

# **Williamson County, Texas**

Comprehensive Annual Financial Report  
For the Fiscal Year Ended September 30, 2020



**Williamson County, Texas**  
Comprehensive Annual Financial Report  
Fiscal Year Ended September 30, 2020  
Principal Officials

County Judge	Bill Gravell Jr.
Commissioner, Precinct 1	Terry Cook
Commissioner, Precinct 2	Cynthia Long
Commissioner, Precinct 3	Valerie Covey
Commissioner, Precinct 4	Russ Boles
County Auditor	Jerri L. Jones
Tax Assessor-Collector	Larry Gaddes
County Clerk	Nancy Rister
County Attorney	Doyle "Dee" Hobbs
County Treasurer	D. Scott Heselmeyer
District Clerk	Lisa David
District Attorney	Shawn Dick
Sheriff	Robert Chody

**Official Issuing Report**  
Jerri L. Jones  
County Auditor

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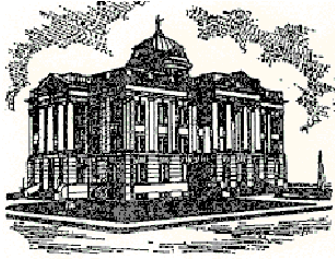
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# Introductory Section

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**AUDITOR'S OFFICE**  
**Williamson County Courthouse**  
**710 Main Street, Suite 301**  
**Georgetown, Texas 78626**  
**Phone: 512/943-1500**  
**Fax: 512/943-1567**

March 22, 2021

The Honorable District Judges  
Betsy Lambeth, 425<sup>th</sup> Judicial District  
Donna King, 26<sup>th</sup> Judicial District  
Stacey Mathews, 277<sup>th</sup> Judicial District  
Rick J. Kennon, 368<sup>th</sup> Judicial District  
Ryan D. Larson, 395<sup>th</sup> Judicial District

The Honorable Commissioners Court, Williamson County, Texas  
Bill Gravell Jr., County Judge  
Terry Cook, County Commissioner, Precinct 1  
Cynthia Long, County Commissioner, Precinct 2  
Valerie Covey, County Commissioner, Precinct 3  
Russ Boles, County Commissioner, Precinct 4

The Citizens of Williamson County

District Judges, Commissioners Court and Fellow Citizens:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of 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. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Williamson County for the fiscal year ended September 30, 2020.

The County Auditor has oversight of all financial records of the county. It is the County Auditor's responsibility to prescribe the systems and procedures for handling the finances of the county, certify available funds for the county budget, and examine, audit, and approve all disbursements from county funds prior to their submission to the Commissioners Court for approval. In addition, the County Auditor serves as the Chief Financial Officer for federal and state financial award programs, the Juvenile Service Department and for the Adult Probation Department.

This report consists of management's representations concerning the finances of Williamson County. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, management of Williamson County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Williamson County's financial statements in conformity with GAAP. The County Auditor's Office audits the following: all fee collecting offices; contracts; purchasing; payroll which is prepared by the departments; and all invoices/payments requested and approved by county departments. Williamson County's comprehensive framework of internal controls has been designed to cost effectively provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As financial management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Williamson County's financial statements have been audited by Weaver and Tidwell, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Williamson County for the fiscal year ended September 30, 2020, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that Williamson County's financial statements for the fiscal year ended September 30, 2020 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Williamson County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal and state awards. These reports are available in the last section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Williamson County's MD&A can be found immediately following the report of the independent auditors.

## **Profile of the Government**

Williamson County, organized in 1848, is in the central part of the state, and one of the top growth areas in the state and in the country. Williamson County currently occupies a land area of 1,135 square miles and serves an estimated population of 590,551.

Williamson County is a political subdivision of the State of Texas. Williamson County is empowered to levy a property tax on both real and personal properties located within its boundaries. This levy provides 80% of the revenue for the General Fund and 85% of the revenue for the Debt Service Fund. It has no legislative powers and restrictive judicial and administrative powers. The governing body of the County is the Commissioners Court of five members. The County Judge is the chairperson of the court and the Commissioners from each of the four precincts are also members. The Court has only such powers as are conferred upon it by the Constitution and the laws of the State, or as may be hereafter prescribed. None has the authority to act on their own but must act only as a whole.

Williamson County provides essential things that make our communities livable: roads and bridges, public improvements, juvenile detention and education, law enforcement and corrections, a court system to protect our legal rights, secure storage of our important public records, and protection against threats to public health, to include providing health care to the indigent. Williamson County, beyond the Texas Constitutional requirements, also provides parks and emergency medical services that add to the quality of life for residents.

In accordance with Local Government Code Chapter 111, the County has reached a population of more than 125,000 and the Commissioners Court has appointed a Budget Officer. The Budget Officer is responsible for preparing a county budget for the fiscal year. In preparing and monitoring the budget, the budget officer may require the county auditor or other district, county, or precinct officer of the county to provide information necessary for the budget officer to properly prepare or monitor the budget. The budget must be carefully itemized to make possible a comparison of the proposed expenditures with the expenditures of the preceding year. The budget must show as definitively as possible or with reasonable accuracy the purpose of each expenditure and the amount of money to be spent.

By statute, the County Auditor is solely responsible for projecting the revenues for the County. Once these processes are complete, the Budget Officer files a copy of the proposed budget with the County Clerk. The Commissioners Court holds a public hearing on the proposed budget. Any taxpayer of the County may attend and may participate in the hearing.

At the conclusion of the public hearing, the Commissioners Court acts on the proposed budget. The Commissioners Court may make changes in the proposed budget that it considers warranted by law and required by the interest of the taxpayers.

The Commissioners Court may levy taxes only in accordance with the budget. After final approval of the budget, the Commissioners Court shall file the budget with the County Auditor and County Clerk and may spend county funds only in strict compliance with the budget, except in an emergency.

The Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget using reasonably diligent thought and attention. If the Court amends the original budget to meet an emergency, the Court files a copy of its order amending the budget with the County Clerk. The clerk attaches the copy to the original budget.

The Commissioners Court, by order, may authorize line-item transfers between budgeted items within the same fund without authorizing an emergency expenditure.

State Law requires counties to adopt a budget before they adopt a tax rate. Chapter 26 of the Property Tax Code requires taxing units to comply with truth-in-taxation laws in setting their tax rates. This law has two purposes:

- to make the taxpayers more knowledgeable about tax rate proposals; and
- in certain cases, to allow taxpayers to roll back or limit a tax increase.

### **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Williamson County operates.

**Local Economy.** Williamson County continues to be one of the fastest growing counties in the state. Since 2010, the county's population has grown by 40 percent. It is the 5<sup>th</sup> fastest growing county in Texas. Williamson County's growth has been fueled by its location on the I-35 corridor and close access to Austin, Texas. Even though certain sectors of the economy have been impacted by the pandemic, area home sales, new businesses and business expansions have been drivers for the continued growth in the region. Home sales across the region were up 23.8% over November 2019. Approximately half the homes sold in November 2020 saw an increase in price over November 2019 of 19.7%. Growth in the tech sector is a primary driver of jobs in the region. Companies including Google, Indeed and Facebook have new high-rise office towers under construction. Tesla is building a \$1.1 billion plant off Texas 130 in East Austin. Oracle is expanding its Lady Bird Lake waterfront campus and announced it is moving its headquarters to Austin from California. These developments have a positive economic benefit to Williamson County.

The County has a diverse workforce. This attracts new businesses to locate to the area. Job creation has caused many of the cities in the county to be some of the fastest growing cities in the country. Round Rock is the largest city in Williamson County. Georgetown and Leander are two of the fast-growing cities in the nation, with populations exceeding 50,000. Leander ranked 1<sup>st</sup> and Georgetown ranked 7<sup>th</sup>. New housing, building permits and new roads also demonstrate the growth. The diversity in the economy makes the County less vulnerable to economic downturns. The unemployment rate has been lower than the national average. Although the County unemployment rate increased from 2.8% in September 2019 to 5.9% in September of 2020, the rate was significantly lower than the national rate for September which increased from 3.3% in 2019 to 7.7% in 2020.

Despite the pandemic, the County continues to experience job growth and proliferation of business and residential development. Business incentives, a low tax rate and affordable housing are major factors that have contributed to the growth of the county. Williamson County population is expected to grow to more than 1.6 million by 2050. In the 2010 Census, Williamson County's population was 422,679. Based on the latest projections, Williamson County's population could increase by 287.7%; the projected increase would be the seventh fastest in the entire state.

Throughout the county, businesses are expanding or moving to the area. In Round Rock, Amazon is building a delivery station. The facility is expected to add more than 600 jobs with a capital investment of \$15 million. It is 442,000 square feet of space and is in a new industrial project called Chisholm Trail Trade Center. It is one of the largest industrial leases signed in Central Texas in recent years. Another business relocation in Round Rock is Saleen Performance Parts, an automotive manufacturing company from Southern California. The business is adding 150 jobs with a capital investment of \$1.6 million. The business will occupy 20,000 square feet of manufacturing and office space. Momentum Extraction announced plans to lease a 25,000 square foot building in Cedar Park for an ethanol hemp manufacturing and extraction business. The project will create 65 jobs with an annual average salary of \$85,000. In Taylor, The Steel Network, originally from Durham, NC will build a new 60,000 square foot manufacturing facility and will create up to 50 new jobs. They develop and produce products in the light steel framing industry. Also, in Taylor, Hart Components' 60,000 square foot truss manufacturing facility is complete. The company plans to employ 200 people.

Other developments continue throughout the county. Georgetown's first master-planned industrial business park, Northpark35 is breaking ground. It is a 146-acre project at I-35 and SH 130. The project is a collaboration between Titan Development and the City of Georgetown and will be developed in phases. Phase 1 of the project includes two buildings totaling more than 330,000 square feet as well as the extension of Aviation Drive to intersect with SH 130 and I-35. In this industrial park, Texas Speed & Performance, a high-performance after markets automotive parts retailer, will expand. The company purchased 157 acres and will build two commercial buildings for a total of 200,000 square feet. The capital investment for expansion is \$11.5 million including \$1.5 million in infrastructure improvements. The company currently employs 62 and plans to add 45 new employees with an average salary of \$50,000. In Taylor, RCR Rail Park is opening with 750 rail served acres. Another new industrial park is RCR Taylor Logistics Park. It is a dual-served (Union Pacific and BNSF) unit train and manifest rail-served park providing switching, transload and storage services. It is expected that several billion dollars of capital investment and several thousand jobs will be created by this project. In Leander, two mixed-use projects are in the works. Northline Project is a 115 acre mixed-use project. The project is currently completing the horizontal infrastructure needed for the project. The first major tenant is "The HUB", which is approximately 45,000 square feet and includes 10 restaurants, an outdoor concert venue and movie screen, and other outdoor recreation amenities. Northline is a \$715 million project and full build-out is expected to take approximately 10 years. Leander Springs is another major mixed-use project. It is an 80-acre mixed-use project anchored by a 4-acre Crystal Lagoon entertainment center. The water park, Kalahari, opened as Round Rock's second largest employer with 1050 employees in November 2020. By spring 2021 Kalahari is expected to have 1200 employees across various industry concentrations, from culinary and housekeeping positions to information technology, maintenance, and managerial roles and a \$400 million investment with 975 hotel rooms and 200,000 square feet of convention center.

Access to health care is expanding in response to the continued growth. A new campus for Dell Children's Medical Center was announced in May 2020. The medical center will be built at the intersection of Avery Ranch Blvd and Toll Road 183A. When completed, the facility will contain 36 beds, an emergency room, two operating rooms and several endoscopy rooms. An adjacent 60,000 square foot medical building will house various specialists. The Dell Children's Medical Center is scheduled to open in November 2022, and it will be designated as a Level 3 Pediatric Trauma Center. The medical offices will open in April 2022. Texas Children's Hospital has also announced plans to build a new children's hospital not far from Lakeline Mall. It is planned to be a \$450 million facility with 48 beds and is a 360,000 square foot facility. This facility could be opened by the end of 2023. In Leander, St. David's completed a 60,000 square foot medical office building. Plans for a full-service hospital will start construction in the next 3 years and employ a

minimum of 150 full-time employees. In the City of Georgetown, Ascension Seton purchased a 12-acre site in the Wolf Lakes Village. The construction of infrastructure is scheduled to break ground in March 2021. The building will be 40,000 to 60,000 square feet and will encompass a wide range of specialties and services, including orthopedics and full outpatient imaging services with more specialties expected in the future. Cedar Park Regional Medical Center was awarded a Texas Enterprise Zone designation from the State of Texas for its expansion project. The expansion will result in the creation of 61 new jobs and \$13,250,000 in new investment.

Williamson County is part of the Austin-Round Rock metropolitan area. The metropolitan area continues to be a top performer in numerous national rankings. Since 2010 the County has been listed as one of the healthiest counties in Texas. In 2020 the County ranked 6<sup>th</sup>. In 2020, the Milken Institute ranked Round Rock #3 in their “Best-Performing City” in America. Georgetown is listed as the third safest city in Texas by Safelink.org. GoBankingRates ranked Cedar Park as 3<sup>rd</sup> in their America’s Best Suburbs for Growing Families.

**Long-Term Financial Planning.** In November 2013, Williamson County voters approved \$275 million in road construction and improvement bonds and \$40 million in park bonds. The \$275 million General Obligation Road Bond projects spent \$50.0 million in FY2020 on engineering and construction for various roadways such as North Mays Extension (Paloma Drive to Oakmont Drive) (\$5M), SH 29 Bypass/Inner Loop (IH-35 to FM 2243) (\$3.2M), Seward Junction Southeast (US 183 to CR 259 to SH 29 at CR 266) (\$4.5M), Seward Junction Southwest (SH 29 at CR 213 to US 183 at CR 259) (\$4.5M), CR 110 Middle Phase 2 (Limmer Loop to CR 107) (\$6.2), CR 101 (US 79 to North of Chandler Road) (\$3M), Great Oaks Drive Bridge (\$2M), and Bagdad Road at CR 278 (\$1.3M). Williamson County has partnered with other entities to complete some of the road bond projects. The City of Taylor partnered with Williamson County on construction of CR 101. Williamson County has also partnered with the City of Round Rock on the North Mays Extension. In FY 2020, the \$40 million General Obligation Park Bonds spent \$11 million. The major projects for the park bond during the fiscal year are River Ranch Phase 1 (\$5.1M), Williamson County Expo Horse Stall Barn (\$2.7M) and Brushy Creek Trail Phase V (\$1.9M).

In November 2019, Williamson County voters approved \$412 million in road construction and improvement bonds (2019 Road Bond) and \$35 million in (2019 Park Bond) park bonds. In February 2020, the County sold \$300 million of the 2019 Road Bonds and the entire \$35 million of the 2019 Park Bonds. During FY2020, the 2019 Road Bond spent \$18 million on design and engineering on various road bond projects such as the Southeast Corridor Study (\$8.4M), Forest North Drainage Study (\$1.6M), Liberty Hill Bypass (RM 1869 to CR 279) (\$1M). In FY 2020, the 2019 Park Bond spent \$125K on design for various projects such as Southwest Regional Park and Champion Park Parking Lot.

In May 2015, Williamson County issued \$59,645,000 in Certificates of Obligation (2015 CO) to build County facilities and buildings. In FY 2020, the 2015 CO bond spent a total of \$5.7 million. The bond funds were spent towards the Inner Loop Annex Modifications (\$3.8M), North Campus Improvements (\$985K), and the Animal Shelter Expansion (\$328K).

## **Relevant Financial Policies**

**Financial Policy.** The Williamson County Commissioners Court ensures financial stability within the county government by adopting proactive, responsible policies that allow the County to respond to growth and infrastructure needs while maintaining a high standard of county-provided services. The Financial Policy guides Commissioners Court as they evaluate funding decisions for future county services. The Court will continue to identify early opportunities to reprioritize projects and investments and adjust strategies where necessary.

**Debt Management Policy.** This policy has been adopted to provide a conceptual framework for the issuance and management of debt. This policy recognizes the capital improvement needs of a growing county and the need to balance the taxpayer’s ability to pay. The County will consider various factors before the issuance of debt and take a prudent approach.

Fund Balance Policy. The County has adopted a policy to maintain an appropriate level of fund balance. The level of the Unassigned Fund Balance for the General fund shall not be less than 35% of total General Fund budgeted expenditures.

County Investment Policy. The objectives of the County's investment policy are to match the suitability of investments to financial requirements; achieve safety of principal; maintain liquidity; diversify the portfolio by investment type, issuer, and maturity sector; and to seek the highest possible yield within policy and cash flow constraints. The policy adheres to the statutory requirements of Local Government Code 116.112(a) and /or Title X, Chapter 2256, Section 2556.005 (f) and (g) of the Texas Government Code.

The conservative fiscal stewardship and county policies contributed to the affirmation of the County's bond rating of AAA by Standard & Poors and Fitch Ratings throughout 2020. These ratings enable the County to have lower interest rates when issuing bonds resulting in substantial savings to the taxpayers.

**Special Recognition and Appreciation.** Traditionally the Auditor's Office recognizes an individual who has significantly contributed to our efforts to maximize efficiencies within Williamson County. During this past fiscal year, however, everything changed with the pandemic. Normal operations and projects stopped to respond to the urgent needs of our residents. As a County, we were challenged in ways we could not have imagined due to COVID-19. It seems only fitting for this highly unusual year that our special recognition also breaks normal conventions. Our FY20 accolades go to ALL county elected officials, department heads and staff who stepped up and took on various new or expanded roles in response to the pandemic. People were tasked with new positions in logistics, production, customer service, planning, emergency response, and more. We also adapted how we worked to keep performing our basic county functions while protecting our employees and residents in the process. It is impossible to name just one person to recognize when so many did so much. To all our WilCo Team, we salute you for your outstanding efforts in response to the COVID-19 pandemic.

## **Awards and Acknowledgements**

**Comprehensive Annual Financial Report:** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Williamson County for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2019. This was the 28th consecutive year that the County has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. 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 Comprehensive Annual Financial Report for FY 2020 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. A copy of this report can be found on the County website at [www.wilco.org](http://www.wilco.org).

**Popular Annual Financial Report:** 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, 2019. This was the 15th consecutive year that the County has achieved this award. 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. To receive the 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 that our Popular Annual Financial Report for FY 2020, which will be submitted to the GFOA, continues to conform to the Popular Annual Financial Reporting requirements. A copy of this report can also be found on the County website at [www.wilco.org](http://www.wilco.org).



This financial report is possible because of the efficient and dedicated service of the audit team of Weaver and Tidwell, L.L.P. In addition, allow me to express my appreciation to the Commissioners Court and the Audit Committee for their interest and continued support and for the responsive and progressive way they support the financial position and operations of the County. Also, I am grateful to all elected officials and employees concerning all matters related to the operation of this office during the past year and for their efforts toward improving County business. Finally, a special thank you to Julie Kiley, Melanie Denny, and Pam Navarrette for their unwavering devotion to duty during the external audit and the subsequent preparation of the Comprehensive Annual Financial Report and Popular Annual Financial Report.

Respectfully submitted,

A handwritten signature in black ink, reading "Jerri L. Jones". The signature is written in a cursive, flowing style with a large initial "J".

Jerri L. Jones  
County Auditor

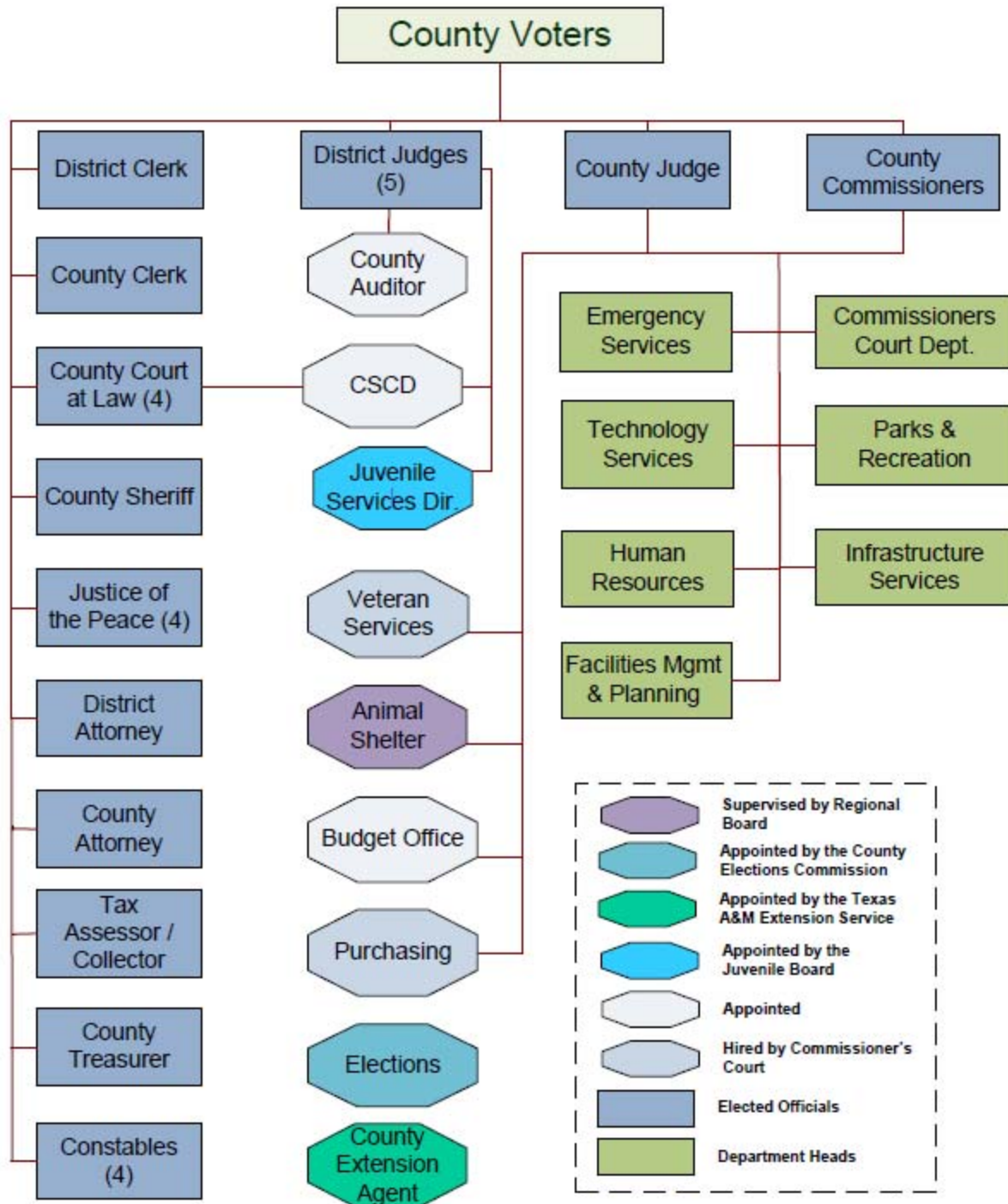
# Williamson County, Texas

## Officials\*

Title	Name
Judge, 26th Judicial District Court	Donna King
Judge, 277th Judicial District Court	Stacey Mathews
Judge, 425th Judicial District Court	Betsy Lambeth
Judge, 368th Judicial District Court	Rick J. Kennon
Judge, 395th Judicial District Court	Ryan Larson
County Auditor	Jerri L. Jones
County Judge	Bill Gravell, Jr.
Commissioner, Precinct 1	Terry Cook
Commissioner, Precinct 2	Cynthia Long
Commissioner, Precinct 3	Valerie Covey
Commissioner, Precinct 4	Russ Boles
Constable, Precinct 1	Vinnie Cherrone
Constable, Precinct 2	Rick Coffman
Constable, Precinct 3	Kevin Stofle
Constable, Precinct 4	Marty Ruble
County Clerk	Nancy Rister
Judge, County Court at Law #1	Brandy Hallford
Judge, County Court at Law #2	Laura Barker
Judge, County Court at Law #3	Doug Arnold
Judge, County Court at Law #4	John B. McMaster
District Attorney	Shawn Dick
District Clerk	Lisa David
Justice of the Peace, Precinct 1	KT Musselman
Justice of the Peace, Precinct 2	Edna Staudt
Justice of the Peace, Precinct 3	Evelyn McLean
Justice of the Peace, Precinct 4	Stacy Hackenberg
County Attorney	Doyle "Dee" Hobbs
Sheriff	Robert Chody
Tax Assessor/Collector	Larry Gaddes
County Treasurer	D.Scott Heselmeyer
Budget Officer	Ashlie Koenig
Senior Director of Emergency Services	Chris Connealy
Elections Administrator	Christopher J. Davis
Senior Director of Human Resources	Rebecca Clemons
Senior Director of Technology Services	Jay Schade
Senior Director of Infrastructure	Robert Daigh
Senior Director of Facilities	Dale Butler
Senior Director of Parks and Recreation	Russell Fishbeck
Purchasing Agent	Randy Barker
Director of Veterans Services	Sherry Golden
CSCD Director	Jameson Pennington
County Extension Service Agent	Katherine Whitney
Juvenile Services Director	Scott Matthew
Animal Services Director	Misty Valenta

\* As of September 30, 2020

# Organizational Chart



Effective: 03/08/2019



Government Finance Officers Association

Certificate of  
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**Williamson County  
Texas**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

September 30, 2019

*Christopher P. Morill*

Executive Director/CEO

## **Financial Section**

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## Independent Auditor's Report

To the Honorable County Judge,  
and County Commissioners  
Williamson County, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County, Texas (the County), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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

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

The Honorable County Judge,  
and County Commissioners  
Williamson County, Texas

### ***Opinions***

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2020 and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Special Road and Bridge Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which 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.

#### **Other 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 Introductory Section, Combining and Individual Fund Statements and Schedules, and Statistical Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and *Texas Uniform Grant Management Standards*, and is also not a required part of the basic financial statements.

The Combining and Individual Fund Statements and Schedules and the Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining and Individual Fund Statements and Schedules and the Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



The Honorable County Judge,  
and County Commissioners  
Williamson County, Texas

The Introductory Section and Statistical Information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2021 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Austin, Texas  
March 22, 2021

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## **Management's Discussion and Analysis**

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## Management's Discussion and Analysis

As management of Williamson County, we offer readers of the Williamson County financial statements this narrative overview and analysis of the financial activities of Williamson County for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages ix through xv of this report.

### Financial Highlights

- The assets and deferred outflows of Williamson County exceeded its liabilities and deferred inflows at the close of the fiscal year by \$565.7 million. Of this amount \$70.9 million is restricted for specific purposes such as: road and bridge, debt service, public safety, and records management.
- As of the close of the current fiscal year, Williamson County's governmental funds reported combined ending fund balances of \$704.5 million.
- The unassigned fund balance for the General Fund was \$106.3 million, or 58% of total General Fund expenditures, up from 50% last year. The major factors for the variances in revenues and expenditures are explained later in the analysis.
- The County issued bonds and redeemed and defeased bonds this fiscal year. In February 2020, \$300 million Unlimited Tax Road Bonds and \$45.7 Limited Tax Refunding and Park Bonds were issued. These bonds were approved by the voters in November 2019. In September 2020, the County redeemed and defeased a portion of the Series 2014 Unlimited Tax Road Bonds. The outstanding principal amount redeemed was \$36.6 million.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Williamson County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

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

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

In the Statement of Net position and the Statement of Activities, the County presents information of the primary government (governmental activities):

**Governmental Activities** – Most of the County's basic services are reported here such as public safety, parks, and community services. Property taxes finance most of these activities.

The government-wide financial statements can be found on pages 23 and 24 of this report.

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

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

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

Williamson County maintains 54 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General Fund, Special Road and Bridge Fund, Debt Service Fund, Capital Project Fund, Pass-Through Funding Program, and Grants Fund, all of which are considered to be major funds. Data from the other 48 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Williamson County adopts an annual appropriated budget for its General Fund, certain Special Revenue Funds, and the Debt Service Fund. Budgetary comparison statements have been provided for the General Fund and Special Road and Bridge Fund to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 25 through 30 of this report.

**Proprietary Funds.** The only type of proprietary fund that Williamson County maintains is Internal Service Funds which is an accounting device used to accumulate and allocate costs internally among the County's various functions. Williamson County uses two Internal Service Funds to account for the Fleet Maintenance Fund and the Benefits Fund. Because both of these services predominantly benefit the government they have been included within governmental activities in the government-wide financial statements.

The proprietary fund financial statements provide separate information for the Fleet Maintenance Fund and the Benefits Fund. Both Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the Internal Service Funds is provided in the form of combining statements elsewhere in the report.

The basic proprietary fund financial statements can be found on pages 31 through 33 of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support Williamson County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 34 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35 through 65 of this report.

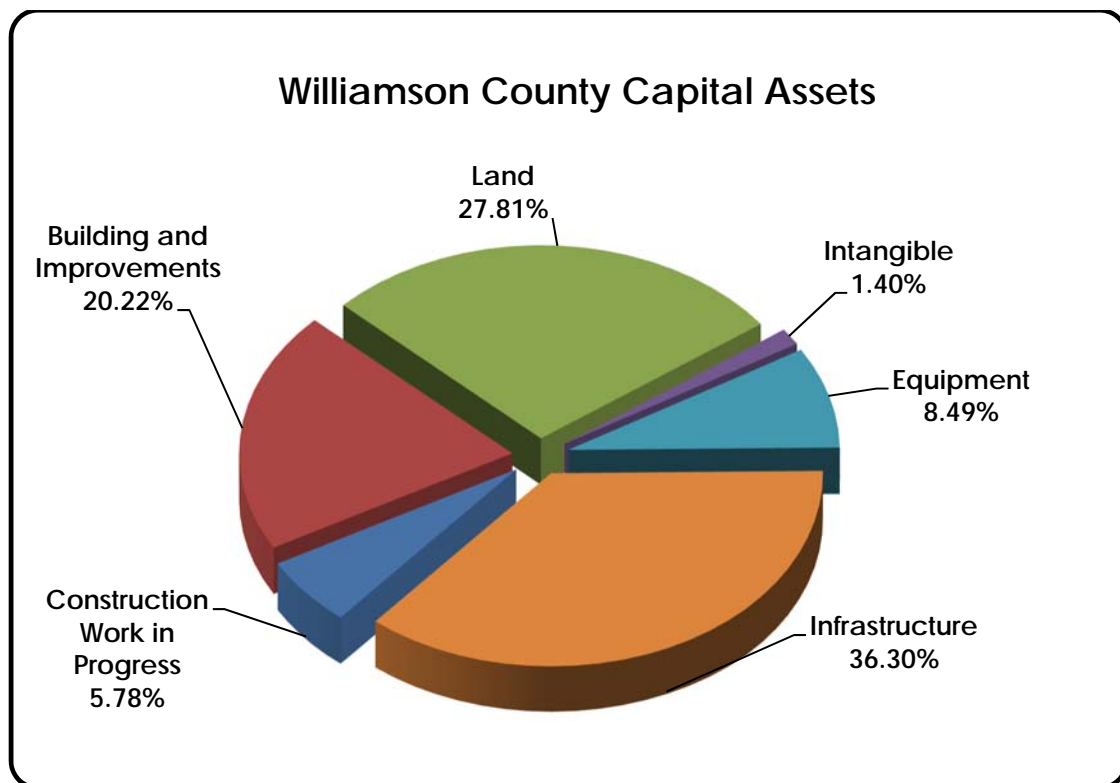
The combining statements referred to earlier in connection with non-major governmental funds and Internal Service Funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 74 through 134 of this report.

#### Summary of Statement of Net Position

	Primary Government	
	Governmental Activities	
	2020	2019
Current Assets and Other Assets	\$ 854,155,714	\$ 530,009,076
Capital Assets	1,037,647,828	940,622,105
<b>Total Assets</b>	<b>1,891,803,542</b>	<b>1,470,631,181</b>
Deferred Outflows of Resources	42,865,912	73,678,993
<b>Total Deferred Outflows of Resources</b>	<b>42,865,912</b>	<b>73,678,993</b>
Current Liabilities	92,763,816	41,107,742
Noncurrent Liabilities	1,260,030,927	1,048,429,626
<b>Total Liabilities</b>	<b>1,352,794,743</b>	<b>1,089,537,368</b>
Deferred Inflows of Resources	16,216,518	7,004,043
<b>Total Deferred Outflows of Resources</b>	<b>16,216,518</b>	<b>7,004,043</b>
Net Position:		
Net Investment in Capital Assets	716,022,842	637,304,132
Restricted	70,967,293	60,512,370
Unrestricted	(221,331,942)	(250,047,739)
<b>Total Net Position</b>	<b>\$ 565,658,193</b>	<b>\$ 447,768,763</b>

Total net position increased by \$117.9 million compared to 2019. There are significant changes in the statement of net position on September 30, 2020 from September 30, 2019. Capital assets increased by \$97 million because of ongoing county road improvements, improvements to county buildings and equipment purchases. Examples include the EXPO horse stall barn, jail plumbing Improvements, conservation land purchase and the acceptance of several new subdivisions. Current liabilities increased \$51.7 million. The increase is due to the unspent CARES funds that will be utilized in fiscal year 2021. Cash and investments increased \$337.3 million. The County received bond proceeds of \$353 million for the sale

of road and park bonds. Noncurrent liabilities increased by \$211.6 million. This is due to the issuance of \$300 million Unlimited Tax Road Bonds and \$45.7 million Limited Refunding and Park Bonds. In addition, the County paid down bonded debt in the amount of \$36.6 million. The County's net pension liability decreased to \$56 million. This is primarily a result of the adopted cost of living adjustment (COLA) being less than the assumed substantively automatic COLA.



A portion of the County's net position (\$1.04 billion) reflects investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment). Williamson County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. It should be noted that the resources needed to repay the debt associated with these capital assets must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

However, the investment in capital assets does not necessarily correlate directly with changes in capital assets. Many road projects, once completed, are contributed to the local entity responsible for on-going maintenance. In 1999, County Commissioners recognized the need to address transportation in the county. Discussions with local and state governments and community leaders led to the development of a Multi-Corridor Plan. Since 2000, to facilitate economic growth and to increase the quality of life, the County started responsibly issuing road bonds to address road improvements countywide. As road projects are completed, ownership of many of the new roads are transferred to the appropriate local entity. This plan has benefited the County over the years making travel faster and safer throughout the county.

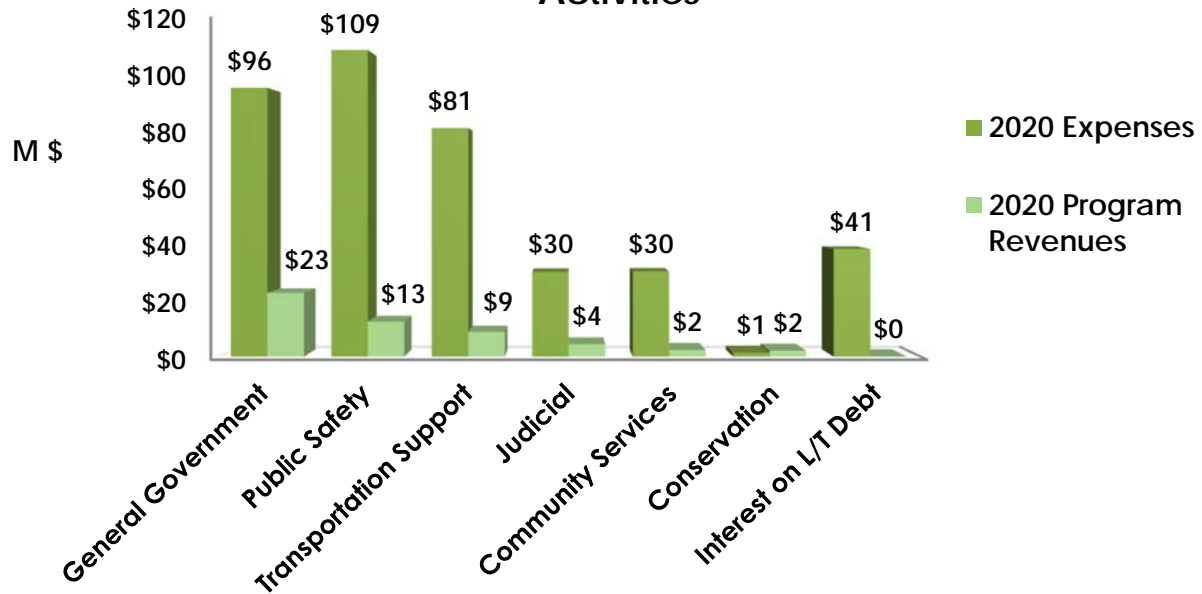


### Williamson County's Changes in Net Position

	Primary Government	
	Governmental	Governmental
	Activities	Activities
	2020	2019
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 53,133,045	\$ 50,782,646
Operating grants and contributions	64,303,593	13,699,587
Capital grants and contributions	49,873,724	68,415,425
General revenues:		
Property taxes	318,421,207	293,986,916
Other taxes	11,304,726	15,533,141
Investment earnings	9,818,234	14,119,674
Miscellaneous	376,854	242,098
Total Revenues	<u>507,231,383</u>	<u>456,779,487</u>
<b>Expenses</b>		
General government	95,818,018	58,051,710
Public safety	109,312,387	116,707,999
Transportation support	81,453,260	62,487,644
Judicial	30,242,867	33,832,980
Community services	30,383,602	48,664,236
Interest on long-term debt	40,758,044	38,255,649
Conservation	1,373,775	709,525
Total Expenses	<u>389,341,953</u>	<u>358,709,743</u>
<b>Change in Net Position</b>	117,889,430	98,069,744
<b>Net Position, Beginning</b>	447,768,763	349,699,019
<b>Prior Period Adjustment</b>	-	-
<b>Net Position, Ending</b>	<u>\$ 565,658,193</u>	<u>\$ 447,768,763</u>

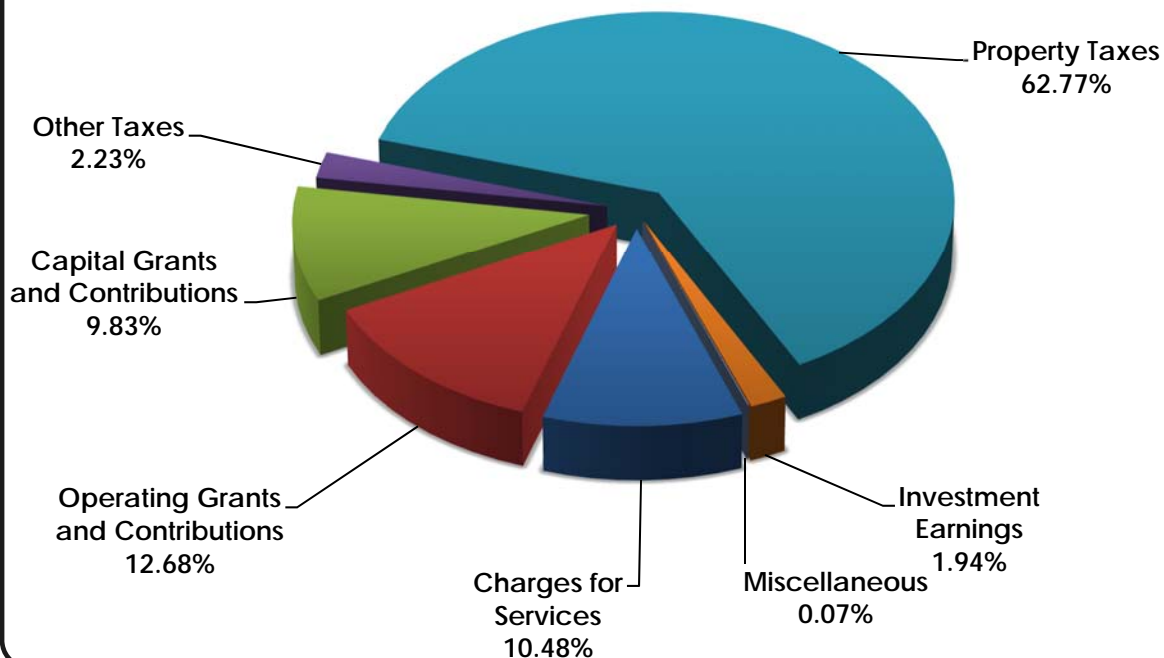
Changes in net position from year to year are a result of the net impact of the change in revenues and expenses from one year to the next. The change in net position increased slightly by \$19.8 million. Total revenues for 2020 increased, primarily because of property taxes and CARES funding. Property tax revenues increased by \$24.4 million. For 2020, tax rates slightly decreased; however, property values increased by 10%. The increase in operating grants and contributions was due to the CARES funding the County received from the Federal government related to the pandemic. Overall expenses increased for 2020. The general government increase was a result of the expenses related to the CARES funding. Transportation expenses increased due to completion of several road projects the County completed on behalf of Texas Department of Transportation and local governments. These projects include FM 620 Phase 2, Neenah Avenue and Arterial H Extension. Additionally, community services expenses decreased due to a reduction in payments to the state from the Local Provider Participation Fund. This fund is made up of mandatory payments from hospitals to use as the non-federal portion of the Medicaid match for several federal programs.

