

Williamson County, Texas

Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2022

Williamson County, Texas
Annual Comprehensive Financial Report
Fiscal Year Ended September 30, 2022
Principal Officials

County Judge Bill Gravell Jr.

Commissioner, Precinct 1Terry Cook

Commissioner, Precinct 2 Cynthia Long

Commissioner, Precinct 3Valerie Covey

Commissioner, Precinct 4 Russ Boles

County Auditor Jerri L. Jones

Tax Assessor-Collector Larry Gaddes

County Clerk Nancy Rister

County AttorneyDoyle "Dee" Hobbs

County Treasurer D. Scott Heselmeyer

District Clerk Lisa David

District AttorneyShawn Dick

SheriffMike Gleason

Official Issuing Report
Julie M. Kiley
County Auditor

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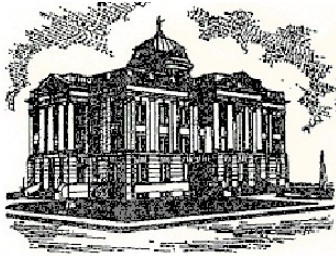
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Introductory Section

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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 24, 2023

The Honorable District Judges
Betsy Lambeth, 425th Judicial District
Donna King, 26th Judicial District
Stacey Mathews, 277th Judicial District
Sarah Bruchmiller, 368th Judicial District
Ryan D. Larson, 395th Judicial District
Scott K. Field, 480th 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 Annual Comprehensive Financial Report of Williamson County for the fiscal year ended September 30, 2022.

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, 2022, 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 that there was a reasonable basis for rendering an unmodified opinion that Williamson County's financial statements for the fiscal year ended September 30, 2022, 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 643,026.

Williamson County is a political subdivision of the State of Texas. The County is empowered to levy a property tax on both real and personal properties located within its boundaries. This levy provides 84% of the revenue for the General Fund and 99% of the revenue for the Debt Service Fund. The County has no legislative powers and has restrictive judicial and administrative powers. The governing body of the County is a five member Commissioners Court. The County Judge is the chairperson of the court and 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 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, 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 officers of the county to provide information necessary for the budget officer to properly prepare or monitor the budget. The budget must be itemized to make possible a comparison between the proposed expenditures and 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, and any County taxpayer may attend and participate in the hearing. Upon 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 must file the budget with the County Auditor and County Clerk and 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, it must file a copy of the order amending the budget with the County Clerk, who 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 is part of the Central Texas metropolitan area. The County's location on the I-35 corridor and close access to Austin, has fueled growth for many years. According to the U. S. Census Bureau, Williamson County's population was 643,026 in 2021. From 2011 to 2021, Williamson County's population grew by 45%, making it one of the fastest growing counties in the nation during that time. Last year, the County had the fourth fastest population growth in the State. Williamson County's population is expected to grow to more than 1.6 million by 2050.

Along with population growth, Williamson County continues to experience job growth and proliferation of business and residential development. Growth in the tech sector has become the primary driver of jobs in the region. The top five tech employers in the Austin area include Dell Technologies, Amazon.com Inc., Apple Inc., IBM Corp, and Tesla Inc, who recently opened their new headquarters in Austin. Apple also broke ground on a new 3 million square foot campus in southern Williamson County which will house approximately 15,000 employees once completed. Locally, the unemployment rate continues to be lower than the national average. The County's unemployment rate decreased from 3.6% in September 2021, to 2.8% in September of 2022. The rate was lower than the national rate for September which decreased from 4.7% in 2021, to 3.5% in 2022. Job creation has caused many cities in the County to be some of the fastest growing cities in the nation. The U. S. Census Bureau ranked Georgetown the fastest and Leander the second fastest growing city in the country between July 2020 and July 2021.

Overall, business incentives, a low tax rate and affordable housing are major factors that have contributed to the growth. Williamson County's diverse workforce also attracts new businesses to move or expand throughout the area. In Taylor, Samsung has broken ground on a \$17 billion semiconductor factory. The 6 million square foot plant will bring 2,000 jobs to eastern Williamson County, with a 2024 projected completion date. This project is the largest investment Samsung has made in the United States. In addition, suppliers to Samsung have now started adding locations in Williamson County. Valex, a semiconductor producer is adding locations in Georgetown and Round Rock with a total of more than 250,000 square feet of new warehouse space. Linde, the largest industrial gas supplier in the world, is also exploring options to build a \$271 million development next to the Samsung facility in Taylor.

Other developments include Shop LC, which announced plans to develop a new 200,000 square foot headquarters in Cedar Park. The project will create 1,000 new jobs and includes a capital investment of \$50 million. Once operational, Shop LC will be the largest employer in Cedar Park. Also coming to Cedar Park, is the Northwest New Hope Development, which includes a convention center, hotel, and retail area that is in the final stages of approval. The project is estimated to include \$400 million in capital development, create a minimum of 725 jobs, and is estimated to become Cedar Park's largest sales tax generator. Construction is expected to begin in 2023. In Hutto, a 1,400-acre "Megasite" is being developed into various projects that could double Hutto's tax base. To date, a 188-acre site for Hutto Mega TechCenter and a 220-acre data center for Skybox and Prologis, are being developed. All these projects are creating thousands of construction jobs across the County.

Medical facilities also continue to expand in Williamson County. A 12-acre Seton Medical Center is planned in Georgetown. In Leander, St. David's Healthcare announced a new 150,000 square foot hospital that will employ more than 200 full-time employees. Dell Children's Hospital North, a 187,000 square foot hospital, will also be completed in 2023. The facility will contain 36 beds, an emergency room, two operating rooms, several endoscopy rooms, and is designed to be a Level 3 Pediatric Trauma Center. Since 2010, Williamson County has been one of the healthiest counties in Texas. In 2022, the County ranked the second healthiest county in the State.

New recreation areas are also opening in the County. Perfect Game announced plans for the creation of 16 turf baseball and softball fields for regional and national tournaments and to relocate its headquarters to Cedar Park. The project is anticipated to bring over 1 million visitors to Cedar Park each year. The project will also include 30-acres of commercial development along Ronald Reagan Boulevard. River Ranch County Park, a 1,354-acre Williamson County park located between Liberty Hill and Leander, will complete construction in 2023. Once opened, the park will feature RV and primitive camping, group pavilions, classroom/meeting space, miles of hiking trails, and a 4,800 square foot Interpretive Center.

New housing, building permits, and new roads also demonstrate the growth in Williamson County. Though high interest rates have slowed home prices from their post pandemic peak, the median sales price of homes in Williamson County still increased by 5% between September 2021 and September 2022. New housing developments are occurring all over the County. Pearson Ranch broke ground on a 156-acre mixed used development which includes two hotels, thousands of multifamily houses, 2.6 million square feet of office space, and 200,000 square feet of retail space. In Georgetown, Cross Point Business District is building a 234-acre development with 388 multifamily units, 392,000 square feet of commercial space, and will include 1.6 million square feet of industrial space. NexMetro Communities has broken ground on a 150 build-to-rent home community in Liberty Hill and a 224-unit community in Georgetown. In addition to the current developments, NexMetro Communities also purchased more land in Liberty Hill this year to build another 260 build-to-rent home community, for a total investment of \$164 million in Williamson County. Smaller cities in Williamson County, such as Jarrell and Florence, are also seeing various new housing developments come to their cities. One of the largest developments in these areas is the Vineyard in Florence, where over 1,000 homes are planned for development on 600 acres.

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 \$22.6 million in Fiscal Year 2022 on engineering and construction for various roadways such as Great Oaks Bridge (\$5.8M), CR 200 (\$5M), CR 101/US 79 to North of Chandler Road (\$3.1M), and RM 2243 re-alignment/183A to IH35 (\$2.5M). In Fiscal Year 2022, the \$40 million General Obligation Park Bonds spent \$198,000 on design and construction on various projects such as the River Ranch County Park, Interpretive Center, Expo concession and restrooms, and Southwest Regional Park restrooms.

Williamson County has also partnered with other entities to complete various road bond projects including: the city of Taylor on CR 101, the city of Round Rock on North Mays Extension, and the city of Georgetown on CR 111 (Westinghouse) Phase 1.

In November 2019, Williamson County voters approved \$412 million in road construction and improvement bonds and \$35 million in park bonds. In February 2020, the County sold \$300 million of the road bonds and the entire \$35 million of the park bonds. In July 2022, the County sold an additional \$112 million of road bonds. During Fiscal Year 2022, the \$412 million General Obligation Road Bond spent \$53 million on design, engineering, and construction of various road bond projects such as CR 401/404 improvements (\$16M), CR 111/Westinghouse Road (\$10M), Corridor H/Sam Bass Road (\$3.2M), FM 3349 at US 79 Interchange (\$2.2M), and Bud Stockton Loop (\$1.8M). In Fiscal Year 2022, the \$35 million General Obligation Park Bond spent \$2.6 million on design and construction for various projects such as improvements to the Expo Center (\$1.1M), Berry Springs Park amenities (\$254K), and the Brushy Creek Trail (\$200K).

In May 2015, Williamson County issued \$59,645,000 in Certificates of Obligation (2015 CO) to build County facilities and buildings. In Fiscal Year 2022, the 2015 CO bond spent a total of \$466,000. The bond funds were spent towards the Juvenile Justice Center Records room remodel, jail renovations and the new District Court.

In August 2021, the Williamson County Commissioner's Court approved the sale of Limited Tax Notes, Series 2021 in the amount of \$200 million. The sale of the notes was primarily for a new Administration Building, a Juvenile Justice Center addition, and right of way. During Fiscal Year 2022, the \$200 million Limited Tax Notes spent a total of \$35 million on various items such as right of way purchases (\$33M), the remodel of the Historic Bob Phillips building (\$2.2M), and design work on the Juvenile Justice Center addition (\$374K) and Administration Building (\$186K).

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. It 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 2022. 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 or individuals who have significantly contributed to our efforts to maximize efficiencies within Williamson County. This year, we would like to recognize Melanie Denny for her hard work and dedication to the County. She was recently promoted to First Assistant County Auditor from her long-standing position as Financial Director in the Auditor's Office. Melanie implemented GASB 34 (framework for financial reporting) early on in her 21-year career with the County and more recently implemented GASB 84 (fiduciary activity) and GASB 87 (leases), along with many other challenging GASB pronouncements during her tenure. To highlight the magnitude and work involved in implementing GASB 34, at the time of implementation, it was characterized as the most significant change to occur in the history of government financial reporting. Melanie was instrumental in the County receiving and maintaining the AAA bond rating from S&P Global Ratings and Fitch Rating agencies since June 2010. Although the entire Auditor's Office contributes to the annual audit process and annual comprehensive financial report, Melanie orchestrates and leads this effort every year, which involves multiple information requests, inquiries and report reviews. In addition to this, she is involved in annual revenue projections and budget comparisons, biannual legislative changes that affect revenue collections, and bond rating meetings and refunding processes. Melanie's wealth of knowledge and her leadership role in the County's Auditor's Office makes her an invaluable asset to Williamson County.

Awards and Acknowledgements

Annual Comprehensive 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 Annual Comprehensive Financial Report for the fiscal year ended September 30, 2021. This was the 30th 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 Annual Comprehensive 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 Annual Comprehensive Financial Report for Fiscal Year 2022 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.

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 (PAFR) for the fiscal year ended September 30, 2021. This was the 17th 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 this award, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. In order to be eligible for the award, a government must submit its annual comprehensive financial report to GFOA's Certificate of Achievement for Excellence in Financial Reporting Program and receive the certificate for the current fiscal year. 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 Fiscal Year 2022, 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.

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.

Respectfully submitted,



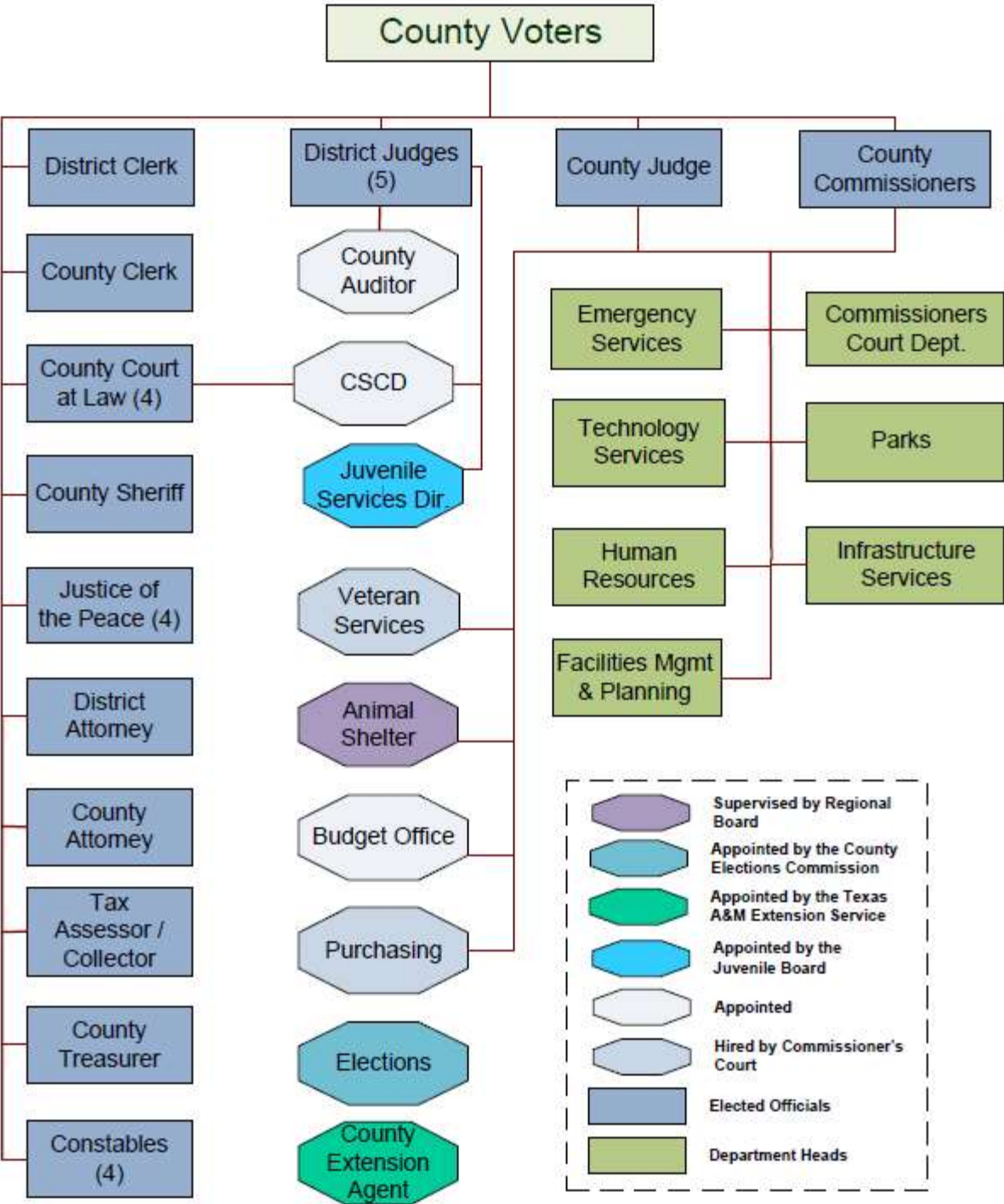
Julie M. Kiley, CPA
County Auditor

Williamson County, Texas
Fiscal Year Ended September 30, 2022
Officials*

Title	Name
Judge, 26th Judicial District Court	Donna King
Judge, 277th Judicial District Court	Stacey Mathews
Judge, 368th Judicial District Court	Rick J. Kennon
Judge, 395th Judicial District Court	Ryan D. Larson
Judge, 425th Judicial District Court	Betsy Lambeth
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	Mickey Chance
Constable, Precinct 2	Jeff Anderson
Constable, Precinct 3	Matthew Lindemann
Constable, Precinct 4	Paul Leal
County Attorney	Doyle "Dee" Hobbs
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
County Treasurer	D.Scott Heselmeyer
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
Sheriff	Mike Gleason
Tax Assessor/Collector	Larry Gaddes
Budget Officer	Ashlie Holladay
Senior Director of Emergency Services	Chris Connealy
Elections Administrator	Christopher J. Davis
Senior Director of Human Resources	Rebecca Clemons
Chief Information Officer	Richard Semple
Senior Director of Infrastructure	Robert Daigh
Senior Director of Facilities	Dale Butler
Senior Director of Parks and Venues	Russell Fishbeck
Purchasing Agent	Joy Simonton
Director of Veterans Services	Juan Amaya Jr.
CSCD Director	Jameson Pennington
County Extension Service Agent	Katherine Whitney
Juvenile Services Director	Scott Matthew
Animal Services Director	Misty Valenta

* As of September 30, 2022

Organizational Chart



Effective: 09/30/2021



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Williamson County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Merrill

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 Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County (the County), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 2 to the basic financial statements, during the year ended September 30, 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis 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.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining and Individual Fund Statements and Schedules 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 *State of 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.

Other Information Included in the Annual Comprehensive Financial Report

Management is responsible for the other information included in the Annual Comprehensive Financial Report ("ACFR"). The other information comprises the Introductory and Statistical Information Sections, as listed in the table of contents, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in the report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2023 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 the effectiveness of 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 24, 2023

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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 financial activities of Williamson County for the fiscal year ended September 30, 2022. 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 \$951.3 million. Of this amount \$699.2 million is restricted for specific purposes such as: road and bridge, debt service, capital projects, and state and federal programs.
- As of the close of the current fiscal year, Williamson County's governmental funds reported combined ending fund balances of \$878.5 million.
- The unassigned fund balance for the General Fund was \$135.2 million, or 66.3% of total General Fund expenditures, down from 71% last year. The major factors for the variances in revenues and expenditures are explained later in the analysis.
- The County issued bonds, redeemed bonds, and defeased bonds this fiscal year. In July 2022, \$104.7 million in Unlimited Road Bonds were issued. In September 2022, the County redeemed and defeased a portion of the Series 2015 Unlimited Tax Road Bonds and the 2015 Certificate of Obligations \$25 million was deposited in an escrow account. The outstanding principal amount redeemed was \$24.3 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 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 used to maintain control over resources 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 County funds 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 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 56 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, and Grants Fund, all of which are considered to be major funds. Data from the other 51 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 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 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 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 and 35 of this report.

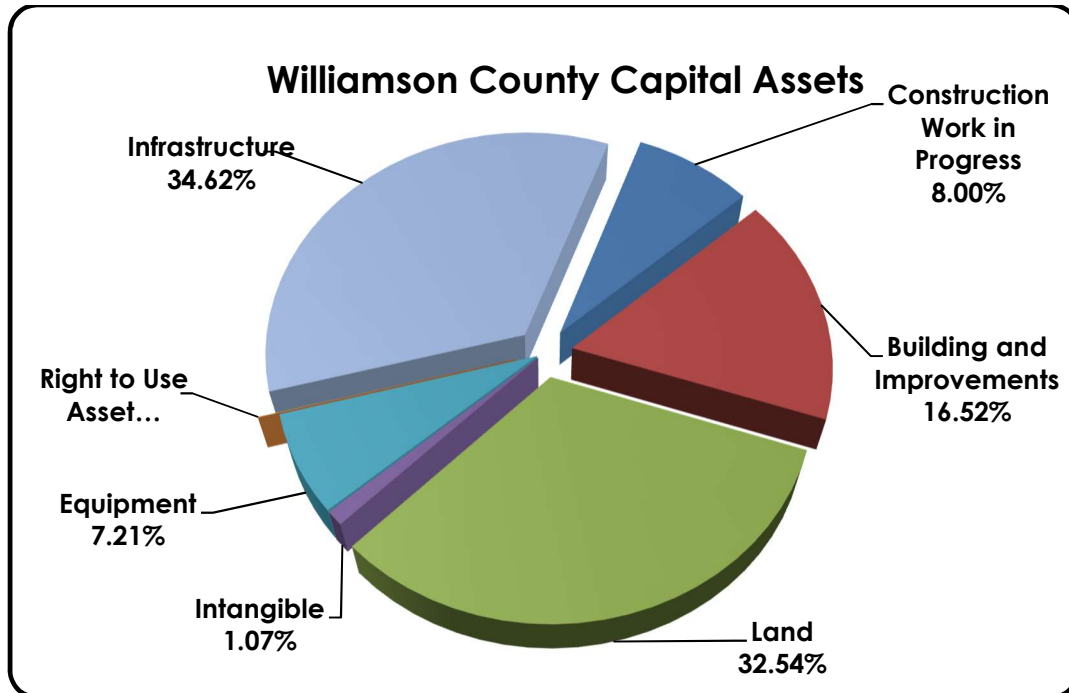
Notes to the Financial Statements. The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. Notes to the financial statements can be found on pages 36 through 69 of this report.

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 75 through 145 of this report.

Summary of Statement of Net Position

	Primary Government	
	Governmental Activities	
	2022	2021
Current Assets and Other Assets	\$ 1,142,279,920	\$ 1,063,098,141
Capital Assets	1,322,064,178	1,108,359,273
Total Assets	2,464,344,098	2,171,457,414
Deferred Outflows of Resources	51,586,886	62,801,834
Total Deferred Outflows of Resources	51,586,886	62,801,834
Current Liabilities	179,870,591	132,579,328
Noncurrent Liabilities	1,298,827,821	1,370,385,613
Total Liabilities	1,478,698,412	1,502,964,941
Deferred Inflows of Resources	85,921,011	22,807,822
Total Deferred Inflows of Resources	85,921,011	22,807,822
Net Position:		
Net Investment in Capital Assets	1,001,153,598	270,544,977
Restricted	699,215,634	606,279,506
Unrestricted	(749,057,671)	(168,337,998)
Total Net Position	\$ 951,311,561	\$ 708,486,485

Total net position increased by \$242.8 million compared to 2021. There are significant changes in the statement of net position on September 30, 2022, from September 30, 2021. Capital assets increased by \$213.7 million because of ongoing county road improvements, right of way purchases, improvements to county buildings and equipment purchases. The acceptance of several new subdivisions contributed to this increase. Noncurrent liabilities decreased by \$71.6 million. This is due to defeasing a portion of the Series 2015 Unlimited Tax Road Bonds and the 2015 Certificate of Obligations. The total amount defeased was \$24.3 million. In addition, the scheduled debt payments this fiscal year caused the noncurrent liability to decrease. The Deferred Inflows of Resources increased this fiscal year. The pension assumptions for net investment income increased primarily due to changes in investment projected earnings.



A portion of the County's net position (\$1.322 billion) reflects investment in capital assets (e.g., land, buildings, infrastructure, and equipment). Williamson County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. It is noted that the resources needed to repay the debt associated with capital assets must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

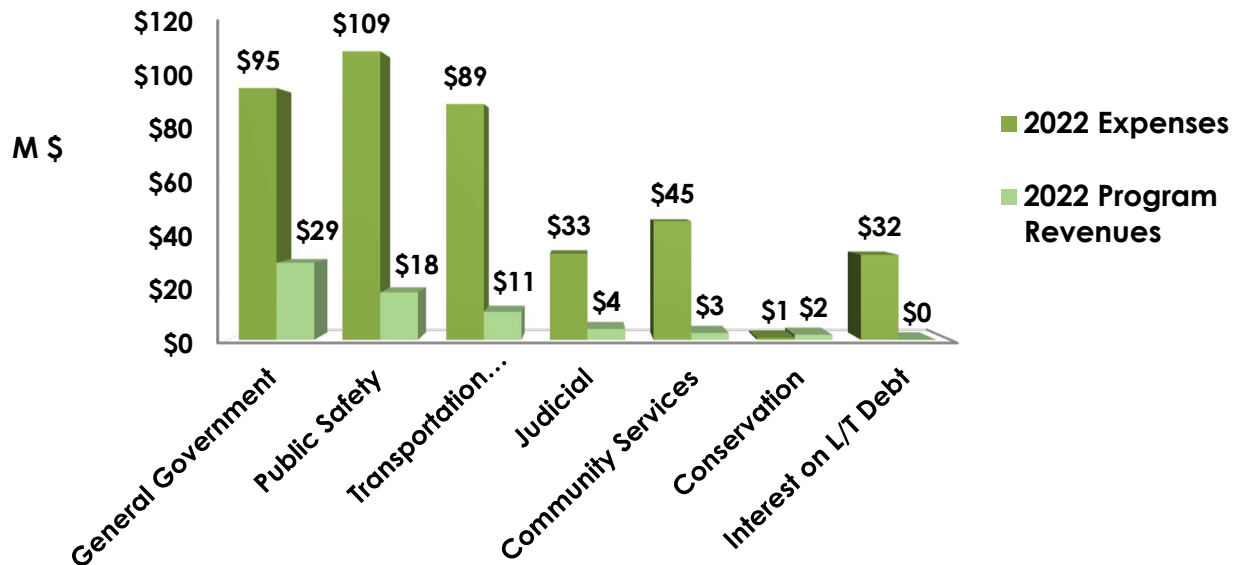
However, investment in capital assets does not necessarily correlate directly with changes in capital assets. Many road projects, once completed, are contributed to the local entity responsible for on-going maintenance. In 1999, County Commissioners recognized the need to address transportation in the 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 by making travel faster and safer.

