office. An additional smaller building, approximately 6,500 square feet, will house an Emergency Medical Services (EMS) substation as well as a Sheriff's Office substation. Project completion is scheduled for the Spring of 2010.





# Spotlight: Capital Projects

SEPTEMBER 30, 2009

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A new communications tower in northwestern Williamson County near Florence should improve emergency response times across the County. Construction of the tower began in the summer of 2009 and was activated in December. Since activating the tower, emergency operators are reporting improved radio signals and sharper radio frequencies throughout much of Williamson County. (left)

Ronald Reagan Boulevard construction in Precinct 2 has been completed. Phases 3 & 4 in Precinct 3 are currently under construction. (right)



For more information about Williamson County's Road Bond Program, go to: [www.roadbond.org](http://www.roadbond.org).

## Major Capital Projects Annual Expenditures FY 2009

Project Name	\$M	Type
Pond Springs Road Phase II	\$1.8	Road
Williams Drive	\$5.5	Road
CR 175 Extension	\$1.7	Road
CR 111/Westinghouse Road	\$3.5	Road
Radio Towers	\$1.1	Other
Round Rock Annex	\$3.6	Building
US 79 Section 5A	\$10.1	Road
US 79 Section 5B	\$7.7	Road
US 79 Section 3	\$3.5	Road
US 183 San Gabriel to SH 29	\$5.3	Road
FM 2338 FM 3405 Reagan Blvd	\$2.1	Road

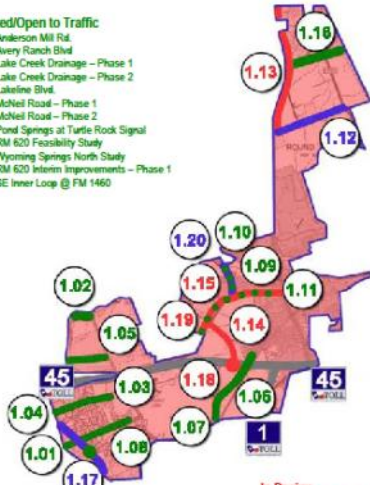


*Current Road Projects:*

## PRECINCT 1 COMMISSIONER BIRKMAN

**Completed/Open to Traffic**

- 1.01 Anderson Mill Rd.
- 1.02 Avery Ranch Blvd
- 1.03 Lake Creek Drainage – Phase 1
- 1.04 Lake Creek Drainage – Phase 2
- 1.05 Lakeline Blvd.
- 1.06 McNeil Road – Phase 1
- 1.07 McNeil Road – Phase 2
- 1.08 Pond Springs at Turtle Rock Signal
- 1.09 RM 620 Feasibility Study
- 1.10 Wyoming Springs North Study
- 1.11 RM 620 Interim Improvements – Phase 1
- 1.16 SE Inner Loop @ FM 1460



# Statement of Activities—2009

SEPTEMBER 30, 2009

POPULAR ANNUAL FINANCIAL REPORT

The Statement of Activities provides readers with an overview of money received and spent during the year in the County *as a whole*, in an approach similar to a private-sector business. Explanations of these accounts are provided as a tool to understanding these activities.

## Money Received

Property taxes come from three different sources: taxes for general purposes (\$.271), taxes for road & bridge purposes (\$.029) and taxes for debt service (\$.1681) to repay debt of the County. The total tax rate for 2009 was \$.4683 per \$100 value and was composed by the total of these three purposes.

Charges for Services are monies received from the public when the County performs a service to the citizens; such as, Emergency Medical Services. Operating Grants & Contributions is money the County receives from other governmental agencies, corporations, and private contributors. Investment Earnings is interest earned on County investments. Miscellaneous is money received that does not fit in the above mentioned accounts but are still classified as revenue.

## Services Rendered

This is money spent to provide services to citizens.

See page 14 of this report for a detailed explanation of what services are included in each of the categories: General Government, Public Safety, Transportation Support, Judicial Services and Community Service.

Increases in Tax Revenues is due to increased property values. The total taxable assessed value went from \$29 billion in 2008 to \$33 billion this year.