### Expenses and Program Revenue - Governmental Activities

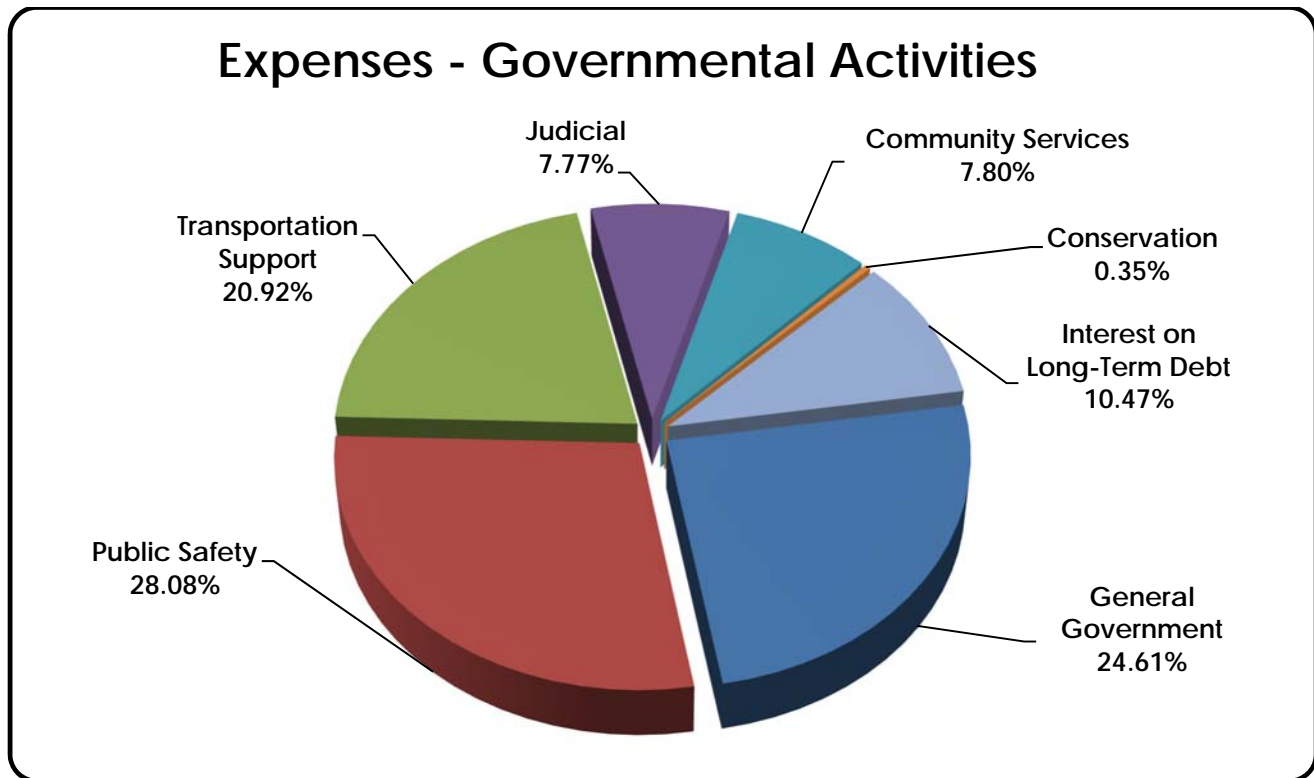


The chart above compares expenses and direct revenues associated with like county services. The pie chart below includes other revenues, i.e., tax collections that are not tied to individual services provided by the County.

### Revenues by Source - Governmental



The pie chart below breaks out all expenses by type of service provided by the County.



#### Financial Analysis of the Governmental Funds

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

**Governmental Funds.** The focus of this section is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Williamson County's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

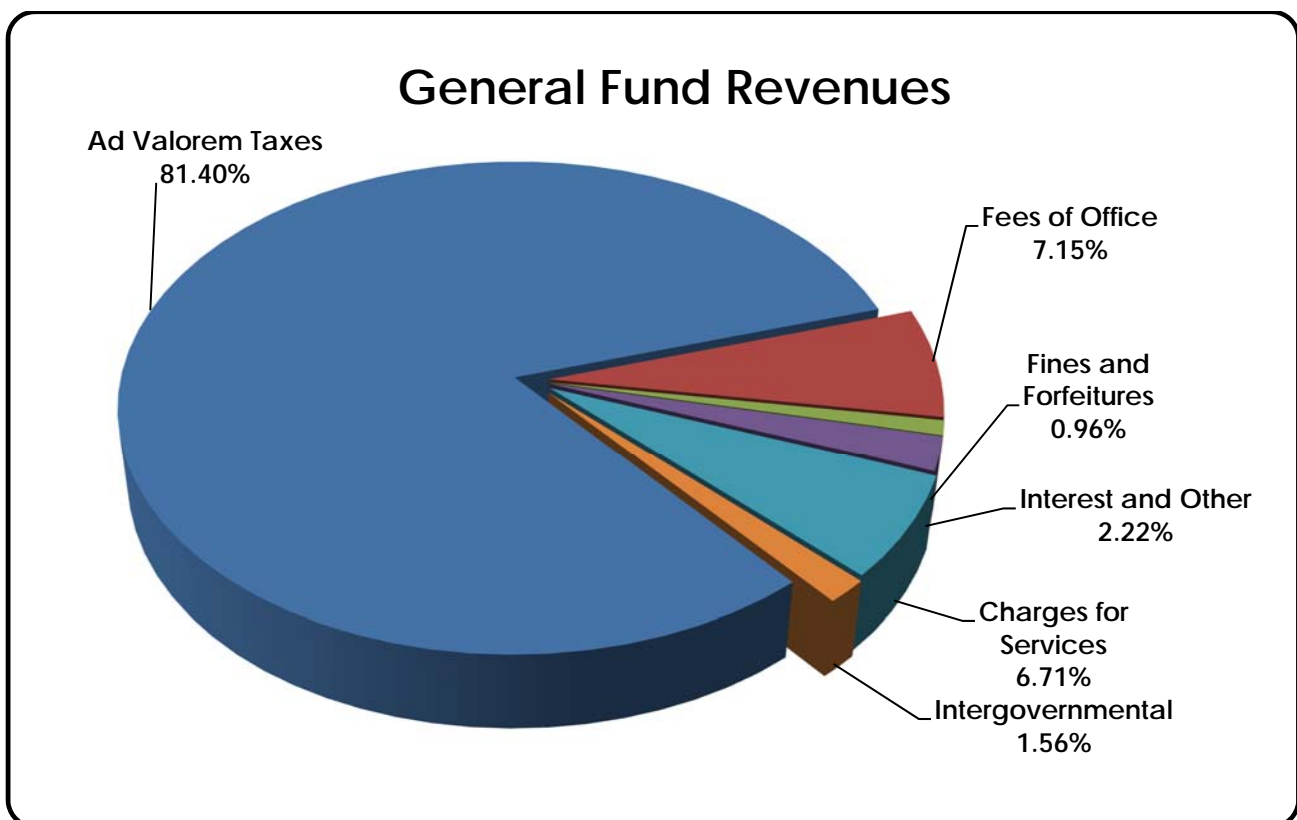
As of the current fiscal year end, Williamson County's governmental funds reported combined ending fund balances of \$704.5 million, an increase of \$268.5 million compared to the prior year. The increase is primarily related to bonds issued in 2020 for road and park projects. The County issued \$300 million in road bonds and \$35 million in park bonds which increased the Capital Project fund balance. The proceeds will be used for the construction and/or improvements of county roads and parks. In addition, the General Fund increased by \$18.9 million. This is due to the pandemic; many offices were closed or remote thus expenditures were less than projected. The Local Provider Participation Fund balance increased by \$4.8 million. This increase was due to the state refunding transfers to the Medicaid programs. \$1.4 million of the fund balance is nonspendable. \$596.9 million of the fund balance is restricted and committed. This means that these funds are earmarked for specific purposes that have been either imposed by state legislation or by formal action taken by Commissioners Court. The remaining balance is unassigned and can be used for any purpose.

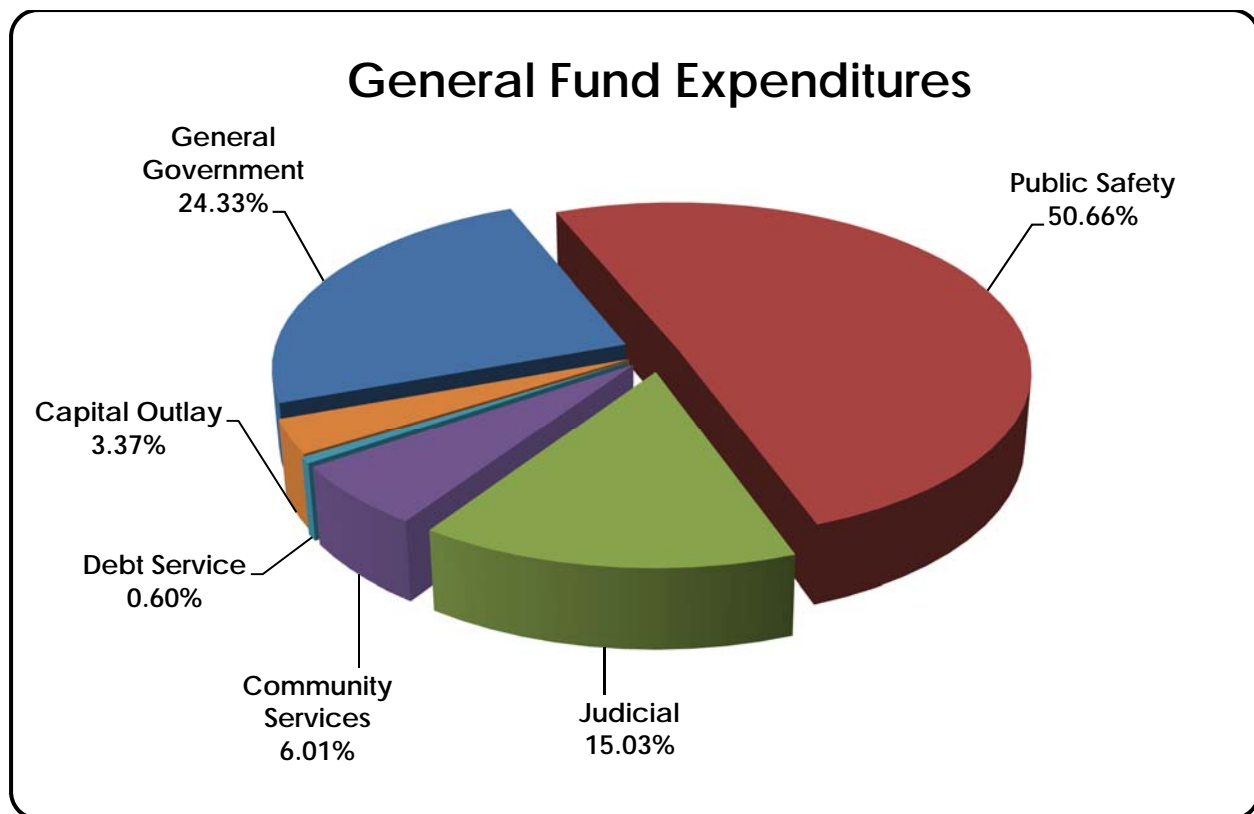
**General Fund.** The General Fund is the chief operating fund of the County. At the end of the current fiscal year, total fund balance of the General Fund was \$139 million with a \$668 thousand nonspendable fund balance for investment in capital leases and prepaid expenses. In 2013, the County established a plan to reduce excess reserves to fund various county capital projects. In 2017, the County began funding another program, the "Corridor Plan", with a portion of the general fund tax rate committed to this program. The corridor plan will focus on identifying and preserving future transportation corridors within

the county. The Corridor Plan is also being funded from Road and Bridge excess reserves. \$32 million of the General Fund balance is committed to both plans. \$20 million is committed to capital projects and \$12 million is committed to the transportation plan. As a measure of the General Fund's liquidity, it is useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance for 2020 represents 58.2% of total General Fund expenditures. This significant fund balance to total expenditure ratio indicates a healthy financial position. The County has adopted a policy to maintain an appropriate level of unassigned General Fund balance to protect against a reduction of services due to temporary revenue shortfalls or unexpected one-time expenditures. A Fund Balance Policy adopted by the Commissioners Court in 2009 states that the level shall not be less than 35% of total General Fund budgeted expenditures.

The fund balance of Williamson County's General Fund has increased by 15.7% during the current fiscal year. General Fund revenues increased by \$12.4 million. Tax revenue increased by \$13.1 million. The continued growth in the county with new homes and new businesses along with the increase in property values are the factors contributing to the increase of tax revenue. Interest revenue decreased by \$2 million caused by the reduction in interest rates. Fees of Office increased by \$751 thousand and Charges for Services increased by \$613 thousand. General Fund expenditures were relatively the same as the prior year. Employer medical and employer retirement costs increased among all county departments. Part of the increase is attributed to personnel: thirty-nine new positions were approved in the general fund, with fourteen positions in general government, fifteen positions in public safety, six positions in judicial, and four positions in community service. As a result of the pandemic, many offices were closed, and CIP projects were delayed which contributed to a decrease in expenditures. Court appointed attorney fees were down by \$1.4 million. The CIP projects that were delayed will be appropriated in the next fiscal year as part of the capital improvement plan.

General Fund revenues and expenditures are graphically depicted below.





**General Fund Budgetary Highlights.** The county budget is prepared in accordance with financial policies approved by the Commissioners Court, and in accordance with generally accepted accounting principles accepted in the United States. The Budget Officer is responsible for preparing the budget. By statute, the County Auditor is solely responsible for projecting revenues for the County. The budget is approved by the Commissioners Court. The budget is set at a line-item level as a management tool during the fiscal year. Budgetary transfers more than \$500 must be approved by the Commissioners Court.

Overall actual revenues were slightly higher than budgeted revenues. Even though the pandemic affected some revenues such as interest revenues and court related fees and fines, County Clerk fees and Landfill fees exceeded budget projections. The County Clerk's recording fees were higher than expected due to an increase in refinancing of homes and home sales. Landfill fees were \$1 million higher than expected. The pandemic caused the court systems and parks to close during the fiscal year. Thus, the revenue related to these departments was below budget. Actual expenditures were \$24.3 million less than budgeted. This is primarily due to the pandemic. The County had savings due to offices being closed or offices that moved to a virtual environment. Other savings due to the pandemic were a \$2.3 million savings in the jail and \$3.4 million for indigent health care. A \$3.4 million budget amendment was approved in March 2020 to address the pandemic; however, the funds were not utilized due to the County receiving \$93.3 million of CARES funding.

Additional information on Williamson County's General Fund Budget to Actuals can be found on page 29 and pages 74 through 77 of this report.

**Long-Term Debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$1.139 billion. Williamson County's debt has increased by \$239.5 million during the current fiscal year. A key factor in this increase is the issuance of voter approved debt. In November 2019, the voters approved the sale of \$412 million in bonds for roads and \$35 million for parks. In January 2020, \$300 million of the road bonds and \$35 million of the park bonds were issued. Due to favorable interest rates, \$11.6 million of bonds were refunded as part of the sale of park bonds. In September 2020, the County redeemed and defeased \$36.6 million of the 2014 Unlimited Tax Road bonds. The debt defeasance resulted in savings of \$22.2 million in interest payments over the next 19 years.

Additional information on Williamson County's long-term debt can be found in NOTE 9 on pages 51 through 55 of this report.

**Debt Service Fund.** The total fund balance at year end is \$8.8 million, all of which is restricted for the payment of debt service. This balance reflects a current year net increase of \$1.9 million. Property taxes and interest earnings were lower than projected. The 2020 Unlimited Road Bond and the 2020 Refunding and Park interest payment of \$5.9 was due in the current fiscal year. To maintain the required debt service reserves, an additional transfer of the scheduled Pass-Through Funding program was made to the Debt Service Fund. The issuance of the 2020 Road Bonds and Refunding Park Bonds resulted in an interest payment of \$5.9 million not originally budgeted in the current fiscal year. These variances are the key changes to the increase in the debt service fund.

The County's continued investment in infrastructure has resulted in substantial growth of the tax base. In 2006, County management pledged to the citizens a stabilization of the portion of the tax rate supporting debt service. The current fund balance is sufficient to maintain this goal while continuing to address the needs of the County.

Additional information on Williamson County's long-term debt can be found in NOTE 9 on pages 51 through 55 of this report.

**Capital Projects Fund.** The Capital Projects Fund had a total fund balance of \$392.5 million which is an increase from FY 2019 of \$257.9 million. The primary increase in fund balance is related to bonds issued in 2020 for road and park projects. The County issued \$300 million of the road bonds and \$35 million of the park bonds. Williamson County partnered with several entities to complete various projects. The contributions by these entities increased by \$2 million as compared to last year. Contributions increased from the previous year due primarily to the interlocal agreement with the City of Round Rock regarding the North Mays project. Capital project expenditures increased by \$23.7 million. Total expenditures from the Capital Projects Fund were \$108.7 million with capital outlay expenditures accounting for \$74.4 million. The major expenditures during the year include \$6.2 million for CR 110 Middle Phase 2 (Limmer Loop to CR 107), \$5 million for North Mays Extension (Paloma Drive to Oakmont Drive), \$5 million for SH 29 Bypass/Inner Loop (IH-35 to FM 2243), \$5 million for River Ranch Phase 1, \$3 million for CR 101 (US 79 to North of Chandler Road), \$2.7 million for the Williamson County Expo Horse Stall Barn, \$2 million for Great Oaks Drive Bridge, \$1.9 million for Brushy Creek Trail Phase V and \$1.3 million for Bagdad Road at CR 278.

**Capital Assets.** Williamson County's investment in capital assets as of September 30, 2020 amounts to \$1.04 billion (net of accumulated depreciation). This investment includes land, buildings, system improvements, machinery and equipment, park facilities, roads, highways, and bridges.

Major capital asset additions during the current fiscal year include the following:

- Bailey Park Phase I & IV
- Brushy Creek Trail Phase 5
- EXPO Horse Stall Barn
- Hiddensprings Conservation Land
- Jail Plumbing Remodel Phase 2
- Ridge at Crosscreek Phase 4
- San Gabriel Ranch Road Dam
- Santa Rita Ranch Phase 1 Section 18
- Santa Rita Ranch South Section 9A
- Santa Rita Ranch South Section 16
- Siena Section 14
- Siena Section 31
- Siena Section 8
- Sonterra Section13
- State Hwy 29 Easement

Additional information on Williamson County's capital assets can be found in NOTE 6 on pages 49 through 50 of this report.

**Special Road and Bridge Fund.** The Special Road and Bridge Fund has a total fund balance of \$21.9 million, with a net decrease of \$617 thousand. County Commissioners adopted a tax rate of \$.04/100 for Road & Bridge activities. Preserving the same property tax rate allows the County to implement an increase in county road maintenance and improvement projects. This additional funding is part of a long-range plan for maintaining and improving county roads.

**Pass-Through Funding Program Fund.** The Pass-Through Funding Program has a total fund balance of \$97.4 million, with a net decrease of \$18.7 million. The fund is used to account for the reimbursements from Texas Department of Transportation related to the Pass-Through Road Financing Program. The monies will be used for the payment of the bonded debt related to these projects. \$19.7 million was transferred to the Debt Service Fund to pay for a portion of the bonded debt. Investment earnings for the fiscal year were \$1 million. These variances were the significant net changes in fund balance.

**Grants Fund.** The Grants Fund has a total fund balance of \$0. The fund is used to account for monies from other government and private entities for programs not fully funded by the County. The increase in intergovernmental revenues was due to the CARES funding the County received from the Federal government related to the pandemic. The general government increase was a result of the expenses related to the CARES funding. The increase in community service was due to the River Ranch County Park grant. The grant is partially funding the interpretive center at the River Ranch Park. These variances were the significant net changes in the revenues and the expenditures for the fund.

**Proprietary Funds.** Proprietary funds are made up of two Internal Service Funds which include the Fleet Service Fund and the Benefits Fund.

## Economic Factors and Next Year's Budgets and Rates

**Economic Conditions.** Williamson County's population growth has been driven in part by its location in Central Texas. The population boom has contributed to housing demands and job growth. Low tax rates, affordable housing and business incentives are major factors that have contributed to the County's growth. Even though certain sectors of the economy have been impacted by the pandemic, the regional economy continues to grow. As a result of these unprecedented times, the County adopted approximately the same budget for fiscal year 2021 as in the prior fiscal year. The County did not increase the number of employees for fiscal year 2021. The County will use reserves for major capital improvements, such as technology infrastructure improvements, jail improvements, and parking lot improvements for county parks and the Expo Center. In addition, the County plans to defease \$25 million of existing debt. This amount is in addition to the required 2021 debt payments.

The taxable assessed valuation (TAV) growth has been solid, spurred by affordable home prices and ample developable land which fuels property tax revenue growth. An increase of 12% TAV was recorded in fiscal 2019. In 2020 TAV grew 10%. Property tax collections remain consistent with historic levels. The average collection rate is 99.64%.

Despite the pandemic, the overall economic base has grown. The demand for housing is happening throughout the county and new businesses are coming to the area. The growth in population has resulted in the expansion of businesses and the healthcare sector, and the enrollment growth in local schools and higher education. Several areas of the county are becoming key economic corridors. These factors provide the availability of jobs in Williamson County.

**Unemployment.** The September 2020 unemployment rate for Williamson County was 5.9%, which is an increase from the rate of 2.8% a year ago. This compares favorably to the state's unemployment rate of 8.2% and the national rate of 7.7%.

All these factors were considered in preparing Williamson County's budget for FY 2021.

### Requests for Information

This financial report is designed to provide a general overview of Williamson County's finances for those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following:

Office of the County Auditor  
710 S. Main Street, Suite 301  
Georgetown, Texas 78626  
[jkiley@wilco.org](mailto:jkiley@wilco.org)



## **Basic Financial Statements**

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# Williamson County, Texas

## Statement of Net Position

September 30, 2020

	Primary Government Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 742,426,031
Accounts receivable (net of allowance)	10,836,259
Due from other governments	49,948,012
Inventories	902,485
Prepaid items	388,096
Deferred contributions	48,999,475
Investment in lease	655,356
Capital assets	
Land	388,480,051
Intangible	19,607,530
Buildings and improvements	282,478,475
Infrastructure	507,220,044
Equipment	118,610,483
Construction in progress	80,776,799
Less: accumulated depreciation	(359,525,554)
Total capital assets	1,037,647,828
Total assets	1,891,803,542
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charges on refunding	23,534,294
Deferred outflows related to pension	15,021,627
Deferred outflows related to OPEB	4,309,991
Total deferred outflows of resources	42,865,912
<b>LIABILITIES</b>	
Accounts payable	23,353,078
Accrued liabilities	6,548,144
Due to other governments	2,537,530
Unearned revenues	54,441,064
Accrued interest	5,884,000
Noncurrent liabilities	
Due within one year	72,030,918
Due in more than one year	1,188,000,009
Total liabilities	1,352,794,743
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pension	11,902,869
Deferred inflows related to OPEB	4,313,649
Total deferred inflows of resources	16,216,518
<b>NET POSITION</b>	
Net investment in capital assets	716,022,842
Restricted for	
Debt service	9,215,935
Road and bridge	22,095,876
Tobacco fund	5,760,899
Records management	9,288,068
Public safety	3,104,675
State and federal programs	21,501,840
Unrestricted	(221,331,942)
<b>TOTAL NET POSITION</b>	<b>\$ 565,658,193</b>

The Notes to the Financial Statements are an integral part of these statements.

**Williamson County, Texas**  
Statement of Activities  
For the Fiscal Year Ended September 30, 2020

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary
					Governmental Activities
<b>PRIMARY GOVERNMENT</b>					
Governmental activities					
General government	\$ 95,818,018	\$ 22,780,725	\$ 50,746,060	\$ -	\$ (22,291,233)
Public safety	109,312,387	12,527,369	3,370,898	-	(93,414,120)
Transportation support	81,453,260	8,821,259	4,637,559	49,873,724	(18,120,718)
Judicial	30,242,867	4,471,701	853,147	-	(24,918,019)
Community services	30,383,602	2,395,247	3,120,732	-	(24,867,623)
Conservation	1,373,775	2,136,744	1,575,197	-	2,338,166
Interest on long-term debt	40,758,044	-	-	-	(40,758,044)
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 389,341,953</b>	<b>\$ 53,133,045</b>	<b>\$ 64,303,593</b>	<b>\$ 49,873,724</b>	<b>(222,031,591)</b>
<b>GENERAL REVENUES</b>					
Taxes					
Property taxes, levied for general purposes					163,932,640
Property taxes, levied for farm to market					27,439,690
Property taxes, levied for debt service					127,048,877
Other taxes					11,304,726
Investment earnings					9,818,234
Miscellaneous					376,854
Total general revenues					339,921,021
Change in net position					117,889,430
Net position, beginning of year					447,768,763
<b>NET POSITION, end of year</b>					<b>\$ 565,658,193</b>

The Notes to the Financial Statements are an integral part of these statements.

# Williamson County, Texas

## Balance Sheet – Governmental Funds

September 30, 2020

	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Grants	Other Governmental	Total Governmental Funds
<b>ASSETS</b>								
Cash and investments	\$ 148,737,016	\$ 25,043,735	\$ 8,765,374	\$ 403,388,772	\$ 52,899,088	\$ 53,758,986	\$ 43,810,241	\$ 736,403,212
Accounts receivable (net of allowance)	6,934,569	348,790	1,097,905	919,312	89,350	-	625,085	10,015,011
Due from other funds	505,714	-	-	-	-	-	1,513,784	2,019,498
Due from other governments	143,376	-	-	3,393,296	44,414,653	1,428,897	567,790	49,948,012
Inventories	-	648,036	-	-	-	-	-	648,036
Prepaid items	12,588	-	-	-	-	-	50,187	62,775
Investment in capital lease	655,356	-	-	-	-	-	-	655,356
<b>TOTAL ASSETS</b>	<b>\$ 156,988,619</b>	<b>\$ 26,040,561</b>	<b>\$ 9,863,279</b>	<b>\$ 407,701,380</b>	<b>\$ 97,403,091</b>	<b>\$ 55,187,883</b>	<b>\$ 46,567,087</b>	<b>\$ 799,751,900</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 4,954,859	\$ 3,600,619	\$ -	\$ 13,102,644	\$ 684	\$ 983,675	\$ 468,495	\$ 23,110,976
Accrued liabilities	4,282,879	336,141	-	-	-	107,534	191,817	4,918,371
Due to other funds	1,513,784	-	-	-	-	-	505,714	2,019,498
Due to other governments	2,533,899	-	-	-	-	-	3,631	2,537,530
Unearned revenue	118,842	7,925	-	-	-	54,096,674	213,208	54,436,649
Total liabilities	13,404,263	3,944,685	-	13,102,644	684	55,187,883	1,382,865	87,023,024
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Deferred revenues	4,564,715	233,881	1,016,433	2,073,569	-	-	298,362	8,186,960
Total deferred inflows of resources	4,564,715	233,881	1,016,433	2,073,569	-	-	298,362	8,186,960
<b>FUND BALANCES</b>								
Nonspendable	667,944	648,036	-	-	-	-	50,187	1,366,167
Restricted	-	21,213,959	8,846,846	392,525,167	97,402,407	-	44,835,673	564,824,052
Committed	32,074,882	-	-	-	-	-	-	32,074,882
Unassigned	106,276,815	-	-	-	-	-	-	106,276,815
Total fund balances	139,019,641	21,861,995	8,846,846	392,525,167	97,402,407	-	44,885,860	704,541,916
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 156,988,619</b>	<b>\$ 26,040,561</b>	<b>\$ 9,863,279</b>	<b>\$ 407,701,380</b>	<b>\$ 97,403,091</b>	<b>\$ 55,187,883</b>	<b>\$ 46,567,087</b>	<b>\$ 799,751,900</b>

The Notes to the Financial Statements are an integral part of these statements.

## Williamson County, Texas

### Reconciliation of the Governmental Funds

### Balance Sheet to the Statement of Net Position

September 30, 2020

**Total fund balances - governmental funds**

**\$ 704,541,916**

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

The County uses internal service funds to charge the costs of certain activities such as fleet and self-insurance to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statements of net position.

5,693,798

Capital assets, including accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the funds.

1,037,505,992

Deferred contributions are not financial resources and, therefore, are not reported in the funds.

48,999,475

Losses on bond refundings are deferred and amortized in the government-wide financial statements.

23,534,294

Employee benefit related liabilities, and related accounts, are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities in the statement of net position. These items include:

Net Pension Liability	(55,619,549)
Other post-employment benefit obligation (OPEB)	(59,226,881)
Deferred Inflow of Resources - OPEB	(4,313,649)
Deferred Inflow of Resources - Pension	(11,902,869)
Deferred Outflow of Resources - OPEB	4,309,991
Deferred Outflow of Resources - Pension	15,021,627

Revenues earned but not available within 60 days of the year end are not recognized as revenue on the fund financial statements.

8,182,545

Interest payable on long term debt does not require current financial resources; therefore, interest payable is not reported as a liability in governmental funds balance sheet.

(5,884,000)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. These items include:

Bonds Payable	(1,034,064,955)
Bond issuance premium	(103,250,341)
Bond issuance discount	961,594
Accumulated accretion on capital appreciation bonds	(2,737,448)
Compensated Absences	(6,093,347)

**Net position of governmental activities**

**\$ 565,658,193**

# Williamson County, Texas

## Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds For the Fiscal Year Ended September 30, 2020

	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Grants	Other Governmental	Total Governmental Funds
<b>REVENUES</b>								
Taxes	\$ 175,283,528	\$27,440,629	\$ 114,968,265	\$ -	\$ -	\$ -	\$ 12,084,171	\$ 329,776,593
Fees of office	15,386,244	-	-	-	-	-	4,367,501	19,753,745
Fines and forfeitures	2,064,296	-	-	-	-	-	230,478	2,294,774
Intergovernmental	3,349,657	658,852	130,710	3,978,707	3,802	46,092,749	1,647,300	55,861,777
Charges for services	14,437,429	1,358,081	-	-	-	-	2,345,065	18,140,575
Motor vehicle registration	-	5,301,340	-	-	-	-	-	5,301,340
Investment earnings	3,624,757	355,941	474,517	3,846,010	1,025,194	84,484	377,922	9,788,825
Miscellaneous	1,149,326	12,222	-	816,517	-	161,918	14,068,719	16,208,702
Total revenues	215,295,237	35,127,065	115,573,492	8,641,234	1,028,996	46,339,151	35,121,156	457,126,331
<b>EXPENDITURES</b>								
Current								
General government	44,441,416	-	-	1,315,280	-	41,566,337	3,305,050	90,628,083
Public safety	92,535,288	-	-	149	-	2,883,525	2,595,821	98,014,783
Transportation support	-	25,994,873	-	30,407,472	4,103	-	-	56,406,448
Judicial	27,446,018	-	-	-	-	-	988,098	28,434,116
Community services	10,985,854	-	-	355,782	-	1,511,291	15,221,916	28,074,843
Conservation	-	-	-	-	-	-	759,147	759,147
Debt service								
Principal	1,031,224	-	46,574,986	-	-	-	1,515,000	49,121,210
Interest and other charges	57,619	-	44,751,720	-	-	-	738,300	45,547,639
Payment to bond escrow agent	-	-	41,974,821	-	-	-	-	41,974,821
Bond issuance fees	-	-	104,031	2,279,335	-	-	194,247	2,577,613
Capital outlay	6,150,277	1,967,303	-	74,358,487	-	944,850	5,176,071	88,596,988
Total expenditures	182,647,696	27,962,176	133,405,558	108,716,505	4,103	46,906,003	30,493,650	530,135,691
Excess (deficiency) of revenues over expenditures	32,647,541	7,164,889	(17,832,066)	(100,075,271)	1,024,893	(566,852)	4,627,506	(73,009,360)
<b>OTHER FINANCING SOURCES (USES)</b>								
Issuance of long-term debt	-	-	10,538,048	293,381,952	-	-	3,890,000	307,810,000
Premium on issuance of long-term debt	-	-	1,201,005	44,312,841	-	-	-	45,513,846
Proceeds from sale of capital assets	189,232	68,902	-	-	-	-	-	258,134
Discount on issuance of long-term debt	-	-	-	(396,458)	-	-	-	(396,458)
Payment to bond escrow agent	-	-	(11,652,168)	-	-	-	-	(11,652,168)
Transfers in	159,883	-	19,675,000	21,133,961	-	566,852	1,360,839	42,896,535
Transfers out	(14,134,059)	(7,850,306)	-	(471,843)	(19,675,000)	-	(765,327)	(42,896,535)
Total other financing sources (uses)	(13,784,944)	(7,781,404)	19,761,885	357,960,453	(19,675,000)	566,852	4,485,512	341,533,354
<b>NET CHANGE IN FUND BALANCES</b>	18,862,597	(616,515)	1,929,819	257,885,182	(18,650,107)	-	9,113,018	268,523,994
<b>FUND BALANCES, beginning of year</b>	120,157,044	22,478,510	6,917,027	134,639,985	116,052,514	-	35,772,842	436,017,922
<b>FUND BALANCES, end of year</b>	\$ 139,019,641	\$ 21,861,995	\$ 8,846,846	\$ 392,525,167	\$ 97,402,407	\$ -	\$ 44,885,860	\$ 704,541,916

The Notes to the Financial Statements are an integral part of these statements.

## Williamson County, Texas

### Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Fiscal Year Ended September 30, 2020

<b>Net change in fund balances - total governmental funds</b>	<b>\$ 268,523,994</b>
Amounts reported for governmental activities in the statement of activities are different because:	
The County uses internal service funds to charge the costs of certain activities such as fleet and self-insurance to appropriate functions in other funds. The change in net position of the internal service funds are reported with the governmental activities.	3,350,389
Governmental funds report outlays for capital assets as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. Additionally, disposal of capital assets is not recorded in the fund statements. These items include:	
Capital outlay	88,596,988
Depreciation expense	(38,907,747)
Net book value of current year disposals	(1,223,128)
Governmental capital assets donated to the County are not current financial resources and therefore, are not reported in the fund statements. Capital assets donated to the County in the current fiscal year increased net position.	48,529,532
Governmental funds report expenditures for costs of assets under construction that will be contributed on completion to another entity. However, in the statement of activities, the cost of those assets will be expensed when the completed asset is transferred.	(937,586)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, including:	
Property taxes	(50,660)
Adjudicated fines	179,823
Emergency medical services	128,053
Investment in capital lease	(36,749)
Animal shelter fees	(14,746)
Intergovernmental reimbursements	1,340,390
Expenditures related to the County's participation in its OPEB Plan are recorded as they are paid in the governmental funds, but are recognized based on the change in net pension liability in the Statement of Activities.	(2,882,379)
Expenditures related to the County's participation in the Texas County and District Retirement System are recorded as they are paid in the governmental funds, but are recognized based on the change in net pension liability in the Statement of Activities.	(5,171,309)
The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Capital lease payments	1,031,223
Issuance of bonds	(307,810,000)
Premium on bond issuance	(45,513,846)
Discount on bond issuance	396,458
Principal payments on tax notes and bonds	96,349,987
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Amortization of debt-related items	5,738,016
Accretion of capital appreciation bonds	6,958,853
Increase in compensated absences	(723,860)
Decrease in accrued interest payable	37,734
<b>Change in net position of governmental activities</b>	<b>\$ 117,889,430</b>

The Notes to the Financial Statements are an integral part of these statements.



**Williamson County, Texas**

Statement of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
General Fund  
For the Fiscal Year Ended September 30, 2020

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual Amounts</b>	
<b>REVENUES</b>				
Taxes	\$ 176,382,036	\$ 176,382,036	\$ 175,283,528	\$ (1,098,508)
Fees of office	13,928,200	13,936,700	15,386,244	1,449,544
Fines and forfeitures	2,431,700	2,431,700	2,064,296	(367,404)
Intergovernmental	2,436,639	2,583,650	3,349,657	766,007
Charges for services	13,495,130	13,495,130	14,437,429	942,299
Investment earnings	5,640,000	5,640,000	3,624,757	(2,015,243)
Miscellaneous	327,000	684,934	1,149,326	464,392
Total revenues	214,640,705	215,154,150	215,295,237	141,087
<b>EXPENDITURES</b>				
Current				
General government	45,353,988	51,107,283	44,441,416	6,665,867
Public safety	100,800,984	101,560,406	92,535,288	9,025,118
Judicial	30,375,614	30,549,770	27,446,018	3,103,752
Community services	14,651,188	14,861,122	10,985,854	3,875,268
Debt service				
Principal	1,031,224	1,031,224	1,031,224	-
Interest and other charges	57,620	57,620	57,619	1
Capital outlay	10,646,011	7,813,549	6,150,277	1,663,272
Total expenditures	202,916,629	206,980,974	182,647,696	24,333,278
Excess of revenues over expenditures	11,724,076	8,173,176	32,647,541	24,474,365
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	220,000	220,000	189,232	(30,768)
Transfers in	164,000	164,000	159,883	(4,117)
Transfers out	(18,132,992)	(46,323,321)	(14,134,059)	32,189,262
Total other financing sources (uses)	(17,748,992)	(45,939,321)	(13,784,944)	32,154,377
Net change in fund balances	(6,024,916)	(37,766,145)	18,862,597	56,628,742
<b>FUND BALANCES, beginning of year</b>	120,157,044	120,157,044	120,157,044	-
<b>FUND BALANCES, end of year</b>	<u>\$ 114,132,128</u>	<u>\$ 82,390,899</u>	<u>\$ 139,019,641</u>	<u>\$ 56,628,742</u>

The Notes to the Financial Statements are an integral part of these statements.

**Williamson County, Texas**

Statement of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Special Road and Bridge Fund  
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 27,514,167	\$ 27,514,167	\$ 27,440,629	\$ (73,538)
Intergovernmental	330,000	330,000	658,852	328,852
Charges for services	950,000	950,000	1,358,081	408,081
Motor vehicle registration	5,660,000	5,660,000	5,301,340	(358,660)
Investment earnings	700,000	700,000	355,941	(344,059)
Miscellaneous	10,000	10,000	12,222	2,222
Total revenues	35,164,167	35,164,167	35,127,065	(37,102)
<b>EXPENDITURES</b>				
Current				
Transportation support	30,930,403	31,375,590	25,994,873	5,380,717
Capital outlay	2,351,657	2,004,282	1,967,303	36,979
Total expenditures	33,282,060	33,379,872	27,962,176	5,417,696
Excess of revenues over expenditures	1,882,107	1,784,295	7,164,889	5,380,594
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	165,000	165,000	68,902	(96,098)
Transfers out	(11,770,000)	(11,672,188)	(7,850,306)	3,821,882
Total other financing sources (uses)	(11,605,000)	(11,507,188)	(7,781,404)	3,725,784
<b>NET CHANGE IN FUND BALANCES</b>	(9,722,893)	(9,722,893)	(616,515)	9,106,378
<b>FUND BALANCES, beginning of year</b>	22,478,510	22,478,510	22,478,510	-
<b>FUND BALANCES, end of year</b>	\$ 12,755,617	\$ 12,755,617	\$ 21,861,995	\$ 9,106,378

The Notes to the Financial Statements are an integral part of these statements.

**Williamson County, Texas**

## Statement of Net Position

## Proprietary Funds

September 30, 2020

	<b>Governmental Activities Internal Service</b>
<b>ASSETS</b>	
Current assets	
Cash and investments	\$ 6,022,819
Accounts receivable	821,248
Inventory	254,449
Prepaid expenses	325,321
	<hr/>
Total current assets	7,423,837
Noncurrent assets	
Capital assets	
Machinery and equipment	566,640
Less accumulated depreciation	(424,804)
	<hr/>
Total noncurrent assets	141,836
	<hr/>
Total assets	7,565,673
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	242,102
Accrued liabilities	1,629,773
	<hr/>
Total liabilities	1,871,875
	<hr/>
<b>NET POSITION</b>	
Net investment in capital assets	141,836
Unrestricted	5,551,962
	<hr/>
<b>TOTAL NET POSITION</b>	<hr/> <hr/> \$ 5,693,798

The Notes to the Financial Statements are an integral part of these statements.

**Williamson County, Texas**

Statement of Revenues, Expenses,

and Changes in Net Position

Proprietary Funds

For the Fiscal Year Ended September 30, 2020

	<b>Governmental Activities</b>
	<b>Internal Service</b>
<b>OPERATING REVENUES</b>	
Employer contributions	\$ 19,464,839
Employee contributions	5,046,011
Charges for services	3,140,094
	<hr/>
Total operating revenues	27,650,944
<b>OPERATING EXPENSES</b>	
Claims	17,818,082
Insurance	1,665,119
Administration	1,575,328
Supplies and parts	3,251,216
Depreciation	20,219
	<hr/>
Total operating expenses	24,329,964
	<hr/>
Operating income	3,320,980
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Interest and investment revenues	29,409
	<hr/>
Total nonoperating revenues (expenses)	29,409
	<hr/>
Change in net position	3,350,389
<b>NET POSITION, beginning of year</b>	2,343,409
	<hr/>
<b>NET POSITION, end of year</b>	\$ 5,693,798
	<hr/> <hr/>

The Notes to the Financial Statements are an integral part of these statements.