Williamson County's Changes in Net Position

	Primary Government	
	Governmental Activities 2022	Governmental Activities 2021
Revenues		
Program revenues:		
Charges for services	\$ 66,871,959	\$ 59,559,176
Operating grants and contributions	56,632,343	53,433,019
Capital grants and contributions	137,008,334	36,176,049
General revenues:		
Property taxes	377,477,854	340,984,536
Other taxes	21,774,138	16,291,760
Investment earnings	(11,761,190)	2,325,656
Miscellaneous	577,475	184,529
Total Revenues	<u>648,580,913</u>	<u>508,954,725</u>
Expenses		
General government	95,241,179	81,509,475
Public safety	109,407,176	97,377,417
Transportation support	89,819,635	92,821,273
Judicial	32,902,982	27,235,265
Community services	45,197,557	31,102,956
Interest on long-term debt	740,997	962,046
Conservation	32,446,311	35,118,001
Total Expenses	<u>405,755,837</u>	<u>366,126,433</u>
Change in Net Position	242,825,076	142,828,292
Net Position, Beginning	<u>708,486,485</u>	<u>565,658,193</u>
Net Position, Ending	<u>\$ 951,311,561</u>	<u>\$ 708,486,485</u>

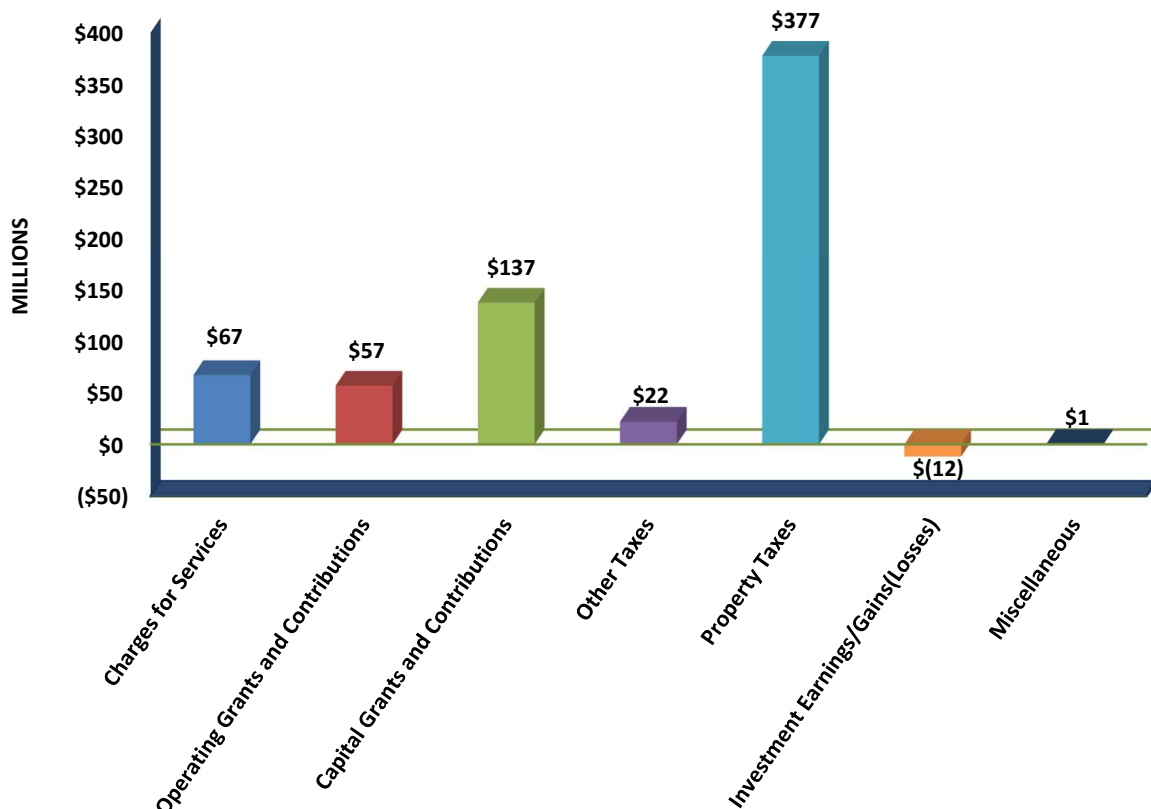
Changes in net position from year to year are a result of the net impact of the change in revenues and expenses from one year to the next. The change in net position increased by \$242.8 million. Total revenues for 2022 increased, primarily because of capital contributions and property taxes. Property tax revenues increased by \$36.5 million. For 2022, the County tax rate decreased; however, the growth of county property values caused an increase in property tax collections. Capital grants and contributions increased by \$100.8 million. This increase is primarily driven by the acceptance of new subdivision roads such as Clear Water and Santa Rita Ranch for county road maintenance. Expenses increased in most functions for 2022. Commissioners Court approved a cost-of-living adjustment of 4% during the fiscal year 2022 budget process. With rising inflation and the need to retain employees in a tight job market, the Commissioners Court approved an additional 3% cost-of-living adjustment mid-year. Also, to address vacancies in the public safety area, salary increases for Law Enforcement, Corrections and Emergency Medical Services were approved. Community Services expenditures increased primarily due to an increase in the Medicaid matching program payments for the Local Provider Participation program.

Expenses and Program Revenue - Governmental Activities

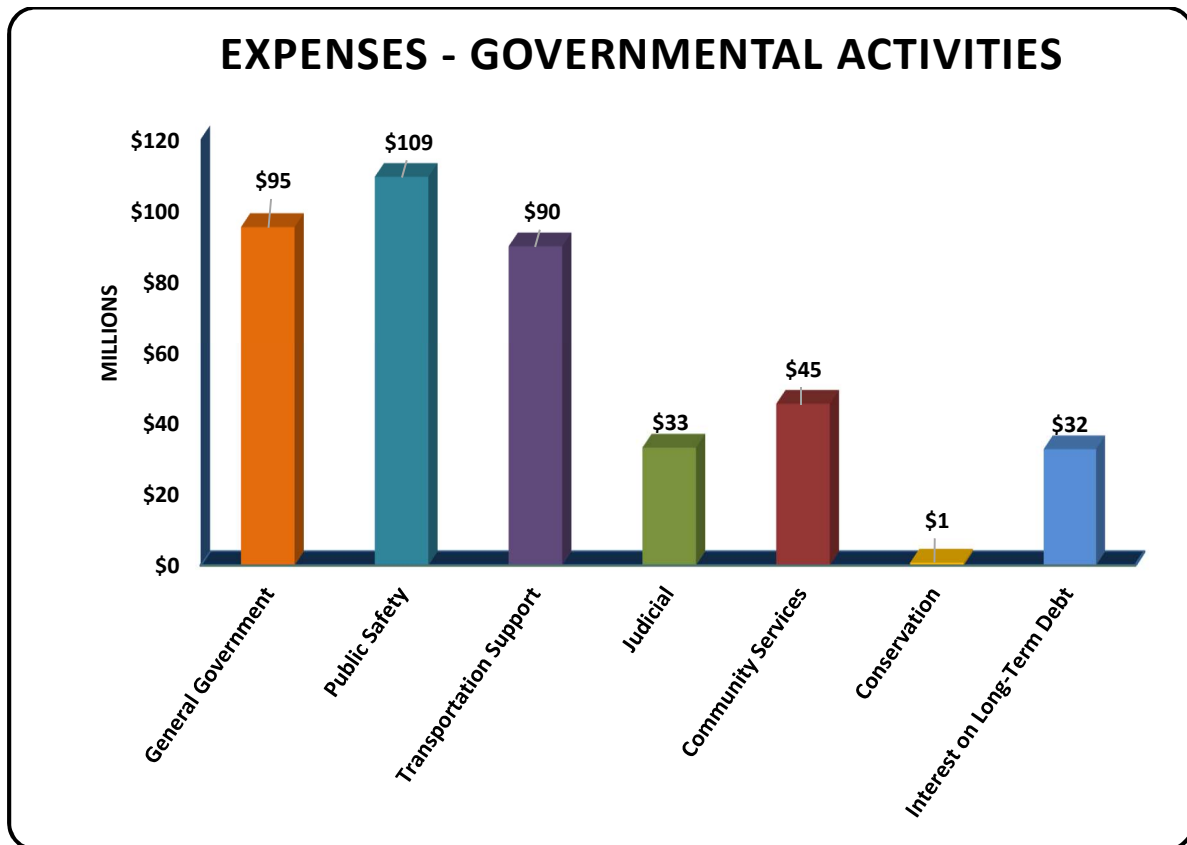


The chart above compares expenses and direct revenues associated with like county services. The chart below includes other revenues, i.e., tax collections that are not tied to individual services provided by the County.

REVENUE BY SOURCE - GOVERNMENTAL



The 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.

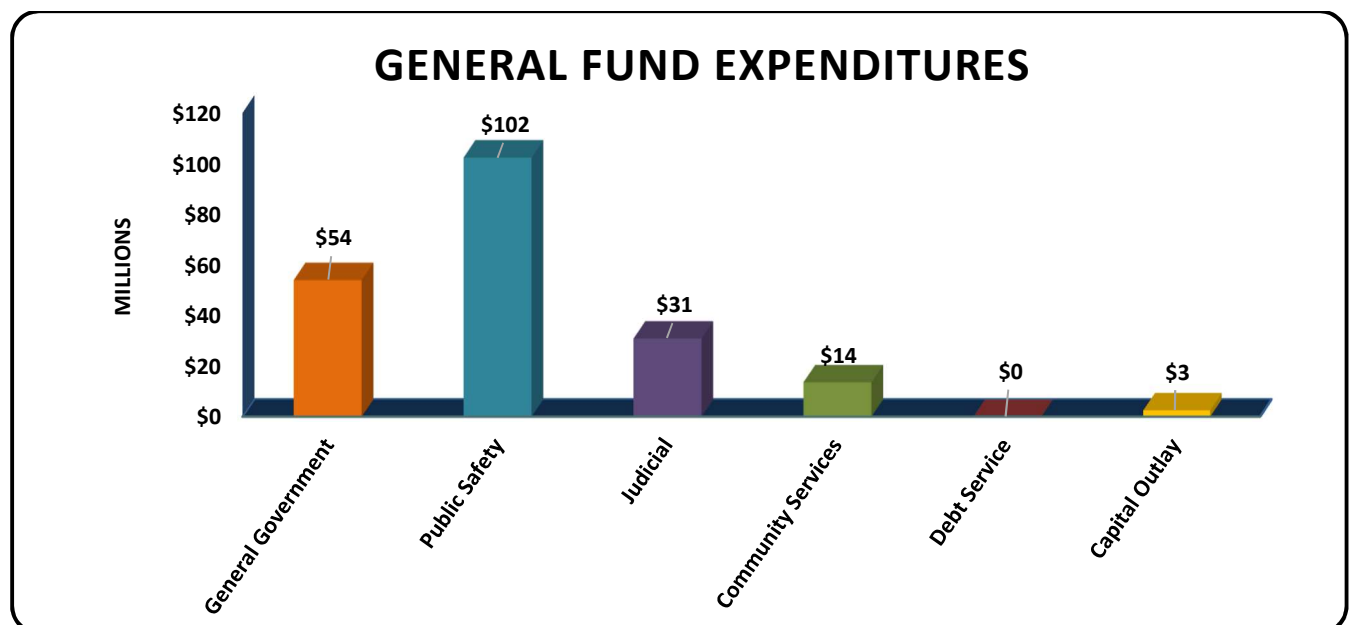
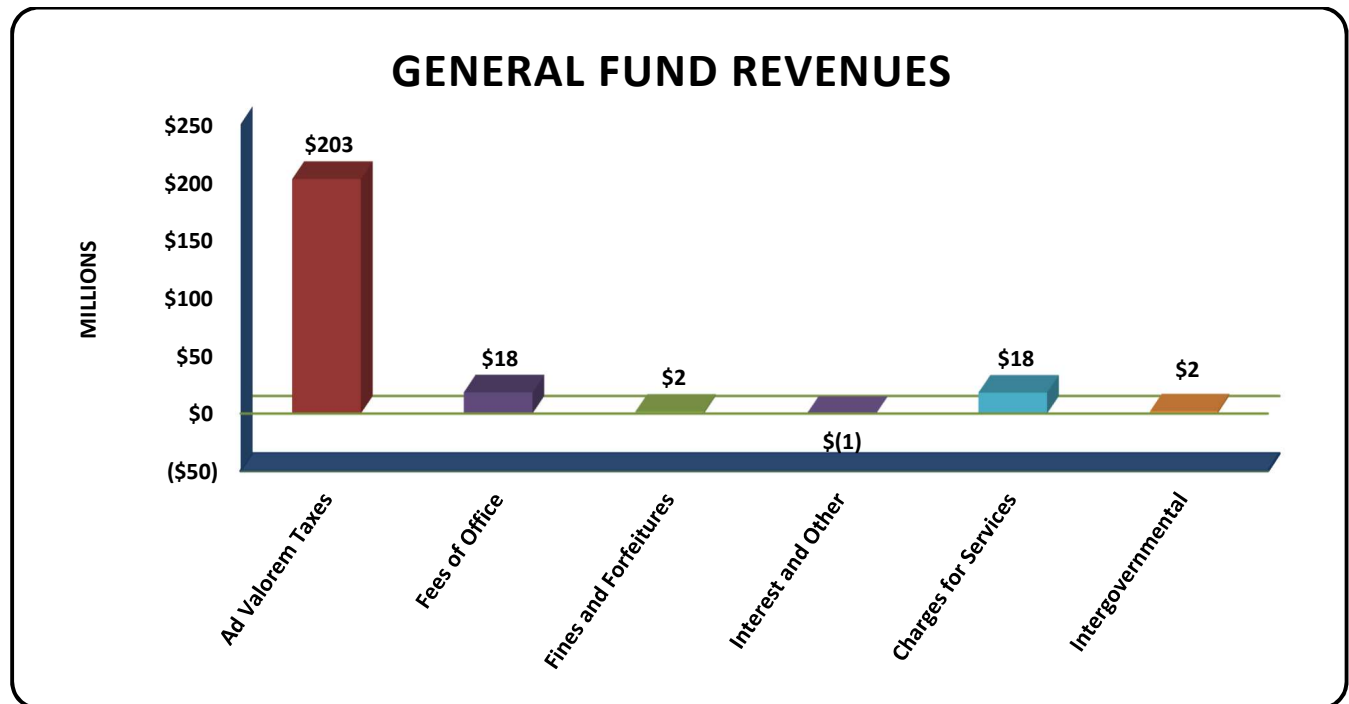
As of the current fiscal year end, Williamson County's governmental funds reported combined ending fund balances of \$878.5 million, an increase of \$3.7 million compared to the prior year. The increase is due to various factors. The County issued the remaining \$112 million of the 2019 voter authorized road bonds. The Capital Project Fund expenditures increased substantially due to an increase in construction and/or improvements of county roads and other county projects. Property tax collections across all tax collecting funds increased due to the growth of property values in the county. Also, the mandatory tax rate for the Local Provider Participation program was increased this fiscal year. The increase in the mandatory tax rate was to fund \$23.6 million for Medicaid matching program payments. Payments for the Medicaid programs were the primary increase in the community service expenditures. Investment earnings this fiscal year are \$7.3 million. The fair value for investments at fiscal yearend resulted in an unrealized loss of \$19.2 million. Thus the \$11.9 million loss in investment earnings for governmental funds. The County does not sell investments until the date of maturity. Investment income next fiscal year should result in an unrealized gain. The Pass-Through Fund decreased by \$24.4 million. The decrease in the fund was due to a \$12.3 million transfer to the Debt Service Fund to pay a portion of the bonded debt and a \$11.5 million reduction in the amount of the receivable due from Texas Department of Transportation (TxDOT).

An agreement was reached with TxDOT to revise the contract amount that would be reimbursed to the County for the Pass-Through Toll Program. The agreement was amended to terminate reimbursing the County for FM 1660 improvements. The termination allowed TxDOT to allocate state funds to a new project to improve a section of HWY 79 near the Samsung facility in Taylor. The Somerset Hills Road District issued \$4.8 million in Unlimited Tax Road Bonds. The road district reimbursed the developer \$2.8 million and reimbursed Williamson County \$10.2 million. The County reimbursement was transferred to the Capital Projects Fund for Ronald Reagan Road improvements. \$956.6 thousand of the fund balance is non-spendable. \$742.8 million of the fund balance is restricted and earmarked for specific purposes that have been either imposed by state legislation or by formal action of 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 \$176.1 million with a \$22.6 thousand nonspendable fund balance for 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. \$40.9 million of the General Fund balance is committed to both plans. \$26.4 million is committed to capital projects and \$14.5 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 2022 represents 66.3% 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 5% during the current fiscal year. General Fund revenues increased by \$13.9 million. Tax revenue increased by \$14.7 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 in tax revenue. Fees of Office increased by \$1.5 million. The majority of this increase is due to a \$2.2 million increase in the annual commission for Motor Vehicle Sales Tax. Charges for Services increased \$2.1 million with emergency medical service fees being the primary increase. This is due to utilizing an automated process to bill insurance companies in a timelier manner. General Fund expenditures increased by \$20 million this fiscal year. Twenty-eight (28) new positions were added in fiscal year 2022. A 4% cost of living adjustment and a 2% merit was approved during the budget process. Inflation averaged 8% for Williamson County in fiscal year 2022. As a result of the inflation, Commissioners Court approved an additional 3% cost of living for county employees. Increased expenditures in Judicial was due to the court system being fully opened this fiscal year and having trials. The courts are also addressing the backlog of cases due to the pandemic. The increase in the number of county buildings and maintaining 24/7 operations resulted in increases in Facilities Management. These are some of the key factors that contributed to the increase in general fund expenditures.

General Fund revenues and expenditures are graphically depicted below.



General Fund Budgetary Highlights. The county budget is prepared according to financial policies, approved by Commissioners Court, and is 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 County revenues. The budget is set at a line-item level as a management tool during the fiscal year. Budgetary transfers of more than \$500 must be approved by Commissioners Court.

Overall actual revenues were higher than budgeted revenues. Actual revenues were \$720 thousand more than budgeted. Fees of Office exceeded budget by \$2.7 million. Tax Assessor/Collector fees exceeded budget expectations due to the commission from the State for Motor Vehicle Sales and Use being higher than projected. Investment earnings were \$3.3 million less than budgeted. Investment earnings this fiscal year are \$1.7 million. The fair value for investments at fiscal yearend resulted in an unrealized loss of \$4.2 million and a \$2.5 million loss in investment earnings for the governmental funds. Actual expenditures were \$25.2 million less than budgeted. The County has several vacancies that remain unfilled. The County is addressing vacancies by increasing salaries in some areas that struggle to fill positions. The areas include EMS, Law Enforcement and Corrections. These efforts have helped, but many positions remain vacant. Even though Indigent health care expenditures did increase from prior year, the actuals were still under budget. Other savings include the delay in spending in the capital improvement plan and the long-range transportation plan projects.

Additional information on Williamson County's General Fund Budget to Actuals can be found on page 29 and pages 75 through 77 of this report.

Long-Term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$1.237 billion. Williamson County's debt has decreased by \$8.6 million during the current fiscal year. Several factors contributed to the decrease. In July 2022, the County issued \$104.7 million in road bonds. In September 2022, the County redeemed and defeased \$15.4 million of the 2015 Unlimited Tax Road Bonds and \$8.9 million of the 2015 Certificate of Obligations. \$25 million of debt service was deposited to an escrow account. This amount included \$24.3 million in principal and the remainder in interest. The debt defeasance resulted in savings of \$12.3 million in interest payments over the next 15 years.

Additional information on Williamson County's long-term debt can be found in NOTE 10 on pages 55 through 59 of this report.

Debt Service Fund. The total fund balance at year end is \$8.1 million, all of which is restricted for the payment of debt service. This balance reflects a current year net increase of \$482 thousand. Tax revenue increased by \$16.4 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 in tax revenue. Expenditures increased by \$27.6 million. This is primarily due to an increase in principal debt payments. These 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 10 on pages 55 through 59 of this report.

Capital Projects Fund. The Capital Projects Fund had a total balance of \$532.2 million which is an increase from fiscal year 2021 of \$14.4 million. The increase in fund balance is related to road bond proceeds in the amount of \$112 million along with capital project expenditures significantly increasing. Investment earnings this fiscal year are \$3.4 million. The fair market value for investments at fiscal yearend resulted in an unrealized loss of \$13.4 million, for a total \$10 million loss in investment earnings for the capital project fund. The County does not sell investments until the date of maturity which will be next fiscal year. Williamson County partnered with several entities to contribute to various projects. The contributions by these entities increased by \$6 million as compared to last year. Contributions increased from the previous year due to agreements with the City of Georgetown for Corridor C and Westinghouse Road projects. Williamson County partnered with Samsung and received funds for right of way and to construct a future county road pursuant to the agreement. Total expenditures from the Capital Projects Fund were \$150.5 million with capital outlay expenditures accounting for \$127.6 million. The major expenditures during the year include \$33 million for right of way funded by the 2021 Limited Tax Notes, \$16 million for CR 401/404 Improvements, \$10 million for CR 111 (Westinghouse Road), \$3.2 million for Corridor H/Sam Bass Road, and \$2.2 million for the FM 3349 at US 79 Interchange.

Capital Assets. Williamson County's investment in capital assets as of September 30, 2022, amounts to \$1.322 billion (net of accumulated depreciation and amortization). This investment includes land, buildings, right-to-use assets, system improvements, equipment, park facilities, roads, highways, and bridges.

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

- Clear Water Ranch Phase 5
- Cool Water Phase 1
- Cool Water Phase 35 Section 1 & 2
- Eastwood Section 10
- Eastwood Section 7 & 8
- Hairy Man Road
- Santa Rita Ranch Phase 1 Section 20A
- Santa Rita Ranch Phase 1 Section 22
- Santa Rita Ranch Phase 2A Section 1
- Santa Rita Ranch Phase 2A Section 3
- Santa Rita Ranch Phase 3 Section 2
- Santa Rita Ranch Phase 4 Section 1
- Santa Rita Ranch Phase 4 Section 2
- Santa Rita Ranch South Section 10B
- Star Ranch Sec 7 Phase 8-10

Additional information on Williamson County's capital assets can be found in NOTE 6 on pages 52 through 53 of this report.

Grants Fund. The Grants Fund has a zero-fund balance. The fund is used to account for monies from other government and private entities for programs not fully funded by the County. Cash and investments for the Grant Fund is \$116.8 million. In FY 2022, the County received an additional \$57.4 million from the Federal government for the American Rescue Plan Act (ARPA). Most of the ARPA funding is unearned as the County continues to review and approve allowable projects. The CARES funding program ended in 2022. The County returned to the US Treasury \$3.5 million of the unspent funds. Intergovernmental revenue increased from last year. \$20.4 million of the intergovernmental revenue is CARES funding and \$4.4 million is the Texas Water Development Board Flood Plain Mapping grant funding. Capital Outlay decreased from last year. Most of the CARES program capital purchases were completed in fiscal year 2021.

Special Road and Bridge Fund. The Special Road and Bridge Fund has a total fund balance of \$29 million, with a net increase of \$5.1 million. Commissioners Court 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.

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. The County adopted a tax rate of \$0.375608/100. This rate is less than the current year tax rate. Also, the Commissioners Court implemented increased property tax exemptions providing tax relief to all residential homesteads in the County. To meet the needs of the growing county, 47 new full-time positions were added for Fiscal Year 2023. In Fiscal Year 2023, the County will also be adding a new county court at law and district court. The County will use reserves for major capital improvements, such as security and parking lot improvements for the Justice Center, additions to the Sheriff's Office Facility and Training Center and constructing the 480th District Court and County Court at Law #5 which will be established in Fiscal Year 2023. In addition, the County plans to defease \$30 million of existing debt. This amount is in addition to the required Fiscal Year 2023 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 5.6% TAV was recorded in fiscal year 2021. In fiscal year 2022 TAV grew 16%. Property tax collections remain consistent with historic levels. The average collection rate is 99.77%.

The overall economic base has grown. The County's location, stability, and growth in population has resulted in tremendous investments in the areas. New housing developments are happening throughout the County and businesses are continuing to expand and relocate to the area. The County continues to be a popular area for tech companies to expand. Additional medical facilities, schools, and recreation areas are being built as a result of the growth in the County. These factors provide the availability of jobs in Williamson County.

Unemployment. The September 2022 unemployment rate for Williamson County was 2.8%, which is a decrease from the rate of 3.6% a year ago. This compares favorably to the State's unemployment rate of 3.8% and the national rate of 3.5%.

All these factors were considered in preparing Williamson County's budget for fiscal year 2023.