Capital Grant Contributions increased significantly due to the contribution of Williams Drive (aka FM2338) from the State of Texas. Several other roads were also contributed from local developers.

The decrease of Transportation Support is due to a significant number of completed projects transferred to other entities in 2008 for ongoing maintenance.

Williamson County Financial Activity Statement		
	2009	2008
<b>Money Received</b>		
Property Taxes:		
Levied for general purposes	\$89,753,407	\$81,973,085
Levied for road & bridge	10,894,429	10,376,729
Levied for debt service	55,094,237	54,244,437
Other taxes	542,286	558,929
Charges for Services	33,144,768	34,153,059
Operating grants & contributions	7,218,056	7,373,406
Capital grants & contributions	62,746,368	1,807,836
Investment earnings	9,017,001	14,777,336
Miscellaneous	30,187	124,575
<b>Total Money Received</b>	<b>\$268,440,739</b>	<b>\$205,389,392</b>
<b>Services Rendered</b>		
General Government	\$27,928,481	\$24,893,815
Public Safety	72,323,851	61,670,538
Transportation Support	31,965,828	70,415,173
Judicial	18,790,314	17,135,891
Community Services	15,523,563	11,981,593
Conservation	187,912	0
Interest on long-term debt	34,418,384	34,786,909
<b>Total Services Rendered</b>	<b>\$201,138,333</b>	<b>\$220,883,919</b>
<b>Monies Received over Services Rendered</b>	<b>\$67,302,406</b>	<b>-\$15,494,527</b>

# Statement of Net Assets—2009

SEPTEMBER 30, 2009

POPULAR ANNUAL FINANCIAL REPORT

Williamson County Condensed Statement of Net Assets		
<b>Assets</b>	<b>2009</b>	<b>2008</b>
Current Assets	\$472,162,290	\$385,224,262
Capital Assets	\$431,736,280	\$360,877,814
<b>Total Assets</b>	<b>\$903,898,570</b>	<b>\$746,102,076</b>
<b>Liabilities</b>		
Current Liabilities	\$27,752,483	\$19,425,125
Noncurrent Liabilities	\$791,418,896	\$709,252,166
<b>Total Liabilities</b>	<b>\$819,171,379</b>	<b>\$728,677,291</b>
<b>Net Assets</b>		
Invested in Capital Assets, net of Related Debt	\$199,531,984	\$140,117,628
Restricted	\$49,826,237	\$37,344,812
Unrestricted	(\$164,631,030)	(\$160,037,655)
<b>Total Net Assets</b>	<b>\$84,727,191</b>	<b>\$17,424,785</b>

\*The Financial Position Statement shown does not conform to generally accepted accounting principles (GAAP). The purpose of this presentation is to provide the citizen with a summarized version of the information contained in the County's Comprehensive Annual Financial Report (CAFR).

The Condensed Statement of Net Assets includes all funds to provide an overall picture of County-wide finances.

## Benefits

*Current Assets* include:

- Cash on-hand to pay obligations
- Accounts Receivable
- Prepaid items
- Inventory

*Capital Assets* include:

- Land
- Buildings
- Infrastructure
- Equipment
- Construction in Progress

## Obligations

*Current Liabilities* include:

- Accounts Payable
- Accrued Liabilities
- Unearned Revenue
- Accrued Interest Payable

*Non-current Liabilities* are items that are due in more than one year.

## Net Assets

Restricted Assets include:

- Debt Service
- Road & Bridge
- Conservation Foundation
- Tobacco Fund
- Other purposes that limit the use of certain assets

*Unrestricted Net Assets* are items that do not have to be held for specific reasons.