**Williamson County, Texas**  
Statement of Cash Flows  
Proprietary Funds  
For the Fiscal Year Ended September 30, 2020

	<b>Governmental Activities</b>
	<b>Internal Service</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and users	\$ 27,264,573
Payments to suppliers	(23,092,831)
Payments to employees	(1,575,328)
	<hr/>
Net cash flows provided by operating activities	2,596,414
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition and construction of capital assets	(50,297)
	<hr/>
Net cash flows used in capital and related financing activities	(50,297)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment earnings	29,409
	<hr/>
Net cash flows provided by investing activities	29,409
	<hr/>
Change in cash and cash equivalents	2,575,526
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	3,447,293
	<hr/>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	\$ 6,022,819
	<hr/> <hr/>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH USED IN OPERATING ACTIVITIES</b>	
Operating income	\$ 3,320,980
Adjustments to reconcile operating income to net cash used in operating activities	
Depreciation	20,219
Change in assets and liabilities	
Accounts receivable	(386,371)
Prepays and other assets	(41,848)
Inventory	(27,818)
Accounts payable	(158,020)
Accrued liabilities	(130,728)
	<hr/>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	\$ 2,596,414
	<hr/> <hr/>

The Notes to the Financial Statements are an integral part of these statements.

**Williamson County, Texas**  
Statement of Fiduciary Net Position  
Fiduciary Funds  
September 30, 2020

	<u>Agency Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 26,484,280
Accounts receivable	<u>1,486,392</u>
Total assets	<u><u>\$ 27,970,672</u></u>
<b>LIABILITIES</b>	
Due to others	<u>\$ 27,970,672</u>
Total liabilities	<u><u>\$ 27,970,672</u></u>

The Notes to the Financial Statements are an integral part of these statements.

## Williamson County, Texas

### Notes to the Financial Statements

#### Note 1. Summary of Significant Accounting Policies

Williamson County, Texas (the County) uses a commission form of government under the laws and statutes of the constitution of the State of Texas. The County provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

##### Financial Reporting Entity

The Governmental Accounting Standards Board (GASB) has issued Statement No. 14, *The Financial Reporting Entity* and Statement No. 61, *The Financial Reporting Entity: Omnibus*, which established standards for defining and reporting on the financial reporting entity. The discussion that follows includes not only the minimum guidelines for an entity's inclusion in the County's financial statements, but also the reasons that certain entities were excluded from the statements.

The definition of the reporting entity is based primarily on the notion of financial accountability. The elected officials governing Williamson County are accountable to their constituents for their public policy decisions, regardless of whether those decisions are carried out directly through the operations of the County or by their appointees through the operations of a separate entity. Therefore, the County is not only financially accountable for the organizations that make up its legal entity, it is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on the County.

Depending on the significance of the County's financial and operational relationships with various separate entities, the organizations are classified as blended or discretely presented component units, related organizations, joint ventures, or jointly governed organizations, and the financial disclosure is treated accordingly.

Related Organizations – Where the Williamson County Commissioners Court (Commissioners Court) is responsible for appointing a majority of the members of a board of another organization, but the County's accountability does not extend beyond making such appointments, disclosure is made in the form of the relation between the County and such organization.

##### Blended Component Units

Avery Ranch Road District No. 1 (Avery District) was formed by the Commissioners Court in accordance with the Texas Government Code in February of 2001. The Avery District issues unlimited tax bonds for the purpose of developing roads within the District. The bonds constitute direct obligations of the Avery District payable from ad valorem taxes levied upon all taxable property located within the Avery District. The Avery District meets the financial accountability tests and is considered to be a blended component unit. Specifically, the government body is made up of Commissioners Court members and management of the primary government has operational responsibility for the Avery District.

Pearson Place Road District (Pearson District) was formed by the Commissioners Court in accordance with the Texas Government Code in July of 2010. The Pearson District issues unlimited tax bonds for the purpose of developing roads within the Pearson District. The bonds constitute direct obligations of the Pearson Place Road District payable from ad valorem taxes levied upon all taxable property located with the Pearson District. The Pearson District meets the financial accountability tests and is considered to be a blended component unit. Specifically, the government body is made up of Commissioners Court members and management of the primary government has operational responsibility for the Pearson District.

## Williamson County, Texas

### Notes to the Financial Statements

Northwoods Road District No. 1 (Northwoods District) was formed by Commissioners Court in August of 2011. The District issues unlimited tax bonds for the purpose of developing roads in the district. The fund is used to reimburse the developer for construction of the four-lane divided portion of Staked Plains Boulevard from Avery Ranch Subdivision to Lakeline Boulevard, and the widening and extension of Lakeline Boulevard to a four lane arterial from Lake Creek east to the Capital Metro right-of-way. The fund is also used to pay for the long-term debt expenditures for the district. The Northwoods District meets the financial accountability tests and is considered to be a blended component unit. Specifically, the government body is made up of Commissioners Court members and management of the primary government has operational responsibility for the Northwoods District.

Somerset Hills Road District No. 4 (Somerset Hills District) Somerset Hills No. 4 Road District was formed by the Commissioners Court in 2008. The District issues unlimited tax bonds for the purpose of developing roads in the district. The fund is used to reimburse the developer and Williamson County for its share of the costs associated with construction expenses and land dedication for Ronald Reagan Boulevard from Farm to Market Road 2338 to State Highway 195. The District is governed by a Board comprised of the Williamson County Commissioners Court.

Williamson County Conservation Foundation is a nonprofit corporation formed under the laws of the Texas Nonprofit Corporation Act. It was formed by the Commissioners Court in December of 2002, as a proactive approach to providing for conservation and the recovery of endangered species in the Williamson County area. The Foundation is governed by a Board appointed by the Commissioners Court, of which, two members are County Commissioners. The Foundation meets the financial accountability tests and is considered to be a blended component unit. Specifically, the Foundation's board is substantively the same as the Commissioners Court and management of the primary government has operational responsibility for the Foundation. Additionally, there is a financial burden relationship between the primary government and the Foundation.

Complete financial statements for each of the individual component units may be obtained at the Williamson County Auditor's office.

Based upon the foregoing criteria, the following entity is not included in the accompanying financial statements: the Williamson County and Cities Health District.

#### **Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenue.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: 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 that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenues.



## Williamson County, Texas

### Notes to the Financial Statements

#### Measurement Focus, Basis of Accounting and Financial Statement Presentation

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. 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 revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. 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 revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

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

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

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

The Capital Projects Fund is used to account for the acquisition of capital assets or construction of major capital projects.

The Pass-Through Funding Program is a Special Revenue Fund used to account for reimbursements from the Texas Department of Transportation (TxDOT) related to the Pass-Through Road Financing Program. The pass-through program allows the County to manage the improvements of state highways. Reimbursements from TxDOT are based on a per vehicle usage after completion of these projects. The monies will be used for the payment of the debt related to these projects. Any funds remaining after all debt has been retired will be used for road projects.

The Grant Fund is used to account for federal, state, and private monies provided for the enhancement of programs not fully funded by the County.

## **Williamson County, Texas**

### Notes to the Financial Statements

Additionally, the County reports the following fund types:

Internal Service Funds account for the Benefits Program and Fleet Maintenance services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis.

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements with the exception of interfund services provided and used.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenue includes all taxes. Proprietary funds distinguish operating revenues and expenses from non-operating 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 County's internal service funds are charges to customers for services. Operating expenses for the internal service funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

## **Note 2. Assets, Liabilities and Net Position or Fund Balance**

### **Cash and Investments**

The County pools cash resources of some funds and invests these funds jointly. Each fund owns a pro rata share of the cash and investments. The County is entitled to invest in obligations of the United States, the State of Texas, and certificates of deposit of state or national banks or savings and loan associations within the State. All investments are stated at fair market value.

Investment earnings are allocated to the respective funds based on the cash balances outstanding at the end of each month.

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.

### **Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

## Williamson County, Texas

### Notes to the Financial Statements

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

Ad valorem property taxes attach as enforceable liens as of January 1. Taxes are levied prior to September 30, payable on October 1, and are delinquent on February 1. The majority of the County's property tax collections occur during December and early January each year. To the extent that County property tax revenue results in current receivables as defined by the GASB they are recognized when levied.

#### **Inventories and Prepaid Items**

All inventories are valued at cost using the first-in/first-out (FIFO) method.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### **Deferred Contributions**

Deferred contributions include the construction costs primarily of roads within the County that will be contributed upon completion to another governmental entity. Upon completion of the project, these assets will be transferred to another governmental entity and expensed in the statement of activities.

#### **Capital Assets**

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items) and intangible assets (i.e., mitigation credits) are reported in the governmental activities column in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Intangible assets were modified to comply with GASB Statement No. 51. Intangible assets are not physical in nature, do not have monetary form, and are identifiable. Intangible assets include mitigation credits, unregistered trademarks, easements, and software (acquired or internally developed). Like capital assets, the County defines intangible assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year.

Intangible assets with definite estimated useful lives from 2 to 60 years are amortized using the straight-line method.

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

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	25 - 40
Vehicles	3 - 14
Machinery and equipment	5 - 15
Infrastructure	5 - 50
Improvements other than buildings	10 - 40

## Williamson County, Texas

### Notes to the Financial Statements

#### Federal and State Grants

Revenue from federal and state grants is recognized on the basis of actual expenditures incurred, limited to the amount of the total grant award. Shared revenue is recognized based on the fiscal period to which the entitlements received apply.

#### Compensated Absences

The Williamson County Personnel Policy provides employees with vacation leave and nonvesting accumulating rights to sick pay benefits. The policy allows all employees to accumulate up to 160 hours of vacation per year. Employees are allowed to carry their vacation balance forward to the next fiscal year in an amount not to exceed 160 hours, respectively. This limit was increased to 240 hours due to COVID not allowing employees to take normal vacation. Employees may also accrue up to 240 hours of compensatory time. Additionally, holiday time is accrued up to a maximum of 200 hours. Unused compensatory time and vacation leave time is paid upon termination. Governmental fund liability and expenditures are not recognized until they come due for payment.

#### 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. Bond premiums and discounts, as well as charges on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Charges on refundings are reported as deferred charges and amortized over the term of the related debt.

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.

#### Fund Balances and Net Position

##### Government-Wide Financial Statements

Net Position on the Statement of Net Position includes the following categories:

Net investment in capital assets – the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, net of premiums and discounts, excluding unspent proceeds, that are directly attributable to the acquisition, construction or improvement of these capital assets.

Restricted – net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Unrestricted – the difference between the assets and liabilities that is not reported in any of the classifications above.

## Williamson County, Texas

### Notes to the Financial Statements

#### Governmental Fund Financial Statements

The County has adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions* (GASB 54). The objective of the statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing government fund type definitions. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, under GASB 54 are nonspendable, restricted, committed, assigned, and unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund balance can have different levels of constraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance.

In accordance with GASB 54, the County classifies governmental fund balances as follows:

*Nonspendable* – includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact.

*Restricted* – includes fund balance amounts that are constrained for specific purposes, which are externally imposed by providers, such as creditors, or amount restricted due to constitutional provisions or enabling legislation.

*Committed* – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the County through formal action of the highest level of decision-making authority. Committed fund balance is reported pursuant to resolution passed by the County Commissioners Court.

*Unassigned* – includes residual positive fund balance within the General Fund, which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. Furthermore, committed fund balances are reduced first, followed by assigned amounts and then unassigned amounts where expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

The County has established a minimum fund balance policy whereby the County's unassigned general fund balance will be maintained at levels sufficient to protect the County's creditworthiness as well as its financial position from unforeseeable emergencies. The County will strive to maintain the unassigned general fund balance at a minimum level of 35% of total general fund budgeted expenditures.

# Williamson County, Texas

## Notes to the Financial Statements

A summary of the nature and purpose of fund balances at September 30, 2020, is as follows:

	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Grants	Other Governmental	Total Governmental Funds
Fund balances								
Nonspendable								
Inventory	\$ -	\$ 648,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 648,036
Prepaid items	12,588	-	-	-	-	-	50,187	62,775
Long-term receivables	-	-	-	-	-	-	-	-
Investment in capital lease	655,356	-	-	-	-	-	-	655,356
Total nonspendable	667,944	648,036	-	-	-	-	50,187	1,366,167
Restricted for								
Long-term receivable	-	-	-	-	44,414,653	-	-	44,414,653
Construction and maintenance of roads and bridges	-	21,213,959	-	-	52,987,754	-	-	74,201,713
Payment of general long-term debt principal, interest and related costs	-	-	8,846,846	-	-	-	1,670,325	10,517,171
Acquisition of capital assets	-	-	-	392,525,167	-	-	3,560,054	396,085,221
Court mediations	-	-	-	-	-	-	379,008	379,008
Third Court of Appeals	-	-	-	-	-	-	415	415
Child safety, health or nutrition	-	-	-	-	-	-	744,511	744,511
The conservation of endangered species	-	-	-	-	-	-	1,555,566	1,555,566
Technological enhancements	-	-	-	-	-	-	433,038	433,038
The County Jail	-	-	-	-	-	-	1,938,772	1,938,772
The Radio Communication System	-	-	-	-	-	-	764,963	764,963
Drug cases, drug education or equipment for law enforcement	-	-	-	-	-	-	897,320	897,320
Maintenance, digitalization and preservation of County and Court records	-	-	-	-	-	-	9,288,068	9,288,068
Court reporter	-	-	-	-	-	-	355,101	355,101
Teen Court Program	-	-	-	-	-	-	1,317	1,317
Courthouse and Justice of the Peace security	-	-	-	-	-	-	604,306	604,306
Welfare fraud	-	-	-	-	-	-	1,339	1,339
Specialty Courts	-	-	-	-	-	-	181,551	181,551
Voting and election services	-	-	-	-	-	-	1,255,055	1,255,055
Juvenile and guardianship programs	-	-	-	-	-	-	833,145	833,145
Law library	-	-	-	-	-	-	722,402	722,402
Medical services	-	-	-	-	-	-	5,760,899	5,760,899
Training	-	-	-	-	-	-	66,173	66,173
Regional Animal Shelter	-	-	-	-	-	-	63,141	63,141
The City of Hutto and Hutto ISD	-	-	-	-	-	-	668,419	668,419
Recreational facilities	-	-	-	-	-	-	867,815	867,815
Historical commission	-	-	-	-	-	-	8,320	8,320
Williamson County landfill	-	-	-	-	-	-	3,087,784	3,087,784
Healthcare Participation Program	-	-	-	-	-	-	9,106,866	9,106,866
Community Improvement Projects Precinct 4	-	-	-	-	-	-	20,000	20,000
Total restricted	-	21,213,959	8,846,846	392,525,167	97,402,407	-	44,835,673	564,824,052
Committed to								
Cash reduction plan and long term transportation plan	31,994,674	-	-	-	-	-	-	31,994,674
Employee recognition programs	80,208	-	-	-	-	-	-	80,208
Total committed	32,074,882	-	-	-	-	-	-	32,074,882
Unassigned	106,276,815	-	-	-	-	-	-	106,276,815
<b>Total fund balances</b>	<b>\$ 139,019,641</b>	<b>\$21,861,995</b>	<b>\$8,846,846</b>	<b>\$ 392,525,167</b>	<b>\$ 97,402,407</b>	<b>\$ -</b>	<b>\$ 44,885,860</b>	<b>\$ 704,541,916</b>

## Williamson County, Texas

### Notes to the Financial Statements

#### Pensions

The County has adopted accounting policy in response to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions, An Amendment of GASB Statement No. 27* (GASB 68). For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, the County specific information about its Fiduciary Net Position in the Texas County and District Retirement System (TCDRS) and additions to/deductions from the County'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. Information regarding the County's Total Pension Liability is obtained from TCERS through a report prepared for the County by TCERS consulting actuary, Milliman, in compliance with GASB 68.

#### Other Postemployment Benefits (OPEB)

Other Postemployment Benefits (OPEB) cost for retiree healthcare and similar, non-pension retiree benefits, is required to be measured and disclosed using the accrual basis of accounting, regardless of the amount recognized as OPEB expense on the modified accrual basis of accounting. Annual OPEB cost is calculated in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). GASB 75 requires a liability for OPEB obligations to be recognized on the balance sheets of participating employers. Changes in OPEB liability will be immediately recognized as OPEB expense on the income statement or reported as deferred inflows/outflows of resources depending on the nature of the change. Information regarding the County's OPEB liability is obtained through a report prepared for the County by Milliman, a consulting actuary, in compliance with GASB 75.

#### Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The County has the following items that are reported as deferred outflows or deferred inflows of resources.

- Deferred charges/gains on refundings – A deferred charge/gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. Deferred charges are reported as a deferred outflow and deferred gains are reported as a deferred inflow, and both are amortized over the shorter of the life of the refunded or refunding debt.
- Pension contributions after measurement date – These contributions are reported as a deferred outflow and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets – This difference is reported as a deferred outflow and amortized over a closed five-year period.
- Difference in projected and actual experience and changes in assumptions for pension and OPEB – These differences are reported as both a deferred outflow and inflow and amortized over the average service life for all active, inactive, and retired members.

## **Williamson County, Texas**

### Notes to the Financial Statements

#### **Use of Estimates**

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

### **Note 3. Stewardship, Compliance, and Accountability**

#### **Budgetary Information**

In accordance with the Local Government Budget and Fiscal Control Act, the County follows these procedures in establishing the budgetary data reflected in the financial report:

1. The Budget Officer submits to the County Commissioners a proposed operating budget for the fiscal year commencing the following October. The operational budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of an ordinance by September 30 each year.

The County Commissioners may amend the budget ordinance at any time after its adoption so long as the amended ordinance continues to meet the requirements of "Local Government Budget and Fiscal Control Act". During the year, several supplementary appropriations to the original budget were necessary. The County's legally adopted budget is at the function level. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures or expenses to budget are made on an ongoing basis. Budgets of the General, Special Revenue, and Debt Service are prepared on an annual basis. Formal budgetary integration is not employed for Capital Projects Funds because budgetary control is achieved through legally binding construction contracts.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General, Special Revenue (except as noted in the following paragraph), and Debt Service Funds. All annual appropriations lapse at fiscal year-end.

Annually appropriated budgets are not adopted for all Special Revenue Funds. The Appellate Judicial System, Child Abuse Prevention, Child Safety, Community Improvement Pct. 4, County Sheriff, District Attorney Welfare Fraud, Grants, Juvenile Delinquency Prevention, Local Provider Participation, Pass-through Funding Program, Unclaimed Juvenile Restitution, WM-City of and Hutto ISD, WM-Community Recreation Facility, WM-Future Environmental Liability, and WM-Master Site Development do not have legally adopted budgets. Accordingly, budget and actual comparisons do not include these funds.

#### **Deficit Unrestricted Net Position**

A deficit unrestricted net position of approximately \$220,000,000 exists in governmental activities as of September 30, 2020. This deficit is primarily the result of the County issuing bonds to finance the construction of infrastructure contributed to other governmental entities. As of September 30, 2020, the amount of bonds outstanding that were used to finance construction of assets transferred to another governmental entity was approximately \$401,000,000. These bonds will be paid with future property tax revenues restricted for debt service.



## **Williamson County, Texas**

### Notes to the Financial Statements

#### **Note 4. Deposits and Investments**

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity; (2) portfolio diversification; (3) allowable investments; (4) acceptable risk levels; (5) expected rates of return; (6) maximum allowable stated maturity of portfolio investments; (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio; and (8) investment staff quality and capabilities; and (9) competitive bidding processes where applicable. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

The County's investment pools are 2a7-like pools. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The County's investments in these pools is the same as the value of the pool shares, which are valued based on quoted market rates.

The County invests in Texas Local Government Investment Pool (TexPool/TexPool Prime), which was created under the Interlocal Cooperation Act, Texas Government Code Ann. Chapter 791, and the Texas Public Funds Investment Act. The Texas Treasury Safekeeping Trust Company (the Trust) is the trustee of TexPool and is a limited purpose trust company authorized pursuant to Texas Government Code Ann. Section 404.103 for which the Texas State Comptroller is the sole officer, director, and shareholder. The advisory board of TexPool is composed of members appointed pursuant to the requirements of the Texas Public Funds Investment Act.

The County also typically invests in Local Government Investment Cooperative Programs (LOGIC). LOGIC is organized in conformity with the Texas Government Code and the Public Funds Investment Act. JPMorgan Asset Management (JPMAM) and Hilltop Securities, Inc. serve as co-administrators for LOGIC. Investment management, fund accounting, transfer agency, and custodial services are provided by JPMAM and Hilltop Securities, Inc. provides administrative, marketing and participant services. The seven-member board of directors for LOGIC is comprised of individuals from participating government entities in the pool. The Board has the authority to employ personnel, contract for services, and engage in other administrative activities necessary or convenient to accomplish the objectives of LOGIC. The Bylaws set forth procedures governing the selection of, and action taken by, the Board. Board oversight of LOGIC is maintained through daily, weekly, and monthly reporting requirements.

## Williamson County, Texas

### Notes to the Financial Statements

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 which establishes a three-level fair value hierarchy that describes the inputs that are 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 included 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 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. The Level 2 investments below represent approximate fair value of the County's commercial paper based on quoted market prices or alternative pricing sources and models utilizing observable inputs.

The County has recurring fair value measurements as presented in the table below. The County's investment balances and weighted average maturity of such investments are as follows:

Investment Type	September 30, 2020	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Other Observable Inputs (Level 3)	Weighted Average Maturity (Days)
Investments not subject to fair value (amortized cost)					
TexPool	\$ 9,066,347	\$ -	\$ -	\$ -	38
TexPool Prime	60,047,194	-	-	-	53
LOGIC	58,124,845	-	-	-	87
Texas Class	73,283,293	-	-	-	84
Texas Class Government Class	84,461,037				
CD Investments	-	107,025,765	-	-	461
Investments by fair value level					
U.S. Equity Securities	-	107,675,538	-	-	208
U.S. Agency Securities	-	123,576,300	-	-	2,203
U.S. Treasury Bonds	-	6,844,549	-	-	199
Commercial Paper	-	-	85,215,518	-	154
<b>Total</b>	<b>\$ 284,982,716</b>	<b>\$ 345,122,152</b>	<b>\$ 85,215,518</b>	<b>\$ -</b>	

**Interest Rate Risk.** In accordance with its investment policy, the County manages its exposure to declines in fair market values by limiting the average dollar-weighted maturity of its portfolio to a maximum of 365 days.

## Williamson County, Texas

### Notes to the Financial Statements

**Custodial Credit Risk.** 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. State statutes require that all deposits in financial institutions be fully collateralized by U. S. Government Obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits.

**Credit Risk.** It is the County's policy, as defined in the Texas Public Funds Investment Act, to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. The money market and CD investments are not rated.

The remainder of the County's investments are rated as follows:

Investment Type	Rating	Rating Agency
TexPool	AAAm	Standard & Poor's
TexPool Prime	AAAm	Standard & Poor's
LOGIC	AAAm	Standard & Poor's
Texas Class	AAAm	Standard & Poor's
Texas Class Government	AAAm	Standard & Poor's
U.S. Agency Securities	AA+	Standard & Poor's

## Note 5. Receivables and Unearned Revenue

Receivables as of year-end for the County's individual major funds and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Funds							Total
	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Grants	Other Governmental Funds	
Receivables								
Property taxes	\$1,718,804	\$253,606	\$1,097,905	\$ -	\$ -	\$ -	\$ 6,952	\$ 3,077,267
Adjudicated fines	2,833,140	-	-	-	-	-	-	2,833,140
Emergency medical services	4,386,092	-	-	-	-	-	-	4,386,092
Intergovernmental	143,376	-	-	3,393,296	44,414,653	1,428,897	567,790	49,948,012
Interest	228,032	9,534	-	919,312	89,350	-	10,518	1,256,746
Other	1,194,745	85,650	-	-	-	-	607,615	1,888,010
Gross receivables	10,504,189	348,790	1,097,905	4,312,608	44,504,003	1,428,897	1,192,875	63,389,267
Less: allowance for uncollectibles	3,426,244	-	-	-	-	-	-	3,426,244
<b>Net total receivables</b>	<b>\$7,077,945</b>	<b>\$348,790</b>	<b>\$1,097,905</b>	<b>\$4,312,608</b>	<b>\$44,504,003</b>	<b>\$ 1,428,897</b>	<b>\$1,192,875</b>	<b>\$59,963,023</b>

**Williamson County, Texas**  
Notes to the Financial Statements

Governmental funds report deferred revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period, which will be reported as the deferred inflow of resources in the government funds. Governmental funds also record unearned revenues in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
General fund		
Delinquent property taxes receivable	\$ 1,596,149	\$ -
Adjudicated fines	1,020,934	-
Emergency medical services	1,287,861	-
Investment in capital lease	655,356	-
Other	4,415	118,842
Total general fund	4,564,715	118,842
Special road and bridge		
Delinquent property taxes receivable	233,881	-
Other	-	7,925
Total special road and bridge	233,881	7,925
Debt service fund		
Delinquent property taxes receivable	1,016,433	-
Total debt service fund	1,016,433	-
Capital projects fund		
Intergovernmental	2,073,569	-
Total capital projects fund	2,073,569	-
Grants fund		
Federal and State Grant funds	-	54,096,674
Total grants fund	-	54,096,674
Other governmental funds		
Delinquent property taxes receivable	6,277	-
Animal shelter fees	292,085	-
Election Services Contract Fees	-	213,208
Total other governmental funds	298,362	213,208
<b>Total governmental funds</b>	<b>\$ 8,186,960</b>	<b>\$ 54,436,649</b>

**Williamson County, Texas**  
Notes to the Financial Statements

**Note 6. Capital Assets**

Capital asset activity for the year ended September 30, 2020, was as follows:

	Beginning Balance	Additions/ Transfers to	Disposals/ Transfers from	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 340,253,095	\$ 48,268,115	\$ (41,159)	\$ 388,480,051
Intangibles	5,284,792	-	(779,040)	4,505,752
Construction in progress	41,111,990	56,297,644	(16,632,835)	80,776,799
Total assets not being depreciated	386,649,877	104,565,759	(17,453,034)	473,762,602
Capital assets being depreciated				
Buildings and improvements	270,884,772	11,692,703	(99,000)	282,478,475
Machinery and equipment	110,333,622	10,320,502	(2,043,641)	118,610,483
Infrastructure	481,541,708	25,688,364	(10,028)	507,220,044
Intangible	13,559,454	1,542,324	-	15,101,778
Total capital assets being depreciated	876,319,556	49,243,893	(2,152,669)	923,410,780
Less: accumulated				
Depreciation				
Buildings and improvements	(81,289,172)	(7,096,389)	83,063	(88,302,498)
Machinery and equipment	(51,896,649)	(9,167,470)	1,661,774	(59,402,345)
Infrastructure	(178,319,158)	(21,676,134)	10,028	(199,985,264)
Intangible	(10,842,349)	(993,098)	-	(11,835,447)
Total accumulated depreciation	(322,347,328)	(38,933,091)	1,754,865	(359,525,554)
Total capital assets being depreciated, net	553,972,228	10,310,802	(397,804)	563,885,226
<b>Governmental activities</b>				
<b>Capital assets, net</b>	<b>\$ 940,622,105</b>	<b>\$ 114,876,561</b>	<b>\$ (17,850,838)</b>	<b>\$ 1,037,647,828</b>

**Williamson County, Texas**  
Notes to the Financial Statements

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities	
General government	\$ 3,647,042
Public safety	8,830,463
Transportation support	23,300,245
Judicial	1,065,973
Community services	2,064,024
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	25,344
<b>Total depreciation expense - governmental activities</b>	<b>\$ 38,933,091</b>

**Construction Commitments**

The County has active construction projects as of September 30, 2020. The projects include road construction, parks and park improvements, as well as facilities construction. As of September 30, 2020, the County's commitments with contractors were as follows:

Project	Spent-to-date	Remaining Commitment
Road construction, parks and park improvements, facilities construction	\$ 1,504,505,853	\$ 67,862,784

**Note 7. Interfund Receivables, Payables, and Transfers**

The composition of interfund transfers for the year ended September 30, 2020 is as follows:

	Transfers In					Total
	General	Debt Service	Capital Projects	Grants	Other governmental	
Transfers out						
General	\$ -	\$ -	\$ 12,995,655	\$ 95,009	\$ 1,043,395	\$ 14,134,059
Special road and bridge	-	-	7,850,306	-	-	7,850,306
Capital projects	-	-	-	471,843	-	471,843
Pass-through funding programs	-	19,675,000	-	-	-	19,675,000
Other governmental	159,883	-	288,000	-	317,444	765,327
<b>Total transfers out</b>	<b>\$ 159,883</b>	<b>\$ 19,675,000</b>	<b>\$ 21,133,961</b>	<b>\$ 566,852</b>	<b>\$ 1,360,839</b>	<b>\$ 42,896,535</b>

Transfers are used to: (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them; and (2) fund the County's match portion for grants.

Additionally, \$1,513,784 is due from the General Fund to a non-major governmental fund for reimbursements and \$505,714 is recorded as a due from other funds in the General Fund from two non-major governmental funds to cover a cash deficit in those funds as of September 30, 2020.

**Williamson County, Texas**  
Notes to the Financial Statements

**Note 8. Investment in Leases**

The County has a 30-year agreement to lease a building to the Children's Advocacy Center. For accounting purposes, the County has classified the lease as a direct financing lease. At September 30, 2020, the future minimum lease payments to be received under the lease are as follows:

Years Ending September 30,	Payment
2021	\$ 24,000
2022	24,000
2023	24,000
2024	24,000
2025	24,000
2026-2030	120,000
2031-2035	120,000
2036-2038	68,000
Total minimum lease payments receivable	428,000
Less: unearned income	(312,471)
Estimated unguaranteed residual value	539,827
<b>Net investment in capital lease</b>	<b>\$ 655,356</b>

**Note 9. Long-term Liabilities**

The following is a summary of the long-term liability transactions of the County, including blended component units, for the year ended September 30, 2020:

	Balance September 30, 2019	Additions	Retirements	Balance September 30, 2020	Amounts Due Within One Year
Governmental activities					
Bonds payable	\$ 822,604,942	\$ 307,810,000	\$ (96,349,987)	\$ 1,034,064,955	\$ 59,014,956
Accumulated accretion	9,696,301	256,147	(7,215,000)	2,737,448	-
Premium	68,018,034	45,513,846	(10,281,539)	103,250,341	6,993,784
Discounts	(696,800)	(396,458)	131,664	(961,594)	(71,169)
Total bonds payable	899,622,477	353,183,535	(113,714,862)	1,139,091,150	65,937,571
Capital lease payable	1,031,223	-	(1,031,223)	-	-
Net pension liability	86,956,714	16,701,139	(48,038,304)	55,619,549	-
Net OPEB obligation	55,440,725	6,123,962	(2,337,806)	59,226,881	-
Compensated absences	5,369,487	4,653,387	(3,929,527)	6,093,347	6,093,347
<b>Total governmental activities</b>	<b>\$ 1,048,420,626</b>	<b>\$ 380,662,023</b>	<b>\$ (169,051,722)</b>	<b>\$ 1,260,030,927</b>	<b>\$ 72,030,918</b>

## Williamson County, Texas

### Notes to the Financial Statements

The compensated absences liability will be liquidated primarily by the General Fund and the Special Road and Bridge Fund. The OPEB obligation will be liquidated primarily by the General Fund. The net pension liability will be liquidated primarily by the General Fund.

Per Williamson County policy, sick leave is not paid out upon termination and is not included in the compensated absences calculation. Compensated absences includes accrued vacation, holiday and comp time that will be paid within the following year. It is expected that the entire amount will be expended during the following year.

Approximately \$609,000,000 of the County's bonds outstanding as of September 30, 2020 were issued to construct or acquire capital assets for the County. The remainder of the outstanding bonds are used for construction of County infrastructure that is not a County owned asset, and therefore is not capital related, but benefits County citizens.

#### Bonds

Long-term debt of the County consists of various issues of General Obligation Bonds and Certificates of Obligation. General Obligation Bonds require voter approval at a public election before issuance, while Certificates of Obligation are issued upon the vote of the Commissioners Court. Both types are backed by the full faith and credit of the County. Debt service is primarily paid from ad valorem taxes with the exception of the Pass Through Toll Revenue and Limited Tax Certificates of Obligation which are payable from Pass Through Toll Revenue from TXDOT.

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
11/16/2006	Unlimited Tax Refunding Bonds Series 2006	02/15/2027	91,364,942	4.0 – 5.0%	2/15, 8/15
11/30/2011	Limited Tax Refunding Bonds Series 2011	02/15/2025	36,565,000	3.0 - 5.0%	2/15, 8/15
11/30/2011	Pass Through Toll & Limited Tax Series 2011	02/15/2031	10,000,000	2.0 - 4.0%	2/15, 8/15
03/21/2012	Limited Tax Refunding Bonds Series 2012	02/15/2030	140,640,000	4.5 - 5.0%	2/15, 8/15
12/01/2012	Limited Taxable Refunding Bonds Series 2012	02/15/2029	32,895,000	0.55 - 3.0%	2/15, 8/15
04/15/2013	Limited Tax Refunding Bonds Series 2013	02/15/2032	71,750,000	1.0 - 4.0%	2/15, 8/15
04/15/2013	Pass Through Revenue & LTD Tax Bonds Series 2013	02/15/2033	14,985,000	1.0 - 4.0%	2/15, 8/15
04/10/2014	Unlimited Tax Road Bonds Series 2014	02/15/2039	91,750,000	2.0 - 5.0%	2/15, 8/15
10/28/2014	Limited Tax Refunding Bonds Series 2014	02/15/2025	77,345,000	3.06%	2/15, 8/15
04/23/2015	Limited Tax Refunding Bonds Series 2015	02/15/2034	74,295,000	2.0 - 5.0%	2/15, 8/15
04/23/2015	Limited Tax Refunding Bonds, Taxable Series 2015	02/15/2022	29,290,000	.550 - 2.323%	2/15, 8/15
05/28/2015	Unlimited Tax Road Bonds Series 2015	02/15/2040	90,205,000	4.0 - 5.0%	2/15, 8/15
05/28/2015	Combination Tax & Revenue Certificates Series 2015	02/15/2040	59,645,000	2.0 - 5.0%	2/15, 8/15
10/15/2015	Limited Tax Refunding Bonds Series 2015A	02/15/2026	16,175,000	2.0 – 4.0%	2/15, 8/15



**Williamson County, Texas**  
Notes to the Financial Statements

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
06/01/2016	Limited Tax Park Bonds Series 2016	02/15/2036	18,350,000	2.0 – 5.0%	2/15, 8/15
07/01/2016	Limited Tax Refunding Bonds Series 2016	02/15/2036	37,980,000	1.5 – 5.25%	2/15, 8/15
07/26/2017	Limited Tax Refunding Bonds Series 2017	09/30/2040	43,230,000	2.0 – 5.25%	2/15, 8/15
12/06/2017	Unlimited Tax Road Bonds Series 2017	9/30/2042	71,860,000	2.0 – 5.0%	2/15, 8/15
01/22/2020	Unlimited Tax Road Bonds Series 2020	2/15/2040	263,885,000	2.375 – 5.0%	2/15, 8/15
02/19/2020	Limited Tax Refunding and Park Series 2020	2/15/2040	40,065,000	3.0 – 5.0%	2/15, 8/15

In January 2020, the District issued \$263,855,000 in Unlimited Tax Road Bonds. The bonds constitute direct obligations of the District, payable from ad valorem taxes levied upon all taxable property. Interest at a rate range from 2.375 - 5.0% is payable at February 15 and August 15 of each year.

In February 2020, the District issued \$40,065,000 in Limited Tax Refunding Bonds, Series 2020. The bonds constitute direct obligations of the District, payable from ad valorem taxes levied upon all taxable property. Interest at a rate range from 3.0 - 5.0% is payable at February 15 and August 15 of each year. In part, these bonds were used to refund \$36,620,000 for Series 2014 Unlimited Tax Road Bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. This advance refunding was undertaken to decrease the total debt service payments over the next six years by \$917,203, and resulted in an economic gain of \$879,991.

In January 2020, the County legally defeased outstanding bonds totaling \$11,640,000 by depositing approximately \$11,700,000 in trust with a bond escrow agent. This resulted in a cash flow savings of approximately \$4,000 over the life of the bonds.

The irrevocable trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On September 30, 2020, \$59,270,000 of bonds considered defeased are still outstanding.

**Blended Component Unit – Avery Ranch Road District No. 1**

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
05/15/2016	Unlimited Tax Refunding Bonds Series 2016	08/15/2022	2,895,000	2.0%	2/15, 8/15
05/23/2019	Unlimited Tax Refunding Bonds Series 2019	8/15/2025	3,550,000	3.0 - 4.0%	2/15, 8/15

The bonds listed above were issued by Avery Ranch Road District, a blended component unit of Williamson County. The bonds constitute direct obligations of the Avery Ranch Road District payable from ad valorem taxes levied upon all taxable property located within the Road District.

**Williamson County, Texas**  
Notes to the Financial Statements

**Blended Component Unit – Pearson Place Road District**

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
08/15/2016	Unlimited Tax Road Bonds Series 2016	08/15/2041	\$ 5,315,000	2.0 - 4.0%	2/15, 8/15

The bonds listed above were issued by Pearson Place Road District, a blended component unit of Williamson County. The bonds constitute direct obligations of the Pearson Place Road District payable from ad valorem taxes levied upon all taxable property located within the Road District.

**Blended Component Unit – Northwood Road District No. 1**

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
09/12/2017	Unlimited Tax Road Bonds Series 2017	08/15/2042	\$ 8,520,000	2.0 - 4.0%	2/15, 8/15
12/19/2018	Unlimited Tax Road Bonds Series 2018	08/15/2043	2,345,000	4.0%	2/15, 8/15

The bonds listed above were issued by Northwood Road District, a blended component unit of Williamson County. The bonds constitute direct obligations of the Northwood Road District payable from ad valorem taxes levied upon all taxable property located within the Road District.

**Blended Component Unit – Somerset Hills Road District No. 4**

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
09/29/2020	Unlimited Tax Road Bonds Series 2020	08/15/2045	\$ 1,335,000	1.5 – 3.1%	2/15, 8/15
09/29/2020	Unlimited Tax Road Bonds Taxable Series 2020	08/15/2045	2,555,000	2.45 – 5.15%	2/15, 8/15

The bonds listed above were issued by Somerset Hills Road District, a blended component unit of Williamson County. The bonds constitute direct obligations of the Somerset Hills Road District payable from ad valorem taxes levied upon all taxable property located within the Road District.

In September 2020, the District issued \$1,355,000 in Unlimited Tax Road Bonds. The bonds constitute direct obligations of the District, payable from ad valorem taxes levied upon all taxable property located within the Road District. Interest at a rate of ranging from 1.5 – 3.1% is payable at February 15 and August 15 of each year.

In September 2020, the District issued \$2,555,000 in Unlimited Tax Road Bonds Taxable. The bonds constitute direct obligations of the District, payable from ad valorem taxes levied upon all taxable property located within the Road District. Interest at a rate of ranging from 2.45 – 5.15% is payable at February 15 and August 15 of each year.

**Williamson County, Texas**  
Notes to the Financial Statements

**Debt Service Requirement – All Bonds and Tax Anticipation Notes**

The debt service requirements to maturity on all bonds and tax anticipation notes are:

Fiscal Years Ending September 30,	Principal	Interest	Total
2021	\$ 59,014,956	\$ 43,200,470	\$ 102,215,426
2022	64,150,000	38,075,261	102,225,261
2023	66,475,000	35,509,743	101,984,743
2024	69,040,000	32,724,048	101,764,048
2025	71,955,000	29,777,272	101,732,272
2026-2030	305,930,000	105,845,835	411,775,835
2031-2035	228,400,000	48,736,512	277,136,512
2036-2040	157,785,000	16,134,310	173,919,310
2041-2045	11,315,000	524,111	11,839,111
<b>Total</b>	<b>\$ 1,034,064,956</b>	<b>\$ 350,527,562</b>	<b>\$ 1,384,592,518</b>

Included in the above principal amounts are accreted interest amounts that have not yet been recognized at September 30, 2020 totaling approximately \$3,000,000.

**Note 10. Tax Abatements**

The County negotiates various forms of agreements for Economic Development purposes. The County has property tax rebates which are negotiated under The Texas Property Redevelopment and Tax Abatement Act, chapter 312, Tax Code, V.A.T.S. as amended. This act allows localities to abate property taxes for economic development purposes which include business relocation, retention and expansion. Property must be located within a reinvestment zone to be eligible for a tax abatement, and agreements, are limited to ten (10) years in length. The abatement value can only be to the extent its value for that year exceeds its value for the year in which the agreement is executed. The County has an Abatement Recapture clause in all Tax Abatement Agreements in the event that the recipient does not fulfill the requirements of the agreement. The tax rebate program is for a period greater than ten years, and taxes paid are reimbursed back to the owner.

The county also participates in Tax Increment Financing agreements which are negotiated under The Tax Increment Financing Act, Chapter 311, Tax Code, V.A.T.S. as amended. These districts are created for public improvements to promote economic development in unproductive or underdeveloped areas. The property tax revenues over and above the base value established by the district is contributed to the Zone for a duration of 20 to 25 years and/or until the monetary cap per the agreement is reached.