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

Basic Financial Statements

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Williamson County, Texas

Statement of Net Position

September 30, 2022

	Primary Governmental Activities
ASSETS	
Cash and investments	\$ 1,048,971,515
Accounts receivable (net of allowance)	17,209,891
Due from other governments	11,460,345
Inventories	1,222,130
Prepaid items	348,700
Deferred contributions	47,436,129
Lease receivable	395,180
Net pension asset	15,236,030
Capital assets	
Land	573,177,792
Intangible	18,786,833
Buildings and improvements	290,957,047
Infrastructure	609,819,392
Equipment	127,057,959
Construction in progress	141,006,843
Right to use asset	680,935
Less: accumulated depreciation / amortization	(439,422,623)
Total capital assets	1,322,064,178
Total assets	2,464,344,098
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges on refunding	13,949,654
Deferred outflows related to pension	35,207,481
Deferred outflows related to OPEB	2,429,751
Total deferred outflows of resources	51,586,886
LIABILITIES	
Accounts payable	47,616,904
Accrued liabilities	7,032,042
Due to other governments	2,713,307
Unearned revenues	117,275,209
Accrued interest	5,233,129
Noncurrent liabilities	
Due within one year	112,073,085
Due in more than one year	1,186,754,736
Total liabilities	1,478,698,412
DEFERRED INFLOWS OF RESOURCES	
Deferred gain on refunding	1,437,990
Deferred inflows related to pension	73,830,543
Deferred inflows related to OPEB	10,257,836
Deferred inflows related to leases	394,642
Total deferred inflows of resources	85,921,011
NET POSITION	
Net investment in capital assets	1,001,153,598
Restricted for	
Debt service	6,776,072
Road and bridge	29,351,019
Capital Projects	532,154,692
Tobacco fund	8,562,351
Records management	13,516,731
Public safety	4,322,521
State and federal programs	104,532,248
Unrestricted	(749,057,671)
TOTAL NET POSITION	\$ 951,311,561

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, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary
					Governmental Activities
PRIMARY GOVERNMENT					
Governmental activities					
General government	\$ 95,241,179	\$ 29,408,569	\$ 27,154,452	\$ -	\$ (38,678,158)
Public safety	109,407,176	18,088,427	3,072,719	-	(88,246,030)
Transportation support	89,819,635	10,695,833	16,395,520	137,008,334	74,280,052
Judicial	32,902,982	4,147,635	1,066,391	-	(27,688,956)
Community services	45,197,557	2,600,751	5,220,457	-	(37,376,349)
Conservation	740,997	1,930,744	3,722,804	-	4,912,551
Interest on long-term debt	32,446,311	-	-	-	(32,446,311)
TOTAL PRIMARY GOVERNMENT	\$ 405,755,837	\$ 66,871,959	\$ 56,632,343	\$ 137,008,334	\$ (145,243,201)
GENERAL REVENUES					
Taxes					
Property taxes, levied for general purposes					\$ 181,421,949
Property taxes, levied for farm to market					34,399,660
Property taxes, levied for debt service					161,656,245
Other taxes					21,774,138
Investment earnings and unrealized gains/losses					(11,761,190)
Miscellaneous					577,475
Total general revenues					388,068,277
Change in net position					242,825,076
Net position, beginning of year					708,486,485
NET POSITION, end of year					\$ 951,311,561

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

Williamson County, Texas

Balance Sheet – Governmental Funds

September 30, 2022

	General	Special Road and Bridge	Debt Service	Capital Projects	Grants	Other Governmental	Total Governmental Funds
ASSETS							
Cash and investments	\$ 183,639,331	\$ 32,294,856	\$ 8,029,984	\$ 560,993,647	\$ 116,839,029	\$ 130,182,183	\$ 1,031,979,030
Accounts receivable (net of allowance)	11,437,571	559,106	1,697,781	1,815,276	-	980,316	16,490,050
Due from other funds	1,120,657	-	-	-	-	-	1,120,657
Due from other governments	1,145,476	-	-	1,709,708	2,379,765	6,225,396	11,460,345
Lease Receivable	395,180	-	-	-	-	-	395,180
Inventories	-	919,485	-	-	-	-	919,485
Prepaid items	22,624	-	-	-	575	13,934	37,133
TOTAL ASSETS	\$ 197,760,839	\$ 33,773,447	\$ 9,727,765	\$ 564,518,631	\$ 119,219,369	\$ 137,401,829	\$ 1,062,401,880
LIABILITIES							
Accounts payable	\$ 5,334,506	\$ 4,019,253	\$ -	\$ 32,363,939	\$ 2,246,380	\$ 3,073,564	\$ 47,037,642
Accrued liabilities	5,122,618	403,175	-	-	158,851	225,806	5,910,450
Due to other funds	-	-	-	-	-	526,341	526,341
Due to other governments	2,708,449	-	-	-	-	4,858	2,713,307
Unearned revenue	430,564	7,925	-	-	116,814,138	22,582	117,275,209
Total liabilities	13,596,137	4,430,353	-	32,363,939	119,219,369	3,853,151	173,462,949
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	7,681,361	388,583	1,643,902	-	-	344,714	10,058,560
Deferred inflows - leases	394,642	-	-	-	-	-	394,642
Total deferred inflows of resources	8,076,003	388,583	1,643,902	-	-	344,714	10,453,202
FUND BALANCES							
Nonspendable	22,624	919,485	-	-	575	13,934	956,618
Restricted	-	28,035,026	8,083,863	532,154,692	-	133,190,030	701,463,611
Committed	40,907,524	-	-	-	-	-	40,907,524
Unassigned	135,158,551	-	-	-	(575)	-	135,157,976
Total fund balances	176,088,699	28,954,511	8,083,863	532,154,692	-	133,203,964	878,485,729
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 197,760,839	\$ 33,773,447	\$ 9,727,765	\$ 564,518,631	\$ 119,219,369	\$ 137,401,829	\$ 1,062,401,880

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, 2022

Total fund balances - governmental funds	\$ 878,485,729
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.	16,189,725
Capital assets, including accumulated depreciation / amortization, used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,321,905,821
Deferred contributions are not financial resources and, therefore, are not reported in the funds.	47,436,129
Losses (Gains) on bond refundings are deferred and amortized in the government-wide financial statements.	12,511,664
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 Asset	15,236,030
Other post-employment benefit obligation (OPEB)	(55,615,361)
Deferred Inflow of Resources - OPEB	(10,257,836)
Deferred Inflow of Resources - Pension	(73,830,543)
Deferred Outflow of Resources - OPEB	2,429,751
Deferred Outflow of Resources - Pension	35,207,481
Revenues earned but not available within 60 days of the year end are not recognized as revenue on the fund financial statements.	10,058,560
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.	(5,233,129)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. These items include:	
Lease Liabilities	(468,148)
Bonds Payable	(1,139,815,000)
Bond issuance premium	(97,880,532)
Bond issuance discount	863,287
Compensated Absences	(5,912,067)
Net position of governmental activities	\$ 951,311,561

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

Williamson County, Texas

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds For the Fiscal Year Ended September 30, 2022

	General	Special Road and Bridge	Debt Service	Capital Projects	Grants	Other Governmental	Total Governmental Funds
REVENUES							
Taxes	\$ 202,549,557	\$ 34,287,956	\$ 139,300,978	\$ -	\$ -	\$ 21,902,577	\$ 398,041,068
Fees of office	18,476,363	-	-	-	-	6,613,829	25,090,192
Fines and forfeitures	1,609,602	-	-	-	-	795,249	2,404,851
Intergovernmental	1,988,137	1,065,805	126,524	11,715,002	29,282,469	1,416,756	45,594,693
Charges for services	18,234,562	2,857,828	-	-	-	2,601,144	23,693,534
Motor vehicle registration	-	5,913,654	-	-	-	-	5,913,654
Investment earnings and unrealized gains(losses)	(2,531,080)	137,572	199,438	(9,987,221)	635,043	(342,146)	(11,888,394)
Miscellaneous	1,729,832	6,583	-	4,091,239	241,228	13,142,558	19,211,440
Total revenues	242,056,973	44,269,398	139,626,940	5,819,020	30,158,740	46,129,967	508,061,038
EXPENDITURES							
Current							
General government	54,156,928	-	-	3,537,602	28,291,831	6,562,873	92,549,234
Public safety	102,380,136	-	-	-	2,703,194	2,308,182	107,391,512
Transportation support	-	28,517,261	-	17,870,466	-	11,577,185	57,964,912
Judicial	31,073,275	-	-	421,825	153,685	1,068,017	32,716,802
Community services	13,660,479	-	-	218,864	809,196	27,733,739	42,422,278
Conservation	-	-	-	-	-	736,358	736,358
Debt service							
Principal	-	-	87,915,000	-	-	1,695,000	89,610,000
Interest and other charges	1,679	-	38,521,685	-	-	1,002,632	39,525,996
Payment to bond escrow agent	-	-	24,978,837	-	-	-	24,978,837
Bond issuance fees	-	-	17,819	891,931	-	236,849	1,146,599
Capital outlay	2,521,081	2,423,764	-	127,576,929	691,487	113,495	133,326,756
Total expenditures	203,793,578	30,941,025	151,433,341	150,517,617	32,649,393	53,034,330	622,369,284
Excess (deficiency) of revenues over expenditures	38,263,395	13,328,373	(11,806,401)	(144,698,597)	(2,490,653)	(6,904,363)	(114,308,246)
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	3,767	104,711,233	-	4,750,000	109,465,000
Premium on issuance of long-term debt	-	-	-	8,221,947	-	-	8,221,947
Proceeds from lease	257,959	-	-	-	-	-	257,959
Proceeds from sale of capital assets	100,762	40,595	-	-	-	-	141,357
Discount on issuance of long-term debt	-	-	-	(31,749)	-	(72,621)	(104,370)
Transfers in	117,242	-	12,285,000	48,376,860	2,490,653	1,555,709	64,825,464
Transfers out	(30,477,567)	(8,234,977)	-	(2,188,911)	-	(23,924,009)	(64,825,464)
Total other financing sources (uses)	(30,001,604)	(8,194,382)	12,288,767	159,089,380	2,490,653	(17,690,921)	117,981,893
NET CHANGE IN FUND BALANCES	8,261,791	5,133,991	482,366	14,390,783	-	(24,595,284)	3,673,647
FUND BALANCES, beginning of year	167,826,908	23,820,520	7,601,497	517,763,909	-	157,799,248	874,812,082
FUND BALANCES, end of year	\$ 176,088,699	\$ 28,954,511	\$ 8,083,863	\$ 532,154,692	\$ -	\$ 133,203,964	\$ 878,485,729

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, 2022

Net change in fund balances - total governmental funds	\$ 3,673,647
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.	4,276,901
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	133,326,756
Depreciation / amortization expense	(45,190,706)
Net book value of current year disposals	(2,237,041)
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.	127,828,015
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.	5,726,827
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, including:	
Property taxes	1,210,924
Adjudicated fines	(102,366)
Emergency medical services	2,252,310
Investment in capital lease	(618,607)
Animal shelter fees	23,464
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.	(1,722,291)
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.	10,054,142
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.	
Issuance of bonds	(109,465,000)
Premium on bond issuance	(8,221,947)
Discount on bond issuance	104,370
Deferred Gain on refunding	159,777
Deferred Loss on refunding	(3,563,596)
Principal payments on tax notes and bonds	113,900,000
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	12,311,528
Decrease in compensated absences	(228,508)
Decrease in accrued interest payable	(205,375)
Increase in lease liability	(468,148)
Change in net position of governmental activities	\$ 242,825,076

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, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes	\$ 203,447,254	\$ 203,447,254	\$ 202,549,557	\$ (897,697)
Fees of office	15,771,300	15,771,300	18,476,363	2,705,063
Fines and forfeitures	1,606,100	1,606,100	1,609,602	3,502
Intergovernmental	1,735,889	1,887,779	1,988,137	100,358
Charges for services	16,482,364	16,695,364	18,234,562	1,539,198
Investment earnings and unrealized gains/losses	772,000	772,000	(2,531,080)	(3,303,080)
Miscellaneous	201,500	1,157,402	1,729,832	572,430
Total revenues	240,016,407	241,337,199	242,056,973	719,774
EXPENDITURES				
Current				
General government	59,433,397	59,560,212	54,156,928	5,403,284
Public safety	110,018,519	113,470,938	102,380,136	11,090,802
Judicial	33,270,483	34,223,333	31,073,275	3,150,058
Community services	16,845,379	16,852,310	13,660,479	3,191,831
Debt service				
Interest and other charges	-	1,679	1,679	-
Capital outlay	5,683,905	4,905,553	2,521,081	2,384,472
Total expenditures	225,251,683	229,014,025	203,793,578	25,220,447
Excess of revenues over expenditures	14,764,724	12,323,174	38,263,395	25,940,221
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	204,500	204,500	100,762	(103,738)
Proceeds from lease	-	-	257,959	257,959
Transfers in	172,963	172,963	117,242	(55,721)
Transfers out	(29,099,026)	(71,452,591)	(30,477,567)	40,975,024
Total other financing sources (uses)	(28,721,563)	(71,075,128)	(30,001,604)	41,073,524
Net change in fund balances	(13,956,839)	(58,751,954)	8,261,791	67,013,745
FUND BALANCES, beginning of year	167,826,908	167,826,908	167,826,908	-
FUND BALANCES, end of year	\$ 153,870,069	\$ 109,074,954	\$ 176,088,699	\$ 67,013,745

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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 34,216,191	\$ 34,216,191	\$ 34,287,956	\$ 71,765
Intergovernmental	319,000	319,000	1,065,805	746,805
Charges for services	1,128,000	1,128,000	2,857,828	1,729,828
Motor vehicle registration	5,360,000	5,360,000	5,913,654	553,654
Investment earnings unrealized gains(losses)	30,000	30,000	137,572	107,572
Miscellaneous	10,000	10,000	6,583	(3,417)
Total revenues	41,063,191	41,063,191	44,269,398	3,206,207
EXPENDITURES				
Current				
Transportation support	28,486,133	32,984,179	28,517,261	4,466,918
Capital outlay	3,119,338	3,008,676	2,423,764	584,912
Total expenditures	31,605,471	35,992,855	30,941,025	5,051,830
Excess of revenues over expenditures	9,457,720	5,070,336	13,328,373	8,258,037
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	300,000	300,000	40,595	(259,405)
Transfers out	(15,515,168)	(11,415,168)	(8,234,977)	3,180,191
Total other financing sources (uses)	(15,215,168)	(11,115,168)	(8,194,382)	2,920,786
NET CHANGE IN FUND BALANCES	(5,757,448)	(6,044,832)	5,133,991	11,178,823
FUND BALANCES, beginning of year	23,820,520	23,820,520	23,820,520	-
FUND BALANCES, end of year	\$ 18,063,072	\$ 17,775,688	\$ 28,954,511	\$ 11,178,823

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

Williamson County, Texas

Statement of Net Position

Proprietary Funds

September 30, 2022

	Governmental Activities Internal Service
ASSETS	
Current assets	
Cash and investments	\$ 16,992,485
Accounts receivable	719,841
Inventory	302,645
Prepaid expenses	311,567
	<hr/>
Total current assets	18,326,538
Noncurrent assets	
Capital assets	
Machinery and equipment	604,122
Less accumulated depreciation	(445,765)
	<hr/>
Total noncurrent assets	158,357
	<hr/>
Total assets	18,484,895
LIABILITIES	
Current liabilities	
Accounts payable	579,262
Accrued liabilities	1,121,592
Due to other funds	594,316
	<hr/>
Total liabilities	2,295,170
NET POSITION	
Net investment in capital assets	158,357
Unrestricted	16,031,368
	<hr/>
TOTAL NET POSITION	<hr/> <hr/>
	\$ 16,189,725

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, 2022

	Governmental Activities Internal Service
OPERATING REVENUES	
Employer contributions	\$ 20,991,968
Employee contributions	4,966,909
Charges for services	4,032,494
Total operating revenues	29,991,371
OPERATING EXPENSES	
Claims	17,609,502
Insurance	2,219,550
Administration	1,889,150
Supplies and parts	4,101,354
Depreciation	22,118
Total operating expenses	25,841,674
Operating income	4,149,697
NONOPERATING REVENUES (EXPENSES)	
Interest and investment revenues	127,204
Total nonoperating revenues (expenses)	127,204
Change in net position	4,276,901
NET POSITION, beginning of year	11,912,824
NET POSITION, end of year	\$ 16,189,725

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, 2022

	Governmental Activities Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 29,939,262
Payments to suppliers	(23,421,870)
Payments to employees	(1,889,150)
	<hr/>
Net cash flows provided by operating activities	4,628,242
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	55
	<hr/>
Net cash flows used in capital and related financing activities	55
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment earnings	127,204
	<hr/>
Net cash flows provided by investing activities	127,204
	<hr/>
Change in cash and cash equivalents	4,755,501
CASH AND CASH EQUIVALENTS, beginning of year	12,236,984
	<hr/>
CASH AND CASH EQUIVALENTS, end of year	\$ 16,992,485
	<hr/> <hr/>
RECONCILIATION OF OPERATING INCOME TO NET PROVIDED BY/(USED IN) OPERATING ACTIVITIES	
Operating income	\$ 4,149,697
Adjustments to reconcile operating income to net cash provided by/(used in) operating activities	
Depreciation	22,118
Change in assets and liabilities	
Accounts receivable	(52,109)
Prepays and other assets	(65,834)
Inventory	(57,020)
Accounts payable	287,890
Accrued liabilities	(250,816)
Due to other funds	594,316
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 4,628,242
	<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, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash and investments	\$ 31,120,034
Accounts receivable	2,098,066
Prepaid assets	<u>38,070</u>
Total assets	<u>33,256,170</u>
LIABILITIES	
Accounts payable	843,931
Due to other governments	<u>1,221,058</u>
Total liabilities	<u>2,064,989</u>
NET POSITION	
Individuals, organizations, and other governments	<u>31,191,181</u>
TOTAL NET POSITION	<u><u>\$ 31,191,181</u></u>

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

Williamson County, Texas

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Fiscal Year Ended September 30, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Tax Collections from other governments	\$ 2,626,691,610
Fees for other governments	1,916
Fees from other governments	11,029
Held for Others	22,784,054
Interest Income	<u>165,336</u>
Total additions	<u>2,649,653,945</u>
DEDUCTIONS	
Payment to other governments	2,614,327,922
Payment to individuals	<u>34,879,373</u>
Total deductions	<u>2,649,207,295</u>
Net increase in fiduciary net position	446,650
Net Position - Beginning of Year	<u>30,744,531</u>
Net Position - End of Year	<u><u>\$ 31,191,181</u></u>

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

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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 within 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) 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 Somerset 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 Somerset District.

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 pro-active 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 Grants Fund is used to account for federal, state, and private monies provided for the enhancement of programs not fully funded by the County.

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.

Custodial 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.

Williamson County, Texas

Notes to the Financial Statements

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.

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.

Williamson County, Texas
Notes to the Financial Statements

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
Right-of-use assets	2 - 6

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 a range of 80 to 160 hours of vacation per year depending on tenure, and to carry their vacation balance forward to the next fiscal year in an amount not to exceed 80 to 160 hours, respectively. 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 and gains on refundings are reported as deferred charges or gains 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, 2022, is as follows:

	General	Special Road and Bridge	Debt Service	Capital Projects	Grants	Other Governmental	Total Governmental Funds
Fund balances							
Nonspendable							
Inventory	\$ -	\$ 919,485	\$ -	\$ -	\$ -	\$ -	\$ 919,485
Prepaid items	22,624	-	-	-	575	13,934	37,133
Total nonspendable	22,624	919,485	-	-	575	13,934	956,618
Restricted for							
Construction and maintenance of roads and bridges	-	28,035,026	-	-	-	72,769,119	100,804,145
Payment of general long-term debt principal, interest and related costs	-	-	8,083,863	-	-	1,841,283	9,925,146
Acquisition of capital assets	-	-	-	532,154,692	-	428,839	532,583,531
Construction and improvements of court buildings	-	-	-	-	-	130,801	130,801
Court mediations	-	-	-	-	-	542,071	542,071
Third Court of Appeals	-	-	-	-	-	579	579
Child safety, health or nutrition	-	-	-	-	-	841,494	841,494
The conservation of endangered species	-	-	-	-	-	8,500,615	8,500,615
Technological enhancements	-	-	-	-	-	419,033	419,033
The County Jail	-	-	-	-	-	2,757,120	2,757,120
Drug cases, drug education or equipment for law enforcement	-	-	-	-	-	1,086,451	1,086,451
The Radio Communication System	-	-	-	-	-	737,435	737,435
Maintenance, digitalization and preservation of County and Court records	-	-	-	-	-	13,516,727	13,516,727
Court reporter	-	-	-	-	-	596,002	596,002
Teen Court Program	-	-	-	-	-	5,497	5,497
Administration and Enforcement of Fire Code	-	-	-	-	-	162,489	162,489
Courthouse and Justice of the Peace security	-	-	-	-	-	839,882	839,882
Specialty Courts	-	-	-	-	-	147,822	147,822
Voting and election services	-	-	-	-	-	2,002,641	2,002,641
Juvenile and guardianship programs	-	-	-	-	-	1,081,889	1,081,889
Law library	-	-	-	-	-	1,093,203	1,093,203
Medical services	-	-	-	-	-	8,562,351	8,562,351
Training	-	-	-	-	-	82,700	82,700
Regional Animal Shelter	-	-	-	-	-	831,202	831,202
The City of Hutto and Hutto ISD	-	-	-	-	-	560,072	560,072
Recreational facilities	-	-	-	-	-	1,529,305	1,529,305
Historical commission	-	-	-	-	-	16,607	16,607
Williamson County landfill	-	-	-	-	-	5,014,450	5,014,450
Healthcare Participation Program	-	-	-	-	-	7,072,351	7,072,351
Community Improvement Projects Precinct 4	-	-	-	-	-	20,000	20,000
Total restricted	-	28,035,026	8,083,863	532,154,692	-	133,190,030	701,463,611
Committed to							
Cash reduction plan and long term transportation plan	40,822,061	-	-	-	-	-	40,822,061
Employee recognition programs	85,463	-	-	-	-	-	85,463
Total committed	40,907,524	-	-	-	-	-	40,907,524
Unassigned	135,158,551	-	-	-	(575)	-	135,157,976
Total fund balances	\$ 176,088,699	\$ 28,954,511	\$ 8,083,863	\$ 532,154,692	\$ -	\$ 133,203,964	\$ 878,485,729

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.

Leases

Lessee

The County is a lessee for non-cancelable leases of office equipment. The County recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. At the commencement of a lease, the County initially measures the lease liability at the present value of the payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amounts of the lease liability, adjusted for least payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

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

- The County uses the interest rate charges by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price the County is reasonably certain to exercise.

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

Williamson County, Texas

Notes to the Financial Statements

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor

The County is a lessor for non-callable leases of facilities and land. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of the lease payments received.

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

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

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

Lease receivables are reported with other assets and deferred inflow related to leases are reported with deferred inflows on the statement of net position and balance sheet.

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 assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of 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 assets 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.
- Deferred inflows related to leases – This is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.
- Pension contributions after measurement date – These contributions are reported as a deferred outflow and recognized in the following fiscal year.

Williamson County, Texas

Notes to the Financial Statements

- 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.

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.

Implementation of New Accounting Standards

GASB Statement No. 87, *Leases* (GASB 87), establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement were originally effective for reporting periods beginning after December 15, 2019; however, issuance of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* (GASB 95), extended the effective date of GASB 87 to reporting periods beginning after June 15, 2021, with earlier application encouraged. GASB 87 was implemented in the County's FY2022 financial statements, resulting in recognition of \$680,935 in lease liabilities and lease assets as of October 1, 2021 in the government-wide financial statements to conform to the new standard. Additionally, \$556,798 in lease receivables and deferred inflows related to leases was recognized in the governmental fund statements as of October 1, 2021.

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.

Williamson County, Texas

Notes to the Financial Statements

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 \$749,000,000 exists in governmental activities as of September 30, 2022. 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, 2022, the amount of bonds outstanding that were used to finance construction of assets transferred to another governmental entity was approximately \$371,300,000. These bonds will be paid with future property tax revenues restricted for debt service.

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; (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.

Certain investment types are not required to be measured at fair value; these include certain investment pools in which the underlying portfolio is measured at amortized cost. Other investment pools, in which underlying portfolio investments are measured at fair value, are reported by the County at the net asset value (NAV) determined by the pool, which approximates fair value.

TexPool

TexPool is duly chartered and overseen by the State Comptroller's Office, administered and managed by Federated Investors, Inc. State Street Bank serves as the custodial bank. The portfolio consists of U.S. Government securities, collateralized repurchase and reverse repurchase agreements, and AAA rated money market mutual funds.

Williamson County, Texas

Notes to the Financial Statements

TexPool transacts at a net asset value of \$1.00 per share, has a weighted average maturity of 60 days or less and weighted average life of 120 days or less, investments held are highly rated by a nationally recognized statistical rating organization, have no more than 5% of portfolio with one issuer (excluding US government securities), and can meet reasonably foreseeable redemptions. The investment pool has a redemption notice period of one day and no maximum transaction amounts. The investment pool authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pool liquidity.

TexPool Prime

TexPool Prime is duly chartered and overseen by the State Comptroller's Office, administered and managed by Federated Investors, Inc. State Street Bank serves as the custodial bank. The portfolio consists of U.S. Government securities, collateralized repurchase and reverse repurchase agreements, AAA rated money market mutual funds, commercial paper and certificates of deposit.

TexPool Prime transacts at a net asset value of \$1.00 per share, has a weighted average maturity of 60 days or less and weighted average life of 120 days or less, investments held are highly rated by a nationally recognized statistical rating organization, have no more than 5% of portfolio with one issuer (excluding US government securities), and can meet reasonably foreseeable redemptions. The investment pool has a redemption notice period of one day and no maximum transaction amounts. The investment pool authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pool liquidity.

Texas Cooperative Liquid Asset Securities System Trust (Texas CLASS)

Texas CLASS was created in accordance with the requirements contained in section 2256.016 of the Public Funds Investment Act (PFIA). The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the Participants), Public Trust Advisors, LLC (Public Trust) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian.

Texas CLASS Portfolio

Texas CLASS is an external investment pool measured at fair value, i.e. net asset value. The investment pool strategy is to seek preservation of principal, liquidity and current income through investment in a diversified portfolio of short term marketable securities. There are no unfunded commitments related to the investment pool. Texas CLASS has a redemption notice period of one day and may redeem daily. The investment pool authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pool liquidity. The Texas CLASS portfolio consists of U.S. Government securities; collateralized repurchase and reverse repurchase agreements; AAA rated money market mutual funds; and commercial paper.

Texas CLASS Government Portfolio

Texas CLASS Government is an external investment pool measured at fair value, i.e. net asset value. The investment pool strategy is to seek preservation of principal, liquidity and current income through investment in a diversified portfolio of short term marketable securities. There are no unfunded commitments related to the investment pool. Texas CLASS has a redemption notice period of one day and may redeem daily. The investment pool authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pool liquidity. The Texas CLASS Government portfolio consists of U.S. Government securities; collateralized repurchase and reverse repurchase agreements; and AAA rated money market mutual funds.

Williamson County, Texas

Notes to the Financial Statements

Local Government Investment Cooperative (LOGIC)

LOGIC is duly chartered by the State of Texas Interlocal Cooperation Act, is administered by Hilltop Securities, Inc. and J.P. Morgan Investment Management, Inc. (JPMIM), and managed by JPMIM, who provides custody and investment management.

LOGIC's investment objectives are to seek preservation of principal, liquidity, and current income through investment in a diversified portfolio of short-term marketable securities. The portfolio will maintain a dollar-weighted average maturity that does not exceed 60 days and seeks to maintain a net asset value of \$1.00 per share. LOGIC may invest in securities including: obligations of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks; other obligations which are unconditionally guaranteed or insured by the U.S.; fully collateralized repurchase agreements with a defined termination date and unconditionally guaranteed or insured by the U.S. or its agencies and instrumentalities; SEC-registered money-market fund rated in the highest rating category by at least one nationally recognized statistical rating organization (NRSRO); and commercial paper as authorized under the Public Funds Investment Act. The investment pool has a redemption notice period of one day and no maximum transaction amounts. The investment pool authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pool liquidity.

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.

Williamson County, Texas

Notes to the Financial Statements

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, 2022	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Observable Inputs (Level 3)	Weighted Average Maturity (Days)
Investments not subject to fair value (amortized cost)					
TexPool	\$ 7,759,081	\$ -	\$ -	\$ -	24
TexPool Prime	38,244,797	-	-	-	12
LOGIC	28,910,973	-	-	-	15
Texas Class	38,110,006	-	-	-	82
Texas Class Government Class	123,484,857	-	-	-	24
Investments by fair value level					
CD Investments	-	17,658,028	-	-	238
U.S. Equity Securities	-	93,548,211	-	-	738
U.S. Agency Securities	-	410,914,191	-	-	538
U.S. Treasury Bonds	-	124,568,425	-	-	356
Commercial Paper	-	-	114,468,165	-	83
Total	\$ 236,509,714	\$ 646,688,855	\$ 114,468,165	\$ -	

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.