# Financial Information—2009

SEPTEMBER 30, 2009

POPULAR ANNUAL FINANCIAL REPORT

## General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance Fiscal Year Ended September 30, 2009	
<b>Revenue</b>	
Taxes	\$90,439,676
Fees of Office	8,248,339
Fines & Forfeitures	4,343,820
Charges for Services	9,181,178
Intergovernmental	1,689,590
Investment Income & Other	1,472,815
<b>Total Revenue</b>	<b>\$115,375,418</b>
<b>Expenditures</b>	
Current:	
General Government	\$21,368,442
Public Safety	59,594,234
Judicial	16,337,727
Community Services	9,455,600
Lease Principal and Interest	185,486
Capital Outlay	3,651,719
<b>Total Expenditures</b>	<b>\$110,593,208</b>
Excess of Revenues over Expenditures	\$4,782,210
Other Financing Sources (Uses)	
Transfers In	\$34,123
Transfers Out	(1,808,174)
Capital Lease Issued	0
Proceeds from Sale of Capital Assets	160,086
<b>Total Other Financing Sources (Uses)</b>	<b>-\$1,613,965</b>
<b>Net Change in Fund Balances</b>	<b>\$3,168,245</b>
<b>Fund Balance, Beginning</b>	<b>49,337,191</b>
<b>Fund Balance, Ending</b>	<b>\$52,505,436</b>

balance at any given time. Any excess fund balance over this goal should be limited to the use of one-time extraordinary items, thus reinforcing the fiscal discipline of funding annual costs from annual revenues. Some examples of extraordinary items include but are not limited to tax rate stabilization, capital improvement needs and reduction of debt. Fund balance is a vital component used by financial institutions in analyzing and determining the County's bond ratings. A high bond rating leads to lower costs, thus resulting in lower taxes for citizens.

The General Fund is the main operating fund of the County, which includes services to citizens such as protection of life (law enforcement and 911 communications) and community services (parks and public welfare). Collection of taxes is the largest source of funds for Williamson County, totaling 78.4% in 2009. Citizens paid \$.271 per \$100 property value for General Fund purposes. The next largest source of funds was from charges for services and fees of office, totaling 7.1% of total revenue.

The largest share of expenditures was spent on public safety for our citizens, totaling 53.9% in 2009. The money was used for things such as emergency vehicles, juvenile services, and EMS. The next largest share of money spent was on general government, totaling 19.3%. The County affects each and every citizen from birth certificates, to public records, to vehicle registration, to voter registration, collection of taxes, marriage licenses, and all the way through to death certificates.

A positive General Fund Balance is an indicator of a healthy operating environment. Due to sound fiscal management, Williamson County's General Fund Balance has continuously increased over the last 10 years by a total of \$44 million. The County's fiscal plan is to have 30% of total annual operating expenditures (approximately 4 months) in the fund



# Financial Information—2009

SEPTEMBER 30, 2009

POPULAR ANNUAL FINANCIAL REPORT

## Road and Bridge Fund

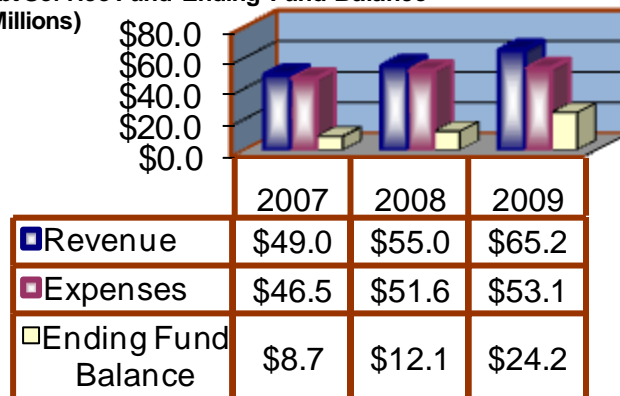
The Road & Bridge Fund is a special revenue fund used to account for money received from taxes, vehicle registration and rebates from the State of Texas. Expenditures in this fund are for maintenance and construction of County roads and bridges.

The chart provided illustrates the fund's revenue, expenses, and ending fund balance over the past three years.

**Road and Bridge Fund Ending Fund Balance**  
(\$Millions)



**Debt Service Fund Ending Fund Balance**  
(\$Millions)



## Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt, principal, interests and costs.

In order to fulfill the demands of a growing economy, the County is in need of new infrastructure that required new issuance of debt this year.