The amount of taxes abated during the fiscal year for each of the programs are as follows:

Program	Amount of Taxes Abated during the Fiscal Year
Tax Abatement Program	\$ -
Tax Rebate Program	174,468
Tax Increment Financing Program	2,665,459

## Williamson County, Texas

### Notes to the Financial Statements

The County has not made any commitments as part of the agreements other than to reduce taxes. The County is not subject to any tax abatement agreements entered into by other governmental entities.

#### **Note 11. Retirement Plan/Pensions**

The County provides retirement, disability, and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of approximately 738 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a comprehensive annual financial report on a calendar year basis. The Comprehensive Annual Financial Report is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with eight or more years of service, with 30 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 deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

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

Contributions: The County has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 14.03% for the months of the accounting year in 2019, and 14.53% for the months of the accounting year in 2020.

The deposit rate payable by the employee members for calendar year 2018 and 2019 is the rate of 7.0% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

## Williamson County, Texas

### Notes to the Financial Statements

#### Actuarial Assumptions

The Total Pension Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	December 31, 2019
Actuarial cost method	Entry age normal
Amortization method	Straight-Line over Expected Working Life
Asset valuation method	
Smoothing period	Five years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary increase	4.90%
Investment rate of return	8.00%
Payroll growth	3.25%

#### Discount Rate

The discount rate used to measure the total pension liability was 8.10%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term rate of return on pension plan investments is 8.00%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

## Williamson County, Texas

### Notes to the Financial Statements

Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of December 31, 2019 are summarized below:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	14.5%	5.20%
Private Equity	20.0%	8.20%
Global Equities	2.5%	5.50%
International Equities-Developed	7.0%	5.20%
International Equities-Emerging	7.0%	5.70%
Investment-Grade Bonds	3.0%	-0.20%
Strategic Credit	12.0%	3.14%
Direct Lending	11.0%	7.16%
Distressed Debt	4.0%	6.90%
REIT Equities	3.0%	4.50%
Master Limited Partnerships	2.0%	8.40%
Private Real Estate Partnerships	6.0%	5.50%
Hedge Funds	8.0%	2.30%
<b>Total</b>	<b>100.0%</b>	

### Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (8.10%) in measuring the net pension liability at December 31, 2019:

	1% Decrease in Discount Rate (7.10%)	Discount Rate (8.10%)	1% Increase in Discount Rate (9.10%)
Total pension liability	\$ 599,553,605	\$ 523,704,599	\$ 460,802,133
Fiduciary net pension	468,085,050	468,085,050	468,085,050
<b>Net pension liability</b>	<b>\$ 131,468,555</b>	<b>\$ 55,619,549</b>	<b>\$ (7,282,917)</b>

**Williamson County, Texas**  
Notes to the Financial Statements

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TCDRS financial report. That report may be obtained at [www.tcdrs.com](http://www.tcdrs.com).

**Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The below schedule presents the changes in the Net Pension Liability as of December 31, 2019:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at December 31, 2018	\$ 485,381,669	\$ 398,415,955	\$ 86,965,714
Changes for the year:			
Service cost	16,701,139	-	16,701,139
Interest on total pension liability <sup>(1)</sup>	39,917,510	-	39,917,510
Effect of plan changes <sup>(2)</sup>	(828,892)	-	(828,892)
Effect of economic/demographic gains or losses	1,449,535	-	1,449,535
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(1,122,904)	(1,122,904)	-
Benefit payments	(17,793,458)	(17,793,458)	-
Administrative expenses	-	(356,698)	356,698
Member contributions	-	7,756,710	(7,756,710)
Net investment income	-	65,423,385	(65,423,385)
Employer contributions	-	15,546,654	(15,546,654)
Other <sup>(3)</sup>	-	215,406	(215,406)
<b>Balance at December 31, 2019</b>	<b>\$ 523,704,599</b>	<b>\$ 468,085,050</b>	<b>\$ 55,619,549</b>

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

(2) Reflects that COLA adopted in 2020 was less than the assumed substantively automatic COLA.

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

**Williamson County, Texas**  
Notes to the Financial Statements

At September 30, 2020, the County reported pension expense/(income) of \$21,544,495 related to the December 31, 2019 valuation. The breakdown of the components of pension expense/(income) is as follows:

	January 1, 2019 to December 31, 2019
Service cost	\$ 16,701,139
Interest on total pension liability <sup>(1)</sup>	39,917,510
Effect of plan changes	(828,892)
Administrative expenses	356,698
Member contributions	(7,756,710)
Expected investment return net of investments expenses	(32,440,296)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	1,310,889
Recognition of assumption changes or inputs	846,730
Recognition of investment gains or losses	3,652,834
Other <sup>(2)</sup>	(215,406)
<b>Pension expense / (income)</b>	<b>\$ 21,544,496</b>

(1) Reflects the change in the liability due to the time value of money.

TCDRS does not charge fees or interest.

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

The County reported deferred outflows of resources related to the pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 2,115,592	\$ (1,172,950)
Changes in actuarial assumptions	278,107	-
Difference between projected and actual investment earnings	-	(10,729,919)
Contributions subsequent to the measurement date	12,627,928	-
<b>Total</b>	<b>\$ 15,021,627</b>	<b>\$ (11,902,869)</b>



**Williamson County, Texas**  
Notes to the Financial Statements

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$12,627,928 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2020 (i.e. recognized in the County's financial statements September 30, 2021). Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2020	\$ (1,694,795)
2021	(2,828,086)
2022	1,320,421
2023	(6,306,710)
<b>Total</b>	<b>\$ (9,509,170)</b>

**Note 12. Postemployment Benefits Other Than Pensions (OPEB)**

Plan Description and Benefits Provided. In addition to the pension benefits described in the previous note, the Commissioners Court established a medical insurance benefit plan for retirees. The County administers this single-employer defined benefit medical plan (the Retiree Medical Plan). The Retiree Medical Plan does not issue a publicly available financial report. Eligible retirees will be provided medical insurance benefits at a set premium rate based on County service at the time of retirement. Dental insurance benefits for retirees have a set premium rate that closely approximates the County employees' rate. Eligible retirees may also cover their eligible dependents. Retirees are responsible for paying the premiums. A retiree is defined as someone who is receiving lifetime monthly Texas County and District retirement pension benefit payments and who retired directly from active employment with Williamson County. The County will stop insurance coverage on the retiree and dependent on the last day of the month when one of the following occurs:

1. The retiree reaches age 65; or
2. The retiree fails to submit the required set premium rate.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms. The following employees were covered by the benefit terms as of October 1, 2018.

Number of Members	
Actives	1,361
Retired members	112
Covered spouses of retirees	48
<b>Total</b>	<b>1,521</b>

# Williamson County, Texas

## Notes to the Financial Statements

### Total OPEB Liability

The County's total OPEB liability of \$59,226,881 was measured as of September 30, 2020, and was determined by an actuarial valuation as of October 1, 2018.

Actuarial assumptions and other inputs: The total OPEB liability in the September 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age normal
Inflation	2.30%
Salary increases	3.25%
Discount rate	October 1, 2019: 2.66% September 30, 2020: 2.21%
Healthcare cost trend rates	6.8% for 2019, gradually decreasing to an ultimate rate of 3.9% for 2092 and beyond.
Retiree premium increases	Same as Health cost trend above
Mortality	PubG.H-2010 projected forward (fully generational) with MP-2020

### Changes in the Total OPEB Liability

Changes in Total OPEB Liability	Increase (Decrease) Total OPEB Liability
Balance at September 30, 2019	\$ 55,440,725
Changes for the year	
Service cost	3,778,921
Interest on total OPEB liability	1,544,353
Effect of economic/demographic gains or (losses)	-
Effect of assumptions, changes, or inputs	800,688
Benefit payments	(2,337,806)
<b>Balance at September 30, 2020</b>	<b>\$ 59,226,881</b>

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate for each period. In fiscal year 2020, amounts reflect a decrease in the discount rate from the beginning of the year from 2.66% to 2.21%.

Sensitivity of the total OPEB liability to changes in the discount rate and healthcare cost trend rates: The following presents the total OPEB liability of the County, calculated using the discount rate of 2.21%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.21%) or 1 percentage point higher (3.21%) than the current rate.

	1% Decrease (1.21%)	Discount Rate (2.21%)	Increase (3.21%)
Total OPEB liability	\$ 64,312,474	\$ 59,226,881	\$ 54,453,356

**Williamson County, Texas**  
Notes to the Financial Statements

The following presents the total OPEB liability of the County, calculated using the current healthcare cost trend rates as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	\$ 51,308,451	\$ 59,226,881	\$ 68,796,139

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

OPEB Expense	October 1, 2019 to September 30, 2020
Service cost	\$ 3,778,921
Interest on total OPEB liability	1,544,353
Effect of plan changes	-
Recognition of deferred inflows/ outflows of resources	
Recognition of economic/demographic gains or losses	(382,648)
Recognition of assumption changes or inputs	279,559
<b>OPEB expense</b>	<b>\$ 5,220,185</b>

As of September 30, 2020, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (1,760,180)
Changes of assumptions	4,309,991	(2,553,469)
<b>Total</b>	<b>\$ 4,309,991</b>	<b>\$ (4,313,649)</b>

## Williamson County, Texas

### Notes to the Financial Statements

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

Years Ended September 30,	
2021	\$ (103,089)
2022	(103,089)
2023	(103,089)
2024	107,627
2025	197,982
Thereafter	-
	<u>\$ (3,658)</u>

### Note 13. Employee Benefits Plan

The County provides group medical benefits to its employees on a self-funded basis. Stop-loss coverage is provided by an insurance company and an independent company serves as Claim Administrator.

All full-time County employees (regularly scheduled to work at least 30 hours per week) are eligible for coverage under the Plan. Employees can enroll for personal coverage and dependent coverage.

A reconciliation of claims liabilities is shown below.

	2020	2019
Claims liabilities at October 1	\$ 1,721,496	\$ 1,108,811
Incurred claims	17,818,082	19,194,484
Payments on claims	(17,965,169)	(18,581,799)
<b>Claims liabilities at September 30</b>	<b>\$ 1,574,409</b>	<b>\$ 1,721,496</b>

All claim liabilities are due within one year.

### Note 14. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The County provides for the management of risks through a combination of self-insurance and traditional insurance. The amount of settlements has not exceeded insurance coverage for each of the past three fiscal years.

### Note 15. Commitments and Contingencies

The County is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of management, the outcome of these lawsuits will not have a material adverse effect on the accompanying combined financial statements, and accordingly, no provision for losses has been recorded.

## **Williamson County, Texas**

### **Notes to the Financial Statements**

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at September 30, 2020, may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

#### **Note 16. Subsequent Events**

##### **Sale of Bonds**

In January 2021, the County sold Limited Tax Refunding Taxable Bonds, Series 2021, and Limited Tax Refunding Tax-Exempt Bonds, Series 2021 for \$180,760,000 and \$12,670,000 respectively. Proceeds from the sale will be used to refund certain outstanding bond obligations to achieve debt service savings. The bonds will be payable from the levy and collection of ad valorem taxes.

##### **COVID-19**

The extent of the operational and financial impact the COVID-19 pandemic will have on the County has yet to be fully determined and is dependent on its continued duration, related operational restrictions and the overall economy. On March 16, 2020 Williamson County Judge Bill Gravell, Jr. issued an order prohibiting community gatherings of ten (10) or more people at the same time. Food establishments were also ordered to close common dining areas open to the public. The holder of a wine and beer retailer's permit or mixed beverage permits were ordered to close common indoor and outdoor bar spaces open to the public and were prohibited from allowing consumption on their bar premises. All other for-profit and non-profit businesses were not affected by the order and were allowed to continue operation in the County. On March 19, 2020 the County closed all non-essential government buildings to the public until further notice.

May of 2020 marked Phase II of the Governor's Plan to open the state. The County opened all county offices except the court system and parks facilities effective June 1, 2020. Some staff continued to work remote but all offices were open and providing services to constituents. In September 2020 restaurants and other businesses were able to expand to 75% per the Governor's orders. January 2021 saw high hospitalizations in the region thus triggering a rollback of capacity in various businesses. This was lifted January 30, 2021 and in March 2021 the Governor lifted the mask mandate and allowed businesses to operate at 100% capacity.

The County was a direct recipient of CARES funding from the federal government. These funds have offset the costs associated with response to the pandemic and provided funding to Small Businesses and other groups within the county to offset losses and expenses associated with the pandemic. Fiscal Year 2020 saw no significant negative financial impact due to the pandemic. Some areas of revenue were down slightly but overall revenue exceeded budget estimates. Operating expenditures were reduced due to many offices being closed or remote.

The County does not anticipate a significant negative impact to the financials for Fiscal Year 2021 as a result of the pandemic. It is anticipated that the remaining CARES funds will offset the cost of continued response to the pandemic and revenues and expenditures are trending favorably as of the date of this report.

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## **Required Supplementary Information**

**Williamson County, Texas**  
**Required Supplementary Information**  
**Texas County District Retirement System**  
**Schedule of Changes in the**  
**Employer's Net Pension Liability and the Related Ratios (Unaudited)**

	2019	2018	2017	2016	2015	2014
Total pension liability						
Service cost	\$ 16,701,139	\$ 15,804,355	\$ 15,642,518	\$ 17,893,905	\$ 14,815,355	\$ 13,778,283
Interest (on the total pension liability)	39,917,510	35,689,583	32,877,469	31,852,375	29,475,312	24,866,979
Effect of plan changes	(828,893)	19,646,793	-	(67,208,224)	47,337,431	2,458,015
Effect of assumption changes or inputs	-	-	695,266	-	3,538,388	-
Effect of economic/demographic (gains) or losses	1,449,535	(1,954,916)	779,921	3,219,976	1,861,263	1,438,400
Benefit payments/refunds of contributions	(18,916,362)	(16,894,915)	(14,039,792)	(11,847,243)	(10,769,887)	(9,052,920)
Net change in total pension liability	38,322,929	52,290,900	35,955,382	(26,089,211)	86,257,862	33,488,757
Total pension liability, beginning of year	485,381,669	433,090,769	397,135,387	423,224,598	336,966,736	303,477,979
<b>Total pension liability, end of year (a)</b>	<b>\$ 523,704,598</b>	<b>\$ 485,381,669</b>	<b>\$ 433,090,769</b>	<b>\$ 397,135,387</b>	<b>\$ 423,224,598</b>	<b>\$ 336,966,736</b>
Plan fiduciary net position						
Contributions, employer	\$ 15,546,654	\$ 14,528,673	\$ 13,511,821	\$ 12,287,219	\$ 11,916,442	\$ 11,388,189
Contributions, employee	7,756,710	7,295,607	7,104,756	6,714,329	6,511,719	6,237,665
Investment income net of investment expenses	65,423,385	(7,416,183)	50,358,395	23,228,879	(5,233,124)	18,970,796
Benefit payments/refunds of contributions	(18,916,362)	(16,894,915)	(14,039,792)	(11,847,242)	(10,769,887)	(9,052,920)
Administrative expense	(356,698)	(320,009)	(266,702)	(252,419)	(224,964)	(229,176)
Other	215,406	186,405	90,122	1,080,637	133,570	136,544
Net change in plan fiduciary net position	69,669,095	(2,620,422)	56,758,600	31,211,403	2,333,756	27,451,098
Plan fiduciary net position, beginning of year	398,415,955	401,036,377	344,277,777	313,066,374	310,732,618	283,281,520
<b>Plan fiduciary net position, end of year (b)</b>	<b>\$ 468,085,050</b>	<b>\$ 398,415,955</b>	<b>\$ 401,036,377</b>	<b>\$ 344,277,777</b>	<b>\$ 313,066,374</b>	<b>\$ 310,732,618</b>
Net pension liability, end of year (a) - (b)	\$ 55,619,548	\$ 86,965,714	\$ 32,054,392	\$ 52,857,610	\$ 110,158,224	\$ 26,234,118
Plan fiduciary net position as a percentage of total pension liability	89.38%	82.08%	92.60%	86.69%	73.97%	92.21%
Covered payroll	\$ 110,810,137	\$ 104,222,950	\$ 101,060,813	\$ 95,918,992	\$ 93,024,552	\$ 89,109,498
Net pension liability as a percentage of covered payroll	50.19%	83.44%	31.72%	55.11%	118.42%	29.44%

**Notes to Schedule:**

As of December 31 - measurement date

Benefit changes. There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Changes of assumptions. Effective with the 2015 calendar year, employer contributions reflect that a 60% CPI COLA was adopted. Effective in the 2017 calendar year, new mortality rate assumptions were adopted, and new Annuity Purchase Rates were reflected for benefits earned after 2017.

Only six years of data are presented in accordance with GASB 68, Paragraph 138. The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement.



**Williamson County, Texas**  
Required Supplementary Information  
Texas County District Retirement System  
Schedule of Employer Contributions (Unaudited)

	Year Ended September 30,					
	2015	2016	2017	2018	2019	2020
Actuarially determined contribution	\$ 11,388,190	\$ 11,916,442	\$ 11,989,874	\$ 13,511,821	\$ 14,528,673	\$ 15,545,612
Contributions in relation to the actuarially determined contribution	11,764,549	12,620,147	13,253,738	14,220,775	15,356,663	16,372,146
<b>Contribution deficiency (excess)</b>	<b>\$ (376,359)</b>	<b>\$ (703,705)</b>	<b>\$ (1,263,864)</b>	<b>\$ (708,954)</b>	<b>\$ (827,990)</b>	<b>\$ (826,534)</b>
Covered payroll	\$ 91,896,896	\$ 98,517,933	\$ 100,107,812	\$ 103,007,285	\$ 109,619,505	\$ 113,596,569
Contributions as a percentage of covered payroll	12.8%	12.8%	13.2%	13.8%	14.0%	14.4%

**Notes to Schedule:**

Actuarially determined contribution rates noted above are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	12.1 years
Asset valuation method	Five year smoothed market
Inflation	2.75%
Salary increases	Variance by age and service. 4.9% over career including inflation.
Investment rate of return	8.00%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014..

Only six years of data are presented in accordance with GASB 68, Paragraph 138. "The information for all periods for the ten year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement.

**Williamson County, Texas**  
Required Supplementary Information  
Schedule of Changes in the County's  
Net OPEB Liability and the Related Ratios (Unaudited)

	Year Ended September 30, 2020	Year Ended September 30, 2019	Year Ended September 30, 2018	Year Ended September 30, 2017
Total OPEB liability				
Service cost	\$ 3,778,921	\$ 3,271,064	\$ 3,471,046	\$ 3,715,246
Interest (on the total OPEB liability)	1,544,353	2,158,752	1,851,146	1,531,390
Effect of plan changes	-	-	-	-
Effect of assumption changes or inputs	800,688	(2,525,476)	(2,364,153)	(2,511,244)
Effect of economic/demographic (gains) or losses	-	5,243,963	-	-
Benefit payments	(2,337,806)	(2,140,703)	(1,802,933)	(1,628,296)
Net change in total OPEB liability	3,786,156	6,007,600	1,155,106	1,107,096
Total OPEB liability, beginning of year	55,440,725	49,433,125	48,278,019	47,170,923
<b>Total OPEB liability, end of year</b>	<b>\$ 59,226,881</b>	<b>\$ 55,440,725</b>	<b>\$ 49,433,125</b>	<b>\$ 48,278,019</b>
Covered payroll	\$ 79,095,836	\$ 76,606,137	\$ 101,003,000	\$ 96,932,000
Net pension liability as a percentage of covered payroll	74.88%	72.37%	48.94%	49.81%

**Notes to Schedule:**

As of September 30 - measurement date

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. In fiscal year 2018, amounts reflect an increase in the discount rate from the beginning of the year from 3.64% to 4.18%. In fiscal year 2019, amounts reflect an decrease in the discount rate from the beginning of the year from 4.18% to 2.66%. In fiscal year 2020, amounts reflect an decrease in the discount rate from the beginning of the year from 2.66% to 2.21%.

Only four years of data are presented in accordance with GASB 75, as the information for all periods for the ten year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, information is presented for as many years as are available. The schedules do not include information that is not measured in accordance with the requirements of GASB 75.

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## **Combining and Individual Fund Statements and Schedules**

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# Williamson County, Texas

## Schedule of Revenues – Budget and Actual

### General Fund

For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Ad valorem taxes	\$ 173,757,036	173,757,036	\$ 173,095,322	\$ (661,714)
Penalty and interest	1,028,000	1,028,000	787,453	(240,547)
Other taxes	1,597,000	1,597,000	1,400,753	(196,247)
Total taxes	176,382,036	176,382,036	175,283,528	(1,098,508)
Fees of office				
County sheriff	262,100	262,100	210,019	(52,081)
County clerk	3,554,900	3,554,900	4,972,301	1,417,401
Tax assessor/collector	7,550,000	7,558,500	8,083,622	525,122
District clerk	617,500	617,500	580,303	(37,197)
Justice of the peace, precinct 1	73,400	73,400	69,423	(3,977)
Justice of the peace, precinct 2	85,700	85,700	74,397	(11,303)
Justice of the peace, precinct 3	101,700	101,700	107,892	6,192
Justice of the peace, precinct 4	81,100	81,100	57,994	(23,106)
Constable, precinct 1	234,200	234,200	133,177	(101,023)
Constable, precinct 2	242,800	242,800	170,998	(71,802)
Constable, precinct 3	316,400	316,400	304,756	(11,644)
Constable, precinct 4	225,700	225,700	174,514	(51,186)
County attorney	40,900	40,900	10,891	(30,009)
Other	541,800	541,800	435,957	(105,843)
Total fees of office	13,928,200	13,936,700	15,386,244	1,449,544
Fines and forfeitures				
County clerk	470,700	470,700	430,421	(40,279)
District clerk	380,000	380,000	500,509	120,509
Justice of the peace	1,800	1,800	-	(1,800)
Justice of the peace, precinct 1	83,400	83,400	220,712	137,312
Justice of the peace, precinct 2	95,400	95,400	79,397	(16,003)
Justice of the peace, precinct 3	964,000	964,000	768,228	(195,772)
Justice of the peace, precinct 4	436,400	436,400	65,028	(371,372)
Total fines and forfeitures	2,431,700	2,431,700	2,064,296	(367,404)
Charges for services				
Emergency medical service	8,990,000	8,990,000	8,938,258	(51,742)
County sheriff	-	-	180,407	180,407
Constables	-	-	17,073	17,073
Parks	560,000	560,000	364,638	(195,362)
Other	3,945,130	3,945,130	4,937,052	991,922
Total charges for services	13,495,130	13,495,130	14,437,429	942,299
Intergovernmental				
Federal payments in lieu of taxes	72,000	72,000	77,494	5,494
State shared	2,364,639	2,511,650	3,272,163	760,514
Total intergovernmental	2,436,639	2,583,650	3,349,657	766,007
Investment income and other				
Investment income	5,640,000	5,640,000	3,624,757	(2,015,243)
Other	327,000	684,934	1,149,326	464,392
Total investment income and other	5,967,000	6,324,934	4,774,083	(1,550,851)
<b>Total revenues</b>	<b>\$ 214,640,705</b>	<b>215,154,149</b>	<b>\$ 215,295,237</b>	<b>\$ 141,087</b>

# Williamson County, Texas

## Schedule of Expenditures – Budget and Actual

### General Fund

For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Expenditures				
General government				
County judge	\$ 595,209	\$ 496,112	\$ 457,239	\$ 38,873
Commissioners court	610,202	636,492	595,992	40,500
Commissioners, precinct 1	310,269	310,269	301,532	8,737
Commissioners, precinct 2	332,712	332,712	323,302	9,410
Commissioners, precinct 3	308,796	308,796	302,886	5,910
Commissioners, precinct 4	304,793	304,793	291,824	12,969
County clerk	867,813	829,265	769,733	59,531
Non-departmental	8,020,653	11,313,945	7,322,509	3,991,436
County auditor	2,933,241	2,933,241	2,754,440	178,801
County treasurer	606,465	606,465	572,914	33,551
Budget office	380,272	395,315	392,142	3,174
Tax assessor/collector	4,339,641	4,387,787	4,089,509	298,278
Infrastructure department	337,413	317,347	305,304	12,043
Office buildings	10,330,480	12,812,630	12,067,766	744,864
Information technology services	10,722,217	10,753,014	9,731,467	1,021,547
Human resources	1,216,368	1,220,840	1,139,169	81,671
General elections	2,184,882	2,191,823	2,093,703	98,119
Purchasing	952,564	956,438	929,983	26,455
Total general government	45,353,988	51,107,283	44,441,416	6,665,867
Public safety				
Constable, precinct 1	1,372,108	1,386,017	1,318,529	67,487
Constable, precinct 2	1,512,908	1,516,537	1,387,697	128,840
Constable, precinct 3	1,564,346	1,574,149	1,473,227	100,922
Constable, precinct 4	1,436,873	1,439,945	1,397,835	42,109
County sheriff	25,995,140	26,513,838	24,749,432	1,764,406
Department of public safety	134,585	136,698	136,698	-
Jail and law enforcement	26,873,993	26,954,652	24,689,470	2,265,181
Juvenile services	11,970,981	11,976,885	10,230,176	1,746,709
Adult probation	325,189	325,189	278,921	46,268
Emergency services	1,211,371	791,122	474,920	316,202
Emergency medical services	17,736,934	18,138,248	17,617,897	520,351
Emergency management	575,941	608,555	498,542	110,013
Emergency haz-mat	762,515	793,908	682,339	111,569
Emergency 911 communications	8,029,578	8,066,649	6,340,016	1,726,633
Mobile outreach team	864,287	889,121	859,892	29,229
Wireless communication	434,235	448,896	399,697	49,199
Total public safety	100,800,984	101,560,406	92,535,288	9,025,119
Judicial				
County courts-at-law	1,822,354	1,822,354	1,431,889	390,465
County court-at-law #1	567,518	567,518	495,214	72,304
County court-at-law #2	518,171	518,171	503,341	14,830
County court-at-law #3	560,630	560,630	517,494	43,136
County court-at-law #4	669,643	669,643	664,985	4,658
District courts	3,515,498	3,515,498	2,549,117	966,381
26th Judicial court	303,058	304,267	295,321	8,946
277th Judicial court	313,203	313,203	306,080	7,123
368th Judicial court	295,348	295,348	289,513	5,835
395th Judicial court	311,103	311,103	300,542	10,561
425th Judicial court	302,069	302,069	293,127	8,942
District attorney	5,020,449	5,053,580	4,814,484	239,096
District clerk	2,316,506	2,316,506	2,206,234	110,272
Justice court, precinct 1	1,140,374	1,144,486	980,304	164,182
Justice court, precinct 2	1,243,880	1,253,722	1,138,873	114,849
Justice court, precinct 3	1,482,699	1,482,699	1,380,743	101,956
Justice court, precinct 4	1,352,662	1,352,743	1,252,394	100,349

**Williamson County, Texas**

## Schedule of Expenditures – Budget and Actual

## General Fund – Continued

For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Judicial (Continued)				
County attorney	\$ 5,770,696	\$ 5,857,929	\$ 5,534,268	\$ 323,661
County clerk	1,330,997	1,369,545	1,303,885	65,660
Magistrate office	1,001,708	555,430	547,553	7,877
Pre-trial Office	537,048	983,325	640,659	342,666
Total judicial	30,375,614	30,549,770	27,446,018	3,103,749
Community services				
Veterans service	412,389	425,845	373,575	52,270
Health department	8,431,944	8,432,456	4,987,487	3,444,969
Agricultural extension service	334,349	338,604	277,550	61,054
Parks department	2,878,504	3,038,779	2,804,173	234,606
Public welfare	1,670,171	1,674,671	1,625,521	49,150
Child welfare	102,050	102,050	91,266	10,784
WC historical commission	1,600	1,600	1,596	4
Onsite sewer services	820,182	847,117	824,685	22,432
Total community services	14,651,188	14,861,122	10,985,854	3,875,268
Debt service				
Principal	1,031,224	1,031,224	1,031,224	-
Interest and other charges	57,620	57,620	57,619	1
Total debt service	1,088,844	1,088,844	1,088,843	1
Capital outlay	10,646,011	7,813,549	6,150,277	1,663,272
<b>Total expenditures</b>	<b>\$ 202,916,629</b>	<b>\$ 206,980,974</b>	<b>\$ 182,647,696</b>	<b>\$ 24,333,276</b>



# Williamson County, Texas

## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual Debt Service Fund For the Fiscal Year Ended September 30, 2020

	Final	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Taxes	\$ 115,665,386	\$ 114,968,265	\$ (697,121)
Intergovernmental	113,253	130,710	17,457
Investment earnings	1,025,000	474,517	(550,483)
Total revenues	116,803,639	115,573,492	(1,230,147)
<b>EXPENDITURES</b>			
Debt service			
Principal	46,574,986	46,574,986	-
Interest and other charges	44,909,291	44,751,720	157,571
Payment to bond escrow agent	41,974,821	41,974,821	-
Bond issuance fees	104,041	104,031	10
Total expenditures	133,563,139	133,405,558	157,581
Excess (deficiency) of revenues over expenditures	(16,759,500)	(17,832,066)	(1,072,566)
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of long-term debt	10,538,048	10,538,048	-
Payment to bond escrow agent	(11,652,168)	(11,652,168)	-
Premium on issuance of long-term debt	1,201,005	1,201,005	-
Transfers in	12,711,800	19,675,000	6,963,200
Total other financing sources (uses)	12,798,685	19,761,885	6,963,200
Net change in fund balance	(3,960,815)	1,929,819	5,890,634
<b>FUND BALANCE, beginning</b>	6,912,027	6,912,027	-
<b>FUND BALANCE, ending</b>	\$ 2,951,212	\$ 8,841,846	\$ 5,890,634

## Non-major Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specified revenue sources or to finance specified activities as required by law or administrative regulation.

The following comprise the County's non-major Special Revenue Funds:

**Alternate Dispute Resolution** – This fund was set up to aid in a week long mass mediation session held annually to clear open cases and finalize documentation in question. The monies are spent on mailing notices and coordinating parties who wish to participate in the mediation process.

**Appellate Judicial System Fund** – Each county in the Third Court of Appeals is required to establish an Appellate Judicial Fund to assist the court of appeals in the processing of appeals and to defray costs incurred by the county. Fees are assessed for court cases filed in a county court, county court at law, probate court and district courts.

**Avery Ranch Road District** – Avery Ranch Road District #1 was formed by the Commissioners Court in 2001. The District issues unlimited tax bonds for the purpose of developing roads in the district. The District is governed by a Board comprised of the Williamson County Commissioners Court. The bonds are scheduled to be paid in full on August 15, 2025.

**CAMPO** – This fund is set up to account for payroll expenditures associated with CAMPO county employees.

**Child Abuse Prevention Fund** – This fund is used to account for the \$100 fee assessed in certain child sexual assault and related convictions. These funds are to be used for child abuse prevention programs.

**Child Safety** – This fund is used to account for \$1.50 tax collected during the vehicle registration process. These funds are also collected by justice, county, or district courts for violations that occur within a school crossing zone up to \$25 per violation. This fund is used to provide a school crossing guard program and/or programs designed to enhance child safety, health, or nutrition.

**Community Improvement Precinct 4 Fund** – This fund was formed by the Williamson County Commissioners Court in August of 2020. Donations received from Lealco, Inc. are for community improvement projects located in Precinct 4 of Williamson County.

**Conservation Foundation** – This fund was formed by the Williamson County Commissioners Court in December of 2002, as a pro-active approach to providing for conservation of the recovery of endangered species in the Williamson County area.

**Court Technology** – This fund accounts for money charged to a defendant convicted of a criminal offense in a County or District Court. It is designated for the purpose of financing the purchase of technological enhancements for a county court, statutory court, or district court.

**County Attorney Hot Check** – This fund is used to account for monies received from fees collected on the payment of hot checks. Expenditures are made for the improvement of the operation of the County Attorney's office.

**County Sheriff** – This fund is used to account for jail inmates' purchase of food and toiletry items or other supplies. Expenditures are for the purchase of these items. Any revenue generated may be used for the benefit of the inmate.

**County Sheriff Asset Forfeitures** – This fund is used to account for monies received from Federal and State court cases dealing with illegal drug violations. Money is distributed to entities involved in the resolution of the drug case and used for education or equipment needed to enhance law enforcement activities.

**County Radio Communications Systems (RCS)** – This fund is used to account for money collected from governmental entities utilizing the countywide radio communication system. The funds are used for operations and maintenance of the system.

**Court Records Preservation** – This fund is used to account for monies collected from fees charged by the County and District Clerks. They are used only to digitize court records and to preserve the records from natural disasters.

**Court Reporter** – The clerk of each court that has an official court reporter shall collect a court reporter service fee of \$15 as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment in the court.

**Courthouse Security** – This fund is used to collect court costs of defendants convicted of felony and misdemeanor offenses. The funds are designated for security purposes such as metal detectors, identification cards, and surveillance cameras.

**District Attorney Asset Forfeitures** – This fund is used to account for monies received from Federal and State court cases dealing with illegal drug violations. Money is distributed to entities involved in the resolution of the drug case and used for education or equipment needed to enhance law enforcement activities.

**District Attorney Welfare Fraud** – This fund is used to account for monies received from fees collected from the Health and Human Services Commission for prosecuting welfare fraud cases. Expenditures are made for the prosecution of welfare fraud cases.

**Election Chapter 19** – The state allocates funding based on the number of new, canceled and updated voter registrations processed in the preceding calendar year. These funds are only to be used for any activities designed to enhance the voter registration process.

**Election HAVA** – This fund was created to account for the rental fees collected from the use of voter equipment purchased with funds from the HAVA grant. The use of these fee revenues includes but is not limited to the maintenance, license fees and upgrades for the voting equipment as well as new equipment, training, storage and other costs associated with the operation and maintenance of the voting systems.

**Election Services Contract** – This fund is used to support and contain costs generated from an election. Contracts between political parties and other entities are handled through the court and paid by the contracting party for administering election services.

**Guardianship** – This fund is used to account for the collection of a \$20.00 "supplemental court-initiated guardianship fee" required by the State of Texas for support of judiciary guardianship initiated under Section 683 of the Texas Probate Code. The fees are to be used to supplement, not supplant, the compensation of a court-appointed guardian ad litem or attorney and to fund local guardianship programs for indigent incapacitated persons without family members, suitable and willing to serve as guardians.

**Justice Court Technology** – This fund accounts for money charged to a defendant convicted of a misdemeanor in a justice court. It is designated for the purpose of financing the purchase of technological enhancements for a justice court.

**Justice of the Peace Security** – This fund is used to collect court costs of defendants convicted of misdemeanor offenses. Funds are designated for security purposes such as metal detectors, identification cards, and surveillance cameras for justice courts not housed in the County courthouse.

**Juvenile Delinquency Prevention** – This fund is used to repair damage and reward the public for identifying and aiding in the apprehension of offenders who vandalize public and personal property. Funds are also used for recognition and recreation programs for teens; local teen court programs; local juvenile probation department and educational and intervention programs to prevent juveniles from engaging in delinquent conduct.

**Law Library** – Monies collected through civil cases filed in the county or district court are accounted for through this fund. Monies collected are used to support the management and expenditures necessary to maintain law libraries throughout the County.

**Local Provider Participation** – Section 292B of the Texas Health & Safety Code allows Williamson County to create a Local Provider Participation Fund. The county annually sets the rate associated with mandatory provider participation payments from local hospitals. These funds can be spent on certain intergovernmental transfers and indigent care programs as defined by the code.

**Northwoods Road District** – Northwoods Road District was formed by the Commissioners Court in 2011. The District issues unlimited tax bonds for the purpose of developing roads in the district. The fund is used to reimburse the developer for construction of the four-lane divided portion of Staked Plains Boulevard from Avery Ranch Subdivision to Lakeline Boulevard, and the widening and extension of Lakeline Boulevard to a four lane arterial from Lake Creek east to the Capital Metro right-of-way. The fund is also used to pay for the long-term debt expenditures for the district. The District is governed by a Board comprised of the Williamson County Commissioners Court.

**Pearson Place Road District** – Pearson Place Road District was formed by the Commissioners Court in 2010. The District issues unlimited tax bonds for the purpose of developing roads in the district. The fund is used to reimburse the developer for construction of the four-lane divided portion of Neenah Avenue within the District and pay for the long-term debt expenditures for the district. The District is governed by a Board comprised of the Williamson County Commissioners Court.

**Pretrial Intervention Program** – This fund is used to account for a fee not to exceed \$500, to be used to reimburse the county expenditures related to a defendant's participation in a pretrial intervention program.

**Probate Court** – This fund accounts for fees from all probate court cases filed and is used for training for County Courts at Law personnel.

**Records Archive** – This fund was established specifically to support the preservation and restoration services performed by the County Clerk in connection with maintaining archived records. These monies support and will be dedicated to assisting County Clerks with maintaining public documents filed before January 1, 1990.

**Records Management and Preservation** – This fund is compiled of the fees for records management and preservation services performed by the County Clerk and District Clerk. This fee may be used for specific records preservation and automation projects.

**Records Management** – This fund is used to account for monies collected from fees charged by the County and District Clerk. These funds are used Countywide for records management, records management training and for the disposal of large quantities of outdated documents.

**Records Technology** – This fund accounts for money charged when filing suit in a district court. It is designated for the purpose of preservation and restoration services performed in connection with maintaining a district court records archive.

**Regional Animal Shelter (WCRAS)** – This fund accounts for the County's percentage share of revenues collected as adoption fees, surrender fees, etc. at the WCRAS. Expenditures are made for the day-to-day operations of the facility. The other regional participants in the shelter share proportionately in the operational cost.

**Somerset Hills Road District No. 4** – Somerset Hills #4 Road District was formed by the Commissioners Court in 2008. The District issues unlimited tax bonds for the purpose of developing roads in the district. The fund is used to reimburse the developer and Williamson County for its share of the costs associated with construction expenses and land dedication for Ronald Reagan Boulevard from Farm to Market Road 2338 to State Highway 195. The District is governed by a Board comprised of the Williamson County Commissioners Court.

**Specialty Court** – Section 121.00 of the Texas Government Code allows the creation of Specialty Court programs. Williamson County has two active programs, The DWI/Drug Court and the Veterans Court. The programs are funded by collection of the court costs of a conviction for certain intoxication and drug related offenses. The fund retains 50% of the total fee to be used exclusively to develop and maintain these two programs. A service fee of 10% is revenue deposited into the General Fund. The remaining 40% of the total fee is sent to the state.

**Juvenile Justice Alternative Education Program (JJAEP) Tier II** – The Texas Probation Commission provides funding for costs that are reasonable, necessary and directly related to the creation and ongoing operation of a JJAEP to include the purchase of equipment, renovations, or construction. This program is designed to provide an educational setting for students that have been expelled from the public schools. The goal of the program is to reduce delinquency, increase offender accountability, and rehabilitate offenders through a comprehensive, coordinated community-based juvenile probation system.

**Tobacco** – Monies received by the County from the state as pro rata distributions from the lump sum payment made by tobacco companies are accounted for through this fund. The money collected from the state is to be spent on health-related issues.

**Teen Court Program** – The purpose of this fund is to account for the receipt of fees for juveniles who are participating in the Teen Court Program.

**Truancy Program** – This fund is used to account for the collection of a \$5.00 court cost fee allowed by the State of Texas and ordered by the Williamson County Commissioners Court to finance the salary and benefits of a juvenile case manager helping to administer the Truancy Program for the justice courts. The program has been established through cooperation with local governments, school districts and agencies to assist with local truancy cases.

**Unclaimed Juvenile Restitution** – Section 54.0482 of the Texas Family Code requires a separate fund to account for unclaimed juvenile restitution. The funds may be spent only for the same purposes as specified for juvenile state aid.

**WC Historical Commission** – The fund is used to account for the monies received from memorial brick sales and donations to the Williamson County Historical Commission. The funds can be used for county historic preservation.

**WM – City of Hutto and Hutto ISD** – Monies received from the Contractor of the Williamson County Landfill to be expended for the benefit of the City of Hutto and Hutto ISD. Contractor pays 2% of the total Tip Fees collected.

**WM – Community Recreational Facility** – Monies received from the Contractor of the Williamson County Landfill to pay for recreational facility use within Williamson County. Contractor pays 1% of the total Tip Fees collected.

**WM – Future Environmental Liability** – Monies received from the Contractor of the Williamson County Landfill to pay for any environmental liability related to the Landfill beyond those costs covered by closure and post-closure trust funds. Contractor pays 2% of the total Tip Fees collected.

**WM – Master Site Development** – Monies received from the Contractor of the Williamson County Landfill to pay for site development of the facility. Contractor pays 1% of the total Tip Fees collected.