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	AAA	Standard & Poor's
Texas Class	AAAm	Standard & Poor's
Texas Class Government	AAAm	Standard & Poor's
U.S. Agency Securities	AA+	Standard & Poor's

Williamson County, Texas
Notes to the Financial Statements

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	Grants	Other Governmental Funds	
Receivables							
Property taxes	\$ 2,578,606	\$ 403,206	\$ 1,697,781	\$ -	\$ -	\$ 11,574	\$ 4,691,167
Adjudicated fines	2,623,483	-	-	-	-	-	2,623,483
Emergency medical services	13,001,764	-	-	-	-	-	13,001,764
Due from Other governments	1,145,476	-	-	1,709,708	2,379,765	6,225,396	11,460,345
Interest	339,763	23,659	-	1,815,276	-	294,377	2,473,075
Other	1,365,420	132,241	-	-	-	674,365	2,172,026
Gross receivables	21,054,512	559,106	1,697,781	3,524,984	2,379,765	7,205,712	36,421,860
Less: allowance for uncollectibles	8,471,465	-	-	-	-	-	8,471,465
Net total receivables	\$ 12,583,047	\$ 559,106	\$ 1,697,781	\$ 3,524,984	\$ 2,379,765	\$ 7,205,712	\$ 27,950,395

Governmental funds report unavailable 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 unavailable revenue and unearned revenue reported in the governmental funds were as follows:

	Deferred Inflows	Unearned
General fund		
Delinquent property taxes receivable	\$ 2,499,992	\$ -
Adjudicated fines	782,918	-
Emergency medical services	4,398,451	-
Leases	394,642	-
Other	-	430,564
Total general fund	8,076,003	430,564
Special road and bridge		
Delinquent property taxes receivable	388,583	-
Other	-	7,925
Total special road and bridge	388,583	7,925
Debt service fund		
Delinquent property taxes receivable	1,643,902	-
Total debt service fund	1,643,902	-
Grants fund		
Federal and State Grant funds	-	116,814,138
Total grants fund	-	116,814,138
Other governmental funds		
Delinquent property taxes receivable	11,329	-
Animal shelter fees	333,385	-
Election Services Contract Fees	-	22,582
Total other governmental funds	344,714	22,582
Total governmental funds	\$ 10,453,202	\$ 117,275,209

Williamson County, Texas
Notes to the Financial Statements

Note 6. Capital Assets

Capital asset activity for the year ended September 30, 2022, was as follows:

	Beginning Balance	Additions/ Transfers to	Disposals/ Transfers from	Ending Balance
Governmental activities				
Capital assets, not being depreciated / amortized				
Land	\$ 448,243,835	\$ 133,424,574	\$ (8,490,617)	\$ 573,177,792
Intangibles	4,202,452	-	(827,830)	3,374,622
Construction in progress	77,788,122	74,895,449	(11,676,728)	141,006,843
Total assets not being depreciated / amortized	530,234,409	208,320,023	(20,995,175)	717,559,257
Capital assets being depreciated / amortized				
Buildings and improvements	290,562,893	763,743	(369,589)	290,957,047
Machinery and equipment	120,384,767	7,151,709	(478,517)	127,057,959
Infrastructure	546,964,311	63,671,368	(816,287)	609,819,392
Intangible	15,134,778	284,784	(7,351)	15,412,211
Right to use asset	-	680,935	-	680,935
Total capital assets being depreciated / amortized	973,046,749	72,552,539	(1,671,744)	1,043,927,544
Less: accumulated				
Depreciation / amortization				
Buildings and improvements	(95,794,292)	(7,603,456)	23,098	(103,374,650)
Machinery and equipment	(63,837,732)	(10,193,760)	393,269	(73,638,223)
Infrastructure	(222,433,237)	(26,548,176)	288,370	(248,693,043)
Intangible	(12,856,624)	(651,985)	7,349	(13,501,260)
Right of use asset	-	(215,447)	-	(215,447)
Total accumulated depreciation / amortization	(394,921,885)	(45,212,824)	712,086	(439,422,623)
Total capital assets being depreciated / amortized, net	578,124,864	27,339,715	(959,658)	604,504,921
Governmental activities				
Capital assets, net	\$ 1,108,359,273	\$ 235,659,738	\$ (21,954,833)	\$ 1,322,064,178

Williamson County, Texas
Notes to the Financial Statements

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

Governmental activities	
General government	\$ 4,505,045
Public safety	9,156,608
Transportation support	28,340,408
Judicial	921,114
Community services	2,267,531
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	<u>22,118</u>
Total depreciation / amortization expense - governmental activities	<u>\$ 45,212,824</u>

Construction Commitments

The County has active construction projects as of September 30, 2022. The projects include road construction, parks and park improvements, as well as facilities construction. As of September 30, 2022, the County's commitments with contractors were as follows:

Project	Spent-to-date	Remaining Commitment
Road construction, parks and park improvements, facilities construction	<u>\$ 1,706,218,800</u>	<u>\$ 206,160,131</u>

Note 7. Interfund Receivables, Payables, and Transfers

The composition of interfund transfers for the year ended September 30, 2022 is as follows:

	Transfers In					Total
	General	Debt Service	Capital Projects	Grants	Other governmental	
Transfers out						
General	\$ -	\$ -	\$ 28,958,868	\$ 256,781	\$ 1,261,918	\$ 30,477,567
Special road and bridge	-	-	8,234,977	-	-	8,234,977
Capital projects	-	-	-	2,188,911	-	2,188,911
Other governmental	117,242	12,285,000	11,183,015	44,961	293,791	23,924,009
Total transfers out	\$ 117,242	\$ 12,285,000	\$ 48,376,860	\$ 2,490,653	\$ 1,555,709	\$ 64,825,464

During the year, the General Fund transferred \$28,958,868 to the Capital Projects Fund as part of the County's long-term transportation plan. It transferred \$256,781 to the grants fund to providing local matching for various interlocal grants. It also transferred \$1,261,918 to the Regional Animal Shelter Fund to assist with operational costs.

The Road and Bridge Fund transferred \$8,234,977 to the Capital Projects Fund for various capital projects.

Williamson County, Texas

Notes to the Financial Statements

The Capital Projects Fund transferred \$2,188,911 to the Parks Fund to provide local matching for intergovernmental grants.

The Tobacco Fund and the County Attorney Hot Checks Fund transferred \$117,242 to the General Fund to help reimburse salaries. The Pass-through Toll Fund transferred \$12,285,000 to the Debt Service Fund to assist with debt service requirements. The Somerset Hills Road District No. 4 and WM – City of Hutto and Hutto ISD Fund transferred \$11,183,015 to the Capital Projects Fund for various capital projects throughout the County. The Conservation Fund transferred \$44,961 to the Grants Fund to provide local matching for intergovernmental grants.

The Election Services Contract Fund transferred \$60,242 and \$233,549 to the Elections Services Contract Discretionary Fund and the Election HAVA Fund, respectively, to reimburse various fees.

Additionally, \$1,145,476 is recorded as a due from other funds in the General Fund from two non-major governmental funds and an internal service fund to cover a cash deficit in those funds as of September 30, 2022.

Note 8. Lease Receivable

The County leases various facilities and land to lessees. These leases are non-cancellable and terminate no later than October 2026. These leases are being presented in aggregate. The County recognized \$162,156 in lease revenue and \$2,068 in interest revenue during the current fiscal year related to these leases. As of September 30, 2022, the County's receivable for lease payments was \$395,180. Also, the County has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of September 30, 2022, the balance of the deferred inflow of resources was \$394,642.

Principal and interest requirements to maturity for the lease receivable at September 30, 2022, are as follows:

Fiscal Years Ending September 30:	General Governmental		
	Principal	Interest	Total
2023	\$ 139,036	\$ 1,428	\$ 140,464
2024	132,238	851	133,089
2025	122,815	274	123,089
2026	1,091	-	1,091
	<u>\$ 395,180</u>	<u>\$ 2,553</u>	<u>\$ 397,733</u>

Note 9. Lease Payable

The County has entered into multiple lease agreements as lessee. The leases allow the right-to-use equipment over the term of the lease. The County is required to make monthly payments at its incremental borrowing rate or interest rate stated or implied within the leases. In fiscal year 2022, the County recorded right-to-use assets of \$680,935, which are recorded in capital assets on the statement of net position. These assets had \$215,447 in amortization for the fiscal year of 2022.

The lease payables are reported with other long-term liabilities on the statement of net position. In the fiscal year 2022, the County reduced these payables by \$212,787. The ending balance of these lease liabilities at September 30, 2022 was \$468,148.

Williamson County, Texas
Notes to the Financial Statements

The lease rate, term, and ending lease liability are as follows:

Governmental activities	Liability at Commencement	Interest Rate	Lease term years	Balance at year end
Office Equipment	\$ 680,935	0.2% - 2%	3-5	\$ 468,148
Total Governmental activities				<u>\$ 468,148</u>

Principal and interest requirements to maturity for the lease payables as of September 30, 2022 are as follows

Fiscal Years Ending September 30:	Principal	Interest	Total
2023	\$ 225,608	\$ 2,905	\$ 228,513
2024	113,355	1,957	115,312
2025	76,077	1,214	77,291
2026	35,262	620	35,882
2027	17,846	152	17,998
	<u>\$ 468,148</u>	<u>\$ 6,848</u>	<u>\$ 474,996</u>

Note 10. 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, 2022:

	Balance September 30, 2021	Additions	Retirements	Balance September 30, 2022	Amounts Due Within One Year
Governmental activities					
Bonds payable	\$ 1,144,250,000	\$ 109,465,000	\$ (113,900,000)	\$ 1,139,815,000	\$ 95,810,000
Premium	102,048,397	8,221,947	(12,389,812)	97,880,532	10,198,216
Discounts	(837,201)	(104,370)	78,284	(863,287)	(72,806)
Total bonds payable	1,245,461,196	117,582,577	(126,211,528)	1,236,832,245	105,935,410
Leases Payable	-	680,935	(212,787)	468,148	225,608
Net pension liability (Asset)	58,153,888	68,933,382	(142,323,300)	(15,236,030)	-
Total OPEB liability	61,086,970	5,528,322	(10,999,931)	55,615,361	-
Compensated absences	5,683,559	5,670,076	(5,441,568)	5,912,067	5,912,067
Total governmental activities	<u>\$ 1,370,385,613</u>	<u>\$ 198,395,292</u>	<u>\$ (285,189,114)</u>	<u>\$ 1,283,591,791</u>	<u>\$ 112,073,085</u>

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 \$738,000,000 of the County's bonds outstanding as of September 30, 2022 were issued to construct or acquire capital assets for the County. As of September 30, 2022, the amount of bonds outstanding that were used to finance construction of assets transferred to another governmental entity was approximately \$371,300,000. These bonds will be paid with future property tax revenues restricted for debt service.

Bonds

Long-term debt of the County consists of various issues of capital and non-capital related 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. Long-term debt is allocated between capital and non-capital related bonds based upon the ratio of capital expenditures to total bond proceeds expended for each bond.

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date	Outstanding Balance
03/21/2012	Limited Tax Refunding Bonds Series 2012	02/15/2023	\$140,640,000	4.5 - 5.0%	2/15, 8/15	\$12,465,000
12/01/2012	Limited Taxable Refunding Bonds Series 2012	02/15/2029	32,895,000	0.55 - 3.0%	2/15, 8/15	16,465,000
04/15/2013	Limited Tax Refunding Bonds Series 2013	02/15/2024	71,750,000	1.0 - 4.0%	2/15, 8/15	1,710,000
04/15/2013	Pass Through Revenue & LTD Tax Bonds Series 2013	02/15/2024	14,985,000	1.0 - 4.0%	2/15, 8/15	1,790,000
04/10/2014	Unlimited Tax Road Bonds Series 2014	02/15/2025	91,750,000	2.0 - 5.0%	2/15, 8/15	10,020,000
10/28/2014	Limited Tax Refunding Bonds Series 2014	02/15/2025	77,345,000	3.06%	2/15, 8/15	49,900,000
04/23/2015	Limited Tax Refunding Bonds Series 2015	02/15/2034	74,295,000	2.0 - 5.0%	2/15, 8/15	60,400,000
05/28/2015	Unlimited Tax Road Bonds Series 2015	02/15/2033	90,205,000	4.0 - 5.0%	2/15, 8/15	38,970,000
05/28/2015	Combination Tax & Revenue Certificates Series 2015	02/15/2033	59,645,000	2.0 - 5.0%	2/15, 8/15	25,880,000
10/15/2015	Limited Tax Refunding Bonds Series 2015A	02/15/2026	16,175,000	2.0 - 4.0%	2/15, 8/15	15,855,000
06/01/2016	Limited Tax Park Bonds Series 2016	02/15/2036	18,350,000	2.0 - 5.0%	2/15, 8/15	14,405,000

Williamson County, Texas
Notes to the Financial Statements

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date	Outstanding Balance
07/01/2016	Limited Tax Refunding Bonds Series 2016	02/15/2036	37,980,000	1.5 – 5.25%	2/15, 8/15	30,445,000
07/26/2017	Limited Tax Refunding Bonds Series 2017	02/15/2032	43,230,000	2.0 – 5.0%	2/15, 8/15	38,380,000
12/06/2017	Unlimited Tax Road Bonds Series 2017	02/15/2042	71,860,000	2.0 – 5.0%	2/15, 8/15	64,220,000
02/19/2020	Unlimited Tax Road Bonds Series 2020	02/15/2040	263,855,000	2.375 – 5.0%	2/15, 8/15	248,725,000
02/19/2020	Limited Tax Refunding and Park Series 2020	02/15/2040	40,065,000	3.0 – 5.0%	2/15, 8/15	33,725,000
02/17/2021	Limited Tax Refunding Bonds Series 2021	02/15/2031	12,670,000	2.0 – 4.0%	2/15, 8/15	10,455,000
02/17/2021	Limited Tax Refunding Bonds Taxable Series 2021	02/15/2033	180,760,000	.141 – 1.65%	2/15, 8/15	177,080,000
08/25/2021	Limited Tax Notes Series 2021	02/15/2028	175,510,000	4.0 – 5.0%	2/15, 8/15	153,695,000
07/20/2022	Unlimited Tax Road Bonds Taxable Series 2022	02/15/2042	104,715,000	4.0 – 5.0%	2/15, 8/15	104,715,000

In July 2022, the County issued \$104,715,000 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 4.0 - 5.0% is payable at February 15 and August 15 of each year.

In September 2022, the County legally defeased outstanding bonds totaling \$24,290,000 by depositing approximately \$24,997,000 in trust with a bond escrow agent. This resulted in an expected cash flow savings of approximately \$12,338,219 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, 2022, \$201,245,000 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	Outstanding Balance
05/23/2019	Unlimited Tax Refunding Bonds Series 2019	08/15/2025	3,550,000	3.0 - 4.0%	2/15, 8/15	\$2,340,000

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	Outstanding Balance
08/15/2016	Unlimited Tax Road Bonds Series 2016	08/15/2041	\$ 5,315,000	2.0 - 4.0%	2/15, 8/15	\$4,585,000

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	Outstanding Balance
09/12/2017	Unlimited Tax Road Bonds Series 2017	08/15/2042	\$ 8,520,000	2.0 - 4.0%	2/15, 8/15	\$7,165,000
12/19/2018	Unlimited Tax Road Bonds Series 2018	08/15/2043	2,345,000	4.0%	2/15, 8/15	\$2,160,000

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	Outstanding Balance
09/29/2020	Unlimited Tax Road Bonds Series 2020	08/15/2045	\$ 1,335,000	1.5 – 3.1%	2/15, 8/15	\$1,250,000
09/29/2020	Unlimited Tax Road Bonds Taxable Series 2020	08/15/2045	2,555,000	2.45 – 5.15%	2/15, 8/15	\$2,415,000
09/14/2021	Unlimited Tax Road Bonds Series 2021	08/15/2046	2,045,000	1.45 – 3.00%	2/15, 8/15	\$2,045,000
09/14/2021	Unlimited Tax Road Bonds Taxable Series 2021	08/15/2046	3,805,000	2.45 – 4.90%	2/15, 8/15	\$3,805,000
09/13/2022	Unlimited Tax Road Bonds Taxable Series 2022	08/15/2047	4,750,000	3.90 – 5.50%	2/15, 8/15	\$4,750,000

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.

Williamson County, Texas

Notes to the Financial Statements

In September 2022, the District issued \$4,750,000 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 3.90 – 5.50% is payable at February 15 and August 15 of each year.

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
2023	\$ 95,810,000	\$ 39,602,248	\$ 135,412,248
2024	99,835,000	35,491,790	135,326,790
2025	103,475,000	31,819,995	135,294,995
2026	106,460,000	28,139,159	134,599,159
2027	87,860,000	24,803,822	112,663,822
2028-2032	331,770,000	84,376,187	416,146,187
2033-2037	186,160,000	38,397,775	224,557,775
2038-2042	124,725,000	10,772,580	135,497,580
2043-2047	3,720,000	475,737	4,195,737
Total	\$ 1,139,815,000	\$ 293,879,293	\$ 1,433,694,293

Note 11. 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.

Williamson County, Texas
Notes to the Financial Statements

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 Rebate Program	\$ 1,140,490
Tax Increment Financing Program	5,714,674

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 12. 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 an annual comprehensive financial report on a calendar year basis. The Annual Comprehensive 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 14.55% for the months of the accounting year in 2021, and 15.19% for the months of the accounting year in 2022.

The deposit rate payable by the employee members for calendar year 2021 and 2022 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, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	December 31, 2021
Actuarial cost method	Entry age normal (level percentage of pay)
Amortization method	Level percentage of payroll
	Expected Working Life
Asset valuation method	
Smoothing period	Five years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary increase	4.60%
Investment rate of return	7.60%
Payroll growth	3.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.60%. 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 7.50%. 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, 2021 are summarized below:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.5%	3.80%
Global Equities	2.5%	4.10%
International Equities-Developed	5.0%	3.80%
International Equities-Emerging	6.0%	4.30%
Investment-Grade Bonds	3.0%	-0.85%
Strategic Credit	9.0%	1.77%
Direct Lending	16.0%	6.25%
Distressed Debt	4.0%	4.50%
REIT Equities	2.0%	3.10%
Master Limited Partnerships	2.0%	3.85%
Private Real Estate Partnerships	6.0%	5.10%
Private Real Estate Partnerships	25.0%	6.80%
Hedge Funds	6.0%	1.55%
Cash Equivalents	2.0%	-1.05%
Total	100.0%	

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability (Asset) if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.60%) in measuring the net pension liability (asset) at December 31, 2021:

	1% Decrease in Discount Rate (6.60%)	Discount Rate (7.60%)	1% Increase in Discount Rate (8.60%)
Total pension liability	\$ 714,578,195	\$ 621,044,387	\$ 544,014,828
Fiduciary net pension	636,280,417	636,280,417	636,280,417
Net pension liability (asset)	\$ 78,297,778	\$ (15,236,030)	\$ (92,265,589)

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.

Williamson County, Texas
Notes to the Financial Statements

Net Pension Liability (Asset), 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 (Asset) as of December 31, 2021:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at December 31, 2020	\$ 578,806,166	\$ 520,652,278	\$ 58,153,888
Changes for the year:			
Service cost	19,657,503	-	19,657,503
Interest on total pension liability ⁽¹⁾	44,608,468	-	44,608,468
Effect of plan changes ⁽²⁾	2,099,271	-	2,099,271
Effect of economic/demographic gains or losses	(2,901,276)	-	(2,901,276)
Effect of assumptions changes or inputs	2,223,906	-	2,223,906
Refund of contributions	(1,083,180)	(1,083,180)	-
Benefit payments	(22,366,470)	(22,366,470)	-
Administrative expenses	-	(344,234)	344,234
Member contributions	-	8,031,589	(8,031,589)
Net investment income	-	114,509,231	(114,509,231)
Employer contributions	-	16,701,460	(16,701,460)
Other ⁽³⁾	-	179,744	(179,744)
Balance at December 31, 2021	\$ 621,044,388	\$ 636,280,418	\$ (15,236,030)

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

(2) Reflects plan changes adopted effective in 2022.

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

Williamson County, Texas

Notes to the Financial Statements

At September 30, 2022, the County reported pension expense of \$8,436,861 related to the December 31, 2021 valuation. The breakdown of the components of pension expense/(income) is as follows:

	January 1, 2021 to December 31, 2021
Service cost	\$ 19,657,503
Interest on total pension liability ⁽¹⁾	44,608,468
Effect of plan changes	2,099,271
Administrative expenses	344,234
Member contributions	(8,031,589)
Expected investment return net of investments expenses	(39,611,313)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(136,686)
Recognition of assumption changes or inputs	9,745,065
Recognition of investment gains or losses	(20,058,348)
Other ⁽²⁾	(179,744)
Pension expense / (income)	\$ 8,436,861

(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	\$ 1,647,260	\$ (2,566,943)
Changes in actuarial assumptions	19,767,997	-
Difference between projected and actual investment earnings	-	(71,263,600)
Contributions subsequent to the measurement date	13,792,224	-
Total	\$ 35,207,481	\$ (73,830,543)

Williamson County, Texas

Notes to the Financial Statements

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$13,792,224 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2022 (i.e., recognized in the County's financial statements September 30, 2023). 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
2022	\$ (6,301,462)
2023	(13,928,595)
2024	(17,205,645)
2025	(14,979,584)
Total	\$ (52,415,286)

Note 13. 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, 2020.

Number of Members	
Actives	1,472
Retired members	119
Covered spouses of retirees	53
Total	1,644

Williamson County, Texas

Notes to the Financial Statements

Total OPEB Liability

The County's total OPEB liability of \$55,615,361 was measured as of September 30, 2022, and was determined by an actuarial valuation as of October 1, 2020.

Actuarial assumptions and other inputs: The total OPEB liability in the September 30, 2022 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	2.20%
Salary increases	3.25%
Discount rate	October 1, 2021: 2.26% September 30, 2022: 4.02%
Healthcare cost trend rates	5.8% for 2021, gradually decreasing to an ultimate rate of 3.7% for 2073 and beyond.
Retiree premium increases	Same as Health cost trend above
Mortality	Pub-2010 Mortality (headcount weighted) for Employees, Healthy Annuitants, Disabled Annuitants, and Contingent Annuitants projected forward (fully generational) with MP-2021

Changes in the Total OPEB Liability

Changes in Total OPEB Liability	Increase (Decrease) Total OPEB Liability
Balance at September 30, 2021	\$ 61,086,970
Changes for the year	
Service cost	4,079,450
Interest on total OPEB liability	1,448,872
Effect of assumptions, changes, or inputs	(8,874,014)
Benefit payments	(2,125,917)
Balance at September 30, 2022	\$ 55,615,361

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate for each period. In fiscal year 2022, amounts reflect an increase in the discount rate from the beginning of the year from 2.26% to 4.02%.

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 4.02%, 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 (3.02%) or 1 percentage point higher (5.02%) than the current rate.

	1% Decrease (3.02%)	Discount Rate (4.02%)	Increase (5.02%)
Total OPEB liability	\$ 60,511,308	\$ 55,615,361	\$ 51,121,490

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	\$ 48,603,800	\$ 55,615,361	\$ 64,033,981

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

OPEB Expense	October 1, 2021 to September 30, 2022
Service cost	\$ 4,079,450
Interest on total OPEB liability	1,448,872
Effect of plan changes	-
Recognition of deferred inflows/ outflows of resources	
Recognition of economic/demographic gains or losses	(470,386)
Recognition of assumption changes or inputs	(1,209,728)
OPEB expense	\$ 3,848,208

As of September 30, 2022, 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	\$ -	\$ (1,433,575)
Changes of assumptions	2,429,751	(8,824,261)
Total	\$ 2,429,751	\$ (10,257,836)

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:	
2023	\$ (1,680,114)
2024	(1,469,398)
2025	(1,379,043)
2026	(1,577,025)
2027	(1,577,027)
Thereafter	(145,478)
	\$ (7,828,085)

Williamson County, Texas

Notes to the Financial Statements

Note 14. 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.

	2022	2021
Claims liabilities at October 1	\$ 1,306,378	\$ 1,574,409
Incurred claims	19,771,557	17,720,860
Payments on claims	(20,022,594)	(17,988,891)
Claims liabilities at September 30	\$ 1,055,341	\$ 1,306,378

All claim liabilities are due within one year.

Note 15. 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 the fiscal year ended September 30, 2022.

Note 16. Commitments and Contingencies

Litigation

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.

State and Federal Grant Programs

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, 2022, 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.

Williamson County, Texas

Notes to the Financial Statements

Williamson County Floodplain Mapping Project

In 2021, the County was awarded Commitment No. G1001290, TWDB Project 40046, from the Texas Water Development Board (TWDB) in the form of a grant for the planning and designing of the Williamson County Atlas 14 Floodplain Mapping project. TWDB determined the County qualified for financial assistance not to exceed approximately \$4,600,000. The grant funds were placed in a trust account under the name of the County, but the TWDB holds the rights to those funds and the funds are only disbursed to the County as funds are expensed. In accordance with Exhibit F – Escrow Agreement of the Grant Agreement, the proceeds received by the Escrow Agent under this Agreement shall not be considered a banking deposit of the County, and the Escrow Agent shall have no right to title with respect thereto except as Escrow Agent under the terms of this Agreement. The County spent approximately \$2,192,000 of the grant funds in the current year leaving a grant balance of approximately \$1,191,000.