The chart shown here compares revenues, expenditures and fund balance to over the last three years.

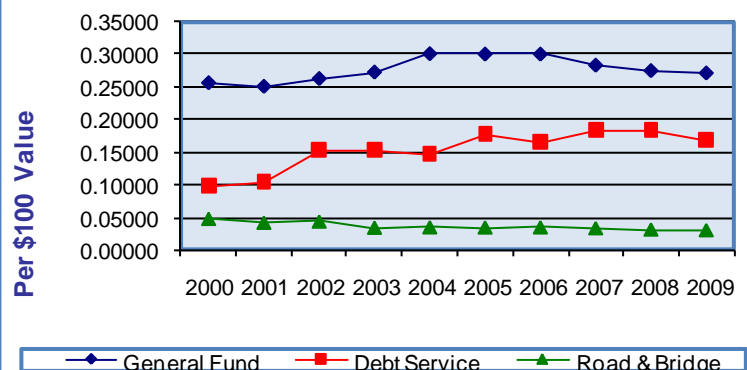
## Tax Rate

Williamson County determines tax rates in three areas: the General Fund, Debt Service, and Road & Bridge. Therefore, existing debt is a factor in the County's tax rate. The 2009 tax rate was \$.4683 per \$100 value and was separated as follows: \$.271 for General Fund, \$.1681 for Debt Service, and \$.029 for Road and Bridge.

The graph shown here reflects the increases in taxes by each source since 2000 when the total tax rate was \$.4000. The majority of this \$.0683 increase in the last 10 years is from the \$350 million voter-authorized debt for road improvements and parks in 2000 and 2007.

In all, population has increased by 63.5% since 2000, and the tax rate has increased by \$.0683 per \$100 value.