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**Williamson County, Texas**  
Combining Balance Sheet  
Non-major Special Revenue Funds  
September 30, 2020

	Alternate Dispute Resolution	Appellate Judicial System	Avery Ranch Road District No. 1	CAMPO Personnel Fund	Child Abuse Prevention	Child Safety	Community Improvement PCT 4
<b>ASSETS</b>							
Cash and investments	\$ 378,762	\$ 3,649	\$ 285,340	\$ -	\$ 2,210	\$ 742,291	\$ 20,000
Accounts receivable (net of allowance)	249	415	4,688	-	10	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	567,790	-	-	-
Prepays	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 379,011</b>	<b>\$ 4,064</b>	<b>\$ 290,028</b>	<b>\$ 567,790</b>	<b>\$ 2,220</b>	<b>\$ 742,291</b>	<b>\$ 20,000</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 3	\$ 3,649	\$ 410	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	62,076	-	-	-
Due to other funds	-	-	-	505,714	-	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	3	3,649	410	567,790	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred revenues	-	-	4,013	-	-	-	-
Total deferred inflows of resources	-	-	4,013	-	-	-	-
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	379,008	415	285,605	-	2,220	742,291	20,000
Unassigned	-	-	-	-	-	-	-
Total fund balances	379,008	415	285,605	-	2,220	742,291	20,000
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 379,011</b>	<b>\$ 4,064</b>	<b>\$ 290,028</b>	<b>\$ 567,790</b>	<b>\$ 2,220</b>	<b>\$ 742,291</b>	<b>\$ 20,000</b>



Conservation Foundation	County and District Court Technology	County Attorney Hot Check	County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System	Court Records Preservation	Court Reporter	Courthouse Security
\$ 1,426,938	\$ 101,972	\$ -	\$ 1,938,772	\$ 457,164	\$ 734,927	\$ 667,416	\$ 353,801	\$ 428,311
176,610	186	-	-	-	66,364	900	1,315	2,489
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	33,448	1,839	-	-	-
<u>\$ 1,603,548</u>	<u>\$ 102,158</u>	<u>\$ -</u>	<u>\$ 1,938,772</u>	<u>\$ 490,612</u>	<u>\$ 803,130</u>	<u>\$ 668,316</u>	<u>\$ 355,116</u>	<u>\$ 430,800</u>
\$ 41,179	\$ -	\$ -	\$ -	\$ 61,000	\$ 25,660	\$ 4,815	\$ 15	\$ 2,852
6,803	-	-	-	6,000	10,668	-	-	5,462
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>47,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,000</u>	<u>36,328</u>	<u>4,815</u>	<u>15</u>	<u>8,314</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	33,448	1,839	-	-	-
1,555,566	102,158	-	1,938,772	390,164	764,963	663,501	355,101	422,486
-	-	-	-	-	-	-	-	-
<u>1,555,566</u>	<u>102,158</u>	<u>-</u>	<u>1,938,772</u>	<u>423,612</u>	<u>766,802</u>	<u>663,501</u>	<u>355,101</u>	<u>422,486</u>
<u>\$ 1,603,548</u>	<u>\$ 102,158</u>	<u>\$ -</u>	<u>\$ 1,938,772</u>	<u>\$ 490,612</u>	<u>\$ 803,130</u>	<u>\$ 668,316</u>	<u>\$ 355,116</u>	<u>\$ 430,800</u>

**Williamson County, Texas**  
Combining Balance Sheet – Continued  
Non-major Special Revenue Funds  
September 30, 2020

	District Attorney Asset Forfeitures	District Attorney Welfare Fraud	Election Chapter 19	Election HAVA	Election Services Contract	Guardianship	Justice Court Technology
<b>ASSETS</b>							
Cash and investments	\$ 529,126	\$ 1,339	\$ 58,250	\$ 878,048	\$ 557,989	\$ 149,801	\$ 336,687
Accounts receivable (net of allowance)	-	-	-	-	32,735	220	336
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepays	-	-	-	-	8,400	-	-
<b>TOTAL ASSETS</b>	<b>\$ 529,126</b>	<b>\$ 1,339</b>	<b>\$ 58,250</b>	<b>\$ 878,048</b>	<b>\$ 599,124</b>	<b>\$ 150,021</b>	<b>\$ 337,023</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 21,430	\$ -	\$ 58,250	\$ -	\$ 509	\$ -	\$ 6,143
Accrued liabilities	540	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	213,208	-	-
Total liabilities	21,970	-	58,250	-	213,717	-	6,143
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	8,400	-	-
Restricted	507,156	1,339	-	878,048	377,007	150,021	330,880
Unassigned	-	-	-	-	-	-	-
Total fund balances	507,156	1,339	-	878,048	385,407	150,021	330,880
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 529,126</b>	<b>\$ 1,339</b>	<b>\$ 58,250</b>	<b>\$ 878,048</b>	<b>\$ 599,124</b>	<b>\$ 150,021</b>	<b>\$ 337,023</b>

Justice of the Peace Security	Juvenile Delinquency Prevention	Law Library	Local Provider Participation	Northwood Road District	Pearson Place Road District	Pretrial Intervention Program	Probate Court	Records Archive
\$ 181,450	\$ 8,172	\$ 724,597	\$ 7,593,082	\$ 278,995	\$ 975,859	\$ 15,900	\$ 66,118	\$ 2,431,897
408	-	2,490	-	1,867	397	360	55	8,182
-	-	-	1,513,784	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 181,858</u>	<u>\$ 8,172</u>	<u>\$ 727,087</u>	<u>\$ 9,106,866</u>	<u>\$ 280,862</u>	<u>\$ 976,256</u>	<u>\$ 16,260</u>	<u>\$ 66,173</u>	<u>\$ 2,440,079</u>
\$ 38	\$ -	\$ 4,685	\$ -	\$ 410	\$ 410	\$ 16,260	\$ -	\$ -
-	-	-	-	-	-	-	-	7,697
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
38	-	4,685	-	410	410	16,260	-	7,697
-	-	-	-	1,867	397	-	-	-
-	-	-	-	1,867	397	-	-	-
-	-	-	-	-	-	-	-	-
181,820	8,172	722,402	9,106,866	278,585	975,449	-	66,173	2,432,382
-	-	-	-	-	-	-	-	-
<u>181,820</u>	<u>8,172</u>	<u>722,402</u>	<u>9,106,866</u>	<u>278,585</u>	<u>975,449</u>	<u>-</u>	<u>66,173</u>	<u>2,432,382</u>
<u>\$ 181,858</u>	<u>\$ 8,172</u>	<u>\$ 727,087</u>	<u>\$ 9,106,866</u>	<u>\$ 280,862</u>	<u>\$ 976,256</u>	<u>\$ 16,260</u>	<u>\$ 66,173</u>	<u>\$ 2,440,079</u>

**Williamson County, Texas**  
Combining Balance Sheet – Continued  
Non-major Special Revenue Funds  
September 30, 2020

	Records Management and Preservation	Records Management	Records Technology	Regional Animal Shelter (WCRAS)	Somerset Hills Road District No. 4	Specialty Court	JJAEP Tier II
<b>ASSETS</b>							
Cash and investments	\$ 5,283,615	\$ 628,555	\$ 286,925	\$ 225,458	\$ 3,694,631	\$ 193,703	\$ 386,625
Accounts receivable (net of allowance)	17,776	1,225	760	294,026	-	127	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepays	-	-	-	6,500	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 5,301,391</b>	<b>\$ 629,780</b>	<b>\$ 287,685</b>	<b>\$ 525,984</b>	<b>\$ 3,694,631</b>	<b>\$ 193,830</b>	<b>\$ 386,625</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 680	\$ 6,893	\$ 10	\$ 105,178	\$ 3,891	\$ 11,855	\$ 91,814
Accrued liabilities	19,088	-	-	55,449	-	424	924
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	3,631	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	19,768	6,893	10	164,258	3,891	12,279	92,738
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred revenues	-	-	-	292,085	-	-	-
Total deferred inflows of resources	-	-	-	292,085	-	-	-
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	6,500	-	-	-
Restricted	5,281,623	622,887	287,675	63,141	3,690,740	181,551	293,887
Unassigned	-	-	-	-	-	-	-
Total fund balances	5,281,623	622,887	287,675	69,641	3,690,740	181,551	293,887
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 5,301,391</b>	<b>\$ 629,780</b>	<b>\$ 287,685</b>	<b>\$ 525,984</b>	<b>\$ 3,694,631</b>	<b>\$ 193,830</b>	<b>\$ 386,625</b>

Tobacco	Teen Court Program	Truancy Program	Unclaimed Juvenile Restitution	WC Historical Commission	WM - City of Hutto and Hutto ISD	WM - Community Recreation Facility	WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
\$ 5,773,797	\$ 1,317	\$ 369,073	\$ 13,219	\$ 8,776	\$ 668,419	\$ 867,815	\$ 2,745,161	\$ 334,289	\$ 43,810,241
2,150	-	411	-	-	-	-	8,334	-	625,085
-	-	-	-	-	-	-	-	-	1,513,784
-	-	-	-	-	-	-	-	-	567,790
-	-	-	-	-	-	-	-	-	50,187
<u>\$ 5,775,947</u>	<u>\$ 1,317</u>	<u>\$ 369,484</u>	<u>\$ 13,219</u>	<u>\$ 8,776</u>	<u>\$ 668,419</u>	<u>\$ 867,815</u>	<u>\$ 2,753,495</u>	<u>\$ 334,289</u>	<u>\$ 46,567,087</u>
\$ -	\$ -	\$ -	\$ -	\$ 456	\$ -	\$ -	\$ -	\$ -	\$ 468,495
15,048	-	1,638	-	-	-	-	-	-	191,817
-	-	-	-	-	-	-	-	-	505,714
-	-	-	-	-	-	-	-	-	3,631
-	-	-	-	-	-	-	-	-	213,208
15,048	-	1,638	-	456	-	-	-	-	1,382,865
-	-	-	-	-	-	-	-	-	298,362
-	-	-	-	-	-	-	-	-	298,362
-	-	-	-	-	-	-	-	-	50,187
5,760,899	1,317	367,846	13,219	8,320	668,419	867,815	2,753,495	334,289	44,835,673
-	-	-	-	-	-	-	-	-	-
5,760,899	1,317	367,846	13,219	8,320	668,419	867,815	2,753,495	334,289	44,885,860
<u>\$ 5,775,947</u>	<u>\$ 1,317</u>	<u>\$ 369,484</u>	<u>\$ 13,219</u>	<u>\$ 8,776</u>	<u>\$ 668,419</u>	<u>\$ 867,815</u>	<u>\$ 2,753,495</u>	<u>\$ 334,289</u>	<u>\$ 46,567,087</u>

# Williamson County, Texas

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Non-major Special Revenue Funds For the Fiscal Year Ended September 30, 2020

	Alternate Dispute Resolution	Appellate Judicial System	Avery Ranch Road District No. 1	CAMPO Personnel Fund	Child Abuse Prevention	Child Safety	Community Improvement PCT 4
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ 1,191,313	\$ -	\$ -	\$ -	\$ -
Fees of office	22,704	39,264	-	-	701	742,290	-
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Investment earnings	2,107	-	10,920	-	-	3,322	-
Miscellaneous	-	-	-	1,848,475	-	-	20,000
Total revenues	24,811	39,264	1,202,233	1,848,475	701	745,612	20,000
<b>EXPENDITURES</b>							
Current							
General government	-	-	16,040	1,848,475	-	-	-
Public safety	-	-	-	-	-	-	-
Judicial	2,054	39,554	-	-	-	-	-
Community services	-	-	-	-	-	762,281	-
Conservation	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	1,070,000	-	-	-	-
Interest and other charges	-	-	172,000	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	2,054	39,554	1,258,040	1,848,475	-	762,281	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	22,757	(290)	(55,807)	-	701	(16,669)	20,000
<b>OTHER FINANCING SOURCES (USES)</b>							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payment to bond escrow agent	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	22,757	(290)	(55,807)	-	701	(16,669)	20,000
<b>FUND BALANCES, BEGINNING</b>	356,251	705	341,412	-	1,519	758,960	-
<b>FUND BALANCES, ENDING</b>	\$ 379,008	\$ 415	\$ 285,605	\$ -	\$ 2,220	\$ 742,291	\$ 20,000

Conservation Foundation	County and District Court Technology	County Attorney Hot Check	County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System	Court Records Preservation	Court Reporter	Courthouse Security
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	4,577	5,877	-	-	-	84,068	114,215	217,816
-	-	-	-	180,162	-	-	-	-
-	-	-	447,629	-	1,462,542	-	-	-
-	-	-	-	-	-	-	-	-
54,197	-	-	14,322	7,169	-	-	2,030	1,222
3,985,190	-	6	-	-	7,172	-	-	-
4,039,387	4,577	5,883	461,951	187,331	1,469,714	84,068	116,245	219,038
-	-	-	-	-	-	-	-	-
-	-	-	722,493	447,985	1,284,245	-	-	-
-	-	-	-	-	-	4,805	23,380	175,651
-	-	-	-	-	-	-	-	-
759,147	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,706,876	-	-	-	361,887	79,188	-	-	-
5,466,023	-	-	722,493	809,872	1,363,433	4,805	23,380	175,651
(1,426,636)	4,577	5,883	(260,542)	(622,541)	106,281	79,263	92,865	43,387
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(5,883)	-	-	-	-	-	-
-	-	(5,883)	-	-	-	-	-	-
(1,426,636)	4,577	-	(260,542)	(622,541)	106,281	79,263	92,865	43,387
2,982,202	97,581	-	2,199,314	1,046,153	660,521	584,238	262,236	379,099
\$ 1,555,566	\$ 102,158	\$ -	\$ 1,938,772	\$ 423,612	\$ 766,802	\$ 663,501	\$ 355,101	\$ 422,486

# Williamson County, Texas

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Continued Non-major Special Revenue Funds For the Fiscal Year Ended September 30, 2020

	District Attorney Asset Forfeitures	District Attorney Welfare Fraud	Election Chapter 19	Election HAVA	Election Services Contract	Guardianship	Justice Court Technology
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	200,505	30,260	42,666
Fines and forfeitures	50,316	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	86,678	-	-	-	-
Investment earnings	6,328	-	-	6,767	-	-	2,303
Miscellaneous	1,584	-	-	-	-	-	-
<b>Total revenues</b>	<b>58,228</b>	<b>-</b>	<b>86,678</b>	<b>6,767</b>	<b>200,505</b>	<b>30,260</b>	<b>44,969</b>
<b>EXPENDITURES</b>							
Current							
General government	-	-	86,678	145,493	154,794	-	-
Public safety	-	-	-	-	-	-	-
Judicial	290,956	-	-	-	-	30,000	36,757
Community services	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>290,956</b>	<b>-</b>	<b>86,678</b>	<b>145,493</b>	<b>154,794</b>	<b>30,000</b>	<b>36,757</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(232,728)</b>	<b>-</b>	<b>-</b>	<b>(138,726)</b>	<b>45,711</b>	<b>260</b>	<b>8,212</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payment to bond escrow agent	-	-	-	-	-	-	-
Transfers in	-	-	-	50,288	16,060	-	-
Transfers out	-	-	-	-	(66,348)	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,288</b>	<b>(50,288)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(232,728)</b>	<b>-</b>	<b>-</b>	<b>(88,438)</b>	<b>(4,577)</b>	<b>260</b>	<b>8,212</b>
<b>FUND BALANCES, BEGINNING</b>	<b>739,884</b>	<b>1,339</b>	<b>-</b>	<b>966,486</b>	<b>389,984</b>	<b>149,761</b>	<b>322,668</b>
<b>FUND BALANCES, ENDING</b>	<b>\$ 507,156</b>	<b>\$ 1,339</b>	<b>\$ -</b>	<b>\$ 878,048</b>	<b>\$ 385,407</b>	<b>\$ 150,021</b>	<b>\$ 330,880</b>



Justice of the Peace Security	Juvenile Delinquency Prevention	Law Library	Local Provider Participation	Northwood Road District	Pearson Place Road District	Pretrial Intervention Program	Probate Court	Records Archive
\$ -	\$ -	\$ -	\$ 9,903,973	\$ 687,488	\$ 301,397	\$ -	\$ -	\$ -
33,779	2	235,589	-	-	-	-	7,495	758,650
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	212,060	-	-
-	-	-	-	-	-	-	-	-
-	-	2,883	42,581	6,789	13,466	-	-	23,523
-	-	-	6,228,522	-	-	-	-	13
33,779	2	238,472	16,175,076	694,277	314,863	212,060	7,495	782,186
-	-	-	-	10,669	7,368	-	-	381,355
-	-	-	-	-	-	-	-	-
3,490	-	71,052	-	-	-	212,060	1,156	-
-	-	-	11,370,103	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	280,000	165,000	-	-	-
-	-	-	-	403,800	162,500	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,490	-	71,052	11,370,103	694,469	334,868	212,060	1,156	381,355
30,289	2	167,420	4,804,973	(192)	(20,005)	-	6,339	400,831
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	251,096	-	-	-	-
-	-	-	-	(251,096)	-	-	-	-
-	-	-	-	-	-	-	-	-
30,289	2	167,420	4,804,973	(192)	(20,005)	-	6,339	400,831
151,531	8,170	554,982	4,301,893	278,777	995,454	-	59,834	2,031,551
\$ 181,820	\$ 8,172	\$ 722,402	\$ 9,106,866	\$ 278,585	\$ 975,449	\$ -	\$ 66,173	\$ 2,432,382

# Williamson County, Texas

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Continued Non-major Special Revenue Funds For the Fiscal Year Ended September 30, 2020

	Records Management and	Records Management	Records Technology	Regional Animal Shelter (WCRAS)	Somerset Hills Road District No. 4	Specialty Court	JJAEP Tier II	Tobacco
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	1,615,109	70,225	59,537.00	-	-	20,859	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Charges for services	-	-	-	222,834	-	-	-	-
Intergovernmental	-	-	-	977,495	-	-	62,252	520,875
Investment earnings	33,272	4,060	-	-	45	-	-	81,979
Miscellaneous	39	-	14	320,198	-	4,907	312	374,162
Total revenues	1,648,420	74,285	59,551	1,520,527	45	25,766	62,564	977,016
<b>EXPENDITURES</b>								
Current								
General government	592,776	46,991	9,353	-	5,058	-	-	-
Public safety	-	-	-	-	-	-	141,098	-
Judicial	-	-	-	-	-	32,119	-	-
Community services	-	-	-	2,564,943	-	-	-	352,054
Conservation	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Debt service								
Principal	-	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	194,247	-	-	-
Capital outlay	-	28,120	-	-	-	-	-	-
Total expenditures	592,776	75,111	9,353	2,564,943	199,305	32,119	141,098	352,054
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,055,644	(826)	50,198	(1,044,416)	(199,260)	(6,353)	(78,534)	624,962
<b>OTHER FINANCING SOURCES (USES)</b>								
Issuance of long-term debt	-	-	-	-	3,890,000	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-	-
Payment of bond escrow agent	-	-	-	-	-	-	-	-
Transfers in	-	-	-	1,043,395	-	-	-	-
Transfers out	-	-	-	(288,000)	-	-	-	(154,000)
Total other financing sources (uses)	-	-	-	755,395	3,890,000	-	-	(154,000)
<b>NET CHANGE IN FUND BALANCES</b>	1,055,644	(826)	50,198	(289,021)	3,690,740	(6,353)	(78,534)	470,962
<b>FUND BALANCES, BEGINNING</b>	4,225,979	623,713	237,477	358,662	-	187,904	372,421	5,289,937
<b>FUND BALANCES, ENDING</b>	\$ 5,281,623	\$ 622,887	\$ 287,675	\$ 69,641	\$ 3,690,740	\$ 181,551	\$ 293,887	\$ 5,760,899

Teen Court Program	Truancy Program	Unclaimed Juvenile Restitution	WC Historical Commission	WM - City of Hutto and Hutto ISD	WM - Community Recreation	WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,084,171
134	61,179	-	-	-	-	-	-	4,367,501
-	-	-	-	-	-	-	-	230,478
-	-	-	-	-	-	-	-	2,345,065
-	-	-	-	-	-	-	-	1,647,300
-	-	342	-	-	8,144	48,167	1,984	377,922
-	-	515	3,090	424,871	212,389	424,871	212,389	14,068,719
134	61,179	857	3,090	424,871	220,533	473,038	214,373	35,121,156
-	-	-	-	-	-	-	-	3,305,050
-	-	-	-	-	-	-	-	2,595,821
342	64,722	-	-	-	-	-	-	988,098
-	-	-	2,446	170,000	-	-	89	15,221,916
-	-	-	-	-	-	-	-	759,147
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,515,000
-	-	-	-	-	-	-	-	738,300
-	-	-	-	-	-	-	-	194,247
-	-	-	-	-	-	-	-	5,176,071
342	64,722	-	2,446	170,000	-	-	89	30,493,650
(208)	(3,543)	857	644	254,871	220,533	473,038	214,284	4,627,506
-	-	-	-	-	-	-	-	3,890,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,360,839
-	-	-	-	-	-	-	-	(765,327)
-	-	-	-	-	-	-	-	4,485,512
(208)	(3,543)	857	644	254,871	220,533	473,038	214,284	9,113,018
1,525	371,389	12,362	7,676	413,548	647,282	2,280,457	120,005	35,772,842
\$ 1,317	\$ 367,846	\$ 13,219	\$ 8,320	\$ 668,419	\$ 867,815	\$ 2,753,495	\$ 334,289	\$ 44,885,860

## Williamson County, Texas

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Alternate Dispute Resolution  
For the Fiscal Year Ended September 30, 2020

	Final	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Fees of office	\$ 24,400	\$ 22,704	\$ (1,696)
Investment earnings	5,300	2,107	(3,193)
Total revenues	29,700	24,811	(4,889)
<b>EXPENDITURES</b>			
Current			
Judicial	8,661	2,054	6,607
Total expenditures	8,661	2,054	6,607
Net change in fund balance	21,039	22,757	1,718
<b>FUND BALANCE, beginning</b>	356,251	356,251	-
<b>FUND BALANCE, ending</b>	\$ 377,290	\$ 379,008	\$ 1,718

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Avery Ranch Road District  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 1,193,109	\$ 1,191,313	\$ (1,796)
Investment earnings	30,250	10,920	(19,330)
Total revenues	1,223,359	1,202,233	(21,126)
<b>EXPENDITURES</b>			
Current			
General government	17,600	16,040	1,560
Debt service			
Principal	1,070,000	1,070,000	-
Interest and other charges	172,200	172,000	200
Total expenditures	1,259,800	1,258,040	1,760
Net change in fund balance	(36,441)	(55,807)	(19,366)
<b>FUND BALANCE, beginning</b>	341,412	341,412	-
<b>FUND BALANCE, ending</b>	\$ 304,971	\$ 285,605	\$ (19,366)

**Williamson County, Texas**Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
CAMPO

For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Miscellaneous	\$ 1,906,006	\$ 1,848,475	\$ (57,531)
Total revenues	1,906,006	1,848,475	(57,531)
<b>EXPENDITURES</b>			
Current			
General government	1,906,006	1,848,475	57,531
Total expenditures	1,906,006	1,848,475	57,531
Net change in fund balance	-	-	-
<b>FUND BALANCE, beginning</b>	-	-	-
<b>FUND BALANCE, ending</b>	\$ -	\$ -	\$ -

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Conservation Foundation  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Investment earnings	\$ -	\$ 54,197	\$ 54,197
Miscellaneous	5,325	3,985,190	3,979,865
Total revenues	5,325	4,039,387	4,034,062
<b>EXPENDITURES</b>			
Current			
Conservation	803,296	759,147	44,149
Capital outlay	4,719,550	4,706,876	12,674
Total expenditures	5,522,846	5,466,023	56,823
Net change in fund balance	(5,517,521)	(1,426,636)	4,090,885
<b>FUND BALANCE, beginning</b>	2,982,202	2,982,202	-
<b>FUND BALANCE, ending</b>	\$ (2,535,319)	\$ 1,555,566	\$ 4,090,885

## Williamson County, Texas

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
County and District Court Technology  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 7,630	\$ 4,577	\$ (3,053)
Total revenues	7,630	4,577	(3,053)
<b>EXPENDITURES</b>			
Total expenditures	-	-	-
Net change in fund balance	7,630	4,577	(3,053)
<b>FUND BALANCE, beginning</b>	97,581	97,581	-
<b>FUND BALANCE, ending</b>	\$ 105,211	\$ 102,158	\$ (3,053)



**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
County Attorney Hot Check  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 10,000	\$ 5,877	\$ (4,123)
Miscellaneous	-	6	6
Total revenues	10,000	5,883	(4,117)
<b>EXPENDITURES</b>			
Total expenditures	-	-	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	10,000	5,883	(4,117)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	(10,000)	(5,883)	4,117
Total other financing sources (uses)	(10,000)	(5,883)	4,117
Net change in fund balance	-	-	-
<b>FUND BALANCE, beginning</b>	-	-	-
<b>FUND BALANCE, ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
County Sheriff Asset Forfeitures  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fines and forfeitures	\$ -	\$ 180,162	\$ 180,162
Investment earnings	-	7,169	7,169
Total revenues	-	187,331	187,331
<b>EXPENDITURES</b>			
Current			
Public safety	525,851	447,985	77,866
Capital outlay	416,193	361,887	54,306
Total expenditures	942,044	809,872	132,172
Net change in fund balance	(942,044)	(622,541)	319,503
<b>FUND BALANCE, beginning</b>	1,046,153	1,046,153	-
<b>FUND BALANCE, ending</b>	\$ 104,109	\$ 423,612	\$ 319,503

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
County Radio Communications System (RCS)  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services	\$ 1,498,726	\$ 1,462,542	\$ (36,184)
Miscellaneous	7,308	7,172	(136)
Total revenues	1,506,034	1,469,714	(36,320)
<b>EXPENDITURES</b>			
Current			
Public safety	1,418,179	1,284,245	133,934
Capital outlay	176,443	79,188	97,255
Total expenditures	1,594,622	1,363,433	231,189
Net change in fund balance	(88,588)	106,281	194,869
<b>FUND BALANCE, beginning</b>	660,521	660,521	-
<b>FUND BALANCE, ending</b>	\$ 571,933	\$ 766,802	\$ 194,869

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Court Records Preservation  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 91,225	\$ 84,068	\$ (7,157)
Total revenues	91,225	84,068	(7,157)
<b>EXPENDITURES</b>			
Current			
Judicial	145,500	4,805	140,695
Total expenditures	145,500	4,805	140,695
Net change in fund balance	(54,275)	79,263	133,538
<b>FUND BALANCE, beginning</b>	584,238	584,238	-
<b>FUND BALANCE, ending</b>	\$ 529,963	\$ 663,501	\$ 133,538

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Court Reporter  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 122,000	\$ 114,215	\$ (7,785)
Investment earnings	8,000	2,030	(5,970)
Total revenues	130,000	116,245	(13,755)
<b>EXPENDITURES</b>			
Current			
Judicial	55,155	23,380	31,775
Total expenditures	55,155	23,380	31,775
Net change in fund balance	74,845	92,865	18,020
<b>FUND BALANCE, beginning</b>	262,236	262,236	-
<b>FUND BALANCE, ending</b>	\$ 337,081	\$ 355,101	\$ 18,020

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Courthouse Security  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 208,000	\$ 217,816	\$ 9,816
Investment earnings	3,000	1,222	(1,778)
Total revenues	211,000	219,038	8,038
<b>EXPENDITURES</b>			
Current			
Judicial	212,708	175,651	37,057
Total expenditures	212,708	175,651	37,057
Net change in fund balance	(1,708)	43,387	45,095
<b>FUND BALANCE, beginning</b>	379,099	379,099	-
<b>FUND BALANCE, ending</b>	\$ 377,391	\$ 422,486	\$ 45,095

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
District Attorney Asset Forfeitures  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fines and forfeitures	\$ -	\$ 50,316	\$ 50,316
Investment earnings	-	6,328	6,328
Miscellaneous	-	1,584	1,584
Total revenues	-	58,228	58,228
<b>EXPENDITURES</b>			
Current			
Judicial	330,753	290,956	39,797
Total expenditures	330,753	290,956	39,797
Net change in fund balance	(330,753)	(232,728)	98,025
<b>FUND BALANCE, beginning</b>	739,884	739,884	-
<b>FUND BALANCE, ending</b>	\$ 409,131	\$ 507,156	\$ 98,025

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Election Chapter 19  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental	\$ 107,600	\$ 86,678	\$ (20,922)
Total revenues	107,600	86,678	(20,922)
<b>EXPENDITURES</b>			
Current			
General government	119,600	86,678	32,922
Total expenditures	119,600	86,678	32,922
Net change in fund balance	(12,000)	-	12,000
<b>FUND BALANCE, beginning</b>	-	-	-
<b>FUND BALANCE, ending</b>	\$ (12,000)	\$ -	\$ 12,000



**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Election HAVA  
For the Fiscal Year Ended September 30, 2020

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Investment Earnings	<u>\$ -</u>	<u>\$ 6,767</u>	<u>\$ 6,767</u>
Total revenues	<u>-</u>	<u>6,767</u>	<u>6,767</u>
<b>EXPENDITURES</b>			
Current			
General government	<u>250,000</u>	<u>145,493</u>	<u>104,507</u>
Total expenditures	<u>250,000</u>	<u>145,493</u>	<u>104,507</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(250,000)</u>	<u>(138,726)</u>	<u>111,274</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	<u>-</u>	<u>50,288</u>	<u>50,288</u>
Total other financing sources (uses)	<u>-</u>	<u>50,288</u>	<u>50,288</u>
Net change in fund balance	<u>(250,000)</u>	<u>(88,438)</u>	<u>161,562</u>
<b>FUND BALANCE, beginning</b>	<u>966,486</u>	<u>966,486</u>	<u>-</u>
<b>FUND BALANCE, ending</b>	<u><u>\$ 716,486</u></u>	<u><u>\$ 878,048</u></u>	<u><u>\$ 161,562</u></u>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Election Services Contract  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 482,398	\$ 200,505	\$ (281,893)
Miscellaneous	-	-	-
Total revenues	482,398	200,505	(281,893)
<b>EXPENDITURES</b>			
Current			
General government	663,049	154,794	508,255
Total expenditures	663,049	154,794	508,255
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(180,651)	45,711	226,362
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	16,060	16,060
Transfers out	(66,349)	(66,348)	1
Total other financing sources (uses)	(66,349)	(50,288)	16,061
Net change in fund balance	(247,000)	(4,577)	242,423
<b>FUND BALANCE, beginning</b>	389,984	389,984	-
<b>FUND BALANCE, ending</b>	\$ 142,984	\$ 385,407	\$ 242,423

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Guardianship  
For the Fiscal Year Ended September 30, 2020

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Fees of office	\$ 32,600	\$ 30,260	\$ (2,340)
Total revenues	32,600	30,260	(2,340)
<b>EXPENDITURES</b>			
Current			
Judicial	30,000	30,000	-
Total expenditures	30,000	30,000	-
Net change in fund balance	2,600	260	(2,340)
<b>FUND BALANCE, beginning</b>	149,761	149,761	-
<b>FUND BALANCE, ending</b>	<u>\$ 152,361</u>	<u>\$ 150,021</u>	<u>\$ (2,340)</u>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Justice Court Technology  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 54,025	\$ 42,666	\$ (11,359)
Investment earnings	7,600	2,303	(5,297)
Total revenues	61,625	44,969	(16,656)
<b>EXPENDITURES</b>			
Current			
Judicial	134,245	36,757	97,488
Total expenditures	134,245	36,757	97,488
Net change in fund balance	(72,620)	8,212	80,832
<b>FUND BALANCE, beginning</b>	322,668	322,668	-
<b>FUND BALANCE, ending</b>	\$ 250,048	\$ 330,880	\$ 80,832

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Justice of the Peace Security  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 13,475	\$ 33,779	\$ 20,304
Total revenues	13,475	33,779	20,304
<b>EXPENDITURES</b>			
Current			
Judicial	20,387	3,490	16,897
Total expenditures	20,387	3,490	16,897
Net change in fund balance	(6,912)	30,289	37,201
<b>FUND BALANCE, beginning</b>	151,531	151,531	-
<b>FUND BALANCE, ending</b>	\$ 144,619	\$ 181,820	\$ 37,201

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes In Fund Balance – Budget and Actual  
Law Library  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 256,000	\$ 235,589	\$ (20,411)
Investment earnings	7,250	2,883	(4,367)
Total revenues	263,250	238,472	(24,778)
<b>EXPENDITURES</b>			
Current			
Judicial	230,000	71,052	158,948
Total expenditures	230,000	71,052	158,948
Net change in fund balance	33,250	167,420	134,170
<b>FUND BALANCE, beginning</b>	554,982	554,982	-
<b>FUND BALANCE, ending</b>	\$ 588,232	\$ 722,402	\$ 134,170

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes In Fund Balance – Budget and Actual  
Northwoods Road District  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 688,068	\$ 687,488	\$ (580)
Investment earnings	11,950	6,789	(5,161)
Total revenues	700,018	694,277	(5,741)
<b>EXPENDITURES</b>			
Current			
General government	10,200	10,669	(469)
Debt service			
Principal	280,000	280,000	-
Interest and other charges	403,800	403,800	-
Total expenditures	694,000	694,469	(469)
Net change in fund balance	6,018	(192)	(6,210)
<b>FUND BALANCE, beginning</b>	278,777	278,777	-
<b>FUND BALANCE, ending</b>	\$ 284,795	\$ 278,585	\$ (6,210)

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes In Fund Balance – Budget and Actual  
Pearson Place Road District  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 287,368	\$ 301,397	\$ 14,029
Investment earnings	28,750	13,466	(15,284)
Total revenues	316,118	314,863	(1,255)
<b>EXPENDITURES</b>			
Current			
General government	7,800	7,368	432
Debt service			
Principal	165,000	165,000	-
Interest and other charges	162,500	162,500	-
Total expenditures	335,300	334,868	432
Net change in fund balance	(19,182)	(20,005)	(823)
<b>FUND BALANCE, beginning</b>	995,454	995,454	-
<b>FUND BALANCE, ending</b>	\$ 976,272	\$ 975,449	\$ (823)



**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes In Fund Balance – Budget and Actual  
Pretrial Intervention Program  
For the Fiscal Year Ended September 30, 2020

	Final	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Charges for Services	\$ 261,640	\$ 212,060	\$ (49,580)
Total revenues	261,640	212,060	(49,580)
<b>EXPENDITURES</b>			
Current			
Judicial	261,640	212,060	49,580
Total expenditures	261,640	212,060	49,580
Net change in fund balance	-	-	-
<b>FUND BALANCE, beginning</b>	-	-	-
<b>FUND BALANCE, ending</b>	\$ -	\$ -	\$ -

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Probate Court  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 8,100	\$ 7,495	\$ (605)
Total revenues	8,100	7,495	(605)
<b>EXPENDITURES</b>			
Current			
Judicial	4,000	1,156	(2,844)
Total expenditures	4,000	1,156	(2,844)
Net change in fund balance	4,100	6,339	2,239
<b>FUND BALANCE, beginning</b>	59,834	59,834	-
<b>FUND BALANCE, ending</b>	\$ 63,934	\$ 66,173	\$ 2,239

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Records Archive  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 570,000	\$ 758,650	\$ 188,650
Investment earnings	45,750	23,523	(22,227)
Miscellaneous	-	13	13
Total revenues	615,750	782,186	166,436
<b>EXPENDITURES</b>			
Current			
General government	461,682	381,355	80,327
Total expenditures	461,682	381,355	80,327
Net change in fund balance	154,068	400,831	246,763
<b>FUND BALANCE, beginning</b>	2,031,551	2,031,551	-
<b>FUND BALANCE, ending</b>	\$ 2,185,619	\$ 2,432,382	\$ 246,763

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Records Management and Preservation  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 1,197,775	\$ 1,615,109	\$ 417,334
Investment earnings	45,250	33,272	(11,978)
Miscellaneous	-	39	39
Total revenues	1,243,025	1,648,420	405,356
<b>EXPENDITURES</b>			
Current			
General government	645,748	592,776	52,972
Total expenditures	645,748	592,776	52,972
Net change in fund balance	597,277	1,055,644	458,367
<b>FUND BALANCE, beginning</b>	4,225,979	4,225,979	-
<b>FUND BALANCE, ending</b>	\$ 4,823,256	\$ 5,281,623	\$ 458,367

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Records Management  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 92,725	\$ 70,225	\$ (22,500)
Investment earnings	10,250	4,060	(6,190)
Total revenues	102,975	74,285	(28,690)
<b>EXPENDITURES</b>			
Current			
General government	123,499	46,991	76,508
	29,900	28,120	1,780
Total expenditures	153,399	75,111	78,288
Net change in fund balance	(50,424)	(826)	49,598
<b>FUND BALANCE, beginning</b>	623,713	623,713	-
<b>FUND BALANCE, ending</b>	\$ 573,289	\$ 622,887	\$ 49,598

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Records Technology  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 59,250	\$ 59,537	\$ 287
Miscellaneous	-	14	14
Total revenues	59,250	59,551	301
<b>EXPENDITURES</b>			
Current			
General government	160,960	9,353	151,607
Total expenditures	160,960	9,353	151,607
Net change in fund balance	(101,710)	50,198	151,908
<b>FUND BALANCE, beginning</b>	237,477	237,477	-
<b>FUND BALANCE, ending</b>	\$ 135,767	\$ 287,675	\$ 151,908

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Regional Animal Shelter (WCRAS)  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Charges for Service	\$ 288,400	\$ 222,834	\$ (65,566)
Intergovernmental	985,602	977,495	(8,107)
Miscellaneous	323,175	320,198	(2,977)
Total revenues	1,597,177	1,520,527	(76,650)
<b>EXPENDITURES</b>			
Current			
Community services	3,042,831	2,564,943	477,888
Total expenditures	3,042,831	2,564,943	477,888
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,445,654)	(1,044,416)	401,238
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	1,068,163	1,043,395	(24,768)
Transfers out	(288,000)	(288,000)	-
Total other financing sources (uses)	780,163	755,395	(24,768)
Net change in fund balance	(665,491)	(289,021)	376,470
<b>FUND BALANCE, beginning</b>	358,662	358,662	-
<b>FUND BALANCE, ending</b>	\$ (306,829)	\$ 69,641	\$ 376,470

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Specialty Court  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 33,100	\$ 20,859	\$ (12,241)
Miscellaneous	-	4,907	4,907
Total revenues	33,100	25,766	(7,334)
<b>EXPENDITURES</b>			
Current			
Judicial	51,260	32,119	19,141
Total expenditures	51,260	32,119	19,141
Net change in fund balance	(18,160)	(6,353)	11,807
<b>FUND BALANCE, beginning</b>	187,904	187,904	-
<b>FUND BALANCE, ending</b>	\$ 169,744	\$ 181,551	\$ 11,807



**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
JJAEP Tier II  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ 62,252	\$ 62,252
Miscellaneous	-	312	312
Total revenues	-	62,564	62,564
<b>EXPENDITURES</b>			
Current			
Public safety	236,583	141,098	95,485
Total expenditures	236,583	141,098	95,485
Net change in fund balance	(236,583)	(78,534)	158,049
<b>FUND BALANCE, beginning</b>	372,421	372,421	-
<b>FUND BALANCE, ending</b>	<u>\$ 135,838</u>	<u>\$ 293,887</u>	<u>\$ 158,049</u>

**Williamson County, Texas**

Schedule of Revenues, Expenditures And  
Changes In Fund Balance – Budget And Actual  
Tobacco  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental	\$ 400,000	\$ 520,875	\$ 120,875
Investment income	120,000	81,979	(38,021)
Miscellaneous	-	374,162	374,162
Total revenues	520,000	977,016	457,016
<b>EXPENDITURES</b>			
Current			
Community services	361,907	352,054	9,853
Total expenditures	361,907	352,054	9,853
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	158,093	624,962	466,869
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	(154,000)	(154,000)	-
Total other financing sources (uses)	(154,000)	(154,000)	-
Net change in fund balance	4,093	470,962	466,869
<b>FUND BALANCE, beginning</b>	5,289,937	5,289,937	-
<b>FUND BALANCE, ending</b>	\$ 5,294,030	\$ 5,760,899	\$ 466,869

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Teen Court Program  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 350	\$ 134	\$ (216)
Total revenues	350	134	(216)
<b>EXPENDITURES</b>			
Current			
Judicial	918	342	576
Total expenditures	918	342	576
Net change in fund balance	(568)	(208)	360
<b>FUND BALANCE, beginning</b>	1,525	1,525	-
<b>FUND BALANCE, ending</b>	\$ 957	\$ 1,317	\$ 360

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Truancy Program  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Fees of office	\$ 80,925	\$ 61,179	\$ (19,746)
Total revenues	80,925	61,179	(19,746)
<b>EXPENDITURES</b>			
Current			
Judicial	133,945	64,722	69,223
Total expenditures	133,945	64,722	69,223
Net change in fund balance	(53,020)	(3,543)	49,477
<b>FUND BALANCE, beginning</b>	371,389	371,389	-
<b>FUND BALANCE, ending</b>	\$ 318,369	\$ 367,846	\$ 49,477

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
WC Historical Commission  
For the Fiscal Year Ended September 30, 2020

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>			
Miscellaneous	\$ 2,136	\$ 3,090	\$ 954
Total revenues	2,136	3,090	954
<b>EXPENDITURES</b>			
Current			
Community service	3,580	2,446	1,134
Total expenditures	3,580	2,446	1,134
Net change in fund balance	(1,444)	644	2,088
<b>FUND BALANCE, beginning</b>	7,676	7,676	-
<b>FUND BALANCE, ending</b>	\$ 6,232	\$ 8,320	\$ 2,088

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## Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

Benefits Program – This fund is used to account for the accumulation and allocation of costs associated with medical and dental benefits.