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)

	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability								
Service cost	\$ 19,657,503	\$ 17,340,537	\$ 16,701,139	\$ 15,804,355	\$ 15,642,518	\$ 17,893,905	\$ 14,815,355	\$ 13,778,283
Interest (on the total pension liability)	44,608,468	42,977,885	39,917,510	35,689,583	32,877,469	31,852,375	29,475,312	24,866,979
Effect of plan changes	2,099,271	(22,228,818)	(828,893)	19,646,793	-	(67,208,224)	47,337,431	2,458,015
Effect of assumption changes or inputs	2,223,906	36,200,136	-	-	695,266	-	3,538,388	-
Effect of economic/demographic (gains) or losses	(2,901,276)	2,134,894	1,449,535	(1,954,916)	779,921	3,219,976	1,861,263	1,438,400
Benefit payments/refunds of contributions	(23,449,650)	(21,323,067)	(18,916,362)	(16,894,915)	(14,039,792)	(11,847,243)	(10,769,887)	(9,052,920)
Net change in total pension liability	42,238,222	55,101,567	38,322,929	52,290,900	35,955,382	(26,089,211)	86,257,862	33,488,757
Total pension liability, beginning of year	578,806,165	523,704,598	485,381,669	433,090,769	397,135,387	423,224,598	336,966,736	303,477,979
Total pension liability, end of year (a)	\$ 621,044,387	\$ 578,806,165	\$ 523,704,598	\$ 485,381,669	\$ 433,090,769	\$ 397,135,387	\$ 423,224,598	\$ 336,966,736
Plan fiduciary net position								
Contributions, employer	\$ 16,701,460	\$ 17,343,898	\$ 15,546,654	\$ 14,528,673	\$ 13,511,821	\$ 12,287,219	\$ 11,916,442	\$ 11,388,189
Contributions, employee	8,031,589	8,385,269	7,756,710	7,295,607	7,104,756	6,714,329	6,511,719	6,237,665
Investment income net of investment expenses	114,509,231	48,365,330	65,423,385	(7,416,183)	50,358,395	23,228,879	(5,233,124)	18,970,796
Benefit payments/refunds of contributions	(23,449,650)	(21,323,067)	(18,916,362)	(16,894,915)	(14,039,792)	(11,847,242)	(10,769,887)	(9,052,920)
Administrative expense	(344,234)	(380,970)	(356,698)	(320,009)	(266,702)	(252,419)	(224,964)	(229,176)
Other	179,744	176,767	215,406	186,405	90,122	1,080,637	133,570	136,544
Net change in plan fiduciary net position	115,628,140	52,567,227	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	520,652,277	468,085,050	398,415,955	401,036,377	344,277,777	313,066,374	310,732,618	283,281,520
Plan fiduciary net position, end of year (b)	\$ 636,280,417	\$ 520,652,277	\$ 468,085,050	\$ 398,415,955	\$ 401,036,377	\$ 344,277,777	\$ 313,066,374	\$ 310,732,618
Net pension liability, end of year (a) - (b)	\$ (15,236,030)	\$ 58,153,888	\$ 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	102.45%	89.95%	89.38%	82.08%	92.60%	86.69%	73.97%	92.21%
Covered payroll	\$ 114,707,911	\$ 119,366,200	\$ 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	-13.28%	48.72%	50.19%	83.44%	31.72%	55.11%	118.42%	29.44%

Notes to Schedule:

As of December 31 - measurement date

Only eight 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	2021	2022
Actuarially determined contribution ⁽¹⁾	\$ 11,388,190	\$ 11,916,442	\$ 11,989,874	\$ 13,511,821	\$ 14,528,673	\$ 15,545,612	\$ 17,343,898	\$ 16,701,460
Contributions in relation to the actuarially determined contribution ⁽¹⁾	11,764,549	12,620,147	13,253,738	14,220,775	15,356,663	16,372,146	16,740,244	16,755,560
Contribution deficiency (excess)	\$ (376,359)	\$ (703,705)	\$ (1,263,864)	\$ (708,954)	\$ (827,990)	\$ (826,534)	\$ 603,654	\$ (54,100)
Covered payroll ⁽²⁾	\$ 91,896,896	\$ 98,517,933	\$ 100,107,812	\$ 103,007,285	\$ 109,619,505	\$ 113,596,569	\$ 115,098,045	\$ 115,158,486
Contributions as a percentage of covered payroll	12.8%	12.8%	13.2%	13.8%	14.0%	14.4%	14.5%	14.6%

(1) TCDRS calculates actuarially determined contributions on a calendar year basis.

GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

(2) Payroll is calculated based on contributions as reported to TCDRS.

Notes to Schedule:

Valuation Date: 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	18.8 years
Asset valuation method	Five year smoothed market
Inflation	2.50%
Salary increases	Variance by age and service. 4.7% average over career including inflation.
Investment rate of return	7.50%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the RP-2010 Healthy Annuitant Mortality Table for males and 120% of the RP-2010 Healthy Annuitant Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New Inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: Employer contributions reflect that a 60% CPI COLA was adopted. 2016: Employer contributions reflect that a 60% CPI COLA was adopted. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2019: Employer Contributions reflect that a 1% COLA was adopted.

Only eight 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
Total OPEB Liability and the Related Ratios (Unaudited)

	2022	2021	2020	2019	2018	2017
	Year Ended September 30, 2022	Year Ended September 30, 2021	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	\$ 4,079,450	\$ 3,986,030	\$ 3,778,921	\$ 3,271,064	\$ 3,471,046	\$ 3,715,246
Interest (on the total OPEB liability)	1,448,872	1,368,014	1,544,353	2,158,752	1,851,146	1,531,390
Effect of plan changes	-	-	-	-	-	-
Effect of assumption changes or inputs	(8,874,014)	(241,718)	800,688	(2,525,476)	(2,364,153)	(2,511,244)
Effect of economic/demographic (gains) or losses	-	(614,167)	-	5,243,963	-	-
Benefit payments	(2,125,917)	(2,638,070)	(2,337,806)	(2,140,703)	(1,802,933)	(1,628,296)
Net change in total OPEB liability	(5,471,609)	1,860,089	3,786,156	6,007,600	1,155,106	1,107,096
Total OPEB liability, beginning of year	61,086,970	59,226,881	55,440,725	49,433,125	48,278,019	47,170,923
Total OPEB liability, end of year	\$ 55,615,361	\$ 61,086,970	\$ 59,226,881	\$ 55,440,725	\$ 49,433,125	\$ 48,278,019
Covered-employee payroll	\$ 88,714,208	\$ 85,921,751	\$ 79,095,836	\$ 76,606,137	\$ 101,003,000	\$ 96,932,000
Total OPEB liability as a percentage of covered-employee payroll	62.69%	71.10%	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. Amounts reflect the changes in the discount rate from the beginning of the year of the following fiscal years:

2018: 3.64% to 4.18%

2019: 4.18% to 2.66%

2020: 2.66% to 2.21%

2021: 2.21% to 2.26%

2022: 2.26% to 4.02%

Only six 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.

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

Combining and Individual Fund Statements and Schedules

Williamson County, Texas

Schedule of Revenues – Budget and Actual General Fund For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Revenues				
Taxes				
Ad valorem taxes	\$ 200,468,254	\$ 200,468,254	\$ 199,030,896	\$ (1,437,358)
Penalty and interest	1,077,000	1,077,000	1,011,707	(65,293)
Other taxes	1,902,000	1,902,000	2,506,954	604,954
Total taxes	203,447,254	203,447,254	202,549,557	(897,697)
Fees of office				
County sheriff	189,300	189,300	174,892	(14,408)
County clerk	5,622,000	5,622,000	5,192,425	(429,575)
Tax assessor/collector	8,005,000	8,005,000	10,634,768	2,629,768
District clerk	550,000	550,000	557,952	7,952
Justice of the peace, precinct 1	65,800	65,800	100,247	34,447
Justice of the peace, precinct 2	75,800	75,800	65,527	(10,273)
Justice of the peace, precinct 3	124,700	124,700	159,931	35,231
Justice of the peace, precinct 4	58,200	58,200	52,608	(5,592)
Constable, precinct 1	91,800	91,800	278,915	187,115
Constable, precinct 2	123,100	123,100	132,404	9,304
Constable, precinct 3	288,000	288,000	358,562	70,562
Constable, precinct 4	127,600	127,600	159,050	31,450
County attorney	11,000	11,000	20,061	9,061
Other	439,000	439,000	589,021	150,021
Total fees of office	15,771,300	15,771,300	18,476,363	2,705,063
Fines and forfeitures				
County clerk	262,000	262,000	268,277	6,277
District clerk	200,000	200,000	174,675	(25,325)
Justice of the peace, precinct 1	140,000	140,000	128,136	(11,864)
Justice of the peace, precinct 2	100,000	100,000	131,375	31,375
Justice of the peace, precinct 3	850,000	850,000	836,141	(13,859)
Justice of the peace, precinct 4	54,100	54,100	70,998	16,898
Total fines and forfeitures	1,606,100	1,606,100	1,609,602	3,502
Charges for services				
Emergency medical service	9,544,491	9,544,491	10,973,918	1,429,427
County sheriff	-	190,000	190,912	912
Constables	-	23,000	22,864	(136)
Parks	821,973	821,973	715,528	(106,445)
Other	6,115,900	6,115,900	6,331,340	215,440
Total charges for services	16,482,364	16,695,364	18,234,562	1,539,198
Intergovernmental				
Federal payments in lieu of taxes	72,000	72,000	64,612	(7,388)
State shared	1,663,889	1,815,779	1,923,525	107,746
Total intergovernmental	1,735,889	1,887,779	1,988,137	100,358
Investment earnings and other				
Investment earnings and unrealized gains/losses	772,000	772,000	(2,531,080)	(3,303,080)
Other	201,500	1,157,402	1,729,832	572,430
Total investment income and other	973,500	1,929,402	(801,248)	(2,730,650)
Total revenues	\$ 240,016,407	\$ 241,337,199	\$ 242,056,973	\$ 719,774

Williamson County, Texas

Schedule of Expenditures – Budget and Actual

General Fund

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Expenditures				
General government				
County judge	\$ 598,230	\$ 554,258	\$ 489,530	\$ 64,728
Commissioners court	834,218	953,247	853,951	99,296
Commissioners, precinct 1	346,829	351,455	331,553	19,902
Commissioners, precinct 2	358,908	364,077	354,971	9,106
Commissioners, precinct 3	332,650	337,261	304,626	32,635
Commissioners, precinct 4	326,325	330,467	315,090	15,377
County clerk	899,640	893,221	794,329	98,892
Non-departmental	15,315,928	14,946,859	13,756,330	1,190,529
County auditor	3,028,402	3,103,983	2,959,508	144,475
County treasurer	657,325	664,789	552,403	112,386
Budget office	427,804	442,914	433,063	9,851
Tax assessor/collector	4,702,223	4,803,676	4,385,424	418,252
Infrastructure department	420,787	419,323	316,296	103,027
Facilities management	12,483,313	12,333,500	11,611,539	721,961
Information technology services	13,596,273	13,885,205	11,886,017	1,999,188
Human resources	1,446,730	1,484,898	1,386,388	98,510
General elections	2,560,008	2,564,721	2,400,612	164,109
Purchasing	1,097,804	1,126,358	1,025,298	101,060
Total general government	59,433,397	59,560,212	54,156,928	5,403,284
Public safety				
Constable, precinct 1	1,473,869	1,512,566	1,454,243	58,323
Constable, precinct 2	1,603,183	1,631,696	1,562,800	68,896
Constable, precinct 3	1,694,568	1,742,505	1,645,154	97,351
Constable, precinct 4	1,634,128	1,693,274	1,620,220	73,054
County sheriff	27,152,235	28,023,510	26,143,791	1,879,719
Department of public safety	137,774	139,341	138,811	530
Jail and law enforcement	31,800,126	32,815,290	28,535,821	4,279,469
Juvenile services	12,410,649	12,706,370	10,875,916	1,830,454
Adult probation	69,375	69,375	57,103	12,272
Emergency services	958,976	637,376	553,118	84,258
Emergency medical services	20,211,481	21,255,540	20,441,159	814,381
Emergency management	582,651	616,785	562,921	53,864
Fire Marshall Spec Ops/ Haz-Mat	721,221	744,946	633,866	111,080
Emergency 911 communications	8,219,355	8,475,566	7,173,377	1,302,189
Mobile outreach team	881,355	924,009	549,196	374,813
Wireless communication	467,573	482,789	432,640	50,149
Total public safety	110,018,519	113,470,938	102,380,136	11,090,802
Judicial				
County courts-at-law	2,000,500	2,000,500	1,417,761	582,739
County court-at-law #1	519,771	545,630	534,224	11,406
County court-at-law #2	558,020	572,304	544,996	27,308
County court-at-law #3	548,994	572,863	563,821	9,042
County court-at-law #4	694,140	704,345	687,343	17,002
County court-at-law #5	-	41,695	16,585	25,110
District courts	3,970,353	3,988,719	3,023,425	965,294
26th Judicial court	314,164	321,612	314,156	7,456
277th Judicial court	332,035	339,772	328,888	10,884
368th Judicial court	317,610	325,084	317,404	7,680
395th Judicial court	286,680	302,324	291,157	11,167
425th Judicial court	323,265	330,713	281,090	49,623
District attorney	-	39,432	15,197	24,235
District clerk	5,561,703	5,703,172	5,497,529	205,643

Williamson County, Texas

Schedule of Expenditures – Budget and Actual

General Fund – Continued

For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Judicial (Continued)				
Justice court, precinct 1	\$ 2,502,731	\$ 2,556,077	\$ 2,287,436	\$ 268,641
Justice court, precinct 2	1,161,960	1,189,417	1,189,417	-
Justice court, precinct 3	1,275,505	1,418,292	1,406,036	12,256
Justice court, precinct 4	1,621,196	1,650,006	1,639,889	10,117
Justice court, precinct 5	1,635,319	1,655,273	1,442,553	212,720
County attorney	6,039,202	6,251,202	5,895,145	356,057
County clerk	1,433,091	1,490,046	1,389,091	100,955
Magistrate office	698,606	717,456	689,519	27,937
Pre-trial Office	1,475,638	1,507,399	1,300,613	206,786
Total judicial	33,270,483	34,223,333	31,073,275	3,150,058
Community services				
Veterans service	427,741	447,576	385,491	62,085
Health department	9,536,053	9,537,990	6,955,515	2,582,475
Agricultural extension service	352,892	363,098	321,176	41,922
Parks department	3,420,770	3,350,539	2,956,570	393,969
Public welfare	2,079,389	2,080,189	2,062,500	17,689
Child welfare	102,250	102,250	70,614	31,636
WC historical commission	3,455	3,455	1,301	2,154
Onsite sewer services	922,829	967,213	907,312	59,901
Total community services	16,845,379	16,852,310	13,660,479	3,191,831
Debt service				
Interest and other charges	-	1,679	1,679	-
Total debt service	-	1,679	1,679	-
Capital outlay	5,683,905	4,905,553	2,521,081	2,384,472
Total expenditures	\$ 225,251,683	\$ 229,014,025	\$ 203,793,578	\$ 25,220,447

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 140,399,408	139,300,978	\$ (1,098,430)
Intergovernmental	113,253	126,524	13,271
Investment earnings	40,000	199,438	159,438
Total revenues	140,552,661	139,626,940	(925,721)
EXPENDITURES			
Debt service			
Principal	87,915,000	87,915,000	-
Interest and other charges	39,539,604	38,521,685	1,017,919
Payment to bond escrow agent	24,978,837	24,978,837	-
Bond issuance fees	17,819	17,819	-
Total expenditures	152,451,260	151,433,341	1,017,919
Excess (deficiency) of revenues over expenditures	(11,898,599)	(11,806,401)	92,198
OTHER FINANCING SOURCES (USES)			
Issuance of long-term debt	-	3,767	(3,767)
Transfers in	12,393,030	12,285,000	(108,030)
Total other financing sources (uses)	12,393,030	12,288,767	(104,263)
Net change in fund balance	494,431	482,366	(12,065)
FUND BALANCE, beginning	8,846,846	7,601,497	(1,245,349)
FUND BALANCE, ending	<u>\$ 9,341,277</u>	<u>\$ 8,083,863</u>	<u>\$ (1,257,414)</u>

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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 Personnel Fund – 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.

County and District 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 Facility Fee Fund – This fund accounts for monies collected through civil cases defined by Sections 135.101, 135.102, and 135.103 of the Local Government Code. Monies allocated to the fund may be used by a county only to fund the construction, renovation, or improvement of facilities that house the courts or to pay the principal of interest on, and costs of issuance of bonds, including refunding bonds, issued for the construction, renovation, or improvement of the facilities.

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.

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 a contract election. Contracts between political parties and other entities are handled by the elections officer and paid by the contracting party for administering election services.

Fire Code Enforcement – The Commissioners' Court adopted a fee schedule on November 17, 2020, per Local Government Code 233.065. The fund is used to account for the fees related to fire code inspections. The funds may be used only for the administration and enforcement of the fire code.

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.

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

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.

Juvenile Fee Fund – This fund is used to account for court-ordered fees while a juvenile is on probation. Section 54.061 of the Family Code requires the fees may only be used for juvenile probation or community based juvenile corrections services or facilities in which a juvenile may be required to live while under court supervision.

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 pay for the long-term debt expenditures for 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, 2042.

Pass-Through Funding Program – This fund is 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.

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.

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. In addition, monies received by the County for Ambulance Uncompensated Care are accounted for in this fund. The Ambulance UC monies are used for the High Utilizer Group (HUG) program.

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.

Williamson County, Texas
Combining Balance Sheet
Non-major Special Revenue Funds
September 30, 2022

	Alternate Dispute Resolution	Appellate Judicial System	Avery Ranch Road District No. 1	CAMPO Personnel Fund	Child Abuse Prevention	Child Safety	Community Improvement PCT 4
ASSETS							
Cash and investments	\$ 539,905	\$ 4,225	\$ 234,191	\$ -	\$ 3,432	\$ 838,012	\$ 20,000
Accounts receivable (net of allowance)	2,166	580	5,249	-	-	50	-
Due from other governments	-	-	-	588,186	-	-	-
Prepays	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 542,071	\$ 4,805	\$ 239,440	\$ 588,186	\$ 3,432	\$ 838,062	\$ 20,000
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ 4,226	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	73,826	-	-	-
Due to other funds	-	-	-	514,360	-	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	-	4,226	-	588,186	-	-	-
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	5,014	-	-	-	-
Total deferred inflows of resources	-	-	5,014	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	542,071	579	234,426	-	3,432	838,062	20,000
Total fund balances	542,071	579	234,426	-	3,432	838,062	20,000
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 542,071	\$ 4,805	\$ 239,440	\$ 588,186	\$ 3,432	\$ 838,062	\$ 20,000

Conservation Foundation	County and District Court Technology	County Attorney Hot Check	County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System	Court Facility Fee
\$ 8,514,487	\$ 109,729	\$ -	\$ 2,757,120	\$ 734,477	\$ 773,649	\$ 128,562
24,615	21	-	-	-	5,360	2,239
-	-	-	-	-	-	-
-	-	-	-	-	1,914	-
<u>\$ 8,539,102</u>	<u>\$ 109,750</u>	<u>\$ -</u>	<u>\$ 2,757,120</u>	<u>\$ 734,477</u>	<u>\$ 780,923</u>	<u>\$ 130,801</u>
\$ 32,889	\$ -	\$ -	\$ -	\$ 7,141	\$ 30,868	\$ -
5,598	-	-	-	-	10,706	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>38,487</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,141</u>	<u>41,574</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	1,914	-
8,500,615	109,750	-	2,757,120	727,336	737,435	130,801
8,500,615	109,750	-	2,757,120	727,336	739,349	130,801
<u>\$ 8,539,102</u>	<u>\$ 109,750</u>	<u>\$ -</u>	<u>\$ 2,757,120</u>	<u>\$ 734,477</u>	<u>\$ 780,923</u>	<u>\$ 130,801</u>

Williamson County, Texas
Combining Balance Sheet – Continued
Non-major Special Revenue Funds
September 30, 2022

	Court Records Preservation	Court Reporter	Courthouse Security	District Attorney Asset Forfeitures	Election Chapter 19	Election HAVA	Election Services Contract
ASSETS							
Cash and investments	\$ 783,110	\$ 596,688	\$ 564,338	\$ 361,770	\$ -	\$ 1,607,934	\$ 340,156
Accounts receivable (net of allowance)	50	2,881	4,666	-	17,065	-	104,860
Due from other governments	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 783,160	\$ 599,569	\$ 569,004	\$ 361,770	\$ 17,065	\$ 1,607,934	\$ 445,016
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ 3,567	\$ 61	\$ 1,335	\$ 5,084	\$ -	\$ 27,727
Accrued liabilities	-	-	12,768	1,320	-	-	-
Due to other funds	-	-	-	-	11,981	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	22,582
Total liabilities	-	3,567	12,829	2,655	17,065	-	50,309
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	783,160	596,002	556,175	359,115	-	1,607,934	394,707
Total fund balances	783,160	596,002	556,175	359,115	-	1,607,934	394,707
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 783,160	\$ 599,569	\$ 569,004	\$ 361,770	\$ 17,065	\$ 1,607,934	\$ 445,016

Fire Code Enforcement	Guardianship	Judicial Education Probate Court	Justice Court Technology	Justice of the Peace Security	Juvenile Delinquency Prevention	Juvenile Fee
\$ 162,489	\$ 175,511	\$ 82,595	\$ 317,863	\$ 283,437	\$ -	\$ 275,000
-	660	105	284	346	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 162,489</u>	<u>\$ 176,171</u>	<u>\$ 82,700</u>	<u>\$ 318,147</u>	<u>\$ 283,783</u>	<u>\$ -</u>	<u>\$ 275,000</u>
\$ -	\$ -	\$ -	\$ 8,864	\$ 76	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	8,864	76	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
162,489	176,171	82,700	309,283	283,707	-	275,000
162,489	176,171	82,700	309,283	283,707	-	275,000
<u>\$ 162,489</u>	<u>\$ 176,171</u>	<u>\$ 82,700</u>	<u>\$ 318,147</u>	<u>\$ 283,783</u>	<u>\$ -</u>	<u>\$ 275,000</u>

Williamson County, Texas

Combining Balance Sheet – Continued

Non-major Special Revenue Funds

September 30, 2022

	Law Library	Local Provider Participation	Northwood Road District	Pass-through Funding Program	Pearson Place Road District	Pretrial Intervention Program	Records Archive
ASSETS							
Cash and investments	\$ 1,097,608	\$ 6,927,179	\$ 281,659	\$ 66,932,876	\$ 973,248	\$ 24,020	\$ 4,059,752
Accounts receivable (net of allowance)	4,038	145,172	3,700	199,717	76	-	31,996
Due from other governments	-	-	-	5,637,210	-	-	-
Prepays	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,101,646	\$ 7,072,351	\$ 285,359	\$ 72,769,803	\$ 973,324	\$ 24,020	\$ 4,091,748
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 8,443	\$ -	\$ -	\$ 684	\$ -	\$ 24,020	\$ 791
Accrued liabilities	-	-	-	-	-	-	11,162
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	8,443	-	-	684	-	24,020	11,953
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	3,690	-	76	-	-
Total deferred inflows of resources	-	-	3,690	-	76	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,093,203	7,072,351	281,669	72,769,119	973,248	-	4,079,795
Total fund balances	1,093,203	7,072,351	281,669	72,769,119	973,248	-	4,079,795
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,101,646	\$ 7,072,351	\$ 285,359	\$ 72,769,803	\$ 973,324	\$ 24,020	\$ 4,091,748

Records Management and Preservation	Records Management	Records Technology	Regional Animal Shelter (WCAS)	Somerset Hills Road District No. 4	Specialty Court	JJAEP Tier II
\$ 7,725,123	\$ 578,760	\$ 356,703	\$ 1,015,412	\$ 3,533,841	\$ 158,829	\$ 257,481
60,770	25	50	333,385	2,549	97	-
-	-	-	-	-	-	-
-	-	-	12,020	-	-	-
\$ 7,785,893	\$ 578,785	\$ 356,753	\$ 1,360,817	\$ 3,536,390	\$ 158,926	\$ 257,481
\$ 42,069	\$ 5,473	\$ -	\$ 106,589	\$ 2,753,062	\$ 10,000	\$ -
20,117	-	-	72,763	-	1,104	-
-	-	-	-	-	-	-
-	-	-	4,858	-	-	-
-	-	-	-	-	-	-
62,186	5,473	-	184,210	2,753,062	11,104	-
-	-	-	333,385	2,549	-	-
-	-	-	333,385	2,549	-	-
-	-	-	12,020	-	-	-
7,723,707	573,312	356,753	831,202	780,779	147,822	257,481
7,723,707	573,312	356,753	843,222	780,779	147,822	257,481
\$ 7,785,893	\$ 578,785	\$ 356,753	\$ 1,360,817	\$ 3,536,390	\$ 158,926	\$ 257,481

Williamson County, Texas
Combining Balance Sheet – Continued
Non-major Special Revenue Funds
September 30, 2022

	Tobacco	Teen Court Program	Truancy Program	Unclaimed Juvenile Restitution	WC Historical Commission	WM - City of Hutto and Hutto ISD	WM - Community Recreation Facility
ASSETS							
Cash and investments	\$ 8,554,756	\$ 5,864	\$ 361,691	\$ 13,462	\$ 16,607	\$ 560,072	\$ 1,529,305
Accounts receivable (net of allowance)	21,993	-	356	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 8,576,749	\$ 5,864	\$ 362,047	\$ 13,462	\$ 16,607	\$ 560,072	\$ 1,529,305
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 228	\$ 367	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	14,170	-	2,272	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	14,398	367	2,272	-	-	-	-
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	8,562,351	5,497	359,775	13,462	16,607	560,072	1,529,305
Total fund balances	8,562,351	5,497	359,775	13,462	16,607	560,072	1,529,305
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 8,576,749	\$ 5,864	\$ 362,047	\$ 13,462	\$ 16,607	\$ 560,072	\$ 1,529,305

WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
\$ 4,018,404	\$ 990,851	\$ 130,182,183
5,195	-	980,316
-	-	6,225,396
-	-	13,934
<u>\$ 4,023,599</u>	<u>\$ 990,851</u>	<u>\$ 137,401,829</u>

\$ -	\$ -	\$ 3,073,564
-	-	225,806
-	-	526,341
-	-	4,858
-	-	22,582
-	-	3,853,151
-	-	344,714
-	-	344,714
-	-	13,934
<u>4,023,599</u>	<u>990,851</u>	<u>133,190,030</u>
<u>4,023,599</u>	<u>990,851</u>	<u>133,203,964</u>
<u>\$ 4,023,599</u>	<u>\$ 990,851</u>	<u>\$ 137,401,829</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, 2022

	Alternate Dispute Resolution	Appellate Judicial System	Avery Ranch Road District No. 1	CAMPO Personnel Fund	Child Abuse Prevention	Child Safety	Community Improvement PCT 4
REVENUES							
Taxes	\$ -	\$ -	\$ 1,220,980	\$ -	\$ -	\$ -	\$ -
Fees of office	135,824	42,605	-	-	1,023	838,063	-
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Investment earnings	2,628	-	7,159	-	-	2,565	-
Miscellaneous	-	-	-	1,917,768	-	-	-
Total revenues	138,452	42,605	1,228,139	1,917,768	1,023	840,628	-
EXPENDITURES							
Current							
General government	-	-	15,872	1,917,768	-	-	-
Public safety	-	-	-	-	-	-	-
Judicial	1	42,422	-	-	-	-	-
Community services	-	-	-	-	-	820,272	-
Conservation	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	1,125,000	-	-	-	-
Interest and other charges	-	-	113,750	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	1	42,422	1,254,622	1,917,768	-	820,272	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	138,451	183	(26,483)	-	1,023	20,356	-
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	138,451	183	(26,483)	-	1,023	20,356	-
FUND BALANCES, BEGINNING OF YEAR	403,620	396	260,909	-	2,409	817,706	20,000
FUND BALANCES, END OF YEAR	\$ 542,071	\$ 579	\$ 234,426	\$ -	\$ 3,432	\$ 838,062	\$ 20,000