**Tax Rate History**



# Looking Forward

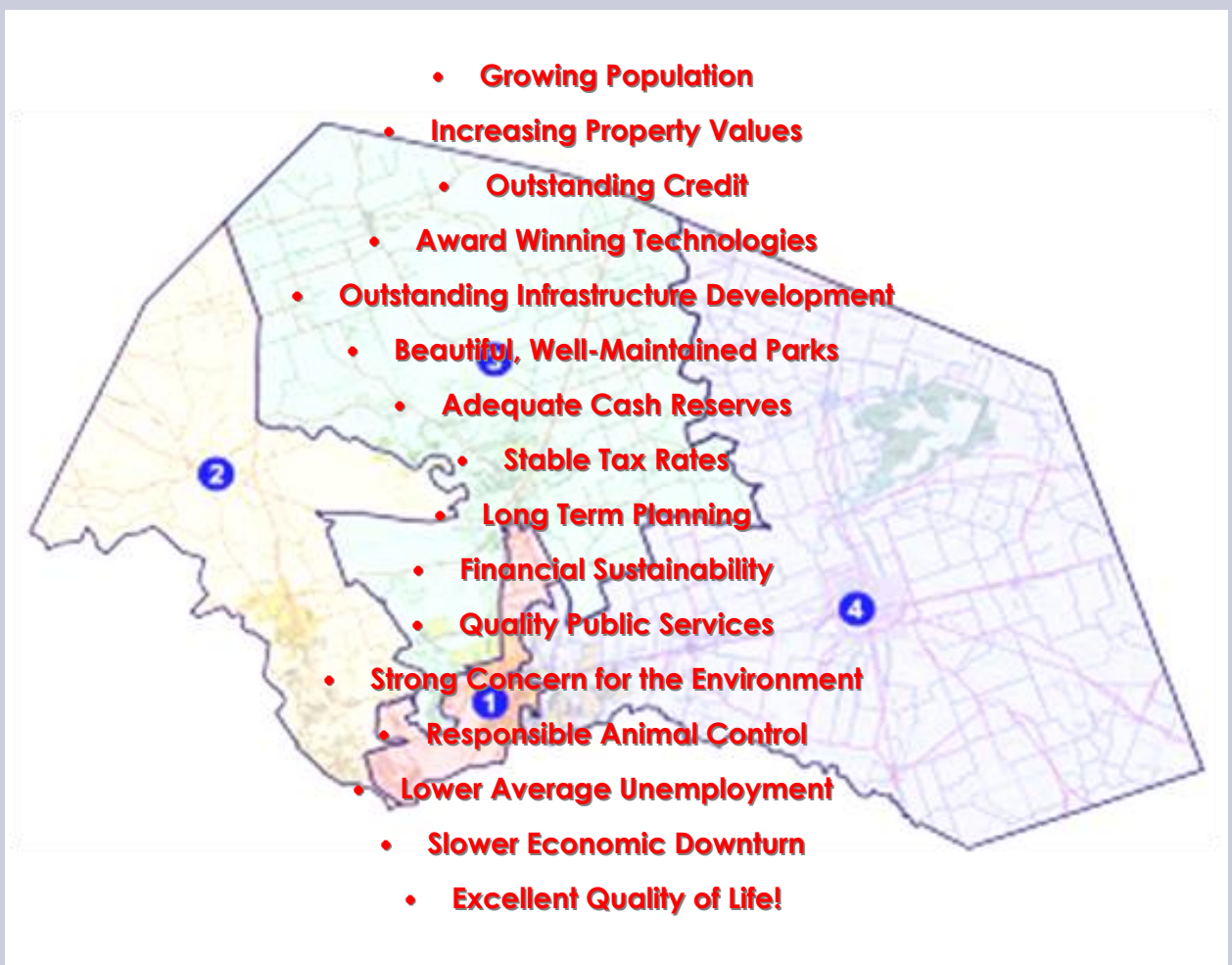
SEPTEMBER 30, 2009

POPULAR ANNUAL FINANCIAL REPORT

## *Excellent Credit and a Positive Outlook*

Williamson County maintains an “AA+” bond rating from Standard & Poor’s and an “Aa2” rating from Moody’s Investment Services for certificates of obligation (Commissioners’ Court authorized) and general obligation debt (voter-authorized). According to Standard & Poor’s, “The stable outlook reflects the county’s deep, diverse, stable, and expanding economic base. The stable outlook also reflects the expectation that management will maintain its sound financial position while undertaking a significant capital program and that management will adhere to managing the overall direct debt position by maintaining annual debt service expenditures at roughly \$51 million annually.” High bond ratings allow the County to borrow money at low interest rates, saving the County millions of dollars in future borrowing costs. This benefit is passed to citizens in the form of reduced taxes.

“We are still looking at growth even though the rest of the country is in a recession,” said David Flores, County Auditor. County Judge Dan A. Gattis also cited Williamson County’s robust economy as an alluring quality to lenders. “We’re very fortunate we still have growth. The previous court and this court has been pretty prudent in maintaining cash-ending, or savings, that we can use to stabilize our budget. We’re going to come through this [economic downturn] looking very good,” Judge Gattis said.



## ***We're on the Web!***

***Please visit our website at: [www.wilco.org/CountyDepartments/CountyAuditor](http://www.wilco.org/CountyDepartments/CountyAuditor)***



### ***County Auditor's Office:***

***David U. Flores, County Auditor***

***Julie Kiley, First Assistant County Auditor***

### ***Assistant County Auditors:***

#### **Accounts Payable / Payroll:**

Donna Baker, Manager  
Nicole Alderete  
DeForrest Allen  
Karen Brazier  
Debbie Frazier  
Joyce Gadison  
Jeannie Shutey  
Jean Smith  
Kathleen Wolt

#### **Financial Accounting:**

Melanie Denny, Director  
David Dukes  
Karen Knightstep  
Stephanie McCandless  
Michelle McMinn  
Lisa Moore  
Pam Navarrette  
Kurt Showalter

#### **Internal Audit:**

Kathy Wierzowiecki, Director  
Jim Gilger  
Diane Gray  
Melissa Jones  
Jalyn Morris  
Dani Richardson  
Ardis Rike





*Williamson County, Texas  
Office of the County Auditor  
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*Popular Annual Financial Report  
September 30, 2009*