Fleet Maintenance – This fund is used to account for the maintenance and repair of motor vehicle and related costs.

**Williamson County, Texas**

## Combining Statement of Net Position

## Internal Service Funds

September 30, 2020

	<b>Benefits Program</b>	<b>Fleet Management</b>	<b>Total</b>
<b>ASSETS</b>			
Current assets			
Cash and investments	6,392,365	\$ (369,546)	\$ 6,022,819
Accounts receivables	818,304	2,944	821,248
Inventory	-	254,449	254,449
Prepaid expenses	325,321	-	325,321
Total current assets	7,535,990	(112,153)	7,423,837
Non-current assets			
Capital assets			
Machinery and equipment	-	566,640	566,640
Less accumulated depreciation	-	(424,804)	(424,804)
Total non-current assets	-	141,836	141,836
Total assets	7,535,990	29,683	7,565,673
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	90,698	151,404	242,102
Accrued liabilities	1,583,832	45,941	1,629,773
Total current liabilities	1,674,530	197,345	1,871,875
<b>NET POSITION</b>			
Net investment in capital assets	-	141,836	141,836
Unrestricted	5,861,460	(309,498)	5,551,962
<b>TOTAL NET POSITION</b>	<b>\$ 5,861,460</b>	<b>\$ (167,662)</b>	<b>\$ 5,693,798</b>



**Williamson County, Texas**

Combining Statement of Revenues, Expenses  
and Changes in Fund Net Position  
Internal Service Funds  
For the Fiscal Year Ended September 30, 2020

	<b>Benefits Program</b>	<b>Fleet Management</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Employer contributions	\$ 19,464,839	\$ -	\$ 19,464,839
Employee contributions	5,046,011	-	5,046,011
Charge for services	3,883	3,136,211	3,140,094
Total operating revenues	24,514,733	3,136,211	27,650,944
<b>OPERATING EXPENSES</b>			
Claims	17,818,082	-	17,818,082
Insurance	1,665,119	-	1,665,119
Administration	1,575,328	-	1,575,328
Supplies and parts	-	3,251,216	3,251,216
Depreciation	-	20,219	20,219
Total operating expenses	21,058,529	3,271,435	24,329,964
<b>OPERATING INCOME (LOSS)</b>	3,456,204	(135,224)	3,320,980
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest and other revenue	29,409	-	29,409
Total non-operating revenues (expenses)	29,409	-	29,409
<b>CHANGE IN NET POSITION</b>	3,485,613	(135,224)	3,350,389
<b>TOTAL NET POSITION, beginning</b>	2,375,847	(32,438)	2,343,409
<b>TOTAL NET POSITION, ending</b>	\$ 5,861,460	\$ (167,662)	\$ 5,693,798

**Williamson County, Texas**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended September 30, 2020

	<b>Benefits Program</b>	<b>Fleet Management</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 24,127,854	\$ 3,136,719	\$ 27,264,573
Payments to suppliers	(19,636,863)	(3,455,968)	(23,092,831)
Payments to employees	(1,575,328)	-	(1,575,328)
Net cash flows provided (used) by operating activities	2,915,663	(319,249)	2,596,414
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition and construction of capital assets	-	(50,297)	(50,297)
Net cash flows used in capital and related financing activities	-	(50,297)	(50,297)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment earnings and other revenue	29,409	-	29,409
Net cash flows provided by investing activities	29,409	-	29,409
Change in cash and cash equivalents	2,945,072	(369,546)	2,575,526
<b>CASH AND CASH EQUIVALENTS, beginning</b>	3,447,293	-	3,447,293
<b>CASH AND CASH EQUIVALENTS, ending</b>	<u>\$ 6,392,365</u>	<u>\$ (369,546)</u>	<u>\$ 6,022,819</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 3,456,204	\$ (135,224)	\$ 3,320,980
Adjustments to reconcile operating income(loss) to net cash provided by operating activities			
Depreciation	-	20,219	20,219
Change in assets and liabilities			
Accounts receivable	(386,879)	508	(386,371)
Inventory	-	(27,818)	(27,818)
Prepaid expenses	(41,848)	-	(41,848)
Accounts payable	32,533	(190,553)	(158,020)
Accrued liabilities	(144,347)	13,619	(130,728)
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>\$ 2,915,663</u>	<u>\$ (319,249)</u>	<u>\$ 2,596,414</u>

# Fiduciary Funds

## Agency Funds

Agency Funds serve primarily as clearing mechanisms for cash resources, which are collected by a governmental unit, held as such for a brief period, and then distributed to authorized recipients.

The following comprise the County's Agency Funds:

- Flex Benefits – UHC
- Bail Bond Collateral
- CAMPO
- County Attorney Hot Check Restitution
- County Clerk Trust
- District Attorney
- District Clerk Trust
- Inmate Trust
- Justice of the Peace Bond
- Juvenile Probation
- Juvenile Services
- Outreach Program
- Sheriff Special Cash Bond
- Tax Assessor – Collector

# Williamson County, Texas

Combining Statement of Changes in Assets  
and Liabilities – All Agency Funds  
For the Fiscal Year Ended September 30, 2020

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year
<b>FLEX BENEFITS - UHC</b>				
Assets				
<b>Cash and investments</b>	\$ 164,292	\$ 860,978	\$ (850,428)	\$ 174,842
Liabilities				
<b>Due to others</b>	\$ 164,292	\$ 860,978	\$ (850,428)	\$ 174,842
<b>BAIL BOND COLLATERAL</b>				
Assets				
<b>Cash and investments</b>	\$ 3,314,020	\$ 469,346	\$ (51,100)	\$ 3,732,266
Liabilities				
<b>Due to others</b>	\$ 3,314,020	\$ 469,346	\$ (51,100)	\$ 3,732,266
<b>CAMPO</b>				
Assets				
Cash and investments	\$ -	\$ -		\$ -
Accounts receivable	1,600,942	1,486,392	(1,600,942)	1,486,392
<b>Total assets</b>	\$ 1,600,942	\$ 1,486,392	\$ (1,600,942)	\$ 1,486,392
Liabilities				
<b>Due to others</b>	\$ 1,600,942	\$ 1,486,392	\$ (1,600,942)	\$ 1,486,392
<b>COUNTY ATTORNEY</b>				
<b>HOT CHECK RESTITUTION</b>				
Assets				
<b>Cash and investments</b>	\$ 10,615	\$ 55,805	\$ (61,327)	\$ 5,093
Liabilities				
<b>Due to others</b>	\$ 10,615	\$ 55,805	\$ (61,327)	\$ 5,093

# Williamson County, Texas

## Combining Statement of Changes in Assets and Liabilities – All Agency Funds – Continued For the Fiscal Year Ended September 30, 2020

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year
<b>COUNTY CLERK TRUST</b>				
Assets				
<b>Cash and investments</b>	\$ 4,307,901	\$ 10,859,908	\$ (8,535,300)	\$ 6,632,509
Liabilities				
<b>Due to others</b>	\$ 4,307,901	\$ 10,859,908	\$ (8,535,300)	\$ 6,632,509
<b>DISTRICT ATTORNEY</b>				
Assets				
<b>Cash and investments</b>	\$ 1,173,982	\$ 3,112,573	\$ (2,211,127)	\$ 2,075,428
Liabilities				
<b>Due to others</b>	\$ 1,173,982	\$ 3,112,573	\$ (2,211,127)	\$ 2,075,428
<b>DISTRICT CLERK TRUST</b>				
Assets				
<b>Cash and investments</b>	\$ 2,059,796	\$ 2,254,126	\$ (2,246,401)	\$ 2,067,521
Liabilities				
<b>Due to others</b>	\$ 2,059,796	\$ 2,254,126	\$ (2,246,401)	\$ 2,067,521
<b>INMATE TRUST</b>				
Assets				
<b>Cash and investments</b>	\$ 61,314	\$ 1,180,717	\$ (1,132,490)	\$ 109,541
Liabilities				
<b>Due to others</b>	\$ 61,314	\$ 1,180,717	\$ (1,132,490)	\$ 109,541
<b>JUSTICE OF THE PEACE BOND</b>				
Assets				
<b>Cash and investments</b>	\$ 1,333	\$ 1,198	\$ (1,665)	\$ 866
Liabilities				
<b>Due to others</b>	\$ 1,333	\$ 1,198	\$ (1,665)	\$ 866
<b>JUVENILE PROBATION</b>				
Assets				
<b>Cash and investments</b>	\$ 343,603	\$ 57,243	\$ (67,833)	\$ 333,013
Liabilities				
<b>Due to others</b>	\$ 343,603	\$ 57,243	\$ (67,833)	\$ 333,013
<b>JUVENILE SERVICES</b>				
Assets				
<b>Cash and investments</b>	\$ 30,368	\$ 17,107	\$ (12,464)	\$ 35,011
Liabilities				
<b>Due to others</b>	\$ 30,368	\$ 17,107	\$ (12,464)	\$ 35,011

# Williamson County, Texas

Combining Statement of Changes in Assets  
and Liabilities – All Agency Funds – Continued  
For the Fiscal Year Ended September 30, 2020

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year
<b>OUTREACH PROGRAM</b>				
Assets				
<b>Cash and investments</b>	\$ 5,493	\$ 26,722	\$ (26,935)	\$ 5,280
Liabilities				
<b>Due to others</b>	\$ 5,493	\$ 26,722	\$ (26,935)	\$ 5,280
<b>SHERIFF SPECIAL CASH BOND</b>				
Assets				
<b>Cash and investments</b>	\$ 126,351	\$ 828,212	\$ (916,553)	\$ 38,010
Liabilities				
<b>Due to others</b>	\$ 126,351	\$ 828,212	\$ (916,553)	\$ 38,010
<b>TAX ASSESSOR-COLLECTOR</b>				
Assets				
<b>Cash and investments</b>	\$ 10,732,233	\$ 4,383,063,879	\$ (4,382,521,212)	\$ 11,274,900
Liabilities				
<b>Due to others</b>	\$ 10,732,233	\$ 4,383,063,879	\$ (4,382,521,212)	\$ 11,274,900
<b>TOTALS - ALL AGENCY FUNDS</b>				
Assets				
Cash and investments	\$ 22,331,301	\$ 4,402,787,814	\$ (4,398,634,835)	\$ 26,484,280
Accounts receivable	1,600,942	1,486,392	(1,600,942)	1,486,392
<b>Total assets</b>	\$ 23,932,243	\$ 4,404,274,206	\$ (4,400,235,777)	\$ 27,970,672
Liabilities				
<b>Due to others</b>	\$ 23,932,243	\$ 4,404,274,206	\$ (4,400,235,777)	\$ 27,970,672

## **Statistical Section**

(Unaudited)

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This portion of Williamson County’s comprehensive annual financial report presents multiple years of data to provide a historical perspective for understanding the information available in the financial statements, note disclosures, and required supplementary information and for assessing the County’s overall financial health.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	143
<b>Revenue Capacity</b> These schedules contain trend information to help the reader assess the County’s most significant local revenue resource.	147
<b>Debt Capacity</b> These schedules contain trend 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.	152
<b>Economic and Demographic Indicators</b> These schedules contain economic and demographic information to help the reader understand the environment within which the County’s financial activities take place.	157
<b>Operating Information</b> 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 and activities performed by the County.	161
<b>Miscellaneous Information</b> These pages contain additional data about the area, communities, colleges, medical facilities, and County government offices.	164

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**Williamson County, Texas**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(Full Accrual Basis of Accounting)**

**Table 1**

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Government activities										
Net investment in capital assets	\$ 716,022,842	\$ 637,304,132	\$ 388,681,714	\$ 412,098,469	\$ 365,342,452	\$ 445,160,755	\$ 253,798,426	\$ 264,889,158	\$206,599,134	\$210,678,161
Restricted	70,967,293	60,512,370	76,157,795	61,342,122	49,879,697	42,611,846	35,850,736	32,752,322	38,938,961	45,121,020
Unassigned	(221,331,942)	(250,047,739)	(115,140,490)	(222,463,184)	(287,988,424)	(348,784,532)	(174,517,303)	(183,515,394)	(38,966,492)	(49,146,501)
<b>Total Government activities net position</b>	<b>\$ 565,658,193</b>	<b>\$ 447,768,763</b>	<b>\$ 349,699,019</b>	<b>\$ 250,977,407</b>	<b>\$ 127,233,725</b>	<b>\$ 138,988,069</b>	<b>\$ 115,131,859</b>	<b>\$ 114,126,086</b>	<b>\$ 206,571,603</b>	<b>\$ 206,652,680</b>
Primary Government										
Invested in capital assets, net of related debt	\$ 716,022,842	\$ 637,304,132	\$ 388,681,714	\$ 412,098,469	\$ 365,342,452	\$ 445,160,755	\$ 253,798,426	\$ 264,889,158	\$206,599,134	\$210,678,161
Restricted	70,967,293	60,512,370	76,157,795	61,342,122	49,879,697	42,611,846	35,850,736	32,752,322	38,938,961	45,121,020
Unassigned	(221,331,942)	(250,047,739)	(115,140,490)	(222,463,184)	(287,988,424)	(348,784,532)	(174,517,303)	(183,515,394)	(38,966,492)	(49,146,501)
<b>Total primary government net position</b>	<b>\$ 565,658,193</b>	<b>\$ 447,768,763</b>	<b>\$ 349,699,019</b>	<b>\$ 250,977,407</b>	<b>\$ 127,233,725</b>	<b>\$ 138,988,069</b>	<b>\$ 115,131,859</b>	<b>\$ 114,126,086</b>	<b>\$ 206,571,603</b>	<b>\$ 206,652,680</b>

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch, Pearson Place, Northwoods and Somerset Hills No. 4 Road Districts (blended component units).

The County is not currently engaged in any business-type activities, and accordingly, does not present business-type information above.

**Williamson County, Texas**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Full Accrual Basis of Accounting)**

**Table 2**

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Expenses</b>										
Government activities:										
General government	\$ 95,818,018	\$ 58,051,710	\$ 54,797,454	\$ 34,560,332	\$ 48,471,235	\$ 33,113,079	\$ 32,522,582	\$ 30,908,617	\$ 30,302,088	\$ 28,267,782
Public safety	109,312,387	116,707,999	99,809,010	69,592,308	115,818,653	87,932,683	88,098,767	80,001,178	79,174,507	78,208,556
Transportation support	81,453,260	62,487,644	72,329,109	55,114,815	99,775,558	78,977,229	87,436,401	185,691,679	58,930,917	65,354,413
Judicial	30,242,867	33,832,980	27,337,346	18,656,716	31,025,054	23,581,105	22,685,570	20,693,148	20,150,173	19,997,874
Community services	30,383,602	48,664,236	32,584,267	15,685,849	21,383,743	18,727,680	16,796,646	16,431,859	12,808,543	11,714,612
Conservation	1,373,775	709,525	369,119	1,300,206	560,710	407,345	347,751	773,438	676,913	247,844
Interest on long term debt	40,758,044	38,255,649	40,588,916	39,492,764	41,283,450	40,308,534	35,634,706	33,244,626	36,995,878	37,591,938
Total government activities expenses	389,341,953	358,709,743	327,815,221	234,402,990	358,318,403	283,047,655	283,522,423	367,744,545	239,039,019	241,383,019
Total primary government expenses	389,341,953	358,709,743	327,815,221	234,402,990	358,318,403	283,047,655	283,522,423	367,744,545	239,039,019	241,383,019
<b>Program Revenues</b>										
Government activities										
Fees, Fines and Charges for Services:										
General government	\$ 22,780,725	\$ 19,619,138	\$ 18,442,156	\$ 17,726,272	\$ 16,936,279	\$ 15,659,297	\$ 13,561,355	\$ 12,991,449	\$ 10,862,040	\$ 9,840,478
Public safety	12,527,369	13,466,619	14,595,110	13,330,502	12,310,097	14,976,278	15,081,873	15,954,635	14,108,707	12,971,784
Transportation support	8,821,259	9,016,332	7,807,781	5,901,946	6,267,221	6,155,099	5,944,938	5,311,044	5,111,192	5,552,097
Judicial	4,471,701	5,160,524	5,465,161	6,487,199	5,920,681	6,019,784	6,862,678	7,036,985	6,924,358	7,361,257
Community services	2,395,247	2,251,911	267,917	3,694,941	2,515,080	1,613,488	1,610,982	1,579,830	1,460,491	1,361,504
Conservation	2,136,744	1,268,122	1,974,710	-	-	-	-	-	-	-
Operating grants and contributions	64,303,593	13,699,587	17,125,735	7,389,422	7,021,670	7,327,581	11,059,515	16,559,081	17,329,641	20,693,428
Capital grants and contributions	49,873,724	68,415,425	48,139,969	54,957,868	63,114,526	59,565,089	49,107,663	40,505,315	14,209,320	35,698,166
Total governmental activities program revenues	167,310,362	132,897,658	113,818,539	109,488,150	114,085,554	111,316,616	103,229,004	99,938,339	70,005,749	93,478,714
Total primary government program revenues	167,310,362	132,897,658	113,818,539	109,488,150	114,085,554	111,316,616	103,229,004	99,938,339	70,005,749	93,478,714
Net (Expense) Revenue										
Government Activities	(222,031,591)	(225,812,085)	(213,996,682)	(124,914,840)	(244,232,849)	(171,731,039)	(180,293,419)	(267,806,206)	(169,033,270)	(147,904,305)
Total Primary government net expense	(222,031,591)	(225,812,085)	(213,996,682)	(124,914,840)	(244,232,849)	(171,731,039)	(180,293,419)	(267,806,206)	(169,033,270)	(147,904,305)
<b>General Revenues</b>										
<b>and other Changes in Net Position</b>										
Government Activities:										
Taxes:										
Property taxes, levied for general purposes	163,932,640	146,561,112	120,231,990	140,500,042	128,577,499	116,814,321	104,957,462	99,126,344	97,647,471	96,497,886
Property taxes, levied for farm to market	27,439,690	25,264,772	23,002,816	20,691,651	18,552,068	16,521,025	14,681,846	13,815,558	10,261,395	10,063,148
Property taxes, levied for debt service	127,048,877	122,161,032	129,065,600	88,542,902	79,408,330	70,940,367	63,279,169	59,780,481	58,518,962	57,347,077
Other taxes	11,304,726	15,533,141	31,775,438	1,497,202	1,328,610	1,118,611	987,258	712,987	561,950	594,840
Investment earnings	9,818,234	14,119,674	8,477,449	4,713,739	2,826,060	1,291,116	564,343	739,574	1,048,743	2,149,871
Miscellaneous	376,854	242,098	165,001	2,014,239	1,785,938	2,602,864	3,464,348	1,185,745	913,672	738,701
Total Governmental Activities	339,921,021	323,881,829	312,718,294	257,959,775	232,478,505	209,288,304	187,934,426	175,360,689	168,952,193	167,391,523
Total Primary Government	339,921,021	323,881,829	312,718,294	257,959,775	232,478,505	209,288,304	187,934,426	175,360,689	168,952,193	167,391,523
Change in Net Position										
Governmental Activities	117,889,430	98,069,744	98,721,612	133,044,935	(11,754,344)	37,557,265	7,641,007	(92,445,517)	(81,077)	19,487,218
Total Primary Government	\$ 117,889,430	\$ 98,069,744	\$ 98,721,612	\$ 133,044,935	\$ (11,754,344)	\$ 37,557,265	\$ 7,641,007	\$ (92,445,517)	\$ (81,077)	\$ 19,487,218
<b>Prior period adjustment</b>	\$ -		\$ -	\$ (9,301,253)		\$ -	\$ -	\$ -	\$ 49,566,028	\$ -

Source: Comprehensive Annual Financial Report

**Notes:**

Financial data includes Avery Ranch, Pearson Place, Northwoods and Somerset Hills No. 4 Road Districts (blended component units).

# Williamson County, Texas

## Fund Balances

### Governmental Funds

#### Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Table 3

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General fund										
Nonspendable	\$ 667,944	\$ 721,804	\$ 824,721	\$ 811,865	\$ 857,744	\$ 885,700	\$ 940,866	\$ 1,361,210	\$ 1,100,387	\$ 1,222,914
Committed	32,074,882	28,263,350	19,350,387	12,071,125	3,534,167	5,475,348	4,926,787	2,753,462	36,198	22,050
Unassigned	106,276,815	91,171,890	93,426,415	86,343,485	82,585,995	77,142,946	69,784,418	72,282,339	73,795,666	68,557,094
Restricted	-	-	-	-	-	-	-	-	-	-
<b>Total general fund</b>	<b>\$ 139,019,641</b>	<b>\$ 120,157,044</b>	<b>\$ 113,601,523</b>	<b>\$ 99,226,475</b>	<b>\$ 86,977,906</b>	<b>\$ 83,503,994</b>	<b>\$ 75,652,071</b>	<b>\$ 76,397,011</b>	<b>\$ 74,932,251</b>	<b>\$ 69,802,058</b>
All other governmental funds										
Nonspendable	\$ 698,223	\$ 60,825,881	\$ 441,530	\$ 388,907	\$ 104,332,262	\$ 116,846,937	\$ 127,582,740	\$ 131,595,069	\$ 445,019	\$ 601,831
Restricted	564,824,052	255,034,997	381,821,552	374,809,973	335,794,554	345,228,101	208,524,559	122,870,856	288,414,746	348,991,227
Committed	-	-	-	-	-	-	-	760,215	1,366,480	1,360,754
Unassigned, reported in:										
Special Revenue Fund	-	-	(32,907)	-	-	-	-	(3,201)	-	-
Debt Service Fund	-	-	-	-	-	-	-	-	-	-
Capital projects fund	-	-	-	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 565,522,275</b>	<b>\$ 315,860,878</b>	<b>\$ 382,230,175</b>	<b>\$ 375,198,880</b>	<b>\$ 440,126,816</b>	<b>\$ 462,075,038</b>	<b>\$ 336,107,299</b>	<b>\$ 255,222,939</b>	<b>\$ 290,226,245</b>	<b>\$ 350,953,812</b>

Source: Comprehensive Annual Financial Report

#### Notes:

Financial data includes Avery Ranch, Pearson Place, Northwoods and Somerset Hills No. 4 Road Districts (blended component units).

In fiscal year 2011, the County implemented GASB 54 which changed the fund balance classifications presented above. Refer to the Note 3 on basic financial statements for further information.

\* Includes encumbrances and prepaid items.

**Williamson County, Texas**  
**Changes in Fund Balances**  
**Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

**Table 4**

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>REVENUES</b>										
Taxes	\$ 329,776,593	\$ 309,654,849	\$ 303,321,453	\$ 251,551,065	\$ 227,954,402	\$ 205,237,263	\$ 184,102,492	\$ 173,039,011	\$ 167,093,325	\$ 164,597,739
Fees of office	19,753,745	19,600,375	17,967,236	18,408,551	17,991,608	16,644,320	15,051,769	14,833,479	12,954,173	11,842,128
Fines and forfeitures	2,294,774	3,268,799	4,800,979	3,514,690	3,264,463	3,671,853	4,551,770	4,320,898	3,975,297	4,472,356
Assessments	-	-	-	-	-	-	-	-	-	-
Charges for services	18,140,575	11,216,001	16,291,536	11,335,018	12,406,825	14,269,803	20,137,133	31,786,143	23,109,980	49,216,594
Intergovernmental	55,861,777	17,710,468	16,152,728	15,057,500	14,903,803	16,044,809	16,485,490	15,630,864	13,979,270	14,125,179
Motor vehicle registration	5,301,340	5,412,380	5,131,450	4,850,250	4,896,590	4,521,887	4,851,806	4,905,182	4,931,746	4,882,799
Investment earnings	9,788,825	14,042,511	8,424,121	4,675,363	2,811,197	1,248,350	560,000	734,809	1,043,465	2,133,026
Miscellaneous	16,208,702	7,723,409	5,430,887	5,225,020	2,420,846	5,821,987	4,070,263	1,739,117	2,696,797	1,576,308
Total Revenues	457,126,331	388,628,792	377,520,390	314,617,457	286,649,734	267,460,272	249,810,723	246,989,503	229,784,053	252,846,129
<b>EXPENDITURES</b>										
General government	90,628,083	46,448,317	49,906,736	41,042,745	32,771,043	30,565,849	29,166,461	28,338,383	27,475,074	25,763,464
Public safety	98,014,783	95,144,618	90,317,289	87,083,604	83,385,196	80,998,693	79,103,035	73,476,288	71,801,965	68,631,677
Transportation support	56,406,448	54,415,845	62,272,488	49,588,767	46,317,285	42,642,651	49,468,705	47,230,638	63,987,750	85,170,274
Judicial	28,434,116	29,002,842	26,009,286	24,302,479	23,301,897	22,482,926	21,054,436	19,504,540	18,767,804	18,169,857
Community services	28,074,843	44,502,247	30,036,178	17,909,180	16,474,180	17,081,838	14,891,428	14,755,545	10,995,460	11,100,789
Conservation	759,147	570,742	365,588	397,307	308,850	407,345	347,751	773,438	676,913	247,844
Capital outlay	88,596,988	67,404,676	71,816,984	62,980,025	37,121,889	27,084,792	26,185,167	43,503,998	34,621,156	29,687,307
Debt Service										
Principal	49,121,210	74,142,796	50,422,241	47,744,735	51,568,941	41,150,000	35,955,107	34,316,148	28,442,621	25,786,563
Interest	45,547,639	34,940,444	36,735,087	35,945,914	39,704,479	35,162,235	33,779,930	34,151,447	37,850,525	36,286,550
Bond issuance costs	2,577,613	5,450,147	19,971,098	-	-	-	-	-	-	-
Payment to bond escrow agent	41,974,821	262,193	782,916	841,179	1,248,338	2,669,173	1,021,908	1,213,658	2,103,426	1,328,636
Total expenditures	530,135,691	452,284,867	438,635,891	367,835,935	332,202,098	300,245,502	290,973,928	297,264,083	296,722,694	302,172,961
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(73,009,360)</b>	<b>(63,656,075)</b>	<b>(61,115,501)</b>	<b>(53,218,478)</b>	<b>(45,552,364)</b>	<b>(32,785,230)</b>	<b>(41,163,205)</b>	<b>(50,274,580)</b>	<b>(66,938,641)</b>	<b>(49,326,832)</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	42,896,535	30,316,939	24,490,605	18,783,537	13,473,488	17,530,126	17,385,872	18,138,712	7,918,291	9,265,224
Transfers out	(42,896,535)	(29,516,939)	(24,490,605)	(18,783,537)	(13,473,488)	(17,530,126)	(17,385,872)	(18,132,463)	(7,918,291)	(10,123,951)
Proceeds from sale of capital assets	258,134	570,887	4,592,075	455,502	428,175	353,219	354,481	366,489	229,783	234,887
Proceeds from capital lease	-	-	2,156,875	1,214,557	-	-	-	-	-	-
Payment to bond escrow agent	(11,652,168)	(3,696,000)	-	(60,823,844)	(65,104,636)	(189,149,021)	-	(110,662,302)	(214,803,039)	(13,405,896)
Bond discount	(396,458)	(12,594)	(320,576)	-	(36,478)	(227,380)	-	-	(386,008)	(294,217)
Bond premium	45,513,846	285,006	4,233,470	7,942,896	11,075,993	24,851,074	9,764,144	7,395,598	31,620,531	1,981,596
Bond issued	307,810,000	5,895,000	71,860,000	51,750,000	80,715,000	330,780,000	111,280,000	119,630,000	194,680,000	89,790,000
Total other Financing Sources (Uses):	341,533,354	3,842,299	82,521,844	539,111	27,078,054	166,607,892	121,398,625	16,736,034	11,341,267	77,447,643
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 268,523,994</b>	<b>\$ (59,813,776)</b>	<b>\$ 21,406,343</b>	<b>\$ (52,679,367)</b>	<b>\$ (18,474,310)</b>	<b>\$ 133,822,662</b>	<b>\$ 80,235,420</b>	<b>\$ (33,538,546)</b>	<b>\$ (55,597,374)</b>	<b>\$ 28,120,811</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,566,028</b>	<b>\$ -</b>
Debt services (principal & interest) as percentage of noncapital expenditures	30.9%	28.4%	24.0%	27.5%	31.2%	26.3%	24.3%	27.5%	26.1%	23.3%

Source: Comprehensive Annual Financial Report

Note:

Financial data includes Avery Ranch, Pearson Place, Northwoods and Somerset Hills No. 4 Road Districts (blended component units).

# Williamson County, Texas

## Assessed Value and Actual Value of Taxable Property

Last Ten Fiscal Years

(Unaudited)

Table 5

### General and Debt Service

Fiscal Year	Residential Property	Commercial Property	Other Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2020	\$ 50,350,231,338	\$ 24,678,691,568	\$ 5,307,565,816	\$ 4,441,369,590	\$ 13,902,292,181	\$ 70,875,566,131	0.418719
2019	46,320,016,540	23,006,806,811	5,000,082,568	4,042,512,946	13,207,399,793	65,162,019,072	0.419029
2018	41,823,592,942	20,851,362,886	4,875,057,090	3,785,429,994	12,303,245,704	59,032,197,208	0.426529
2017	37,548,206,067	19,013,496,088	4,731,623,356	3,576,829,388	11,622,746,626	53,247,408,273	0.436529
2016	33,460,572,390	17,123,217,809	4,392,702,538	3,418,803,516	10,977,773,906	47,417,522,347	0.441529
2015	29,587,478,395	15,422,168,902	4,336,197,330	3,165,493,480	10,568,711,913	41,942,626,194	0.446529
2014	25,488,470,689	13,990,566,361	3,979,136,557	2,943,383,260	9,257,107,767	37,144,449,100	0.449029
2013	23,904,564,642	13,332,025,999	4,017,799,750	2,715,642,405	8,913,356,944	35,056,675,852	0.449029
2012	23,316,653,461	12,579,062,940	4,089,036,731	2,516,944,446	8,586,848,425	33,914,849,153	0.457687
2011	22,731,190,836	12,170,331,765	4,180,854,644	2,406,882,877	8,301,996,159	33,187,263,963	0.459999

### Road and Bridge

Fiscal Year	Residential Property	Commercial Property	Other Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2020	\$ 50,350,291,353	\$ 24,678,692,115	\$ 5,307,565,816	\$ 4,441,369,590	\$ 13,356,109,949	\$ 71,421,808,925	0.040000
2019	46,320,075,994	23,006,807,358	5,000,082,568	4,042,512,946	12,693,788,027	65,675,690,839	0.040000
2018	41,823,614,820	20,851,386,573	4,875,057,090	3,785,429,994	11,829,184,790	59,506,303,687	0.040000
2017	37,548,223,900	19,013,614,884	4,731,623,356	3,576,829,388	11,182,535,028	53,687,756,500	0.040000
2016	33,460,583,239	17,123,218,356	4,392,702,538	3,418,803,516	10,571,189,710	47,824,117,939	0.040000
2015	29,587,485,425	15,422,206,819	4,336,197,330	3,165,493,480	10,197,587,059	42,313,795,995	0.040000
2014	25,488,480,238	13,990,566,361	3,979,136,557	2,943,383,260	8,919,988,694	37,481,577,722	0.040000
2013	23,904,574,191	13,332,025,999	4,017,799,750	2,715,642,405	8,612,776,947	35,357,265,398	0.040000
2012	23,316,653,461	12,579,062,940	4,089,036,731	2,516,944,446	8,329,968,260	34,171,729,318	0.030000
2011	22,731,190,836	12,170,331,765	4,180,854,644	2,406,882,877	7,997,293,754	33,491,966,368	0.030000

Source:

Williamson County Appraisal District

Notes:

Property is required to be reappraised at least once every three years according to Texas Tax Code Section 26.18(b).

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

Tax rates are per \$100 of assessed value.

The assessed values represent the Appraisal Review Board's approved totals from the last supplement as the respective fiscal year end.

# Williamson County, Texas

## Direct and Overlapping Property Tax Rate (Per \$100 Assessed Value) Last Ten Fiscal Years (Unaudited)

Table 6

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
County direct rates										
General	\$ 0.251529	\$ 0.251529	\$ 0.259029	\$ 0.269029	\$ 0.274029	\$ 0.279029	\$ 0.281529	\$ 0.281529	\$ 0.287687	\$ 0.289999
Debt Service	0.167190	0.167500	0.167500	0.167500	0.167500	0.167500	0.167500	0.167500	0.170000	0.170000
Road & Bridge	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000	0.030000	0.030000
Total direct rate	0.458719	0.459029	0.466529	0.476529	0.481529	0.486529	0.489029	0.489029	0.487687	0.489999
City and Town rates										
Austin	0.443100	0.440300	0.444800	0.441800	0.458900	0.480900	0.502700	0.502900	0.481100	0.457100
Bartlett	0.425800	0.473800	0.516800	0.580100	0.578200	0.579100	0.580000	0.590200	0.588300	0.558400
Cedar Park	0.447000	0.449000	0.457500	0.470000	0.479500	0.485000	0.492500	0.493501	0.493501	0.493501
Coupland	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	N/A	N/A	N/A
Florence	0.705019	0.643509	0.700000	0.704030	0.717906	0.712892	0.773998	0.784714	0.741697	0.636019
Georgetown	0.420000	0.420000	0.420000	0.424000	0.434000	0.434000	0.439500	0.410000	0.387500	0.356220
Granger	0.754136	0.678557	0.765316	0.807429	0.836986	0.869470	0.884745	0.877164	0.888817	0.888817
Hutto	0.631351	0.515171	0.515171	0.520443	0.528500	0.528691	0.528691	0.528691	0.516545	0.507580
Jarrell	0.419500	0.419500	0.419500	0.419580	0.430000	0.431233	0.447980	0.469854	0.469854	0.377100
Leander	0.541867	0.551867	0.577867	0.599000	0.632920	0.652920	0.667920	0.670420	0.670420	0.650420
Liberty Hill	0.490187	0.500000	0.500000	0.500000	0.527842	0.536426	0.536426	0.536426	0.442573	0.353888
Pflugerville	0.497600	0.497600	0.539900	0.539900	0.540500	0.533600	0.573600	0.594000	0.599000	0.604000
Round Rock	0.439000	0.420000	0.430000	0.425000	0.414650	0.414650	0.419490	0.420350	0.423210	0.417280
Taylor	0.809215	0.788000	0.798000	0.803893	0.813893	0.813893	0.813893	0.813893	0.813893	0.813893
Thorndale	0.750000	0.750000	0.820000	0.780000	0.810000	0.833300	0.833300	0.823600	0.840000	0.850000
Thrall	0.597740	0.643336	0.652805	0.470773	0.474446	0.490000	0.499648	0.489556	0.504140	0.500000
Weir	0.223293	0.223293	0.212370	0.222637	0.242648	0.246484	0.272230	0.269884	0.265234	0.265339
School District rates										
Bartlett	1.083800	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680
Burnet Consolidated	1.185000	1.260000	1.280000	1.320000	1.330000	1.262500	1.262500	1.262500	1.270000	1.265000
Coupland	0.970000	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050
Florence	1.300300	1.360000	1.370000	1.370000	1.350000	1.330000	1.300000	1.300000	1.300000	1.280000
Georgetown	1.339000	1.409000	1.409000	1.409000	1.398000	1.398000	1.398000	1.398000	1.358000	1.290000
Granger	1.026200	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000
Hutto	1.498350	1.600000	1.620000	1.665500	1.670000	1.670000	1.670000	1.670000	1.540050	1.535000
Jarrell	1.470000	1.492500	1.420000	1.367500	1.367500	1.390000	1.390000	1.390000	1.390000	1.390000
Leander	1.437500	1.510000	1.511870	1.511870	1.511870	1.511870	1.511870	1.511870	1.499760	1.454800
Lexington	1.198350	1.300000	1.212240	1.217400	1.220000	1.119000	1.119000	1.119000	1.119000	1.119000
Liberty Hill	1.470000	1.540000	1.540000	1.540000	1.540000	1.540000	1.540000	1.450000	1.335000	1.260000
Pflugerville	1.450000	1.520000	1.540000	1.540000	1.540000	1.540000	1.540000	1.540000	1.480000	1.460000
Round Rock	1.234800	1.304800	1.304800	1.332500	1.332500	1.337500	1.367400	1.380000	1.335000	1.380000
Taylor	1.468300	1.570000	1.570000	1.570000	1.450000	1.450000	1.450000	1.450000	1.470000	1.470000
Thorndale	1.068350	1.170000	1.170000	1.170000	1.310000	1.310000	1.310000	1.330000	1.330000	1.315000
Thrall	1.287350	1.389000	1.389000	1.389000	1.284000	1.199000	1.210000	1.210000	1.210000	1.194000
Municipal Utility Districts rates										
Blockhouse	0.808500	0.781000	0.801000	0.801000	0.827000	0.842300	0.866000	0.866000	0.866000	0.846000
Brushy Creek (BC)	0.460000	0.460000	0.460000	0.465000	0.470000	0.480000	0.500000	0.500000	0.500000	0.500000
BC-Defined Areas	0.165000	0.175000	0.190000	0.225000	0.270000	0.350000	0.360000	0.360000	0.360000	0.360000
Fern Bluff	0.400000	0.420000	0.434500	0.444500	0.464500	0.509500	0.509500	0.509500	0.509500	0.509500
Highlands at Mayfield Ranch	0.900000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A
Lakeside WCD 2A/MUD #2A	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000
Lakeside #3	0.840000	0.840000	0.840000	0.840000	0.877500	0.900000	0.900000	0.900000	0.900000	0.900000
Leander #1	1.000000	1.000000	1.000000	1.000000	1.000000	N/A	N/A	N/A	N/A	N/A
Leander #2	1.000000	1.000000	1.000000	1.000000	1.000000	N/A	N/A	N/A	N/A	N/A
Leander TODD #1	0.350000	0.350000	0.350000	0.350000	0.350000	N/A	N/A	N/A	N/A	N/A
Meadows of Chandler Creek	0.360000	0.370000	0.401400	0.425000	0.435000	0.440000	0.450000	0.450000	0.420000	0.420000
North Austin #1	0.283000	0.283000	0.288000	0.289000	0.317000	0.339900	0.345000	0.371900	0.381900	0.381900
North San Gabriel #2	0.400000	0.400000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Palmera Ridge	0.400000	0.400000	0.400000	0.400000	0.400000	N/A	N/A	N/A	N/A	N/A
Paloma Lakes #1	0.615000	0.650000	0.900000	0.943500	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Paloma Lakes #2	0.830000	0.850000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Parkside at Mayfield Ranch	0.575000	0.617700	0.700000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Ranch at Cypress Creek #1	0.353500	0.342500	0.352500	0.356500	0.365000	0.433000	0.512800	0.633300	0.706500	0.706500
Sienna MUD #1	0.850000	0.850000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A
Sienna MUD #2	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A
Sonterra	0.947500	0.947500	0.950000	0.950000	0.950000	0.950000	0.850000	0.850000	0.773300	N/A
SE Williamson County #1	0.540000	0.540000	0.540000	0.540000	N/A	N/A	N/A	N/A	N/A	N/A
Springwoods	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.445000
Stonewall Ranch	0.900000	0.900000	0.901500	0.901500	0.901500	0.918200	0.950000	0.950000	0.950000	0.950000
Vista Oaks	0.330000	0.330000	0.520000	0.545000	0.610000	0.665900	0.730000	0.740000	0.740000	0.740000
Walsh Ranch	0.600000	0.620000	0.650000	0.720000	0.720000	0.750000	0.800000	0.690000	0.670000	0.650000
Watch Hill	0.650000	0.650000	0.650000	0.650000	0.650000	0.650000	0.650000	N/A	N/A	N/A
Wells Branch	0.373000	0.373000	0.379500	0.387300	0.390000	0.430000	0.460000	0.470000	0.470000	0.470000
West Williamson County #1	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000
West Williamson County #2	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #10	0.550000	0.550000	0.600000	0.620000	0.670000	0.780000	0.850000	0.850000	0.850000	0.850000
Williamson County #11	0.585000	0.600000	0.620000	0.650000	0.750000	0.860000	0.900000	0.900000	0.900000	0.900000
Williamson County #12	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
Williamson County #13	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
Williamson County #15	0.805000	0.870000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000
Williamson County #19	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A
Williamson County #19A	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A
Williamson County #22	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A
Williamson County #23	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A
Williamson County #25	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000	N/A	N/A	N/A
Williamson County #26	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	N/A	N/A	N/A	N/A
Williamson County #28	0.650000	0.650000	0.650000	0.650000	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #29	0.650000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #30	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #31	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #32	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #34	0.666000	0.666000	0.666000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson-Liberty Hill	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A
Williamson-Travis #1	0.385000	0.407900	0.431600	0.466200	0.510000	0.540000	0.615000	0.657000	0.662000	0.664000



# Williamson County, Texas

Table 6

Direct and Overlapping Property Tax Rate  
(Per \$100 Assessed Value) – Continued  
Last Ten Fiscal Years  
(Unaudited)

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Emergency Service Districts										
ESD #1-Jollyville VFD	0.100000	0.100000	0.085393	0.091765	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #2-Sam Bass VFD	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.099749	0.100000	0.100000
ESD #3-Hutto	0.100000	0.096374	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #4-Liberty Hill	0.098250	0.098250	0.098250	0.096124	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #5-Jarrell	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #6-Weir	0.100000	0.094663	0.099606	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #7-Florence	0.092915	0.094257	0.094790	0.096400	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #8-Georgetown	0.100000	0.100000	0.093771	0.094000	0.950000	0.095000	0.955530	0.955530	0.095000	0.091795
ESD #9-Round Rock	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #10-Coupland	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #11	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	N/A	N/A
ESD #12	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	N/A	N/A
Other Taxing District rates										
Anderson Mill Limited District	0.117707	0.117008	0.117083	0.123360	0.126000	0.130000	0.136686	0.130000	0.130000	0.130000
Austin Community College	0.104900	0.104800	0.100800	0.102000	0.100500	0.094200	0.094900	0.095100	0.094800	0.095100
Avery Ranch Road District	0.076600	0.081000	0.085000	0.088010	0.097500	0.103705	0.116240	0.122200	0.133500	0.144480
Donahoe Creek Watershed	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
EWCH Higher Education Center	0.046040	0.045340	0.045652	0.045652	0.045905	0.049784	0.050000	0.050000	0.500000	N/A
Georgetown Village PID	0.140000	0.140000	0.140000	0.140000	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
Lower Brushy Creek WCID	0.020000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Northwoods Road District	0.282500	0.284600	0.290000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pearson Place Road District	0.110000	0.120000	0.157799	0.275000	N/A	N/A	N/A	N/A	N/A	N/A
Upper Brushy Creek WCID 1A	0.020000	0.020000	0.020000	0.019823	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
Williamson County WSID #3	0.746500	0.723000	0.723000	0.723000	0.730600	0.808200	0.815000	0.815000	0.815000	0.815000
Wmsn-Trav WCID #1D	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.421000	0.421000

Source:  
Williamson County Tax Assessor/Collector

Notes:  
N/A - Not applicable

Texas Tax Code Section 26.07(a)  
If the governing body of a taxing unit other than a school district adopts a tax rate that exceeds the rollback tax rate calculated, the qualified voters of the taxing unit by petition may require that an election be held to determine whether or not to reduce the tax rate adopted for the current year to the rollback tax rate calculated.