Conservation Foundation	County and District Court Technology	County Attorney Hot Check	County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System	Court Facility Fee
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	4,285	1,916	-	-	-	130,801
-	-	-	-	633,090	-	-
-	-	-	617,278	-	1,516,479	-
-	-	-	-	-	-	-
23,322	-	-	16,012	2,307	4,092	-
5,653,548	-	-	-	-	5,390	-
5,676,870	4,285	1,916	633,290	635,397	1,525,961	130,801
-	-	-	-	-	-	-
-	-	-	288,531	352,445	1,612,975	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
736,358	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	103,030	-	-
736,358	-	-	288,531	455,475	1,612,975	-
4,940,512	4,285	1,916	344,759	179,922	(87,014)	130,801
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(44,961)	-	(1,916)	-	-	-	-
(44,961)	-	(1,916)	-	-	-	-
4,895,551	4,285	-	344,759	179,922	(87,014)	130,801
3,605,064	105,465	-	2,412,361	547,414	826,363	-
\$ 8,500,615	\$ 109,750	\$ -	\$ 2,757,120	\$ 727,336	\$ 739,349	\$ 130,801

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, 2022

	Court Records Preservation	Court Reporter	Courthouse Security	District Attorney Asset Forfeitures	Election Chapter 19	Election HAVA	Election Services Contract
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	23,114	194,710	318,060	-	-	-	765,746
Fines and forfeitures	-	-	-	162,159	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	35,722	-	-
Investment earnings	5,598	2,884	2,220	1,995	-	9,550	-
Miscellaneous	-	-	-	5,286	-	-	-
Total revenues	28,712	197,594	320,280	169,440	35,722	9,550	765,746
EXPENDITURES							
Current							
General government	-	-	-	-	35,722	-	606,435
Public safety	-	-	-	-	-	-	-
Judicial	-	59,385	238,873	202,929	-	-	-
Community services	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	59,385	238,873	202,929	35,722	-	606,435
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	28,712	138,209	81,407	(33,489)	-	9,550	159,311
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	233,549	60,242
Transfers out	-	-	-	-	-	-	(293,791)
Total other financing sources (uses)	-	-	-	-	-	233,549	(233,549)
NET CHANGE IN FUND BALANCES	28,712	138,209	81,407	(33,489)	-	243,099	(74,238)
FUND BALANCES, BEGINNING OF YEAR	754,448	457,793	474,768	392,604	-	1,364,835	468,945
FUND BALANCES, END OF YEAR	\$ 783,160	\$ 596,002	\$ 556,175	\$ 359,115	\$ -	\$ 1,607,934	\$ 394,707

Fire Code Enforcement	Guardianship	Judicial Education Probate Court	Justice Court Technology	Justice of the Peace Security	Juvenile Delinquency Prevention	Juvenile Fee Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111,439	51,010	9,100	43,633	52,210	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,796	-	-	-
-	-	-	-	-	-	275,000
111,439	51,010	9,100	45,429	52,210	-	275,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	30,000	984	63,335	3,346	8,172	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	30,000	984	63,335	3,346	8,172	-
111,439	21,010	8,116	(17,906)	48,864	(8,172)	275,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
111,439	21,010	8,116	(17,906)	48,864	(8,172)	275,000
51,050	155,161	74,584	327,189	234,843	8,172	-
\$ 162,489	\$ 176,171	\$ 82,700	\$ 309,283	\$ 283,707	\$ -	\$ 275,000

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, 2022

	Law Library	Local Provider Participation	Northwood Road District	Pass-through Funding Program	Pearson Place Road District	Pretrial Intervention Program	Records Archive	Records Management and Preservation
REVENUES								
Taxes	\$ -	\$ 19,267,184	\$ 690,889	\$ -	\$ 325,518	\$ -	\$ -	\$ -
Fees of office	288,303	-	-	-	-	-	1,596,606	1,890,290
Fines and forfeitures	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	219,500	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Investment earnings	5,720	14,549	4,303	(526,029)	8,621	-	13,522	(46,337)
Miscellaneous	-	292	-	-	-	-	-	22,430
Total revenues	294,023	19,282,025	695,192	(526,029)	334,139	219,500	1,610,128	1,866,383
EXPENDITURES								
Current								
General government	-	-	9,763	-	7,826	-	339,385	790,504
Public safety	-	-	-	-	-	-	-	-
Judicial	95,965	-	-	-	-	219,500	-	-
Community services	-	23,641,177	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Transportation	-	-	-	11,577,185	-	-	-	-
Debt service								
Principal	-	-	295,000	-	170,000	-	-	-
Interest and other charges	-	-	385,600	-	155,900	-	-	-
Bond issuance fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	95,965	23,641,177	690,363	11,577,185	333,726	219,500	339,385	790,504
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	198,058	(4,359,152)	4,829	(12,103,214)	413	-	1,270,743	1,075,879
OTHER FINANCING SOURCES (USES)								
Issuance of long-term debt	-	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(12,285,000)	-	-	-	-
Total other financing sources (uses)	-	-	-	(12,285,000)	-	-	-	-
NET CHANGE IN FUND BALANCES	198,058	(4,359,152)	4,829	(24,388,214)	413	-	1,270,743	1,075,879
FUND BALANCES, BEGINNING OF YEAR	895,145	11,431,503	276,840	97,157,333	972,835	-	2,809,052	6,647,828
FUND BALANCES, END OF YEAR	\$ 1,093,203	\$ 7,072,351	\$ 281,669	\$ 72,769,119	\$ 973,248	\$ -	\$ 4,079,795	\$ 7,723,707

Records Management	Records Technology	Regional Animal Shelter (WCRAS)	Somerset Hills Road District No. 4	Specialty Court	JJAEP Tier II
\$ -	\$ -	\$ -	\$ 398,006	\$ -	\$ -
14,056	16,771	-	-	27,621	-
-	-	-	-	-	-
-	-	247,887	-	-	-
-	-	941,008	-	-	24,738
3,869	-	-	78,585	-	-
-	-	752,655	1,396	2,179	-
17,925	16,771	1,941,550	477,987	29,800	24,738
75,746	10	-	2,763,842	-	-
-	-	-	-	-	54,231
-	-	-	-	38,231	-
-	-	2,682,875	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	105,000	-	-
-	-	-	347,382	-	-
-	-	-	236,849	-	-
10,465	-	-	-	-	-
86,211	10	2,682,875	3,453,073	38,231	54,231
(68,286)	16,761	(741,325)	(2,975,086)	(8,431)	(29,493)
-	-	-	4,750,000	-	-
-	-	-	(72,621)	-	-
-	-	1,261,918	-	-	-
-	-	-	(10,166,737)	-	-
-	-	1,261,918	(5,489,358)	-	-
(68,286)	16,761	520,593	(8,464,444)	(8,431)	(29,493)
641,598	339,992	322,629	9,245,223	156,253	286,974
\$ 573,312	\$ 356,753	\$ 843,222	\$ 780,779	\$ 147,822	\$ 257,481

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, 2022

	Tobacco	Teen Court Program	Truancy Program	Unclaimed Juvenile Restitution	WC Historical Commission	WM - City of Hutto and Hutto ISD	WM - Community Recreation Facility
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	56,643	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	415,288	-	-	-	-	-	-
Investment earnings	29,325	-	-	222	-	-	12,116
Miscellaneous	2,339,975	3,000	-	-	12,467	717,166	358,420
Total revenues	2,784,588	3,000	56,643	222	12,467	717,166	370,536
EXPENDITURES							
Current							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judicial	-	1,504	63,370	-	-	-	-
Community services	383,396	-	-	-	1,884	204,135	-
Conservation	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	383,396	1,504	63,370	-	1,884	204,135	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,401,192	1,496	(6,727)	222	10,583	513,031	370,536
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(115,326)	-	-	-	-	(1,016,278)	-
Total other financing sources (uses)	(115,326)	-	-	-	-	(1,016,278)	-
NET CHANGE IN FUND BALANCES	2,285,866	1,496	(6,727)	222	10,583	(503,247)	370,536
FUND BALANCES, BEGINNING	6,276,485	4,001	366,502	13,240	6,024	1,063,319	1,158,769
FUND BALANCES, ENDING	\$ 8,562,351	\$ 5,497	\$ 359,775	\$ 13,462	\$ 16,607	\$ 560,072	\$ 1,529,305

WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
\$ -	\$ -	\$ 21,902,577
-	-	6,613,829
-	-	795,249
-	-	2,601,144
-	-	1,416,756
(30,491)	7,751	(342,146)
717,166	358,420	13,142,558
686,675	366,171	46,129,967
-	-	6,562,873
-	-	2,308,182
-	-	1,068,017
-	-	27,733,739
-	-	736,358
-	-	11,577,185
-	-	1,695,000
-	-	1,002,632
-	-	236,849
-	-	113,495
-	-	53,034,330
686,675	366,171	(6,904,363)
-	-	4,750,000
-	-	(72,621)
-	-	1,555,709
-	-	(23,924,009)
-	-	(17,690,921)
686,675	366,171	(24,595,284)
3,336,924	624,680	157,799,248
<u>\$ 4,023,599</u>	<u>\$ 990,851</u>	<u>\$ 133,203,964</u>

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 24,000	\$ 135,824	\$ 111,824
Investment earnings	110	2,628	2,518
Total revenues	24,110	138,452	114,342
EXPENDITURES			
Current			
Judicial	8,098	1	8,097
Total expenditures	8,098	1	8,097
Net change in fund balance	16,012	138,451	122,439
FUND BALANCE, beginning	403,620	403,620	-
FUND BALANCE, ending	<u>\$ 419,632</u>	<u>\$ 542,071</u>	<u>\$ 122,439</u>

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 1,194,529	\$ 1,220,980	\$ 26,451
Investment earnings	900	7,159	6,259
Total revenues	1,195,429	1,228,139	32,710
EXPENDITURES			
Current			
General government	16,900	15,872	1,028
Debt service			
Principal	1,125,000	1,125,000	-
Interest and other charges	113,950	113,750	200
Total expenditures	1,255,850	1,254,622	1,228
Net change in fund balance	(60,421)	(26,483)	33,938
FUND BALANCE, beginning	260,909	260,909	-
FUND BALANCE, ending	<u>\$ 200,488</u>	<u>\$ 234,426</u>	<u>\$ 33,938</u>

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
CAMPO Personnel Fund
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Miscellaneous	\$ 2,102,782	\$ 1,917,768	\$ (185,014)
Total revenues	2,102,782	1,917,768	(185,014)
EXPENDITURES			
Current			
General government	2,102,782	1,917,768	185,014
Total expenditures	2,102,782	1,917,768	185,014
Net change in fund balance	-	-	-
FUND BALANCE, beginning	-	-	-
FUND BALANCE, ending	\$ -	\$ -	\$ -

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Conservation Foundation
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Investment earnings	\$ -	\$ 23,322	\$ 23,322
Miscellaneous	3,800	5,653,548	5,649,748
Total revenues	3,800	5,676,870	5,673,070
EXPENDITURES			
Current			
Conservation	803,499	736,358	67,141
Capital outlay	55,500	-	55,500
Total expenditures	858,999	736,358	122,641
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(855,199)	4,940,512	5,795,711
OTHER FINANCING USES			
Transfers out	(93,215)	(44,961)	48,254
Total other financing uses	(93,215)	(44,961)	48,254
Net change in fund balance	(948,414)	4,895,551	5,843,965
FUND BALANCE, beginning	3,605,064	3,605,064	-
FUND BALANCE, ending	<u>\$ 2,656,650</u>	<u>\$ 8,500,615</u>	<u>\$ 5,843,965</u>

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 2,800	\$ 4,285	\$ 1,485
Total revenues	2,800	4,285	1,485
EXPENDITURES			
Total expenditures	-	-	-
Net change in fund balance	2,800	4,285	1,485
FUND BALANCE, beginning	105,465	105,465	-
FUND BALANCE, ending	<u>\$ 108,265</u>	<u>\$ 109,750</u>	<u>\$ 1,485</u>

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 2,500	\$ 1,916	\$ (584)
Total revenues	2,500	1,916	(584)
EXPENDITURES			
Total expenditures	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	2,500	1,916	(584)
OTHER FINANCING USES			
Transfers out	(2,500)	(1,916)	584
Total other financing uses	(2,500)	(1,916)	584
Net change in fund balance	-	-	-
FUND BALANCE, beginning	-	-	-
FUND BALANCE, ending	\$ -	\$ -	\$ -

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	\$ -	\$ 633,090	\$ 633,090
Investment earnings	-	2,307	2,307
Total revenues	-	635,397	635,397
EXPENDITURES			
Current			
Public safety	544,586	352,445	192,141
Capital outlay	193,996	103,030	90,966
Total expenditures	738,582	455,475	283,107
Net change in fund balance	(738,582)	179,922	918,504
FUND BALANCE, beginning	547,414	547,414	-
FUND BALANCE, ending	<u>\$ (191,168)</u>	<u>\$ 727,336</u>	<u>\$ 918,504</u>

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 1,448,677	\$ 1,516,479	\$ 67,802
Investment earnings	250	4,092	3,842
Miscellaneous	7,829	5,390	(2,439)
Total revenues	1,456,756	1,525,961	69,205
EXPENDITURES			
Current			
Public safety	1,919,444	1,612,975	306,469
Total expenditures	1,919,444	1,612,975	306,469
Net change in fund balance	(462,688)	(87,014)	375,674
FUND BALANCE, beginning	826,363	826,363	-
FUND BALANCE, ending	\$ 363,675	\$ 739,349	\$ 375,674

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 85,200	\$ 23,114	\$ (62,086)
Investment earnings	400	5,598	5,198
Total revenues	85,600	28,712	(56,888)
EXPENDITURES			
Current			
Judicial	135,500	-	135,500
Total expenditures	135,500	-	135,500
Net change in fund balance	(49,900)	28,712	78,612
FUND BALANCE, beginning	754,448	754,448	-
FUND BALANCE, ending	<u>\$ 704,548</u>	<u>\$ 783,160</u>	<u>\$ 78,612</u>

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Court Reporter
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 115,000	\$ 194,710	\$ 79,710
Investment earnings	100	2,884	2,784
Total revenues	115,100	197,594	82,494
EXPENDITURES			
Current			
Judicial	69,480	59,385	10,095
Total expenditures	69,480	59,385	10,095
Net change in fund balance	45,620	138,209	92,589
FUND BALANCE, beginning	457,793	457,793	-
FUND BALANCE, ending	<u>\$ 503,413</u>	<u>\$ 596,002</u>	<u>\$ 92,589</u>

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Courthouse Security
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 245,000	\$ 318,060	\$ 73,060
Investment earnings	75	2,220	2,145
Total revenues	245,075	320,280	75,205
EXPENDITURES			
Current			
Judicial	265,789	238,873	26,916
Total expenditures	265,789	238,873	26,916
Net change in fund balance	(20,714)	81,407	102,121
FUND BALANCE, beginning	474,768	474,768	-
FUND BALANCE, ending	<u>\$ 454,054</u>	<u>\$ 556,175</u>	<u>\$ 102,121</u>

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	\$ -	\$ 162,159	\$ 162,159
Investment earnings	-	1,995	1,995
Miscellaneous	-	5,286	5,286
Total revenues	-	169,440	169,440
EXPENDITURES			
Current			
Judicial	319,167	202,929	116,238
Total expenditures	319,167	202,929	116,238
Net change in fund balance	(319,167)	(33,489)	285,678
FUND BALANCE, beginning	392,604	392,604	-
FUND BALANCE, ending	\$ 73,437	\$ 359,115	\$ 285,678

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 75,600	\$ 35,722	\$ (39,878)
Total revenues	75,600	35,722	(39,878)
EXPENDITURES			
Current			
General government	75,600	35,722	39,878
Total expenditures	75,600	35,722	39,878
Net change in fund balance	-	-	-
FUND BALANCE, beginning	-	-	-
FUND BALANCE, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Election HAVA
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Investment Earnings	\$ -	\$ 9,550	\$ 9,550
Total revenues	-	9,550	9,550
EXPENDITURES			
Current			
General government	75,000	-	75,000
Total expenditures	75,000	-	75,000
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(75,000)	9,550	84,550
OTHER FINANCING SOURCES			
Transfers In	-	233,549	233,549
Total other financing sources	-	233,549	233,549
Net change in fund balance	(75,000)	243,099	318,099
FUND BALANCE, beginning	1,364,835	1,364,835	-
FUND BALANCE, ending	\$ 1,289,835	\$ 1,607,934	\$ 318,099

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 751,019	\$ 765,746	\$ 14,727
Total revenues	751,019	765,746	14,727
EXPENDITURES			
Current			
General government	788,936	606,435	182,501
Total expenditures	788,936	606,435	182,501
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(37,917)	159,311	197,228
OTHER FINANCING SOURCES (USES)			
Transfers in	-	60,242	60,242
Transfers out	(293,791)	(293,791)	-
Total other financing sources (uses)	(293,791)	(233,549)	60,242
Net change in fund balance	(331,708)	(74,238)	257,470
FUND BALANCE, beginning	468,945	468,945	-
FUND BALANCE, ending	\$ 137,237	\$ 394,707	\$ 257,470

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Guardianship
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 34,000	\$ 51,010	\$ 17,010
Total revenues	34,000	51,010	17,010
EXPENDITURES			
Current			
Judicial	30,000	30,000	-
Total expenditures	30,000	30,000	-
Net change in fund balance	4,000	21,010	17,010
FUND BALANCE, beginning	155,161	155,161	-
FUND BALANCE, ending	\$ 159,161	\$ 176,171	\$ 17,010

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Judicial Education Probate Court
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 8,300	\$ 9,100	\$ 800
Total revenues	8,300	9,100	800
EXPENDITURES			
Current			
Judicial	4,000	984	3,016
Total expenditures	4,000	984	3,016
Net change in fund balance	4,300	8,116	3,816
FUND BALANCE, beginning	74,584	74,584	-
FUND BALANCE, ending	<u>\$ 78,884</u>	<u>\$ 82,700</u>	<u>\$ 3,816</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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 45,600	\$ 43,633	\$ (1,967)
Investment earnings	100	1,796	1,696
Total revenues	45,700	45,429	(271)
EXPENDITURES			
Current			
Judicial	159,453	63,335	96,118
Total expenditures	159,453	63,335	96,118
Net change in fund balance	(113,753)	(17,906)	95,847
FUND BALANCE, beginning	327,189	327,189	-
FUND BALANCE, ending	<u>\$ 213,436</u>	<u>\$ 309,283</u>	<u>\$ 95,847</u>

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 53,600	\$ 52,210	\$ (1,390)
Total revenues	53,600	52,210	(1,390)
EXPENDITURES			
Current			
Judicial	21,968	3,346	18,622
Total expenditures	21,968	3,346	18,622
Net change in fund balance	31,632	48,864	17,232
FUND BALANCE, beginning	234,843	234,843	-
FUND BALANCE, ending	\$ 266,475	\$ 283,707	\$ 17,232

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes In Fund Balance – Budget and Actual
Law Library
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 244,000	\$ 288,303	\$ 44,303
Investment earnings	250	5,720	5,470
Total revenues	244,250	294,023	49,773
EXPENDITURES			
Current			
Judicial	230,000	95,965	134,035
Total expenditures	230,000	95,965	134,035
Net change in fund balance	14,250	198,058	183,808
FUND BALANCE, beginning	895,145	895,145	-
FUND BALANCE, ending	<u>\$ 909,395</u>	<u>\$ 1,093,203</u>	<u>\$ 183,808</u>

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, 2022

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 678,343	\$ 690,889	\$ 12,546
Investment earnings	600	4,303	3,703
	<hr/>	<hr/>	<hr/>
Total revenues	678,943	695,192	16,249
 EXPENDITURES			
Current			
General government	11,200	9,763	1,437
Debt service			
Principal	295,000	295,000	-
Interest and other charges	385,600	385,600	-
	<hr/>	<hr/>	<hr/>
Total expenditures	691,800	690,363	1,437
 Net change in fund balance	(12,857)	4,829	17,686
 FUND BALANCE, beginning	<hr/> 276,840	<hr/> 276,840	<hr/> -
 FUND BALANCE, ending	<hr/> \$ 263,983	<hr/> \$ 281,669	<hr/> \$ 17,686

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, 2022

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 318,229	\$ 325,518	\$ 7,289
Investment earnings	1,200	8,621	7,421
Total revenues	319,429	334,139	14,710
EXPENDITURES			
Current			
General government	9,050	7,826	1,224
Debt service			
Principal	170,000	170,000	-
Interest and other charges	155,900	155,900	-
Total expenditures	334,950	333,726	1,224
Net change in fund balance	(15,521)	413	15,934
FUND BALANCE, beginning	972,835	972,835	-
FUND BALANCE, ending	<u>\$ 957,314</u>	<u>\$ 973,248</u>	<u>\$ 15,934</u>

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Charges for Services	\$ 245,000	\$ 219,500	\$ (25,500)
Total revenues	245,000	219,500	(25,500)
EXPENDITURES			
Current			
Judicial	245,000	219,500	25,500
Total expenditures	245,000	219,500	25,500
Net change in fund balance	-	-	-
FUND BALANCE, beginning	-	-	-
FUND BALANCE, ending	\$ -	\$ -	\$ -

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Records Archive
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 980,000	\$ 1,596,606	\$ 616,606
Investment earnings	5,000	13,522	8,522
Total revenues	985,000	1,610,128	625,128
EXPENDITURES			
Current			
General government	400,460	339,385	61,075
Total expenditures	400,460	339,385	61,075
Net change in fund balance	584,540	1,270,743	686,203
FUND BALANCE, beginning	2,809,052	2,809,052	-
FUND BALANCE, ending	<u>\$ 3,393,592</u>	<u>\$ 4,079,795</u>	<u>\$ 686,203</u>

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 2,053,000	\$ 1,890,290	\$ (162,710)
Investment earnings	5,500	(46,337)	(51,837)
Miscellaneous	-	22,430	22,430
Total revenues	2,058,500	1,866,383	(192,117)
EXPENDITURES			
Current			
General government	1,037,800	790,504	247,296
Total expenditures	1,037,800	790,504	247,296
Net change in fund balance	1,020,700	1,075,879	55,179
FUND BALANCE, beginning	6,647,828	6,647,828	-
FUND BALANCE, ending	<u>\$ 7,668,528</u>	<u>\$ 7,723,707</u>	<u>\$ 55,179</u>

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Records Management
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 62,000	\$ 14,056	\$ (47,944)
Investment earnings	100	3,869	3,769
Total revenues	62,100	17,925	(44,175)
EXPENDITURES			
Current			
General government	175,941	75,746	100,195
Capital Outlay	10,465	10,465	-
Total expenditures	186,406	86,211	100,195
Net change in fund balance	(124,306)	(68,286)	56,020
FUND BALANCE, beginning	641,598	641,598	-
FUND BALANCE, ending	<u>\$ 517,292</u>	<u>\$ 573,312</u>	<u>\$ 56,020</u>

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Records Technology
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 59,000	\$ 16,771	\$ (42,229)
Total revenues	59,000	16,771	(42,229)
EXPENDITURES			
Current			
General government	183,710	10	183,700
Total expenditures	183,710	10	183,700
Net change in fund balance	(124,710)	16,761	141,471
FUND BALANCE, beginning	339,992	339,992	-
FUND BALANCE, ending	\$ 215,282	\$ 356,753	\$ 141,471

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Charges for Service	\$ 198,000	\$ 247,887	\$ 49,887
Intergovernmental	1,027,247	941,008	(86,239)
Miscellaneous	736,494	752,655	16,161
Total revenues	1,961,741	1,941,550	(20,191)
EXPENDITURES			
Current			
Community services	3,888,585	2,682,875	1,205,710
Total expenditures	3,888,585	2,682,875	1,205,710
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(1,926,844)	(741,325)	1,185,519
OTHER FINANCING SOURCES			
Transfers in	1,344,053	1,261,918	(82,135)
Total other financing sources	1,344,053	1,261,918	(82,135)
Net change in fund balance	(582,791)	520,593	1,103,384
FUND BALANCE, beginning	322,629	322,629	-
FUND BALANCE, ending	\$ (260,162)	\$ 843,222	\$ 1,103,384

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Somerset Hills Road District No. 4
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 392,756	\$ 398,006	\$ 5,250
Investment earnings	200	78,585	78,385
Miscellaneous	-	1,396	1,396
Total revenues	392,956	477,987	85,031
EXPENDITURES			
Current			
General government	7,864	2,763,842	(2,755,978)
Debt service			
Principal	105,000	105,000	-
Interest and other charges	347,382	347,382	-
Bond issuance fees	236,849	236,849	-
Total expenditures	697,095	3,453,073	(2,755,978)
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(304,139)	(2,975,086)	(2,670,947)
OTHER FINANCING SOURCES (USES)			
Issuance of long-term debt	4,750,000	4,750,000	-
Discount on issuance of long-term debt	(72,621)	(72,621)	-
Transfers Out	-	(10,166,737)	(10,166,737)
Total other financing sources (uses)	4,677,379	(5,489,358)	(10,166,737)
Net change in fund balance	4,373,240	(8,464,444)	(12,837,684)
FUND BALANCE, beginning	9,245,223	9,245,223	-
FUND BALANCE, ending	\$ 13,618,463	\$ 780,779	\$ (12,837,684)

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Specialty Court
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 14,700	\$ 27,621	\$ 12,921
Miscellaneous	-	2,179	2,179
Total revenues	14,700	29,800	15,100
EXPENDITURES			
Current			
Judicial	62,871	38,231	24,640
Total expenditures	62,871	38,231	24,640
Net change in fund balance	(48,171)	(8,431)	39,740
FUND BALANCE, beginning	156,253	156,253	-
FUND BALANCE, ending	<u>\$ 108,082</u>	<u>\$ 147,822</u>	<u>\$ 39,740</u>

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ 24,738	\$ 24,738
Total revenues	-	24,738	24,738
EXPENDITURES			
Current			
Public safety	166,258	54,231	112,027
Total expenditures	166,258	54,231	112,027
DEFICIENCY OF REVENUES OVER EXPENDITURES	(166,258)	(29,493)	136,765
Net change in fund balance	(166,258)	(29,493)	136,765
FUND BALANCE, beginning	286,974	286,974	-
FUND BALANCE, ending	\$ 120,716	\$ 257,481	\$ 136,765

Williamson County, Texas

Schedule of Revenues, Expenditures And
Changes In Fund Balance – Budget And Actual
Tobacco
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 365,000	\$ 415,288	\$ 50,288
Investment income	13,000	29,325	16,325
Miscellaneous	-	2,339,975	2,339,975
Total revenues	378,000	2,784,588	2,406,588
EXPENDITURES			
Current			
Community services	400,773	383,396	17,377
Total expenditures	400,773	383,396	17,377
EXCESS OF REVENUES OVER EXPENDITURES	(22,773)	2,401,192	2,423,965
OTHER FINANCING USES			
Transfers out	(170,474)	(115,326)	55,148
Total other financing uses	(170,474)	(115,326)	55,148
Net change in fund balance	(193,247)	2,285,866	2,479,113
FUND BALANCE, beginning	6,276,485	6,276,485	-
FUND BALANCE, ending	\$ 6,083,238	\$ 8,562,351	\$ 2,479,113

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Miscellaneous	\$ 3,000	\$ 3,000	\$ -
Total revenues	3,000	3,000	-
EXPENDITURES			
Current			
Judicial	6,996	1,504	5,492
Total expenditures	6,996	1,504	5,492
Net change in fund balance	(3,996)	1,496	5,492
FUND BALANCE, beginning	4,001	4,001	-
FUND BALANCE, ending	<u>\$ 5</u>	<u>\$ 5,497</u>	<u>\$ 5,492</u>

Williamson County, Texas

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Truancy Program
For the Fiscal Year Ended September 30, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 56,450	\$ 56,643	\$ 193
Total revenues	56,450	56,643	193
EXPENDITURES			
Current			
Judicial	148,942	63,370	85,572
Total expenditures	148,942	63,370	85,572
Net change in fund balance	(92,492)	(6,727)	85,765
FUND BALANCE, beginning	366,502	366,502	-
FUND BALANCE, ending	<u>\$ 274,010</u>	<u>\$ 359,775</u>	<u>\$ 85,765</u>

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, 2022

	Final	Actual	Variance Positive (Negative)
REVENUES			
Miscellaneous	\$ 2,100	\$ 12,467	\$ 10,367
Total revenues	2,100	12,467	10,367
EXPENDITURES			
Current			
Community service	4,537	1,884	2,653
Total expenditures	4,537	1,884	2,653
Net change in fund balance	(2,437)	10,583	13,020
FUND BALANCE, beginning	6,024	6,024	-
FUND BALANCE, ending	<u>\$ 3,587</u>	<u>\$ 16,607</u>	<u>\$ 13,020</u>

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, 2022

	Benefits Program	Fleet Management	Total
ASSETS			
Current assets			
Cash and investments	\$ 16,992,485	\$ -	\$ 16,992,485
Accounts receivables	712,836	7,005	719,841
Inventory	-	302,645	302,645
Prepaid expenses	311,567	-	311,567
Total current assets	18,016,888	309,650	18,326,538
Non-current assets			
Capital assets			
Machinery and equipment	-	604,122	604,122
Less accumulated depreciation	-	(445,765)	(445,765)
Total non-current assets	-	158,357	158,357
Total assets	18,016,888	468,007	18,484,895
LIABILITIES			
Current liabilities			
Accounts payable	331,508	247,754	579,262
Accrued liabilities	1,072,837	48,755	1,121,592
Due to other funds	-	594,316	594,316
Total current liabilities	1,404,345	890,825	2,295,170
NET POSITION			
Net investment in capital assets	-	158,357	158,357
Unrestricted	16,612,543	(581,175)	16,031,368
TOTAL NET POSITION	<u>\$ 16,612,543</u>	<u>\$ (422,818)</u>	<u>\$ 16,189,725</u>

Williamson County, Texas

Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended September 30, 2022

	Benefits Program	Fleet Management	Total
OPERATING REVENUES			
Employer contributions	\$ 20,991,968	\$ -	\$ 20,991,968
Employee contributions	4,966,909	-	4,966,909
Charge for services	3,080	4,029,414	4,032,494
Total operating revenues	25,961,957	4,029,414	29,991,371
OPERATING EXPENSES			
Claims	17,609,502	-	17,609,502
Insurance	2,219,550	-	2,219,550
Administration	1,889,150	-	1,889,150
Supplies and parts	-	4,101,354	4,101,354
Depreciation	-	22,118	22,118
Total operating expenses	21,718,202	4,123,472	25,841,674
OPERATING INCOME (LOSS)	4,243,755	(94,058)	4,149,697
NON-OPERATING REVENUES (EXPENSES)			
Interest and other revenue	127,204	-	127,204
Total non-operating revenues (expenses)	127,204	-	127,204
CHANGE IN NET POSITION	4,370,959	(94,058)	4,276,901
TOTAL NET POSITION, beginning	12,241,584	(328,760)	11,912,824
TOTAL NET POSITION, ending	\$ 16,612,543	\$ (422,818)	\$ 16,189,725

Williamson County, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended September 30, 2022

	Benefits Program	Fleet Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 25,908,887	\$ 4,030,375	\$ 29,939,262
Payments to suppliers	(19,837,726)	(3,584,144)	(23,421,870)
Payments to employees	(1,889,150)	-	(1,889,150)
Net cash flows provided by operating activities	4,182,011	446,231	4,628,242
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	-	55	55
Net cash flows used in capital and related financing activities	-	55	55
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings and other revenue	127,204	-	127,204
Net cash flows provided by investing activities	127,204	-	127,204
Change in cash and cash equivalents	4,309,215	446,286	4,755,501
CASH AND CASH EQUIVALENTS, beginning	12,683,270	(446,286)	12,236,984
CASH AND CASH EQUIVALENTS, ending	<u>\$ 16,992,485</u>	<u>\$ -</u>	<u>\$ 16,992,485</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	\$ 4,243,755	\$ (94,058)	\$ 4,149,697
Adjustments to reconcile operating income(loss) to net cash provided by operating activities			
Depreciation	-	22,118	22,118
Change in assets and liabilities			
Accounts receivable	(53,070)	961	(52,109)
Inventory	-	(57,020)	(57,020)
Prepaid expenses	(65,834)	-	(65,834)
Accounts payable	302,907	(15,017)	287,890
Accrued liabilities	(245,747)	(5,069)	(250,816)
Due to other funds	-	594,316	594,316
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 4,182,011</u>	<u>\$ 446,231</u>	<u>\$ 4,628,242</u>

Fiduciary Funds

Custodial Funds

Custodial 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 Custodial Funds:

- Justice of the Peace Bond
- County Attorney Hot Check Restitution
- District Attorney Forfeitures
- County Clerk Trust
- District Clerk Trust
- Juvenile Services
- Mobile Outreach
- Sheriff's Office Inmate Trust
- Sheriff's Office Cash Bond
- Tax Assessor – Collector
- UHC Flex
- Bail Bonds
- CAMPO

Williamson County, Texas

Combining Statement of Net Position

Fiduciary Funds

September 30, 2022

	Justice of the Peace No. 2 Bond	County Attorney Hot Checks	District Attorney Forfeitures	County Clerk	District Clerk
ASSETS					
Cash and investments	\$ 1,466	\$ 1,120	\$ 1,454,791	\$ 8,077,337	\$ 3,995,938
Accounts receivable	-	-	-	-	-
Prepays	-	-	-	-	-
TOTAL ASSETS	<u>1,466</u>	<u>1,120</u>	<u>1,454,791</u>	<u>8,077,337</u>	<u>3,995,938</u>
LIABILITIES					
Accounts payable	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Individuals, organizations, and other governments	<u>1,466</u>	<u>1,120</u>	<u>1,454,791</u>	<u>8,077,337</u>	<u>3,995,938</u>
TOTAL NET POSITION	<u>\$ 1,466</u>	<u>\$ 1,120</u>	<u>\$ 1,454,791</u>	<u>\$ 8,077,337</u>	<u>\$ 3,995,938</u>

Williamson County, Texas

Combining Statement of Net Position

Fiduciary Funds - Continued

September 30, 2022

	Juvenile Services	Mobile Outreach	Sheriff's Office Inmate Trust	Sheriff's Office Cash Bond	Tax Assessor- Collector
ASSETS					
Cash and investments	\$ 83,773	\$ -	\$ 200,109	\$ 172,666	\$ 13,941,283
Accounts receivable	-	-	-	-	-
Prepays	-	-	-	-	-
TOTAL ASSETS	<u>83,773</u>	<u>-</u>	<u>200,109</u>	<u>172,666</u>	<u>13,941,283</u>
LIABILITIES					
Accounts payable	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Individuals, organizations, and other governments	<u>83,773</u>	<u>-</u>	<u>200,109</u>	<u>172,666</u>	<u>13,941,283</u>
TOTAL NET POSITION	<u>\$ 83,773</u>	<u>\$ -</u>	<u>\$ 200,109</u>	<u>\$ 172,666</u>	<u>\$ 13,941,283</u>

Williamson County, Texas

Combining Statement of Net Position

Fiduciary Funds - Continued

September 30, 2022

	UHC Flex	Bail Bonds	CAMPO	Total Custodial Funds
ASSETS				
Cash and investments	\$ 200,654	\$ 2,990,897	\$ -	\$ 31,120,034
Accounts receivable	-	-	2,098,066	2,098,066
Prepays	-	-	38,070	38,070
TOTAL ASSETS	200,654	2,990,897	2,136,136	33,256,170
LIABILITIES				
Accounts payable	-	-	843,931	843,931
Due to other governments	-	-	1,221,058	1,221,058
Total liabilities	-	-	2,064,989	2,064,989
NET POSITION				
Individuals, organizations, and other governments	200,654	2,990,897	71,147	31,191,181
TOTAL NET POSITION	\$ 200,654	\$ 2,990,897	\$ 71,147	\$ 31,191,181

Williamson County, Texas

Combining Statement of Revenues, Expenses and Changes in Net Position Fiduciary Funds For the Fiscal Year Ended September 30, 2022

	Justice of the Peace No. 2 Bond	County Attorney Hot Checks	District Attorney Forfeitures	County Clerk	District Clerk
ADDITIONS					
Tax Collections from other governments	\$ -	\$ -	\$ -	\$ -	\$ -
Fees for other government	-	1,916	-	-	-
Fees from other governments	-	-	-	-	-
Held for Others	7,160	16,514	393,776	8,340,653	4,413,033
Interest Income	-	-	13,443	42,071	9,256
Total additions	7,160	18,430	407,219	8,382,724	4,422,289
DEDUCTIONS					
Payments to other governments	1,050	6,223	990,116	490,555	625,042
Payments to individuals	6,560	13,871	1,160	6,752,998	5,242,762
Total deductions	7,610	20,094	991,276	7,243,553	5,867,804
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(450)	(1,664)	(584,057)	1,139,171	(1,445,515)
NET POSITION - BEGINNING OF YEAR	1,916	2,784	2,038,848	6,938,166	5,441,453
NET POSITION - END OF YEAR	\$ 1,466	\$ 1,120	\$ 1,454,791	\$ 8,077,337	\$ 3,995,938

Williamson County, Texas

Combining Statement of Revenues, Expenses
and Changes in Net Position
Fiduciary Funds - Continued
For the Fiscal Year Ended September 30, 2022

	Juvenile Services	Mobile Outreach	Sheriff's Office Inmate Trust	Sheriff's Office Cash Bond	Tax Assessor- Collector
ADDITIONS					
Tax Collections from other governments	\$ -	\$ -	\$ -	\$ -	\$ 2,626,691,610
Fees for other government	-	-	-	-	-
Fees from other governments	-	11,029	-	-	-
Held for Others	89,119	-	1,638,752	1,838,937	-
Interest Income	307	-	-	-	100,259
Total additions	89,426	11,029	1,638,752	1,838,937	2,626,791,869
DEDUCTIONS					
Payments to other governments	318,749	5,123	335,879	1,829,971	2,609,605,111
Payments to individuals	51,156	11,029	1,261,582	46,800	14,617,092
Total deductions	369,905	16,152	1,597,461	1,876,771	2,624,222,203
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(280,479)	(5,123)	41,291	(37,834)	2,569,666
NET POSITION - BEGINNING OF YEAR	364,252	5,123	158,818	210,500	11,371,617
NET POSITION - END OF YEAR	\$ 83,773	\$ -	\$ 200,109	\$ 172,666	\$ 13,941,283

Williamson County, Texas

Combining Statement of Revenues, Expenses
and Changes in Net Position
Fiduciary Funds - Continued
For the Fiscal Year Ended September 30, 2022

	UHC Flex	Bail Bonds	CAMPO	Total Custodial Funds
ADDITIONS				
Tax Collections from other governments	\$ -	\$ -	\$ -	\$ 2,626,691,610
Fees for other government	-	-	-	1,916
Fees from other governments	-	-	-	11,029
Held for Others	729,104	335,492	4,981,514	22,784,054
Interest Income	-	-	-	165,336
Total additions	729,104	335,492	4,981,514	2,649,653,945
DEDUCTIONS				
Payments to other governments	-	-	120,103	2,614,327,922
Payments to individuals	707,396	1,416,920	4,750,047	34,879,373
Total deductions	707,396	1,416,920	4,870,150	2,649,207,295
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	21,708	(1,081,428)	111,364	446,650
NET POSITION - BEGINNING OF YEAR	178,946	4,072,325	(40,217)	30,744,531
NET POSITION - END OF YEAR	\$ 200,654	\$ 2,990,897	\$ 71,147	\$ 31,191,181

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Statistical Information (Unaudited)

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This portion of Williamson County's annual comprehensive 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.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	152
Revenue Capacity These schedules contain trend information to help the reader assess the County's most significant local revenue resource.	156
Debt Capacity 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.	161
Economic and Demographic Indicators These schedules contain economic and demographic information to help the reader understand the environment within which the County's financial activities take place.	168
Operating Information 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.	170
Miscellaneous Information These pages contain additional data about the area, communities, colleges, medical facilities, and County government offices.	174

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

Table 1

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Government activities										
Net investment in capital assets	\$ 1,019,492,258	\$ 270,544,977	\$ 716,022,842	\$ 637,304,132	\$ 388,681,714	\$ 412,098,469	\$ 365,342,452	\$ 445,160,755	\$ 253,798,426	\$ 264,889,158
Restricted	699,215,634	606,279,506	70,967,293	60,512,370	76,157,795	61,342,122	49,879,697	42,611,846	35,850,736	32,752,322
Unassigned	(767,396,331)	(168,337,998)	(221,331,942)	(250,047,739)	(115,140,490)	(222,463,184)	(287,988,424)	(348,784,532)	(174,517,303)	(183,515,394)
Total Government activities net position	\$ 951,311,561	\$ 708,486,485	\$ 565,658,193	\$ 447,768,763	\$ 349,699,019	\$ 250,977,407	\$ 127,233,725	\$ 138,988,069	\$ 115,131,859	\$ 114,126,086
Primary Government										
Net investment in capital assets	\$ 1,019,492,258	\$ 270,544,977	\$ 716,022,842	\$ 637,304,132	\$ 388,681,714	\$ 412,098,469	\$ 365,342,452	\$ 445,160,755	\$ 253,798,426	\$ 264,889,158
Restricted	699,215,634	606,279,506	70,967,293	60,512,370	76,157,795	61,342,122	49,879,697	42,611,846	35,850,736	32,752,322
Unassigned	(767,396,331)	(168,337,998)	(221,331,942)	(250,047,739)	(115,140,490)	(222,463,184)	(287,988,424)	(348,784,532)	(174,517,303)	(183,515,394)
Total primary government net position	\$ 951,311,561	\$ 708,486,485	\$ 565,658,193	\$ 447,768,763	\$ 349,699,019	\$ 250,977,407	\$ 127,233,725	\$ 138,988,069	\$ 115,131,859	\$ 114,126,086

Source: Annual Comprehensive 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									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses										
Government activities:										
General government	\$ 95,241,179	\$ 81,509,475	\$ 95,818,018	\$ 58,051,710	\$ 54,797,454	\$ 34,560,332	\$ 48,471,235	\$ 33,113,079	\$ 32,522,582	\$ 30,908,617
Public safety	109,407,176	97,377,417	109,312,387	116,707,999	99,809,010	69,592,308	115,818,653	87,932,683	88,098,767	80,001,178
Transportation support	89,819,635	92,821,273	81,453,260	62,487,644	72,329,109	55,114,815	99,775,558	78,977,229	87,436,401	185,691,679
Judicial	32,902,982	27,235,265	30,242,867	33,832,980	27,337,346	18,656,716	31,025,054	23,581,105	22,685,570	20,693,148
Community services	45,197,557	31,102,956	30,383,602	48,664,236	32,584,267	15,685,849	21,383,743	18,727,680	16,796,646	16,431,859
Conservation	740,997	962,046	1,373,775	709,525	369,119	1,300,206	560,710	407,345	347,751	773,438
Interest on long term debt	32,446,311	35,118,001	40,758,044	38,255,649	40,588,916	39,492,764	41,283,450	40,308,534	35,634,706	33,244,626
Total government activities expenses	405,755,837	366,126,433	389,341,953	358,709,743	327,815,221	234,402,990	358,318,403	283,047,655	283,522,423	367,744,545
Total primary government expenses	\$ 405,755,837	\$ 366,126,433	\$ 389,341,953	\$ 358,709,743	\$ 327,815,221	\$ 234,402,990	\$ 358,318,403	\$ 283,047,655	\$ 283,522,423	\$ 367,744,545
Program Revenues										
Government activities:										
Fees, Fines and Charges for Services:										
General government	\$ 29,408,569	\$ 29,566,682	\$ 22,780,725	\$ 19,619,138	\$ 18,442,156	\$ 17,726,272	\$ 16,936,279	\$ 15,659,297	\$ 13,561,355	\$ 12,991,449
Public safety	18,088,427	13,335,568	12,527,369	13,466,619	14,595,110	13,330,502	12,310,097	14,976,278	15,081,873	15,954,635
Transportation support	10,695,833	10,019,724	8,821,259	9,016,332	7,807,781	5,901,946	6,267,221	6,155,099	5,944,938	5,311,044
Judicial	4,147,635	3,669,049	4,471,701	5,160,524	5,465,161	6,487,199	5,920,681	6,019,784	6,862,678	7,036,985
Community services	2,600,751	2,468,687	2,395,247	2,251,911	2,67,917	3,694,941	2,515,080	1,613,488	1,610,982	1,579,830
Conservation	1,930,744	499,466	2,136,744	1,268,122	1,974,710	-	-	-	-	-
Operating grants and contributions	56,632,343	53,433,019	64,303,593	13,699,587	17,125,735	7,389,422	7,021,670	7,327,581	11,059,515	16,559,081
Capital grants and contributions	137,008,334	36,176,049	49,873,724	68,415,425	48,139,969	54,957,868	63,114,526	59,565,089	49,107,663	40,505,315
Total governmental activities program revenues	260,512,636	149,168,244	167,310,362	132,897,658	113,818,539	109,488,150	114,085,554	111,316,616	103,229,004	99,938,339
Total primary government program revenues	260,512,636	149,168,244	167,310,362	132,897,658	113,818,539	109,488,150	114,085,554	111,316,616	103,229,004	99,938,339
Net (Expense) Revenue										
Government Activities	(145,243,201)	(216,958,189)	(222,031,591)	(225,812,085)	(213,996,682)	(124,914,840)	(244,232,849)	(171,731,039)	(180,293,419)	(267,806,206)
Total Primary government net expense	(145,243,201)	(216,958,189)	(222,031,591)	(225,812,085)	(213,996,682)	(124,914,840)	(244,232,849)	(171,731,039)	(180,293,419)	(267,806,206)
General Revenues										
and other Changes in Net Position										
Government Activities:										
Taxes:										
Property taxes, levied for general purposes	181,421,949	171,768,414	163,932,640	146,561,112	120,231,990	140,500,042	128,577,499	116,814,321	104,957,462	99,126,344
Property taxes, levied for farm to market	34,399,660	29,432,670	27,439,690	25,264,772	23,002,816	20,691,651	18,552,068	16,521,025	14,681,846	13,815,558
Property taxes, levied for debt service	161,656,245	139,783,452	127,048,877	122,161,032	129,065,600	88,542,902	79,408,330	70,940,367	63,279,169	59,780,481
Other taxes	21,774,138	16,291,760	11,304,726	15,533,141	31,775,438	1,497,202	1,328,610	1,118,611	987,258	712,987
Investment earnings and unrealized gains/losses	(11,761,190)	2,325,656	9,818,234	14,119,674	8,477,449	4,713,739	2,826,060	1,291,116	564,343	739,574
Miscellaneous	577,475	184,529	376,854	242,098	165,001	2,014,239	1,785,938	2,602,864	3,464,348	1,185,745
Total Governmental Activities	388,068,277	359,786,481	339,921,021	323,881,829	312,718,294	257,959,775	232,478,505	209,288,304	187,934,426	175,360,689
Total Primary Government	388,068,277	359,786,481	339,921,021	323,881,829	312,718,294	257,959,775	232,478,505	209,288,304	187,934,426	175,360,689
Change in Net Position										
Governmental Activities	242,825,076	142,828,292	117,889,430	98,069,744	98,721,612	133,044,935	(11,754,344)	37,557,265	7,641,007	(92,445,517)
Total Primary Government	\$ 242,825,076	\$ 142,828,292	\$ 117,889,430	\$ 98,069,744	\$ 98,721,612	\$ 133,044,935	\$ (11,754,344)	\$ 37,557,265	\$ 7,641,007	\$ (92,445,517)
Prior period adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,301,253)	\$ -	\$ -	\$ -	\$ -

Source: Annual Comprehensive 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									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General fund										
Nonspendable	\$ 22,624	\$ 638,440	\$ 667,944	\$ 721,804	\$ 824,721	\$ 811,865	\$ 857,744	\$ 885,700	\$ 940,866	\$ 1,361,210
Committed	40,907,524	36,528,891	32,074,882	28,263,350	19,350,387	12,071,125	3,534,167	5,475,348	4,926,787	2,753,462
Unassigned	135,158,551	130,659,577	106,276,815	91,171,890	93,426,415	86,343,485	82,585,995	77,142,946	69,784,418	72,282,339
Total general fund	\$ 176,088,699	\$ 167,826,908	\$ 139,019,641	\$ 120,157,044	\$ 113,601,523	\$ 99,226,475	\$ 86,977,906	\$ 83,503,994	\$ 75,652,071	\$ 76,397,011
All other governmental funds										
Nonspendable	\$ 933,994	\$ 666,271	\$ 698,223	\$ 60,825,881	\$ 441,530	\$ 388,907	\$ 104,332,262	\$ 116,846,937	\$ 127,582,740	\$ 131,595,069
Restricted	701,463,611	706,318,903	564,824,052	255,034,997	381,821,552	374,809,973	335,794,554	345,228,101	208,524,559	122,870,856
Committed	-	-	-	-	-	-	-	-	-	760,215
Unassigned, reported in:										
Special Revenue Fund	(575)	-	-	-	(32,907)	-	-	-	-	(3,201)
Total all other governmental funds	\$ 702,397,030	\$ 706,985,174	\$ 565,522,275	\$ 315,860,878	\$ 382,230,175	\$ 375,198,880	\$ 440,126,816	\$ 462,075,038	\$ 336,107,299	\$ 255,222,939

Source: Annual Comprehensive Financial Report

Notes:

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

* 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									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
REVENUES										
Taxes	\$ 398,041,068	\$ 356,796,154	\$ 329,776,593	\$ 309,654,849	\$ 303,321,453	\$ 251,551,065	\$ 227,954,402	\$ 205,237,263	\$ 184,102,492	\$ 173,039,011
Fees of office	25,090,192	23,609,021	19,753,745	19,600,375	17,967,236	18,408,551	17,991,608	16,644,320	15,051,769	14,833,479
Fines and forfeitures	2,404,851	2,007,876	2,294,774	3,268,799	4,800,979	3,514,690	3,264,463	3,671,853	4,551,770	4,320,898
Charges for services	45,594,693	48,699,982	18,140,575	11,216,001	16,291,536	11,335,018	12,406,825	14,269,803	20,137,133	31,786,143
Intergovernmental	23,693,534	20,658,080	55,861,777	17,710,468	16,152,728	15,057,500	14,903,803	16,044,809	16,485,490	15,630,864
Motor vehicle registration	5,913,654	5,794,859	5,301,340	5,412,380	5,131,450	4,850,250	4,896,590	4,521,887	4,851,806	4,905,182
Investment earnings and unrealized gains/losses	(11,888,394)	2,316,954	9,788,825	14,042,511	8,424,121	4,675,363	2,811,197	1,248,350	560,000	734,809
Miscellaneous	19,211,440	11,827,129	16,208,702	7,723,409	5,430,887	5,225,020	2,420,846	5,821,987	4,070,263	1,739,117
Total Revenues	508,061,038	471,710,055	457,126,331	388,628,792	377,520,390	314,617,457	286,649,734	267,460,272	249,810,723	246,989,503
EXPENDITURES										
General government	92,549,234	83,255,796	90,628,083	46,448,317	49,906,736	41,042,745	32,771,043	30,565,849	29,166,461	28,338,383
Public safety	107,391,512	97,606,790	98,014,783	95,144,618	90,317,289	87,083,604	83,385,196	80,998,693	79,103,035	73,476,288
Transportation support	57,964,912	56,686,628	56,406,448	54,415,845	62,272,488	49,588,767	46,317,285	42,642,651	49,468,705	47,230,638
Judicial	32,716,802	28,485,809	28,434,116	29,002,842	26,009,286	24,302,479	23,301,897	22,482,926	21,054,436	19,504,540
Community services	42,422,278	30,553,089	28,074,843	44,502,247	30,036,178	17,909,180	16,474,180	17,081,838	14,891,428	14,755,545
Conservation	736,358	962,046	759,147	570,742	365,588	397,307	308,850	407,345	347,751	773,438
Capital outlay	133,326,756	83,153,675	88,596,988	67,404,676	71,816,984	62,980,025	37,121,889	27,084,792	26,185,167	43,503,998
Debt Service										
Principal	89,610,000	59,014,956	49,121,210	74,142,796	50,422,241	47,744,735	51,568,941	41,150,000	35,955,107	34,316,148
Interest	39,525,996	40,895,522	45,547,639	34,940,444	36,735,087	35,945,914	39,704,479	35,162,235	33,779,930	34,151,447
Bond issuance costs	1,146,599	2,410,395	2,577,613	5,450,147	19,971,098	-	-	-	-	-
Payment to bond escrow agent	24,978,837	24,772,451	41,974,821	262,193	782,916	841,179	1,248,338	2,669,173	1,021,908	1,213,658
Total expenditures	622,369,284	507,797,157	530,135,691	452,284,867	438,635,891	367,835,935	332,202,098	300,245,502	290,973,928	297,264,083
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(114,308,246)	(36,087,102)	(73,009,360)	(63,656,075)	(61,115,501)	(53,218,478)	(45,552,364)	(32,785,230)	(41,163,205)	(50,274,580)
OTHER FINANCING SOURCES (USES)										
Transfers in	64,825,464	25,136,452	42,896,535	30,316,939	24,490,605	18,783,537	13,473,488	17,530,126	17,385,872	18,138,712
Transfers out	(64,825,464)	(25,136,452)	(42,896,535)	(29,516,939)	(24,490,605)	(18,783,537)	(13,473,488)	(17,530,126)	(17,385,872)	(18,132,463)
Proceeds from sale of capital assets	141,357	1,236,480	258,134	570,887	4,592,075	455,502	428,175	353,219	354,481	366,489
Proceeds from lease	257,959	-	-	-	2,156,875	1,214,557	-	-	-	-
Payment to bond escrow agent	-	(196,163,891)	(11,652,168)	(3,696,000)	-	(60,823,844)	(65,104,636)	(189,149,021)	-	(110,662,302)
Bond discount	(104,370)	-	(396,458)	(12,594)	(320,576)	-	(36,478)	(227,380)	-	-
Bond premium	8,221,947	26,494,279	45,513,846	285,006	4,233,470	7,942,896	11,075,993	24,851,074	9,764,144	7,395,598
Bond issued	109,465,000	374,790,400	307,810,000	5,895,000	71,860,000	51,750,000	80,715,000	330,780,000	111,280,000	119,630,000
Total other Financing Sources (Uses):	117,981,893	206,357,268	341,533,354	3,842,299	82,521,844	539,111	27,078,054	166,607,892	121,398,625	16,736,034
NET CHANGE IN FUND BALANCES	\$ 3,673,647	\$ 170,270,166	\$ 268,523,994	\$ (59,813,776)	\$ 21,406,343	\$ (52,679,367)	\$ (18,474,310)	\$ 133,822,662	\$ 80,235,420	\$ (33,538,546)
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-	-	-	-	-
Debt services (principal & interest) as percentage of noncapital expenditures	31.5%	35.0%	30.9%	28.4%	24.0%	27.5%	31.2%	26.3%	24.3%	27.5%