**Williamson County, Texas**  
Principal Property Taxpayers  
Current Year and Nine Years Ago  
(Unaudited)

**Table 7**

	2020			2011		
	Taxable Assessed Value <sup>a</sup>	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Taxpayer						
Dell Computer Holdings LP	\$ 406,352,490	1	0.57	\$ 158,924,429	1	0.48
BRI 1869 Parmer LLC <sup>c</sup>	269,000,000	2	0.38			-
Oncor Electric Delivery Company <sup>u</sup>	191,879,723	3	0.27	111,190,339	3	0.34
Citicorp North America	160,949,129	4	0.23			-
CPG Round Rock LP & SPG Round Rock NS LP	150,995,328	5	0.21	129,332,074	2	0.39
Atmos Energy/Mid-Tex Distribution	120,610,254	6	0.17			-
Lakeline Developers	115,867,978	7	0.16	99,880,127	4	0.30
BRE RC 1890 Ranch TX LP <sup>u</sup>	115,609,997	8	0.16			-
IVT Parke Cedar Park LLC	114,256,269	9	0.16			-
NW Austin Office Partners LLC	112,766,208	10	0.16			-
Baltgem Development Corp. Et, Al.				80,275,572	5	0.24
HEB Grocery Company				68,593,913	6	0.21
Columbia/St. David's Healthcare				58,545,926	7	0.18
Dell Computer Corp.				58,199,880	8	0.18
Amaravathi Ltd. Partnsh & Amaravathi Keerthi LLC				56,642,684	9	0.17
Southwestern Bell Telephone				56,242,858	10	0.17
<b>Total</b>	<b>\$ 1,758,287,376</b>		<b>2.48 %</b>	<b>\$ 877,827,802</b>		<b>2.65 %</b>
<b>Total Taxable Assessed Value</b>	<b>\$ 70,875,566,131</b>		<b>100.00 %</b>	<b>\$ 33,187,263,963</b>		<b>100.00 %</b>

Source:

Williamson County Tax Assessor/Collector

Williamson County Appraisal District

Note:

a The assessed values represent the Appraisal Review Board's approved totals from the last supplement as of the respective fiscal year end.

b Formerly known as TXU Electric Delivery Company

c Formerly known as Parmer Lane Austin LP

d Formerly known as Inland Western Cedar Park 1890 Ranch LP

**Williamson County, Texas**  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
(Unaudited)

**Table 8**

**General and Debt Service**

Fiscal Year	Tax Levy for Fiscal Year (Original)	Adjustments	Adjusted Tax Levy	Collected within the Fiscal Year of the Levy		Subsequent Collections <sup>a</sup>	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2020	\$ 287,731,016	\$ -	\$ 287,731,016	\$ 286,685,003	99.64 %	\$ -	\$ 286,685,003	99.64 %
2019	265,165,868	(602,304)	264,563,564	264,291,945	99.67	(63,261)	264,228,685	99.87
2018	244,736,683	(369,870)	244,366,814	243,894,515	99.66	242,880	244,137,395	99.91
2017	226,354,963	(367,505)	225,987,458	225,670,341	99.70	142,857	225,813,198	99.92
2016	204,948,985	(251,997)	204,696,988	204,238,533	99.65	317,323	204,555,856	99.93
2015	184,437,586	(172,560)	184,265,027	183,586,256	99.54	552,083	184,138,340	99.93
2014	165,388,338	(68,046)	165,320,292	164,725,252	99.60	488,093	165,213,345	99.94
2013	156,400,025	(188,844)	156,211,181	155,672,873	99.54	440,006	156,112,879	99.94
2012	154,047,508	(252,143)	153,795,365	153,242,932	99.48	464,960	153,707,892	99.94
2011	151,481,692	(215,008)	151,266,684	150,453,907	99.32	740,356	151,194,263	99.95

**Road and Bridge**

Fiscal Year	Tax Levy for Fiscal Year (Original)	Adjustments	Adjusted Tax Levy	Collected within the Fiscal Year of the Levy		Subsequent Collections <sup>a</sup>	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2020	\$ 27,329,229	\$ -	\$ 27,329,229	\$ 27,229,942	99.64 %	\$ -	\$ 27,229,942	99.64 %
2019	25,123,998	(56,208)	25,067,790	25,041,825	99.67	(5,231)	25,036,594	99.88
2018	22,771,977	(32,559)	22,739,418	22,694,141	99.66	24,464	22,718,605	99.91
2017	20,580,268	(31,346)	20,548,921	20,518,625	99.70	14,943	20,533,568	99.93
2016	18,399,217	(21,749)	18,377,468	18,336,167	99.66	29,145	18,365,312	99.93
2015	16,345,948	(14,339)	16,331,609	16,270,897	99.54	49,934	16,320,831	99.93
2014	14,548,619	(5,314)	14,543,305	14,490,783	99.60	43,933	14,534,716	99.94
2013	13,710,641	(15,998)	13,694,643	13,647,328	99.54	38,996	13,686,324	99.94
2012	10,198,960	(15,865)	10,183,095	10,143,789	99.46	32,859	10,176,648	99.94
2011	9,999,202	(13,813)	9,985,389	9,929,979	99.31	50,066	9,980,045	99.95

Source:

Williamson County Tax Assessor/Collector

Notes:

Tax levies consider supplemental value changes during the initial fiscal year. Data for fiscal year does not include Agriculture Rollbacks.

a Data represents subsequent collections of the respective fiscal year's tax in later fiscal years.

# Williamson County, Texas

## Ratios of Outstanding Debt by Type Last Ten Fiscal Years (Unaudited)

Table 9

Fiscal Year	Governmental Activities						Total Primary Government	Percentage of Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
	General Obligation Bonds	Accumulated Accretion of Interest <sup>b</sup>	Certificate of Obligations	Tax Anticipation Notes <sup>c</sup>	Revenue Bonds	Capital Leases			
2020	\$ 892,804,111	\$ 2,737,448	\$ 243,549,592	\$ -	\$ -	\$ -	\$ 1,139,091,151	N/A	\$ 1,929
2019	633,918,237	9,696,301	256,007,940	-	-	1,031,223	900,653,701	3.95%	1,525
2018	696,313,397	9,271,725	278,100,016	-	-	2,094,018	985,779,156	4.80%	1,739
2017	655,098,787	8,864,377	318,035,991	-	-	694,385	982,693,540	5.03%	1,795
2016	679,486,575	8,475,650	343,654,004	-	-	-	1,031,616,230	5.62%	1,951
2015	683,872,137	8,104,014	364,785,409	-	-	-	1,056,761,560	6.27%	2,078
2014	668,185,330	7,748,728	245,033,236	1,575,000	-	-	922,542,295	4.84%	1,886
2013	573,000,664	7,409,063	257,873,307	3,095,000	-	-	841,378,033	5.67%	1,786
2012	592,491,796	7,059,391	253,553,228	4,565,000	-	-	857,669,416	6.50%	1,880
2011	598,220,987	6,724,007	249,119,892	5,985,000	-	-	860,049,886	6.39%	1,942

Notes:

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

This schedule includes Avery Ranch Road District No. 1, Pearson Place Road District, Northwoods Road District and Somerset Hills Road District No. 4(blended component units).

N/A - Not available

a See Table 13 for personal income and population data.

b Accumulated accretion of interest on capital appreciation bonds. The face amount of the capital appreciation bonds are included with the general obligation bonds.

c General governmental resources will be used to repay debt.

# Williamson County, Texas

## Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years (Unaudited)

Table 10

Fiscal Year	General Bonded Debt Outstanding					Amounts Available for Debt Service	Total	Actual Taxable Property Value <sup>a</sup>	Per Capita <sup>b</sup>
	General Obligation Bonds	Accumulated Accretion of Interest <sup>c</sup>	Certificate of Obligations	Tax Anticipation Notes <sup>d</sup>	Total				
2020	\$ 892,804,111	\$ 2,737,448	\$ 243,549,592	\$ -	\$ 1,139,091,151	\$ 9,215,935	\$ 1,129,875,216	1.59%	\$ 1,913
2019	633,918,237	9,696,301	256,007,940	-	899,622,478	3,641,844	895,980,634	1.38%	1,517
2018	696,313,397	9,271,725	278,100,016	-	983,685,139	4,909,310	978,775,829	1.66%	1,727
2017	655,098,787	8,864,377	318,035,991	-	981,999,155	14,022,061	967,977,094	1.82%	1,768
2016	679,486,575	8,475,650	343,654,004	-	1,031,616,230	8,269,822	1,023,346,408	2.16%	1,936
2015	683,872,137	8,104,014	364,785,409	-	1,056,761,560	1,825,778	1,054,935,782	2.52%	2,075
2014	668,185,330	7,748,728	245,033,236	1,575,000	922,542,295	2,099,876	920,442,419	2.48%	1,881
2013	573,000,664	7,409,063	257,873,307	3,095,000	841,378,033	3,102,238	838,275,795	2.39%	1,780
2012	592,491,796	7,059,391	253,553,228	4,565,000	857,669,416	6,253,224	851,416,192	2.51%	1,866
2011	598,220,987	6,724,007	249,119,892	5,985,000	860,049,886	14,329,756	845,720,130	2.55%	1,910

### Notes:

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

This schedule includes Avery Ranch, Pearson Place, Northwoods Road Districts and Somerset Hills No 4. (blended component units).

N/A - Not available

a Used General & Debt Service's taxable assessed property value in calculation. See Table 5 for property value data.

b See table 13 for population data.

c Accumulated accretion of interest on capital appreciation bonds. The face amount of the capital appreciation bonds are included with the general obligation bonds.

d General governmental resources will be used to repay debt.

# Williamson County, Texas

Direct and Overlapping Governmental Activities Debt  
September 30, 2020  
(Unaudited)

Table 11

Governmental Unit	Debt Outstanding <sup>1</sup>	Estimated Percentage Applicable <sup>1, a</sup>	Estimated Share of Overlapping Debt
City and Town			
Austin	\$ 1,414,585,000	4.89%	\$ 69,173,207
Bartlett	645,000	65.79%	424,346
Cedar Park	225,345,000	89.30%	201,233,085
Florence	1,530,000	100.00%	1,530,000
Georgetown	228,295,000	100.00%	228,295,000
Granger	632,000	100.00%	632,000
Hutto	186,440,000	100.00%	186,440,000
Jarrell	34,145,000	100.00%	34,145,000
Leander	145,145,000	77.53%	112,530,919
Liberty Hill	8,612,000	100.00%	8,612,000
Pflugerville	363,940,000	0.33%	1,201,002
Round Rock	233,745,000	96.21%	224,886,065
Taylor	54,950,000	100.00%	54,950,000
Thrall	1,435,000	100.00%	1,435,000
City and Town Subtotal	2,899,444,000		1,125,487,622
School Districts			
Bartlett	855,000	42.53%	363,632
Burnet Consolidated	29,340,000	0.76%	222,984
Coupland	4,550,000	95.56%	4,347,980
Florence	12,895,000	86.20%	11,115,490
Georgetown	417,470,000	100.00%	417,470,000
Hutto	321,706,385	100.00%	321,706,385
Jarrell	99,305,000	100.00%	99,305,000
Leander	1,118,625,623	61.82%	691,534,360
Lexington	10,830,000	0.39%	42,237
Liberty Hill	224,838,665	100.00%	224,838,665
Pflugerville	621,390,000	0.08%	497,112
Round Rock	936,655,000	75.56%	707,736,518
Taylor	61,164,943	100.00%	61,164,943
Thorndale	483,000	10.78%	52,067
Thrall	14,330,000	100.00%	14,330,000
School Districts Subtotal	3,874,438,616		2,554,727,373
Municipal Utility Districts			
Block House	8,895,000	100.00%	8,895,000
Brushy Creek (BC)	23,105,000	100.00%	23,105,000
Brushy Creek (BC) - Sendero Springs & Cornerstone	10,920,000	100.00%	10,920,000
Highlands at Mayfield Ranch	25,505,000	100.00%	25,505,000
Lakeside #3	14,060,000	2.77%	389,462
Lakeside WCID #2-A	9,430,000	1.16%	109,388
Leander TODD #1	6,315,000	100.00%	6,315,000
North Austin #1	5,425,000	90.79%	4,925,358
Palmera Ridge	9,185,000	100.00%	9,185,000
Paloma Lake #1	20,275,000	100.00%	20,275,000
Paloma Lake #2	17,670,000	100.00%	17,670,000
Parkside at Mayfield Ranch	23,460,000	100.00%	23,460,000
Ranch at Cypress Creek #1	740,000	72.62%	537,388
Siena #1	42,270,000	100.00%	42,270,000
Siena #2	19,225,000	100.00%	19,225,000
Sonterra	49,111,355	100.00%	49,111,355
Southeast Williamson County	17,925,000	100.00%	17,925,000
Stonewall Ranch	12,815,000	100.00%	12,815,000
The Meadows At Chandler Creek	1,885,000	100.00%	1,885,000
Vista Oaks	250,000	100.00%	250,000
Walsh Ranch	5,340,000	100.00%	5,340,000
West Williamson Co #1	8,810,000	100.00%	8,810,000

# Williamson County, Texas

Table 11

## Direct and Overlapping Governmental Activities Debt – Continued September 30, 2020 (Unaudited)

Municipal Utility Districts (Cont.)			
West Williamson Co #2	2,600,000	100.00%	2,600,000
Williamson County #10	14,120,000	100.00%	14,120,000
Williamson County #11	22,100,000	100.00%	22,100,000
Williamson County #12	41,465,000	100.00%	41,465,000
Williamson County #13	27,830,000	100.00%	27,830,000
Williamson County #15	34,460,000	100.00%	34,460,000
Williamson County #19	26,660,000	100.00%	26,660,000
Williamson County #19A	14,870,000	100.00%	14,870,000
Williamson County #22	13,410,000	100.00%	13,410,000
Williamson Co MUD # 23	17,105,000	100.00%	17,105,000
Williamson Co MUD # 25	8,150,000	100.00%	8,150,000
Williamson Co MUD # 26	3,215,000	100.00%	3,215,000
Williamson Co MUD # 28	27,250,000	100.00%	27,250,000
Williamson Co MUD # 30	3,350,000	100.00%	3,350,000
Williamson Co MUD # 32	18,405,000	100.00%	18,405,000
Williamson-Liberty Hill MUD	6,915,000	100.00%	6,915,000
Williamson/Travis County #1	705,000	77.72%	547,926
Municipal Utility Districts Subtotal	615,226,355		591,375,876
Other			
Austin Community College	386,625,000	19.02%	73,536,075
Williamson County Water, Sewer, Irrigation, Drainage District #3	33,750,000	84.84%	28,633,500
Other Subtotal	420,375,000		102,169,575
Total Overlapping Debt	7,809,483,970		4,373,760,446
County Debt <sup>2</sup>			
Williamson County	1,114,793,697	100.00%	1,114,793,697
Avery Ranch Road District (blended component unit)	4,746,482	100.00%	4,746,482
Pearson Place Road District (blended component unit)	5,190,633	100.00%	5,190,633
Northwoods Road District (blend component unit)	10,470,339	100.00%	10,470,339
Somerset Hills Road District #4 (blend component unit)	3,890,000	100.00%	3,890,000
Total County Wide Direct Debt	1,139,091,151		1,139,091,151
<b>Total direct and overlapping debt</b>	<b>\$ 8,948,575,121</b>		<b>\$ 5,512,851,597</b>

Source:

1 Municipal Advisory Council of Texas

2 Williamson County Auditor's Office

Note:

a The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the County's boundaries and dividing it by each unit's total taxable assessed value.

**Williamson County, Texas**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**(Unaudited)**

**Table 12**

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Total taxable value</b>	<b>\$ 70,875,566,131</b>	<b>\$ 65,162,019,072</b>	<b>\$ 59,032,197,208</b>	<b>\$ 53,247,408,273</b>	<b>\$ 47,417,522,347</b>	<b>\$ 41,942,626,194</b>	<b>\$ 37,144,449,100</b>	<b>\$ 35,056,675,852</b>	<b>\$ 33,914,849,153</b>	<b>\$ 33,187,263,963</b>
Assessed value of real property	66,434,196,541	61,119,506,126	55,246,767,214	49,670,578,885	43,998,718,831	38,777,132,714	34,201,065,840	32,341,033,447	31,397,904,707	30,780,381,086
Debt limit rate	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Debt limit	16,608,549,135	15,279,876,532	13,811,691,804	12,417,644,721	10,999,679,708	9,694,283,179	8,550,266,460	8,085,258,362	7,849,476,177	7,695,095,272
Debt applicable to limit:										
General bonded debt	1,139,091,151	899,622,478	983,685,139	981,999,155	1,031,616,230	1,056,761,560	922,542,295	841,378,033	857,669,416	860,049,886
Less: amount set aside for repayment of general bonded debt	9,215,935	3,641,844	4,909,310	14,022,061	8,269,822	1,825,778	2,099,876	3,102,238	6,253,224	14,329,756
Total net debt applicable to limit	1,129,875,216	895,980,634	978,775,829	967,977,094	1,023,346,408	1,054,935,782	920,442,419	838,275,795	851,416,192	845,720,130
<b>Legal debt margin</b>	<b>\$ 15,478,673,919</b>	<b>\$ 14,383,895,898</b>	<b>\$ 12,832,915,975</b>	<b>\$ 11,449,667,627</b>	<b>\$ 9,976,333,300</b>	<b>\$ 8,639,347,397</b>	<b>\$ 7,629,824,041</b>	<b>\$ 7,246,982,567</b>	<b>\$ 6,998,059,985</b>	<b>\$ 6,849,375,142</b>
Total net debt applicable to the limit as a percentage of debt limit	6.80%	5.86%	7.09%	7.80%	9.30%	10.88%	10.77%	10.37%	10.85%	10.99%

**Notes:**

This schedule includes Avery Ranch No. 1, Pearson Place, Northwoods Road Districts and Somerset Hill No. 4 Road District (blended component units).

Texas Constitution Art. 3 Section 52(B)

Under Legislative provision, any county, any political subdivision of a county, any number of adjoining counties, or any political subdivision of the state, or any defined district now or hereafter to be described and defined within the State of Texas, and which may or may not include towns, villages, or municipal corporations, upon a vote of two-thirds majority of the resident property taxpayers voting thereon who are qualified electors of such district or territory to be affected thereby, in addition to all other debts, any issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this Constitution, and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.



**Williamson County, Texas**  
Demographic and Economic Statistics  
Last Ten Fiscal Years  
(Unaudited)

**Table 13**

Year	County					State of Texas	United States
	Estimated Population <sup>a</sup>	Personal Income (thousands of dollars) <sup>a</sup>	Per Capita Personal Income <sup>a</sup>	School Enrollment <sup>b</sup>	Unemployment Rate <sup>c</sup>	Per Capita Personal Income <sup>a</sup>	Per Capita Personal Income <sup>a</sup>
2020	\$ 590,551	N/A	N/A	102,134	5.9%	N/A	N/A
2019	590,551	22,801,969	37,242	95,760	2.8%	31,277	34,103
2018	566,719	20,556,992	35,825	106,683	3.0%	30,143	32,621
2017	547,545	19,544,956	34,575	94,025	3.0%	28,985	31,177
2016	528,718	18,371,452	32,705	89,765	3.6%	27,828	29,829
2015	508,514	16,855,771	33,147	89,365	3.4%	28,210	29,979
2014	489,250	19,050,320	31,709	87,215	4.3%	26,513	28,555
2013	471,014	14,827,843	31,481	86,709	5.4%	26,327	28,184
2012	456,232	13,187,194	28,905	84,279	5.5%	25,359	27,319
2011	442,782	13,462,310	30,404	84,459	7.7%	24,682	26,708

Notes:

N/A - Not available

\* Personal Income last update in 2019

Sources:

a 2008 to 2020 - U.S. Census Bureau QuickFacts

b School enrollment provided by the Independent School Districts within the County.

Several school districts cross the county line.

c September rate for 2008 to 2020 - Texas Workforce Commission

b September rate for 2011 to 2020 - Tracer Texas Labor Market Information website

**Williamson County, Texas**  
Principal Employers  
Current Year and Nine Years Ago  
(Unaudited)

**Table 14**

Employer <sup>a</sup>	2020			2011		
	Employees <sup>b</sup>		Percentage of Total County Employment	Employees <sup>b</sup>		Percentage of Total County Employment
Dell Computer	13,000	1	7.68%	13,000	1	6.44%
Round Rock ISD	6,920	2	4.09%	5,808	2	2.88%
Leander ISD	5,218	3	3.08%	3,701	3	1.83%
HEB Grocery	4,522	4	2.67%	2,905	4	1.44%
Georgetown ISD	1,923	5	1.14%	1,716	6	0.85%
Williamson County	1,811	6	1.07%	1,502	7	0.74%
City of Round Rock	1,019	7	0.60%	1,214	10	0.60%
Kalahari Resorts	1,000	8	0.59%	N/A		N/A
State Farm Mutual Auto Insurance Co.	900	9	0.53%	1,995	5	0.99%
Round Rock Premium Outlets	800	10	0.47%	N/A		N/A
<b>Total</b>	<b>37,113</b>		<b>21.92%</b>	<b>31,841</b>		<b>15.77%</b>
Total Avg. Employees for the 1st Qtr per Texas Labor Market Information Website <a href="https://texaslmi.com/">https://texaslmi.com/</a>	169,212			201,935		

Source:

a Individual employers provided employee count.

b Individual cities provided employee count.

**Williamson County, Texas**  
County Government Employees by Function  
Last Ten Fiscal Years  
(Unaudited)

**Table 15**

Function	Fiscal Year									
	2020 <sup>a</sup>	2019 <sup>a</sup>	2018 <sup>a</sup>	2017 <sup>a</sup>	2016 <sup>a</sup>	2015 <sup>a</sup>	2014 <sup>a</sup>	2013 <sup>a</sup>	2012 <sup>a</sup>	2011 <sup>a</sup>
General Government	284	270	262	249	252	246	235	229	227	225
Judicial	255	248	242	224	231	226	215	209	208	209
Public Safety	1,036	1,022	1,002	979	989	973	961	932	922	908
Transportation	154	134	129	129	129	124	123	123	123	123
Community Services	83	78	59	47	46	42	36	36	35	37
<b>Total</b>	<b>1,811</b>	<b>1,752</b>	<b>1,694</b>	<b>1,628</b>	<b>1,646</b>	<b>1,611</b>	<b>1,571</b>	<b>1,530</b>	<b>1,516</b>	<b>1,502</b>

Source: Williamson County Human Resource or Payroll Department

Note:

a Budgeted positions

Function/Program or Department	Fiscal Year									
	2020 <sup>a</sup>	2019 <sup>a</sup>	2018 <sup>a</sup>	2017 <sup>a</sup>	2016 <sup>a</sup>	2015 <sup>a</sup>	2014 <sup>a</sup>	2013 <sup>a</sup>	2012 <sup>a</sup>	2011 <sup>a</sup>
General Government										
Commissioners Court	17	17	12	12	12	12	12	12	12	12
Building Maintenance	33	30	28	28	28	28	26	25	25	25
Budget Office	3	3	3	2	2	2	2	2	2	2
County Auditor	29	29	29	29	29	28	26	26	26	26
County Clerk	10	10	24	24	25	25	25	25	25	25
County Judge	4	4	7	7	7	6	6	6	6	6
County Treasurer	5	5	5	5	5	5	5	5	5	5
County Wide Records Mgmt-Co Clrk	14	14	-	-	-	2	1	1	1	1
Elections	12	12	12	11	11	11	11	11	11	10
Fleet Services	18	17	17	17	17	17	17	17	17	17
HUD CDBG	1	1	1	1	1	1	1	1	1	1
Air Check Grant	-	-	-	-	-	-	1	1	1	1
MHMR Grant	-	-	-	-	-	2	1	1	1	1
Human Resources	15	15	15	11	14	13	13	12	11	9
Information Technology Services	52	45	42	38	38	35	31	27	26	26
Infrastructure	2	2	2	2	2	2	2	2	2	2
Purchasing	10	10	10	9	9	7	7	7	7	7
Tax Assessor/Collector	59	56	55	53	52	50	49	49	49	49
	284	270	262	249	252	246	235	229	227	225

# Williamson County, Texas

## County Government Employees by Function – Continued Last Ten Fiscal Years (Unaudited)

Table 15

Function/Program or Department	Fiscal Year									
	2020 <sup>a</sup>	2019 <sup>a</sup>	2018 <sup>a</sup>	2017 <sup>a</sup>	2016 <sup>a</sup>	2015 <sup>a</sup>	2014 <sup>a</sup>	2013 <sup>a</sup>	2012 <sup>a</sup>	2011 <sup>a</sup>
<b>Judicial</b>										
County Attorney	56	55	55	53	52	51	48	45	45	46
District Attorney	43	42	38	35	33	31	29	27	27	28
County Clerk	21	20	20	20	20	20	19	19	19	19
District Clerk	33	33	31	28	28	27	27	27	27	27
County Courts at Law	16	16	16	16	16	16	16	16	16	16
District Courts	17	16	16	16	25	25	23	22	21	20
Justice of the Peace	53	51	51	51	51	51	48	48	48	48
Courthouse Security	2	2	2	2	3	3	3	3	3	3
Magistrates Office	4	10	10							
Personal Bond Office	-	3	3	3	3	2	2	2	2	2
Pretrial	10									
	255	248	242	224	231	226	215	209	208	209
<b>Public Safety</b>										
911 Communications/EOC	85	84	86	83	82	72	70	71	68	58
911 Addressing	3	3	3	3	3	3	2	2	2	2
Constables	55	54	53	52	52	52	51	51	51	51
DPS	1	2	2	2	2	2	2	2	2	3
EMS	154	147	140	133	145	145	145	127	124	124
HAZ-MAT	4	4								
Jail	326	321	314	315	313	311	307	307	307	307
Juvenile Services	162	164	164	164	162	162	162	155	155	152
Mobile Outreach	11	11	17	9	13	15	15	13	9	7
Sheriff	235	232	223	218	217	211	207	204	204	204
	1,036	1,022	1,002	979	989	973	961	932	922	908
<b>Transportation</b>										
Road and Bridge	137	134	129	129	129	124	123	123	123	123
CAMPO	17									
	154	134	129	129	129	124	123	123	123	123
<b>Community Services</b>										
Agricultural Extension Service	3	3	3	3	3	4	4	4	4	5
Animal Shelter	32	31	20	18	18	17	16	16	15	15
Conservation	2	2	2	2	2	2	1	1	1	1
On Site Sewer Facilities	9	9	8	-	-	-	-	-	-	-
Parks and Recreation	27	23	21	19	18	14	11	11	11	12
Tobacco Fund (HUG Program)	3	3								
Veterans Services	7	7	5	5	5	5	4	4	4	4
	83	78	59	47	46	42	36	36	35	37
	1,811	1,752	1,694	1,628	1,646	1,611	1,571	1,530	1,516	1,502

Source: Williamson County Human Resource or Payroll Department

Note:

a Budgeted positions

**Williamson County, Texas**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**  
**(Unaudited)**

**Table 16**

Function/Program	Fiscal Year										
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government											
Number of A/P checks issued	12,248	9,406	10,356	12,196	14,477	16,063	17,487	15,869	17,014	20,355	19,471
Number of outgoing A/P wires	164	180	180	151	138	170	119	152	104	216	174
Number of invoices processed	34,576	34,933	37,837	39,388	41,304	41,663	40,655	40,038	43,822	42,081	41,136
Number of Pcard charges	13,681	14,827	13,818	12,073	9,712	8,484	7,580	8,146	6,688	7,248	6,827
Number of electronic payments	6,451	6,328	6,845	4,520	3,462	2,094	682	3,422	2,019	-	
Judicial											
Hot Check Cases											
Number of checks processed	418	478	441	650	804	1,159	1,853	3,316	4,323	4,478	6,169
Number of theft by check cases filed	51	81	101	104	120	100	403	430	611	700	686
Public Safety											
Number of 911 calls received	79,825	95,578	83,136	63,589	86,049	94,829	65,371	84,997	93,280	173,981	115,848
EMS 911 runs	25,804	25,465	24,114	22,856	21,318	24,781	25,725	23,895	24,132	23,828	24,334
EMS transfer runs	719	555	807	808	847	884	909	411	542	1,108	1,578
Number of total EMS runs	26,523	26,020	24,921	23,664	22,655	25,665	26,634	24,306	24,674	24,936	25,912
Average EMS response time in minutes	8:31	7:51	8:04	7:54	7:53	8:14	7:52	7:26	6:54	6:38	6:25
Average Jail daily population	493	572	561	694	647	578	620	566	569	586	608
Jail bookings	8,109	13,055	12,997	13,805	13,826	13,583	15,052	16,003	16,564	16,439	16,839
Jail releases	8,291	13,076	12,711	13,964	13,687	13,591	15,041	16,004	16,567	16,486	16,890
Jail inmates at 9/30/XXXX	500	558	590	641	796	572	606	582	568	553	637
Violations reported by Sheriff Office	17,094	22,198	17,246	21,022	20,445	21,809	20,097	22,898	47,181	55,043	53,670
Transportation*											
Roadway resurfacing (CL miles)	104	88	91	94.45	102	90.19	118	130	83	186	127
Hot Mix Asphalt Overlay (CL miles)	14	7	9	-	5	-	-	2	N/A	N/A	N/A
Crack Seal Applied (LN miles)	286	271	250	228	77	168	174	118	N/A	N/A	N/A
Asphalt Patches Applied (Tons)	19,800	18,100	14,880	14,995	23,500	26,000	27,000	24,600	N/A	N/A	N/A
Bridge / Bridge Class Culvert Replacement (each)	5	6	14	26	-	1	30	2	N/A	N/A	N/A
Culvert Replacement and Maintenance (each)	114	135	177	303	234	220	197	153	N/A	N/A	N/A
Major Roadway Rehabilitation (CL miles)	9	9	7	10	13	18	16	14	N/A	N/A	N/A
Mowing along roadways (miles) **	6,012	5,563	4,772	5,901	9,386	13,350	40,820	42,138	5,707	6,328	7,321
Ditch and culvert cleaning (CL miles)	5	5	9	7	14	14	-	9	4	8	21
Striping and Delineation Applied (CL miles)	173	180	154	86	62	32	55	44	N/A	N/A	N/A
Signage Replaced (each)	2,487	2,562	2,588	2,071	2,348	2,573	2,560	1,727	N/A	N/A	N/A
Grade and Shape Gravel Roads (CL miles)	153	158	171	180	101	198	105	105	N/A	N/A	N/A
Community Services											
Participants using sport fields	80,777	113,008	144,987	147,680	148,361	66,809	87,966	141,275	130,284	156,858	157,704
Parks Dept. reservations	3,582	4,526	4,445	5,492	6,497	4,733	1,174	1,159	4,585	577	713
Riders of the miniature train	23,741	26,178	34,957	35,838	32,583	29,713	20,016	18,845	16,742	13,202	14,653

Source:

Various County departments

\* Beginning with FY2013, Transportation is reported in greater detail. "CL miles" refer to Center Line Miles

\*\* Mowing is now reported in Total Miles instead of Center Line Miles.

**Williamson County, Texas**  
**Capital Assets by Function/Program**  
**Last Ten Fiscal Years**  
**(Unaudited)**

**Table 17**

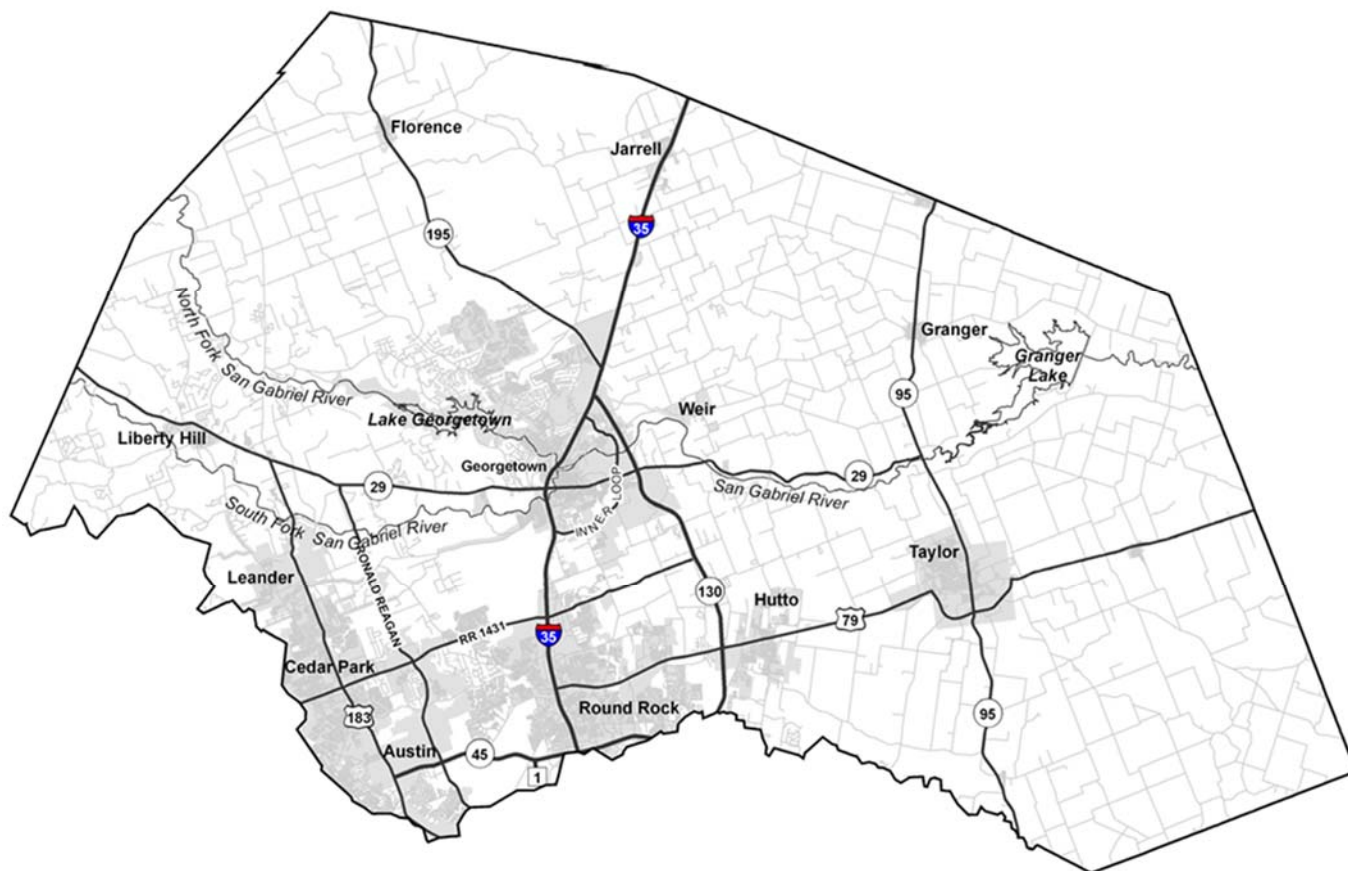
Function/Program	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
Buildings/Facilities - all functions	73	74	72	65	65	65	61	59	58	57
Vehicles	61	78	44	53	51	47	43	40	41	35
Judicial										
Vehicles	14	13	12	12	12	11	10	11	11	10
Public Safety										
Vehicles	518	565	490	469	436	461	384	463	472	403
Transportation										
Miles of roadway maintained	1513	1498	1493	1485	1474	1,463	1440	1422	1,416	1,418
Bridges	212	212	211	212	212	212	212	209	208	206
Vehicles	225	368	272	283	269	346	306	345	345	202
Community Services										
Parks acreage										
Developed	363.5	363.5	363.5	363.5	363.5	363.5	363.5	363.5	363.5	363.5
Total	2935	2935	3532.7	3524.4	3389.8	3386.7	3296	3252	3,178.0	3,021.6
Hike & bike trails (miles)	28.85	28.85	28.85	28.85	28.25	20.25	18.05	18.05	15.27	15.27
Fields										
Cricket	1	1	1	1	1	1	1	1	1	1
Soccer	11	11	11	11	11	11	11	11	11	11
Softball	2	2	2	2	2	2	2	2	2	2
Courts										
Basketball	6	6	6	6	6	6	6	6	6	6
Tennis	8	8	8	8	8	8	8	8	8	8
Splash pads	1	1	2	2	2	2	2	2	1	1
Miniature train ride	1	1	1	1	1	1	1	1	1	1
Disc golf holes	18	18	18	18	18	18	18	18	18	18
Picnic pavilions	10	10	10	10	10	10	10	10	10	10
Campsites	77	77	26	28	28	28	28	28	18	18
Vehicles	25	18	32	33	36	63	66	48	49	16

Source:

Various County departments and Texas Department of Transportation

# Williamson County, Texas

## Map



## Williamson County

### Miscellaneous Information – Continued

#### Organized in 1848

**Form of Government:** A political subdivision of the State of Texas

**Area**<sup>1</sup>: 1,136 square miles (1,124 sq. miles/land; 12 sq. miles/water)

**Population:** 590,551 (U.S. Census Bureau December 2019 data)

#### Quality of Life:

*Health Ranking:* The County Health Rankings, released in March 2019 by the University of Wisconsin's Population Health Institute and the Robert Wood Johnson Foundation, ranked Williamson County third among 244 Texas Counties in the health factors (how healthy they can be) and health outcomes category (how healthy people are and how long they live). These findings are with regards to key factors that affect health such as smoking, obesity, binge drinking, access to primary care providers, rates of high school graduation, rates of violent crime, air pollution levels, access to healthy foods, unemployment rates and number of children living in poverty. Since the rankings were first introduced in 2010, Williamson County has been ranked among the top five healthiest counties in Texas.

*Hospitals:* St. David's Hospitals are located in Round Rock and Georgetown, with Emergency Centers in Cedar Park and Leander. Baylor Scott & White Medical Centers are located in Round Rock and Taylor. Seton Medical Center Williamson is located in Round Rock. Cedar Park Regional Medical Center is located in Cedar Park. In 2022, the Dell Children's Medical Center North will open in Avery Ranch.

#### Recreation:

*Athletics:* Round Rock Express (AAA Minor League Baseball team), Texas Stars AHL hockey team, Austin Spurs NBA G-League basketball team, Austin Wild Indoor Football Team, community athletic leagues including softball, tennis, kickball, baseball, basketball, and aquatics; recreational/fitness centers; golf courses; and numerous running and cycling activities, both competitive and recreational, hosted by Williamson County cities.

#### *Parks &*

*Outdoors:* Fishing, camping, water sports and wading on Lake Georgetown and Lake Granger; five county parks and numerous city parks (including 28.8 miles of hiking, biking, and running trails; sport fields, disc golf course, playgrounds, splash park); hunting on lands near Lake Granger; Cedar Rock Railroad miniature train in the Southwest Regional Park. The River Ranch County Park, which will add another major recreation contribution to the County, will open 2021.

#### *Higher*

*Education:* Austin Community College has campuses in Cedar Park, Round Rock and Leander. Temple College offers classes in Taylor and Hutto. Southwestern University is located in Georgetown. Round Rock also offers classes from Texas State University and Texas A&M Health Science Center. The East Williamson County Higher Education Center, in Hutto, offers classes from Temple College, Texas State Technical College Waco and Texas A&M University.



## Williamson County, Texas

### Miscellaneous Information – Continued

Family: The Williamson Museum in Georgetown offers exhibits, programs and tours of the Williamson County Historic Courthouse and the Williamson Museum on the Chisholm Trail in Round Rock opened summer of 2017 and is particularly focused on the history of the Round Rock area. Other museums include the Palm House Museum, and the Dan Moody Museum in Taylor. Family fun is available on the Hill Country Flyer steam train in Cedar Park and Inner Space Caverns in Georgetown. The Georgetown Palace Theater offers theater productions that are affordable entertainment and educational opportunities for all members of the family.

Community Events:

Williamson County Sheriff's Posse Rodeo in Jarrell, Taylor Rodeo, The Williamson Museum's Chisholm Trail Days, Georgetown Red Poppy Festival, Round Rock's Frontier Days, Cedar Park's 4<sup>th</sup> of July Celebration at Milburn Park, Hutto Old Tyme Days, Taylor International Barbecue Cook-off, Brushy Creek MUD's Hairy Man Festival, and other annual community festivals thrive in the County. Music and entertainment events are held at the HEB Center at Cedar Park. In addition, the newly completed Williamson County Expo Center in Taylor hosts a wide variety of family friendly events, including concerts, rodeos, public meetings, livestock shows, shopping markets, dog shows and barrel races.

### Economic Resources<sup>2</sup>:

Business: The County is home to big corporations including Apple, Dell, Emerson Process Management, and major retail and commercial developments. The County is rich in information technology and computer systems, agricultural and agribusiness, advanced manufacturing and assembly, construction, real estate, government and educational sectors are significant economic contributors to the County's robust economy. Williamson County is a member of the Austin MSA, one of the fastest growing areas in the country. The booming population paired with abundant available resources allows a range of business endeavors to flourish.

Minerals: Building stone, sand, gravel and oil.

Agriculture<sup>3</sup>: The area consists primarily of rolling prairie. However, mixed hardwood timber and brush is prevalent in many areas. The major field crops in the area are corn, cotton, winter wheat, grain sorghum and grasslands.

The 2020 Williamson County annual agriculture increment report shows the county had 101,732 acres of feed corn for a total crop value of \$41,480,700; 5,284 acres of grain sorghum for a total crop value of \$2,130,500; 11,866,350 acres of cotton for a total crop value of \$3,268,650; 12,751 acres of winter wheat for grain for a total crop value of \$2,986,800; 4,114 acres of oats for grain for a total crop value of \$709,665; 516 acres of native and improved pecans for a total crop value of \$627,504; the county had approximately 143,000 acres of hay land including 89,900 acres of native grasslands.

Livestock revenues included: 18,175 stockers for a total production revenue of \$9,087,500; 63,825 beef cows and calves for a total production revenue of \$65,740,000.

Other agricultural revenues for Williamson County include 2,000 hens with \$10,000 of total production revenue; 2,815 goats for a total revenue of \$98,425; and 700 honeybee hives producing 50,000 pounds of honey for a total revenue of \$45,000. Green Industry revenues generated amounted to \$440,333,792.

There are an estimated 35,000 to 45,000 acres in hunting and recreation leases totaling \$2,300,000 in revenue.

### Sources:

1 U. S. Census Bureau

2 Economic Development and Parks and Recreation Departments for the Cities of Georgetown, Round Rock, Cedar Park, Leander, Taylor and Hutto.

3 Texas A&M AgriLife Extension Service

## Williamson County, Texas

Miscellaneous Information – Continued

### Students Enrolled in Colleges and Universities Located Near or Within the County:

<u>University</u>	<u>Fall 2020 Enrollment</u>
Austin Community College	39,896
Concordia University Texas	2,456
Huston-Tillotson University	1,070
St. Edward's University	3,591
Southwestern University	1,506
Temple College	4,887
Texas A&M Health Science Center	3,107
Texas State University (Round Rock)	1,513
University of Texas	50,481

### Health Care Facilities Located Near or Within the County <sup>b</sup>:

#### Hospitals:

Cedar Park Regional Medical Center	Baylor Scott & White Hospital, Taylor
Baylor Scott & White University Medical Campus	Georgetown Behavioral Health Institute
Reliant Rehabilitation Hospital Central Texas	Rock Springs, Georgetown
St. David's Georgetown Hospital	Ascension Seton Medical Center Williamson
St. David's Round Rock Medical Center	Round Rock
	Rehabilitation Hospital of Round Rock

#### Clinic Facilities:

Austin Diagnostic Clinic – Cedar Park, Round Rock  
Austin Regional Clinic – Cedar Park, Hutto, Round Rock  
Bluebonnet Trails Community Services - Cedar Park, Georgetown, Hutto, Taylor  
Brushy Creek Family Medical Associates  
Cedar Park Family Practice  
Central Texas Diagnostic Clinic  
Dell Children's Circle of Care Pediatrics-  
    Round Rock Health Clinic  
    Lake Aire Medical Center, Georgetown  
    Texas A&M HSC Whitestone, Cedar Park  
    Pediatrics at Hutto  
Express Urgent Care, Round Rock  
EasyCare Round Rock, Austin Diagnostic Clinic  
Family Medical Center of Cedar Park  
Family Medical Center of Georgetown  
Family Medicine Associates of Round Rock  
Family Medicine Clinic of Georgetown  
FastMed Urgent Care – Georgetown, Taylor  
Georgetown Medical Clinic  
Health Center at Scott and White Hospital, Taylor  
Hill Country Family Health Specialists  
Leander Healthcare Center

## **Williamson County, Texas**

### Miscellaneous Information – Continued

#### Lone Star Circle of Care Federally Qualified Health Ctr

Dell Children's-Circle of Care Adolescent Health at Texas A&M HSC, Round Rock

A.W. Grimes Medical Offices, Round Rock

Family Medicine at Lake Aire Medical Center, Georgetown

Senior Health Care Lake Aire Medical Center, Georgetown

Seton-Circle of Care Family Medicine at Texas A&M HSC, Round Rock

Seton-Circle of Care Behavioral Health at Texas A&M HSC, Round Rock

Seton-Circle of Care Women's Services at Texas A&M HSC, Round Rock

LSCC OB/GYN, Round Rock

Psychiatry & Behavioral Health at Lake Aire Medical Center, Georgetown

Psychiatry & Behavioral Health at Round Rock Health Clinic, Round Rock

Minute Clinic – Cedar Park, Georgetown, Round Rock

NextCare Urgent Care-Austin North, Georgetown, Round Rock

Northwest Diagnostic Clinic, Cedar Park

Physician Associates of Georgetown

Physician's Center, P.A., Georgetown

Pro-Med Minor Emergency Center, N. Hwy 183

Rapid Care Clinic, Leander

Redi Clinic – Cedar Park, Round Rock

Rock Springs – Changes, Round Rock

Baylor Scott & White Clinic – Cedar Park, Cedar Park West, Georgetown, Hutto, Johns (Taylor),  
University (Round Rock), Round Rock West

Seton Cedar Park

St. David's Urgent Care, Round Rock, Georgetown, Hutto, Cedar Park

St. David's Emergency Center, Cedar Park

Texas MedClinic, Round Rock

Town Center Family Medicine of Cedar Park

T&K Physician Associates, Georgetown

Town Center Family Medicine of Cedar Park

Urgent and Family Care, Parmer Lane

#### **Public Health Centers:**

Williamson County and Cities Health District – Cedar Park, Georgetown, Round Rock, Taylor

#### **Volunteer Clinic Facilities:**

Samaritan Health Ministries

Sacred Heart Community Clinic, Round Rock

Pflugerville Community Health Center North (Low Cost Clinic)

**Note:** This is not an exhaustive list. Not included are individual practitioners, specialty care practices, and pediatric practices. New facilities are opening on an ongoing basis.

**Source:** a – Respective college or university  
b – Williamson County and Cities Health District

## **Williamson County**

### **Government Office Information**

The government of Williamson County, Texas is subdivided into several different offices, each with its own legally constituted duties as prescribed by the constitution and/or legislative act. The head of some offices are elected officials while others are appointed by the Commissioners Court or the District Judges of Williamson County as provided by law.

#### **Constitutional Offices**

Williamson County is a political body. The general governing body of the County is the Commissioners Court, which has none of the functions of a traditional court, but has powers and duties clearly set forth and defined in the constitution and statutes. The Commissioners Court is comprised of four commissioners, each of whom is elected by the qualified voters of one of four precincts in the County, and a County Judge, who is elected countywide as presiding officer. Commissioners Court, as a political subdivision of the state, was created to carry out policy common to the state. Therefore, it was not mainly created to advance the interest of the locality in which it is located. The election of the various County officials ensures, in most instances, the application of state laws and regulations, in light of local needs and statutes, and to establish a courthouse and jail, appoint numerous officials, fill vacancies in certain County offices, let contracts in the name of the County, build roads and bridges, administer the County's public welfare services, perform numerous duties in regard to elections, set the County tax rate, issue bonds, and adopt the County budget.

#### **District Courts**

There are five District Courts in Williamson County, each of which is a court of general jurisdiction and may try both civil and criminal cases. The judge of each of the respective courts is elected countywide. The District Courts have original jurisdiction in all criminal cases of the grade of felony, and all suits on behalf of the state to recover penalties, forfeitures and escheat. The District Courts preside over all cases of divorce, misdemeanors involving official misconduct, suits to recover damages, slander or defamation of character, suits for title of land and for enforcement of liens thereon, suits for the right of property levied upon by virtue of any writ of execution, sequestration, or attachment when the property levied on is valued at an amount of \$500 (exclusive of interest) and all suits concerning contested elections.

These courts and the judges thereof have power to issue writs of habeas corpus, mandamus, injunction, certiorari and all writs necessary to enforce their jurisdictions. The District Courts also have appellate jurisdiction and general supervisory control over the County Commissioners Court. They have general original jurisdiction over all causes of action which a remedy or jurisdiction is not provided by law or the Constitution. The District Court, concurrently with County Court, has the general jurisdiction of a probate court and may do all things associated with the duties of a probate court enumerated under County Court. In addition, the District Courts share concurrent jurisdiction with the County Courts at Law when the matter in controversy exceeds \$500 but is less than \$20,000. Along with these constitutional and statutory responsibilities, the District Judges have the statutory responsibility of appointing the County Auditor and Court Reporters for each of the respective District Courts. The District Judges, along with the County Court at Law Judges, appoint the Community Supervision and Corrections Department Director. The District Judges, along with the County Judge serve on the County Juvenile Board which oversees the operations of the Juvenile Probation Department and appoints the Chief Juvenile Probation Officer.

## **Williamson County, Texas**

### **Government Office Information – Continued**

#### **Constables**

In general, the duties of the Constable are to perform a service or act, execute and return, as provided by law, all civil and criminal processes, writs, citations, subpoenas, summons, warrants, and precepts, directed and delivered by a lawful official, anywhere in the constable's County, or in a County contiguous to the constable's County, and in other locations as provided by law. The Constable may seize and sell real estate and personal property upon order of the court, take eviction action and attend justice court proceedings. The Constable may enforce all state laws and arrest offenders with or without warrant for felonies or misdemeanor offenses committed against the peace and dignity of the state.

#### **County Attorney**

The countywide electorate elects the County Attorney. Duties include representation of the State of Texas in all criminal proceedings under investigation or pending before the County Courts at Law and Justice Courts of the County, examination and prosecution of all cases pending before the Juvenile Courts, and representation of the State in all cases appealed to or from any of these courts. The County Attorney also processes felony and misdemeanor hot checks, obtains protective orders for victims of domestic violence, represents the Department of Protective and Regulatory Services in cases involving abuse or neglect of children or helpless adults, and obtains commitment orders for mental illness and substance abuse. The County Attorney Attends Commissioners Court as the civil lawyer for the County and provides a full range of legal services in that capacity. Also provided by the County Attorney is legal advice to all County officials and employees. Where applicable, the County Attorney oversees the representation of officials and employees who are involved in litigation.

#### **County Clerk**

The countywide electorate elects the County Clerk and the duties and fees collected by the office are prescribed by the legislature. The County Clerk is the clerk of the County and of Commissioners Court and is the official recorder of County business. By legislation in Williamson County, the County Clerk functions as the clerk of the court for each of the County Courts at Law. In addition, the County Clerk acts as recorder of deeds and other instruments, records and issues death and birth certificates, issues marriage licenses, registers cattle brands, records and retains all plats, and maintains records of mental health commitments. The County Clerk serves as clerk of the Probate and Civil Court and keeps all records, books, paper, and proceedings of the probate court as well as the County Courts at Law criminal dockets. Additional responsibilities include keeping all records properly indexed, arranged and preserved.

#### **District Attorney**

The legislature may create the Office of the District Attorney in any judicial district in the state and prescribe the duties of the office. Such an office in Williamson County has been created and the District Attorney is a constitutional officer. The countywide electorate elects the District Attorney. The duties of the office in general are to represent the State of Texas on all criminal matters before the District Courts of Williamson County. These matters include grand jury proceedings along with bond and asset forfeitures. The District Attorney also handles all appeals from any such matters that are taken to the Court of Appeals, Texas Court of Criminal Appeals, the Texas Supreme Court and the United States Supreme Court.

## **Williamson County, Texas**

### **Government Office Information – Continued**

#### **District Clerk**

The countywide electorate elects the District Clerk. In general, the functions of this office are to serve in an administrative capacity for the District Courts (state courts), to perform judicial or quasi-judicial duties in connection therewith, to act as custodian of the court records, to receive money in the clerk's official capacity, and to perform general assessed duties as are enjoined by statute or imposed by the lawful authority of the court. The District Clerk of Williamson County also maintains the files for all criminal, civil, family, and tax cases handled by these courts.

#### **Justice of the Peace Courts**

There are four Justice of the Peace Courts in Williamson County. Each Justice of the Peace is elected by the voters living within their respective precinct. Justices of the Peace have jurisdiction in all Class C misdemeanor criminal matters where such fines are established by statute. Also, the Justices of the Peace have jurisdiction in civil matters either in Small Claims Court or Justice Court where the amount in controversy is \$20,000 or less (exclusive of interest) of which exclusive original jurisdiction is not given to the County or District Courts. Appeals to the County Court shall be allowed in all cases decided in Justice Court, however, in civil cases, only when the judgment is for more than \$20 (exclusive of costs). The Small Claims Court exercises concurrent jurisdiction with the Justice Courts in all actions for recovery of money by any person, association of persons, corporations or by any attorney for such parties or other legal entity where the amount involved, exclusive of cost, does not exceed the sum of \$20,000. Small Claims courts may only recover money. All decisions of Small Claims Court and Justice Courts, provided that the amount in controversy, exclusive of costs, exceeds the sum of \$20 may, upon rendition of final judgment by the Judge of the Court, be appealed to the County Court or County Courts at Law. Other duties of the Justices of the Peace in Williamson County include death inquests, mental probable cause hearings, criminal prisoner admonishments, peace bond hearings, school truancy cases, juvenile magistrate statements, animal cruelty hearings, and other administrative duties per code.

#### **Sheriff**

The qualified voters of the County elect the Sheriff to office. The duties of the Sheriff are prescribed by the legislature. The Sheriff may employ guards for the safekeeping of prisoners in the jail and, subject to regulations of Commissioners Court, has charge and control of the courthouse. In addition, the Sheriff shall execute all processes and precepts directed by legal authority and make return thereof to the proper court. The Sheriff is the Chief Law Enforcement Officer for the County and custodian of the County jail. In addition to apprehending criminals and serving writs and other legal papers for the Civil, County, and District Courts, the Sheriff is also charged with keeping order in the courtrooms. The Sheriff also administers proactive programs aimed at crime prevention and substance abuse control such as the Drug Abuse Resistance Education (DARE) program.

#### **Tax Assessor-Collector**

The Tax Assessor-Collector is elected by the countywide electorate and performs all the duties with respect to assessing property for the purpose of taxation and collection of taxes as may be prescribed by the legislature. The duties of the office consist of assessing and collecting County property taxes. The officer may serve in a similar capacity for any incorporated city, town, village, school districts-- independent or otherwise, drainage district, and water control in the County. The Tax Assessor-Collector of Williamson County, in addition to assessing and collecting for taxable real and personal property within the County, collects the taxes for many independent cities and districts. Other duties include collecting state and county license fees, occupation fees, and state automobile transaction taxes.

## **Williamson County, Texas**

### **Government Office Information – Continued**

#### **County Treasurer**

The countywide electorate elects the County Treasurer. The duties of the County Treasurer are to receive County funds and disburse them, subject to the County Auditor's countersignature. The function of this office is an essential part of internal control in financial matters in that all monies due to the County must be placed in the Treasurer's custody. Monies are forwarded to the County Treasury and can be withdrawn upon the signature of the County Treasurer and countersignature of the County Auditor. Additional responsibilities of the County Treasurer include signatory authority for all payroll related payments with the countersignature of the County Auditor. Also, the County Treasurer is responsible for the reconciliation of all bank accounts upon which the Treasurer acts as signatory. The County Treasurer prepares and submits all required reports and payments to the State of Texas and serves as Secretary to the Bail Bond Board. In addition, the County Treasurer serves as the Certified Investment Officer for the County relative to all requirements of the Public Funds Investment Act.

### **OFFICES CREATED BY LEGISLATIVE LAW**

#### **County Court at Law**

There are four County Courts-at-Law in Williamson County, each created by the legislature. The countywide electorate elects each of the County Court at Law judges. These courts have jurisdiction in all misdemeanor cases, probate, and mental illness and chemical dependency matters. The County Courts-at-Law have concurrent jurisdiction with the District Courts in family law cases, including divorces, child custody cases and in civil matters where the amount in controversy does not exceed \$250,000 (exclusive of punitive or exemplary damages, costs, and interest). The County Courts-at-Law have appellate jurisdiction in all appeals in criminal and civil cases from Justice Courts and Municipal Courts. Along with these duties, the County Court at Law Judges and the District Judges appoint the Community Supervision and Corrections Department Director.

#### **County Auditor**

The County Auditor is appointed by the District Judges and serves as the Chief Accounting Officer of the County. The County Auditor has general oversight of all County records and is responsible per statute, for projecting revenue during the budget process. The County Auditor must sign all checks written for the County. It is the responsibility of the County Auditor's office to audit each fee collecting office at least once each quarter. Financial reporting is also performed by the County Auditor's office. The County Auditor is responsible for the creation of the Comprehensive Annual Financial Report and the Popular Annual Financial Report that is submitted each year to the Government Finance Officers Association for review. In addition, the County Auditor oversees the payroll and accounts payable function for the entire County. Other responsibilities include accounting for fixed assets and administering and reporting all grant funds received from the state and federal government and other entities. The County Auditor also serves as the fiscal officer for the Community Services and Corrections Department and Chief Fiscal Officer for Juvenile Services.

#### **Budget Officer**

In a county with a population of more than 125,000 the Commissioners Court may appoint a Budget Officer. The Budget Officer is responsible for preparing a county budget for the fiscal year. In preparing or monitoring the budget, the Budget Officer may require the County Auditor or any other district, county, or precinct officer of the county to provide any information necessary for the Budget Officer to properly prepare or monitor the budget. The county budget is approved by Commissioners Court.

## **Williamson County, Texas**

### **Government Office Information – Continued**

#### **Regional Animal Shelter Director**

The mission of the Regional Shelter Director is to ensure humane care is provided to all animals in the shelter, to assist the participating entities in enforcing state law and local ordinances, and to otherwise serve the citizens in a cost-effective manner. The Regional Shelter Director takes responsibility for animal shelter operations and staff by developing and enforcing policies and procedures that are compliant with local, state and federal law. Priorities include development and maintenance of budgetary and financial goals, communication and relationships with regulatory agencies, Commissioners Court, Shelter Board and officials from all city/county entities. The director also monitors and reports trends which may be used to facilitate planning of programs consistent with the success of overall shelter goals. The Shelter Director is hired by County officials utilizing input from the Regional Animal Shelter's Board of Directors.

#### **Chief Juvenile Probation Officer**

The County Juvenile Board, comprised of five District Judges and the County Judge, appoints the Chief Juvenile Probation Officer. The general duties of this office are to properly investigate, process, and handle all cases referred to them by the courts, law enforcement agencies, parents, and other agencies. The Juvenile Probation Department compiles and prepares a detailed social history on all referred offenders and recommends corrective action to the Juvenile Court. The department provides professional casework services and supervision to delinquent children who are placed on probation by the Juvenile Court. Juvenile detention and intensive residential care are also provided by and through the Juvenile Services Department. Each of these units provides care 365 days a year. Several specialized programs are operated through Juvenile Services to include Community Services and Restitution, Gang Intervention, and Juvenile Drug and Delinquency Prevention. One specialized sex offender caseload officer is also provided through Juvenile Services.

#### **County Emergency Services Senior Director**

The County Judge, with the advice and consent of Commissioners Court, appoints the Senior Director of Emergency Services of Williamson County. It is the Senior Director's duty to control and direct the areas of Emergency Management, Emergency Communications, Fire Marshal-Special Operations, MOT (Mobile Outreach Team), Wireless Communications, and EMS (Emergency Medical Services). It is the responsibility of the senior director to serve as liaison between municipal districts, county, regional, state and federal emergency management functions as well as other emergency management organizations. Emergency Management will respond to local disasters by coordinating recovery activities with local, regional and state entities. The area of Fire Marshal – Special Operations is responsible for responding to hazardous material spills, swift-water rescue, and technical rescue within the county and the region. The Fire Marshal's Office enforces the fire code and conducts fire investigations. MOT responds to mental health crisis calls in the county in coordination with the various law enforcement agencies within the county. Emergency Communications handles all 911 communications between the general public and County, City and Special District Agencies tasked with rapid response. Wireless Communications manages the radio system between the various Public Safety Agencies within the County. EMS responds to all emergency medical calls and handles transport of patients within the county except within the City of Georgetown.



## **Williamson County, Texas**

### **Government Office Information – Continued**

#### **County Extension Service Agent**

The Williamson County Office of the Texas Agricultural Extension Service is a unique partnership between the County Commissioners Court and the Texas A & M University System. County Extension Agents provide outreach education to the citizens of Williamson County in the areas of Agriculture, Family and Consumer Sciences, 4-H, Youth Development, and Horticulture. Agents utilize research-based information to conduct workshops, clinics, tours, meetings and programs, as well as preparing news releases and web-based education. The Extension Service values and promotes citizen and community involvement, research-based education, lifelong learning, and volunteerism.

#### **CSCD Director**

The Community Supervision and Corrections Department (also known as Adult Probation Department) Director is appointed by the District and County Court at Law Judges with criminal jurisdiction. The department is responsible for supervising adult misdemeanor offenders placed on community supervision (adult probation), offenders placed under pre-trial supervision, and offenders placed in the department's 90-bed intensive inpatient substance abuse program referred to as the Central Texas Treatment Center. The department's mission is to protect the community and rehabilitate offenders. The department operates several rehabilitation programs for the supervision of offenders and specialized caseloads for sex offenders, special needs offenders, offenders required to be monitored on electronic monitoring or surveillance, and offenders required to have ignition interlock devices that monitor alcohol use in their vehicles. The department receives most of its funding from state funds and offender fees. The Texas Department of Criminal Justice-Community Justice Assistance Division provides grant and operational funds, and oversight to the department.

#### **Elections Administrator**

The Elections Administrator is the County Elections Official and is appointed by the Williamson County Elections Commission. The duties of the Elections Administrator include all voter registration activities for over 378,856 registered voters in 94 precincts and the conduct of election activities for more than 44 county, city, and school governments, as well as 67 municipal and special utility districts. Duties also include the preparation and maintenance of appropriate political jurisdiction maps. The Elections Administrator prepares elections contracts and conducts elections for federal and state elections, and for local elections when requested. Duties include the selection and coordination of poll sites, selection and training of poll workers, and preparation of ballot materials. The Elections Administrator serves as the repository for local officials' campaign and expenditure reports. The Elections Administrator provides information to the public regarding voter registration and elections and serves as a liaison to the Secretary of State regarding elections issues.

#### **Facilities Senior Director**

The County Judge appoints the Facilities Senior Director with the advice and consent of the Commissioners Court. The Facilities Senior Director oversees all County facilities construction activities and ensures the quality and completion of maintenance and repair for all County-owned buildings and grounds. Maintenance includes all major and minor repairs to County facilities, supervision and execution of all janitorial and grounds maintenance contracts, and review/approval of payments to suppliers, contractors, and utilities.

## **Williamson County, Texas**

### **Government Office Information – Continued**

#### **Human Resource Senior Director**

The Human Resource (HR) Senior Director for Williamson County is appointed by the County Judge with the advice and consent of the Commissioners Court. The Senior Director must ensure the County follows state and federal hiring laws, that applicants meet the qualifications of a particular job opening and that the public is notified when a job opening becomes available within the County. The HR Senior Director is responsible for the management of the Self-Funded Benefits Plan and various other medical and dental benefit plans offered by the County as well as life and disability insurance, workers' compensation insurance, the wellness program and the employee assistance program. The HR Senior Director also monitors the claims disbursement made under the Self-Funded Benefits Plan and must ensure the various benefits plans are administered in compliance with federal laws and regulation. The HR Senior Director must ensure the County complies with the Drug-Free Workplace Policy, the Family and Medical Leave Act (FMLA) and the Americans with Disabilities Act (ADA). The Senior Director ensures compliance with Williamson County compensation policies and directs the biannual salary study process.

#### **Infrastructure Services Senior Director**

The County Judge, with the advice and consent of the Commissioners Court, appoints the Senior Director of Infrastructure Services of Williamson County. It is the Senior Director's duty to control and direct the areas of Fleet Services, the County Engineer's Office and the Road and Bridge Division. It is the responsibility of the senior director to serve as a liaison with local, state, county, and federal organizations. Fleet Services personnel maintain Williamson County's fleet of vehicles and equipment; make recommendations, during the budget process, for equipment replacement needs of county departments and assist in defining what types of equipment should be purchased. The Road and Bridge Division of Williamson County has the responsibility for the maintenance and repair of all County roads, bridges, drainage structures and ditches pertaining to the road system in Williamson County. The County Engineer's Office is responsible for planning, design and inspection of roadway and drainage facilities required to provide for the safe, economical and productive operation of the County's transportation system. The County Engineer's Office is additionally responsible for land development coordination activities such as plat review for the unincorporated areas within the County.

#### **Parks Department Senior Director**

The County Judge appoints the Parks Department Senior Director with the advice and consent of the Commissioners Court. The Parks Department Senior Director is responsible for the development, operation, and maintenance of County parks, trails and preserves. The Parks Department Senior Director also provides for safe and secure facilities and coordinates park related development and activities with cities in the County.

#### **Purchasing Agent**

The Purchasing Agent is appointed by the Commissioners Court. The Purchasing Agent is responsible for carrying out the purchasing function as prescribed by law and for administering the procedures prescribed by law for notice and public bidding for county purchases and contracts. The County Purchasing Agent purchases all supplies, materials and equipment required or used by the county and contracts for all repairs to purchased equipment, as needed. The Purchasing Agent has the responsibility of providing an accounting for all property on hand annually to the County Auditor and the Commissioners Court.

## **Williamson County, Texas**

### **Government Office Information – Continued**

#### **Technology Services Senior Director**

The County Judge, with the advice and consent of the Commissioners Court, appoints the Technology Services Senior Director of Williamson County. It is the Technology Services Senior Director's duty to oversee the functions of Technology Services (TS), Geographic Information Systems (GIS), 911 Addressing and Records Management (RM) for the County. TS includes installing new systems, protecting computer-stored records, maintaining control of daily Data Lifecycle functions, troubleshooting within County offices as computer-related issues arise as well as supporting County-wide telecommunications. GIS includes management of the central GIS database and interfaces as well as providing GIS, GPS, and related services to County departments and the public. 911 Addressing includes maintaining the 911 telephone database for the entire County and providing addressing services for the unincorporated areas and small cities. RM functions include warehousing and protecting records from the various County departments, monitoring and coordinating destruction schedules, and warehousing and coordinating the disposal of assets as the assets exceed their useful life. In addition, the Technology Services Senior Director oversees County mail courier functions.

#### **Veterans Services Officer**

In a county with a population of 200,000 or more the Commissioners Court shall maintain a Veterans County Service office. The Commissioners Court appoints the County Veterans Services Officer and the number of Assistant County Veterans Services Officers that it considers necessary. Veterans Services staff assists veterans and their families with information on programs and services that are available for individuals that have served in the armed forces. They also help them file for and receive their entitled benefits from the Department of Veterans Affairs. Programs and services available include educational benefits, vocational benefits, disability retirement, obtaining lost military records and more.

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## **Federal and State Award Programs**

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**Independent Auditor's Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed  
in Accordance with *Government Auditing Standards***

To the Honorable County Judge  
and County Commissioners  
Williamson County, Texas

We have audited, in accordance with the auditing standards generally accepting in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County, Texas (the County), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 22, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Honorable County Judge  
and County Commissioners  
Williamson County, Texas

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Austin, Texas  
March 22, 2021





**Independent Auditor's Report on Compliance for Each Major  
Program and Report on Internal Control over Compliance  
in Accordance with the Uniform Guidance and State of Texas  
Uniform Grant Management Standards**

To the Honorable County Judge  
and County Commissioners  
Williamson County, Texas

**Report on Compliance for Each Major Federal and State Program**

We have audited the compliance of Williamson County, Texas (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* and the State of Texas Uniform Grant Management Standards (UGMS) that could have a direct and material effect on its major federal and state programs for the year ended September 30, 2020. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and UGMS. Those standards, the Uniform Guidance, and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each of the County's major federal and state programs. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal and State Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2020.

The Honorable County Judge  
and County Commissioners  
Williamson County, Texas

## Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and UGMS. Accordingly, this report is not suitable for any other purpose.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Austin, Texas  
March 22, 2021

## Williamson County, Texas

### Schedule of Findings and Questioned Costs For the Fiscal Year Ended September 30, 2020

#### Section 1. Summary of Auditor's Results

##### Financial Statements

An unmodified opinion was issued on the financial statements.

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ X _____	No
Significant deficiencies identified that are not considered to be material weakness(es)?	_____ Yes	_____ X _____	None reported
Noncompliance material to financial statements noted?	_____ Yes	_____ X _____	No

##### Federal and State Awards

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ X _____	No
Significant deficiencies identified that are not considered to be material weakness(es)?	_____ Yes	_____ X _____	None reported

An unmodified opinion was issued on compliance for major programs.

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, or State of Texas Uniform Grant Management Standards?	_____ Yes	_____ X _____	No
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Identification of major federal programs:

21.019	Coronavirus Relief Fund
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Identification of major state programs:

Dollar threshold use to distinguish between type A and type B programs?	River Ranch Park
	<u>\$1,336,558</u> - Federal
	<u>\$300,000</u> - State

Auditee qualified as low-risk auditee?	_____ X _____	Yes	_____	No
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## **Williamson County, Texas**

Schedule of Findings and Questioned Costs – Continued  
For the Fiscal Year Ended September 30, 2020

### **Section 2. Financial Statement Findings**

None

### **Section 3. Federal and State Award Findings and Questioned Costs**

None

### **Section 4. Schedule of Prior Audit Findings and Questioned Costs**

None

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**Williamson County, Texas**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended September 30, 2020**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Grant or Identifying Number	Pass- Through to Non-State Entities	Expenditures	
				Direct	Total
FEDERAL AWARDS					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed Through Texas Department of Family and Protective Services					
Title IV-E Contract (Legal)	93.658	23939896	\$ -	\$ 28,102	\$ 28,102
EMS CARES	93.498	N/A	-	300,000	300,000
HHSC	93.788	N/A	-	312,328	312,328
Total Passed Through Texas Department of Family and Protective Services			-	640,430	640,430
Total U.S. Department of Health and Human Services			-	640,430	640,430
U.S. ELECTION ASSISTANCE COMMISSION					
Passed Through Texas Secretary Of State					
HAVA CARES	90.404	TX20101CARES-246	-	352,894	352,894
Total Passed Through Texas Secretary Of State			-	352,894	352,894
Total U.S. Election Assistance Commission			\$ -	\$ 352,894	\$ 352,894
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through Texas Office of the Governor - Division of Emergency Management					
2019 Homeland Security - Hazmat Monitor & Maintenance	97.067	EMW-2019-SS-00034-S01	\$ -	\$ 20,659	\$ 20,659
2019 Radiological Detection Sustainment	97.067	EMW-2019-SS-00034-S01	-	30,689	30,689
Total Passed Through Texas Office of the Governor - Division of Emergency Management			-	51,348	51,348
Passed Through Texas Department of Public Safety - Division of Emergency Management					
Hurricane Laura- Texas Residents Sheltering	97.043	20-0013	-	61,365	61,365
Hurricane Laura- Louisiana Sheltering	97.043	20-0013	-	1,572	1,572
Emergency Management Performance Grant	97.042	20TX-EMPG-1418	-	73,874	73,874
Total Passed Through Texas Department of Public Safety - Division of Emergency Management			-	136,811	136,811
Total U.S. Department of Homeland Security			\$ -	\$ 188,159	\$ 188,159
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs					
Community Development Block Grant	14.218	B-16-US-48-0502	\$ 193,489	\$ -	\$ 193,489
Community Development Block Grant	14.218	B-17-US-48-0502	403,328	-	403,328
Community Development Block Grant	14.218	B-18-US-48-0502	878,109	-	878,109
Community Development Block Grant	14.218	B-19-US-48-0502	748,675	-	748,675
Community Development Block Grant	14.218	B-20-US-48-0502	-	-	-
Total Direct Programs			2,223,601	-	2,223,601
Total U.S. Department of Housing and Urban Development			\$ 2,223,601	\$ -	\$ 2,223,601
U.S. DEPARTMENT OF JUSTICE					
Direct Programs					
Equitable Sharing Program	16.922	TX2460000 410411	\$ -	\$ 38,982	\$ 38,982
Total Direct Programs			-	38,982	38,982
Passed Through Office of the Governor - Criminal Justice Division					
2020 Trauma Focused Equine	16.540	2017-DJ-BX-0053	-	39,240	39,240
Total Passed through Office of the Governor - Criminal Justice Division			-	39,240	39,240
Passed Through Office of Justice Programs					
State Alien Assistance Program	16.606	2019-AP-BX-0197	-	135,435	135,435
State Alien Assistance Program	16.606	2020-AP-BX-0197	-	163,558	163,558
JAG Grants	16.738	2018-DJ-BX-0633	-	1,981	1,981
JAG Grants	16.738	2019-DJ-BX-0456	-	9,375	9,375
Total Passed through Office of Justice Programs			-	310,349	310,349
Total U.S. Department of Justice			\$ -	\$ 388,571	\$ 388,571

The Notes to the Schedule of Expenditures of Federal and State Awards are an integral part of this statement.

# Williamson County, Texas

## Schedule of Expenditures of Federal and State Awards – Continued For the Fiscal Year Ended September 30, 2020

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Grant or Identifying Number	Pass- Through to Non-State Entities	Expenditures	
				Direct	Total
FEDERAL AWARDS					
U.S. DEPARTMENT OF TRANSPORTATION					
Passed Through Texas Department of Transportation - Pass Through Toll Financing					
FM 1660 CR 134 to CR 101 - Highway Planning & Construction Cluster	20.205	PT2005-001-01-PTT1566-01-009	\$ -	\$ 3,802	\$ 3,802
Total Passed Through Texas Department of Transportation - Pass Through Toll Financing - Highway Planning & Construction Cluster			-	3,802	3,802
Passed Through Texas Department of Transportation IH 35 from RM 1431 to SH45 Operational Study - Highway Planning & Construction Cluster	20.205	0015-09-167	-	20,751	20,751
Brushy Creek Regional Trail Phase V - Highway Planning & Construction Cluster	20.205	0914-05-191	-	-	-
RM2243 from US 183A to IH-35	20.205	2103-01-038	-	939,430	939,430
Total Highway Planning & Construction Cluster				963,983	963,983
STEP - Click it or Ticket Mobilization	20.616	2020-WilliamsonCo-CIOT-00036	-	13,554	13,554
Total Passed Through Texas Department of Transportation			-	973,734	973,734
Total U.S. Department of Transportation			\$ -	\$ 977,536	\$ 977,536
U.S. DEPARTMENT OF TREASURY					
Direct Programs					
Equitable Sharing Program	21.000	TX2460000 410412	\$ -	\$ 375	\$ 375
Coronavirus Relief Fund	21.019	NA	35,400,604	4,379,771	39,780,375
Total Direct Programs			35,400,604	4,380,146	39,780,750
Total U.S. Department of Treasury			\$35,400,604	\$ 4,380,146	\$ 39,780,750
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$37,624,205	\$ 6,927,735	\$ 44,551,940
OFFICE OF THE ATTORNEY GENERAL					
Direct Programs					
Tele-Justice Grant		201-20-063	\$ -	\$ 25,000	\$ 25,000
2020 Texas Vine Program		2004307	-	30,170	30,170
Total Direct Programs			-	55,170	55,170
Total Office of the Attorney General			\$ -	\$ 55,170	\$ 55,170
OFFICE OF THE GOVERNOR					
Passed Through Criminal Justice Division					
Cold Case Task Force		2018-DJ-BX-0485	\$ -	\$ 56,635	\$ 56,635
2020 Williamson County Veterans		2020-SF-ST-0015	-	95,892	95,892
2021 Williamson County Veterans		2021-SF-ST-0015	-	4,785	4,785
Total Passed Through Criminal Justice Division			-	157,311.93	157,311.93
Total Office of the Governor			\$ -	\$ 157,312	\$ 157,312
TEXAS A&M FOREST SERVICE					
Direct Programs					
San Antonio COVID-19 Warehouse		TX-TXS-020003	\$ -	\$ 11,031	\$ 11,031
San Antonio COVID-19 Warehouse		TX-TXS-020003-0470A	-	11,641	11,641
Total Direct Programs			-	22,672	22,672
Total Texas A&M Forest Service			\$ -	\$ 22,672	\$ 22,672
CAPITAL AREA TRAUMA REGIONAL ADVISORY COUNCIL					
Passed Through Capital Area Trauma Regional 2020-0529 Houston Civil Disturbance		16A-99327	\$ -	\$ 6,850	\$ 6,850
Total Passed Through Capital Area			-	6,850	6,850
Total Capital Area Regional Advisory Council			\$ -	\$ 6,850	\$ 6,850
TEXAS PARKS AND WILDLIFE DEPARTMENT					
Direct Programs					
2019 Go Program		52-000753	\$ -	\$ 5,833	\$ 5,833
River Ranch Park		51-000071	-	471,843	471,843
Total Direct Programs			-	477,675	477,675
Total Texas Parks and Wildlife Department			\$ -	\$ 477,675	\$ 477,675
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY					
Direct Programs					
			\$ -	\$ -	\$ -
Total Direct Programs			-	-	-
Passed Through Texas Commission on Environmental Quality 2017 & 2018 & 2019 AirCheck		582-12-20269	-	10,025	10,025
Total Passed Through Texas Commission on Environmental Quality			-	10,025	10,025
Total Texas Commission on Environmental Quality			\$ -	\$ 10,025	\$ 10,025

The Notes to the Schedule of Expenditures of Federal and State Awards are an integral part of this statement.

# Williamson County, Texas

## Schedule of Expenditures of Federal and State Awards – Continued For the Fiscal Year Ended September 30, 2020

State Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Grant or Identifying Number	Pass- Through to Non-State Entities	Expenditures	
				Direct	Total
STATE AWARDS					
TEXAS INDIGENT DEFENSE COMMISSION					
Direct Programs					
TIDC		212-19-D08	\$      -	\$  260,603	\$  260,603
Texas Indigent Defense Program		212-20-246	-	364,545	364,545
Total Direct Programs			-	625,148	625,148
Total Texas Indigent Defense Commission			\$      -	\$  625,148	\$  625,148
TEXAS VETERANS COMMISSION					
Direct Programs					
2019 & 2020 Veterans Treatment Court		N/A	\$      -	\$   31,758	\$   31,758
Total Direct Programs			-	31,758	31,758
Total Veterans Commission			\$      -	\$   31,758	\$   31,758
TOTAL EXPENDITURES OF STATE AWARDS			\$      -	\$  1,386,610	\$  1,386,610
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$37,624,205	\$  8,314,345	\$ 45,938,550

The Notes to the Schedule of Expenditures of Federal and State Awards are an integral part of this statement.



## **Williamson County, Texas**

### **Notes to the Schedule of Expenditures of Federal and State Awards**

#### **Note 1. General**

The accompanying schedule of expenditures of federal and state awards presents the activity of all applicable federal and state awards of Williamson County, Texas (the County). The County's reporting entity is defined in Note 1 to the County's financial statements. Federal and state awards received directly from federal and state agencies as well as federal and state awards passed through other government agencies are included in the respective schedule. Negative amounts shown in the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures.

#### **Note 2. Basis of Accounting**

The accompanying schedule of expenditures of federal and state awards is presented using the modified accrual basis of accounting. Expenditures are recognized when the related fund liability is incurred. Federal grants are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received they are recorded as deferred revenue until earned.

#### **Note 3. Relationship to Federal Financial Reports**

Grant expenditure reports as of September 30, 2020, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

#### **Note 4. Indirect Cost Rate**

The County has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.