Source: Annual Comprehensive 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
2022	\$ 66,267,903,396	\$ 29,205,609,343	\$ 6,380,819,695	\$ 5,242,956,287	\$ 22,184,052,658	\$ 84,913,236,063	0.400846
2021	53,402,336,541	26,299,386,015	5,682,012,059	4,454,162,388	14,471,455,332	75,366,441,671	0.418719
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

Road and Bridge

Fiscal Year	Residential Property	Commercial Property	Other Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Direct Tax Rate
2022	\$ 66,267,974,116	\$ 29,205,609,890	\$ 6,380,819,695	\$ 5,242,956,287	\$ 18,085,917,045	\$ 89,011,442,943	0.040000
2021	53,402,402,705	26,299,386,535	5,682,012,059	4,454,162,388	13,697,518,096	76,140,445,591	0.040000
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

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									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
County direct rates										
General	\$ 0.235846	\$ 0.251529	\$ 0.251529	\$ 0.251529	\$ 0.259029	\$ 0.269029	\$ 0.274029	\$ 0.279029	\$ 0.281529	\$ 0.281529
Debt Service	0.165000	0.167190	0.167190	0.167500	0.167500	0.167500	0.167500	0.167500	0.167500	0.167500
Road & Bridge	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000
Total direct rate	0.440846	0.458719	0.458719	0.459029	0.466529	0.476529	0.481529	0.486529	0.489029	0.489029
City and Town rates										
Austin	0.541000	0.533500	0.443100	0.440300	0.444800	0.441800	0.458900	0.480900	0.502700	0.502900
Bartlett	0.715000	0.425800	0.425800	0.473800	0.516800	0.580100	0.578200	0.579100	0.580000	0.590200
Cedar Park	0.432000	0.446977	0.447000	0.449000	0.457500	0.470000	0.479500	0.485000	0.492500	0.493501
Coupland	0.215934	0.237459	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	N/A
Florence	0.700000	0.720000	0.705019	0.643509	0.700000	0.704030	0.717906	0.712892	0.773998	0.784714
Georgetown	0.401000	0.418000	0.420000	0.420000	0.420000	0.424000	0.434000	0.434000	0.439500	0.410000
Granger	0.840000	0.745621	0.754136	0.678557	0.765316	0.807429	0.836986	0.869470	0.884745	0.877164
Hutto	0.536448	0.600000	0.631351	0.515171	0.515171	0.520443	0.528500	0.528691	0.528691	0.528691
Jarrell	0.419500	0.419500	0.419500	0.419500	0.419500	0.419580	0.430000	0.431233	0.447980	0.469854
Leander	0.479699	0.536867	0.541867	0.551867	0.577867	0.599000	0.632920	0.652920	0.667920	0.670420
Liberty Hill	0.454559	0.454559	0.490187	0.500000	0.500000	0.500000	0.527842	0.536426	0.536426	0.536426
Pflugerville	0.486300	0.486300	0.497600	0.497600	0.539900	0.539900	0.540500	0.533600	0.573600	0.594000
Round Rock	0.397000	0.439000	0.439000	0.420000	0.430000	0.425000	0.414650	0.414650	0.419490	0.420350
Taylor	0.765115	0.809215	0.809215	0.788000	0.798000	0.803893	0.813893	0.813893	0.813893	0.813893
Thorndale	0.718100	0.728100	0.750000	0.750000	0.820000	0.780000	0.810000	0.810000	0.833300	0.823600
Thrall	0.507143	0.596285	0.597740	0.643336	0.652805	0.470773	0.474446	0.490000	0.499648	0.489556
Weir	0.214857	0.227259	0.223293	0.223293	0.212370	0.222637	0.242648	0.246484	0.272230	0.269884
School District rates										
Bartlett	1.150000	1.094400	1.083800	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680
Burnet Consolidated	1.077000	1.146300	1.185000	1.260000	1.280000	1.320000	1.330000	1.262500	1.262500	1.262500
Coupland	1.005851	1.153957	0.970000	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050
Florence	1.123800	1.233900	1.300300	1.360000	1.370000	1.370000	1.350000	1.330000	1.300000	1.300000
Georgetown	1.231000	1.307100	1.339000	1.409000	1.409000	1.409000	1.398000	1.398000	1.398000	1.398000
Granger	0.918200	1.012600	1.026200	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000
Hutto	1.420300	1.466500	1.498350	1.600000	1.620000	1.665500	1.670000	1.670000	1.670000	1.670000
Jarrell	1.372000	1.426600	1.470000	1.492500	1.420000	1.367500	1.367500	1.390000	1.390000	1.390000
Leander	1.337000	1.418400	1.437500	1.510000	1.511870	1.511870	1.511870	1.511870	1.511870	1.511870
Lexington	1.090300	1.146800	1.198350	1.300000	1.212240	1.217400	1.220000	1.119000	1.119000	1.040000
Liberty Hill	1.362000	1.364700	1.470000	1.540000	1.540000	1.540000	1.540000	1.540000	1.540000	1.450000
Pflugerville	1.388000	1.422300	1.450000	1.520000	1.540000	1.540000	1.540000	1.540000	1.540000	1.540000
Round Rock	1.133600	1.221200	1.234800	1.304800	1.304800	1.332500	1.332500	1.337500	1.367400	1.380000
Taylor	1.332800	1.403300	1.468300	1.570000	1.570000	1.570000	1.450000	1.450000	1.450000	1.450000
Thorndale	0.970000	1.008000	1.068350	1.170000	1.170000	1.170000	1.310000	1.310000	1.310000	1.330000
Thrall	1.289700	1.289700	1.287350	1.389000	1.389000	1.389000	1.284000	1.199000	1.210000	1.210000

Williamson County, Texas

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

Table 6

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Municipal Utility Districts rates										
Berry Creek Highland	\$ 0.550000	\$ 0.550000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Block House	0.700000	0.760000	0.808500	0.781000	0.801000	0.801000	0.827000	0.842300	0.866000	0.866000
Brushy Creek (BC)	0.432059	0.460000	0.460000	0.460000	0.460000	0.465000	0.470000	0.480000	0.500000	0.500000
BC-Defined Areas	0.140000	0.160000	0.165000	0.175000	0.190000	0.225000	0.270000	0.350000	0.360000	0.360000
Cool Water	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CLL #1	0.930000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fern Bluff	0.250000	0.279000	0.400000	0.420000	0.434500	0.444500	0.464500	0.509500	0.509500	0.509500
Highlands at Mayfield Ranch	0.632100	0.850000	0.900000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Lakeside WCID 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	0.794000	0.840000	0.840000	0.840000	0.840000	0.840000	0.847000	0.877500	0.900000	0.900000
Leander #1	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	N/A	N/A	N/A
Leander #2	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	N/A	N/A	N/A
Leander #3	1.000000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Leander TODD #1	0.350000	0.350000	0.350000	0.350000	0.350000	0.350000	0.350000	N/A	N/A	N/A
Meadows of Chandler Creek	0.337600	0.360000	0.360000	0.370000	0.401400	0.425000	0.435000	0.440000	0.450000	0.450000
North Austin #1	0.262500	0.281700	0.283000	0.283000	0.288000	0.289000	0.317000	0.339900	0.345000	0.371900
North San Gabriel #1	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
North San Gabriel #2	0.400000	0.400000	0.400000	0.400000	N/A	N/A	N/A	N/A	N/A	N/A
NW Williamson #2	0.950000	0.950000	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	0.400000	0.400000	N/A	N/A	N/A
Paloma Lakes #1	0.520000	0.610000	0.615000	0.650000	0.900000	0.943500	0.950000	0.950000	0.950000	0.950000
Paloma Lakes #2	0.639000	0.750000	0.830000	0.850000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Parkside at Mayfield Ranch	0.497000	0.575000	0.575000	0.617700	0.700000	0.950000	0.950000	0.950000	0.950000	0.950000
Parkside on the River #1	0.920000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ranch at Cypress Creek #1	0.351300	0.351300	0.353500	0.342500	0.352500	0.356500	0.365000	0.433000	0.512800	0.633300
Round Rock #1	0.680000	0.680000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Round Rock #2	0.511000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Siena MUD #1	0.680000	0.750000	0.850000	0.850000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A
Siena MUD #2	0.750000	0.850000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A
Sonterra	0.947500	0.947500	0.947500	0.947500	0.950000	0.950000	0.950000	0.950000	0.850000	0.850000
SE Williamson County #1	0.514500	0.540000	0.540000	0.540000	0.540000	0.540000	N/A	N/A	N/A	N/A
Stonewall Ranch	0.866500	0.900000	0.900000	0.900000	0.901500	0.901500	0.901500	0.918200	0.950000	0.950000
Vista Oaks	0.290700	0.320000	0.330000	0.330000	0.520000	0.545000	0.610000	0.665900	0.730000	0.740000
Walsh Ranch	0.496000	0.588800	0.600000	0.620000	0.650000	0.720000	0.720000	0.750000	0.800000	0.690000
Watch Hill	0.630500	0.650000	0.650000	0.650000	0.650000	0.650000	0.650000	0.650000	N/A	N/A
Wells Branch	0.335000	0.370000	0.373000	0.373000	0.379500	0.387300	0.390000	0.430000	0.460000	0.470000

Williamson County, Texas

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

Table 6

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Municipal Utility Districts rates (cont.)										
West Williamson County #1	\$ 0.874000	\$ 0.900000	\$ 0.900000	\$ 0.900000	\$ 0.900000	\$ 0.900000	\$ 0.900000	\$ 0.900000	\$ 0.900000	\$ 0.900000
West Williamson County #2	0.869000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A
Williamson County #10	0.500000	0.550000	0.550000	0.550000	0.600000	0.620000	0.670000	0.780000	0.850000	0.850000
Williamson County #11	0.517500	0.570000	0.585000	0.600000	0.620000	0.650000	0.750000	0.860000	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	0.719700	0.820000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
Williamson County #15	0.675000	0.745000	0.805000	0.870000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000
Williamson County #19	0.818800	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	N/A
Williamson County #19A	0.828700	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	N/A	N/A
Williamson County #19B	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #19C	0.850000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #19E	0.850000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #22	0.932000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Williamson County #23	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A
Williamson County #25	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000	N/A
Williamson County #26	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	N/A	N/A
Williamson County #28	0.650000	0.650000	0.650000	0.650000	0.650000	0.650000	N/A	N/A	N/A	N/A
Williamson County #29	0.650000	0.650000	0.650000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #30	0.917000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A
Williamson County #31	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #32	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A
Williamson County #34	0.658000	0.666000	0.666000	0.666000	0.666000	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	0.950000	0.950000	N/A
Williamson-Travis #1	0.329100	0.347900	0.385000	0.407900	0.431600	0.466200	0.510000	0.540000	0.615000	0.657
Emergency Service Districts										
ESD #1-Jollyville VFD	0.100000	0.100000	0.100000	0.100000	0.085393	0.091765	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	0.100000	0.100000	0.099749
ESD #3-Hutto	0.100000	0.100000	0.100000	0.096374	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #4-Liberty Hill	0.083155	0.093295	0.098250	0.098250	0.098250	0.096124	0.100000	0.100000	0.100000	0.100000
ESD #5-Jarrell	0.087244	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #6-Weir	0.077853	0.100000	0.100000	0.094663	0.099606	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #7-Florence	0.100000	0.100000	0.092915	0.094257	0.094790	0.096400	0.100000	0.100000	0.100000	0.100000
ESD #8-Georgetown	0.100000	0.100000	0.100000	0.100000	0.093771	0.094000	0.950000	0.095000	0.955530	0.955530
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-Cedar Park	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #12-Cedar Park	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000

Williamson County, Texas

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

Table 6

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Other Taxing District rates										
Anderson Mill Limited District	\$ 0.110083	\$ 0.117455	\$ 0.117707	\$ 0.117008	\$ 0.117083	\$ 0.123360	\$ 0.126000	\$ 0.130000	\$ 0.136686	\$ 0.130000
Austin Community College	0.104800	0.105800	0.104900	0.104800	0.100800	0.102000	0.100500	0.094200	0.094900	0.095100
Avery Ranch Road District	0.066500	0.074096	0.076600	0.081000	0.085000	0.088010	0.097500	0.103705	0.116240	0.122200
EWG Higher Education Center	0.044560	0.048440	0.046040	0.045340	0.045652	0.045652	0.045905	0.049784	0.050000	0.050000
Georgetown Village PID	0.140000	0.140000	0.140000	0.140000	0.140000	0.140000	0.200000	0.200000	0.200000	0.200000
Donahoe Creek Watershed	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
Lower Brushy Creek WCID	0.019139	0.020000	0.020000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Northwoods Road District	0.245300	0.272500	0.282500	0.284600	0.290000	N/A	N/A	N/A	N/A	N/A
Pearson Place Road District	0.090000	0.100000	0.110000	0.120000	0.157799	0.275000	N/A	N/A	N/A	N/A
Somerset Hills Rd District	0.290000	0.290000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Upper Brushy Creek WCID 1A	0.017500	0.020000	0.020000	0.020000	0.020000	0.019823	0.020000	0.020000	0.020000	0.020000
Williamson County WSID #3	0.699000	0.746500	0.746500	0.723000	0.723000	0.723000	0.730600	0.808200	0.815000	0.815000

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

	2022			2013		
	Taxable Assessed Value ^a	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value ^a	Rank	Percentage of Total County Taxable Assessed Value
Taxpayer						
Dell Computer Holdings LP	\$ 407,378,245	1	0.48	\$ 155,156,519	1	0.44
City of Round Rock	368,363,095	2	0.43			
Exxon Mobil Pipeline Co	302,354,721	3	0.36			
BRI 1869 Parmer LLC ^c	288,723,838	4	0.34			
Oncor Electric Delivery Company ^b	247,091,192	5	0.29	138,787,019	2	0.40
Citicorp North America	232,642,801	6	0.27			
CPG Round Rock LP & SPG Round Rock NS LP	162,521,096	7	0.19	134,005,150	3	0.38
Atmos Energy/Mid-Tex Distribution	143,526,897	8	0.17			
HEB Grocery Company	119,458,013	9	0.14	69,488,404	7	0.20
NW Austin Office Partners LLC	116,480,508	10	0.14			
Lakeline Developers				100,939,570	4	0.29
1890 Ranch Ltd. ^d				95,508,877	5	0.27
Baltgem Development Corp. Et, Al.				78,890,823	6	0.23
Columbia/St. David's Healthcare				62,942,176	8	0.18
Walmart Real Estate Estate Business Trust				60,369,315	9	0.17
SPG Wolf Ranch LP				56,731,371	10	0.16
Total	\$ 2,388,540,406		2.81 %	\$ 952,819,224		2.72 %
Total Taxable Assessed Value	\$ 84,913,236,063		100.00 %	\$ 35,056,675,852		100.00 %

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 ^a	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2022	\$ 337,127,235	\$ -	\$337,127,235	\$ 336,341,550	99.77 %	\$ 724	\$ 336,342,274	99.77 %
2021	307,662,737	(424,525)	307,238,212	306,618,717	99.66	103,057	306,721,774	99.83
2020	287,731,016	(378,180)	287,352,836	286,685,003	99.64	399,442	287,084,445	99.91
2019	265,165,868	(664,031)	264,501,837	264,291,945	99.67	(2,812)	264,289,133	99.92
2018	244,736,683	(387,104)	244,349,580	243,894,515	99.66	287,081	244,181,596	99.93
2017	226,354,963	(374,242)	225,980,721	225,670,341	99.70	176,443	225,846,785	99.94
2016	204,948,985	(256,748)	204,692,237	204,238,533	99.65	339,040	204,577,574	99.94
2015	184,437,586	(176,428)	184,261,158	183,586,256	99.54	574,620	184,160,876	99.95
2014	165,388,338	(70,546)	165,317,792	164,725,252	99.60	497,970	165,223,222	99.94
2013	156,400,025	(190,420)	156,209,604	155,672,873	99.54	453,900	156,126,773	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 ^a	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2022	\$ 34,063,565	\$ -	\$34,063,565	\$ 33,982,512	99.76 %	\$ 73	\$ 33,982,585	99.76 %
2021	29,285,975	(38,135)	29,247,840	29,186,355	99.66	12,233	29,198,588	99.83
2020	27,329,229	(34,190)	27,295,039	27,229,942	99.64	39,888	27,269,830	99.91
2019	25,123,998	(61,720)	25,062,278	25,041,825	99.67	805	25,042,630	99.92
2018	22,771,977	(34,096)	22,737,881	22,694,141	99.66	28,485	22,722,626	99.93
2017	20,580,268	(31,943)	20,548,325	20,518,625	99.70	17,886	20,536,511	99.94
2016	18,399,217	(22,176)	18,377,041	18,336,167	99.66	30,961	18,367,127	99.95
2015	16,345,948	(14,685)	16,331,263	16,270,897	99.54	51,824	16,322,721	99.95
2014	14,548,619	(5,543)	14,543,075	14,490,783	99.60	45,115	14,535,898	99.95
2013	13,710,641	(16,136)	13,694,505	13,647,328	99.54	40,150	13,687,478	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.

^aData 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 ^a	Per Capita ^a
	General Obligation Bonds	Accumulated Accretion of Interest ^b	Certificate of Obligations	Tax Anticipation Notes ^c	Revenue Bonds	Capital Leases			
2022	\$ 903,654,748	\$ -	\$ 160,687,647	\$ 172,489,852	\$ -	\$ -	\$ 1,236,832,245	N/A	\$ 1,923
2021	1,034,455,572	-	189,078,297	197,437,327	-	-	1,420,971,196	4.98%	2,210
2020	892,804,111	2,737,448	243,549,592	-	-	-	1,139,091,151	5.39%	1,870
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

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, Pearson Place Road District, Northwoods Road District, and Somerset Hills #4 Road District (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 ^a	Per Capita ^b
	General Obligation Bonds	Accumulated Accretion of Interest ^c	Certificate of Obligations	Tax Anticipation Notes ^d	Total				
2022	\$ 903,654,748	\$ -	\$ 160,687,647	\$ 172,489,852	\$ 1,236,832,245	\$ 6,776,072	\$ 1,230,056,173	1.45%	\$ 1,923
2021	1,034,455,572	-	189,078,297	197,437,327	1,420,971,196	5,474,488	1,415,496,708	1.88%	2,201
2020	892,804,111	2,737,448	243,549,592	-	1,139,091,151	9,215,935	1,129,875,216	1.59%	1,855
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

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, and Somerset Hills #4 Road Districts (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, 2022
(Unaudited)

Table 11

Governmental Unit	Debt Outstanding ¹	Estimated Percentage Applicable ^{1, a}	Estimated Share of Overlapping Debt
City and Town			
Austin	\$ 1,467,530,000	5.13%	\$ 75,284,289
Bartlett	1,360,000	67.10%	912,560
Cedar Park	254,255,000	89.14%	226,642,907
Florence	2,963,000	100.00%	2,963,000
Georgetown	359,760,000	100.00%	359,760,000
Granger	421,000	100.00%	421,000
Hutto	201,435,000	100.00%	201,435,000
Jarrell	31,160,000	100.00%	31,160,000
Leander	192,965,000	77.86%	150,242,549
Liberty Hill	9,375,000	100.00%	9,375,000
Pflugerville	438,410,000	0.33%	1,446,753
Round Rock	317,380,000	95.22%	302,209,236
Taylor	74,335,000	100.00%	74,335,000
Thrall	1,385,000	100.00%	1,385,000
City and Town Subtotal	3,352,734,000		1,437,572,294
School Districts			
Bartlett	20,658,000	44.05%	9,099,849
Burnet Consolidated	64,855,000	0.69%	447,500
Coupland	4,495,000	91.18%	4,098,541
Florence	56,285,000	84.50%	47,560,825
Georgetown	551,680,000	100.00%	551,680,000
Granger	28,635,000	100.00%	28,635,000
Hutto	444,952,832	100.00%	444,952,832
Jarrell	195,089,988	100.00%	195,089,987
Leander	1,034,845,519	63.01%	652,056,161
Lexington	9,659,000	0.44%	42,500
Liberty Hill	482,744,710	100.00%	482,744,710
Pflugerville	508,435,000	0.08%	406,748
Round Rock	794,720,000	75.68%	601,444,096
Taylor	55,704,916	100.00%	55,704,916
Thorndale	398,000	10.49%	41,750
Thrall	43,400,000	100.00%	43,400,000
School Districts Subtotal	4,296,557,965		3,117,405,415
Municipal Utility Districts			
Block House	6,550,000	100.00%	6,550,000
Brushy Creek (BC)	17,950,000	100.00%	17,950,000
Brushy Creek (BC) - Sendero Springs & Cornerstone	9,025,000	100.00%	9,025,000
Highlands at Mayfield Ranch	32,205,000	100.00%	32,205,000
Lakeside #3	20,685,000	7.21%	1,491,389
Lakeside WCID #2-A	23,305,000	1.19%	277,330
Leander TODD #1	14,800,000	100.00%	14,800,000
North Austin #1	4,700,000	90.70%	4,262,900
Northwoods #1	9,325,000	100.00%	9,325,000
Palmera Ridge	17,695,000	100.00%	17,695,000
Paloma Lake #1	18,850,000	100.00%	18,850,000
Paloma Lake #2	16,385,000	100.00%	16,385,000
Parkside at Mayfield Ranch	21,765,000	100.00%	21,765,000
Pearson Place	4,585,000	100.00%	4,585,000
Round Rock #1	3,935,000	100.00%	3,935,000
Siena #1	47,365,000	100.00%	47,365,000
Siena #2	30,320,000	100.00%	30,320,000
Somerset Hills #4	14,265,000	100.00%	14,265,000
Sonterra	61,810,220	100.00%	61,810,220
Southeast Williamson County	36,040,000	100.00%	36,040,000
Stonewall Ranch	14,650,000	100.00%	14,650,000
The Meadows At Chandler Creek	645,000	100.00%	645,000

Williamson County, Texas

Table 11

Direct and Overlapping Governmental Activities Debt – Continued September 30, 2022 (Unaudited)

Municipal Utility Districts (Cont.)			
Walsh Ranch	4,805,000	100.00%	4,805,000
West Williamson Co #1	23,165,000	100.00%	23,165,000
West Williamson Co #2	8,615,000	100.00%	8,615,000
Williamson County #10	11,990,000	100.00%	11,990,000
Williamson County #11	19,965,000	100.00%	19,965,000
Williamson County #12	61,140,000	100.00%	61,140,000
Williamson County #13	26,050,000	100.00%	26,050,000
Williamson County #15	31,870,000	100.00%	31,870,000
Williamson County #19	51,555,000	100.00%	51,555,000
Williamson County #19A	37,670,000	100.00%	37,670,000
Williamson County #22	18,005,000	100.00%	18,005,000
Williamson Co MUD # 23	44,685,000	100.00%	44,685,000
Williamson Co MUD # 25	13,765,000	100.00%	13,765,000
Williamson Co MUD # 26	3,090,000	100.00%	3,090,000
Williamson Co MUD # 28	50,020,000	100.00%	50,020,000
Williamson Co MUD # 29	6,910,000	100.00%	6,910,000
Williamson Co MUD # 30	3,250,000	100.00%	3,250,000
Williamson Co MUD # 31	12,510,000	100.00%	12,510,000
Williamson Co MUD # 32	24,780,000	100.00%	24,780,000
Williamson Co MUD # 34	4,575,000	100.00%	4,575,000
Williamson-Liberty Hill MUD	19,990,000	100.00%	19,990,000
Williamson/Travis County #1	185,000	77.83%	143,985
Municipal Utility Districts Subtotal	905,445,220		862,745,824
Other			
Austin Community College	414,210,000	19.75%	81,806,475
Williamson County Water, Sewer, Irrigation, Drainage District #3	31,090,000	83.68%	26,016,112
Other Subtotal	445,300,000		107,822,587
Total Overlapping Debt	9,000,037,185		5,525,546,120
County Debt ²			
Williamson County	1,205,528,546	100.00%	1,205,528,546
Avery Ranch Road District (blended component unit)	2,442,397	100.00%	2,442,397
Pearson Place Road District (blended component unit)	4,829,857	100.00%	4,829,857
Northwoods Road District (blended component unit)	9,839,067	100.00%	9,839,067
Somerset Hills Road District #4 (blended component unit)	14,192,379	100.00%	14,192,379
Total County Wide Direct Debt	1,236,832,245		1,236,832,245
Total direct and overlapping debt	\$ 10,236,869,430		\$ 6,762,378,365

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									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total taxable value	\$ 84,913,236,063	\$ 75,366,441,671	\$ 70,875,566,131	\$ 65,162,019,072	\$ 59,032,197,208	\$ 53,247,408,273	\$ 47,417,522,347	\$ 41,942,626,194	\$ 37,144,449,100	\$ 35,056,675,852
Assessed value of real property	79,670,279,776	70,912,279,283	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
Debt limit rate	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Debt limit	19,917,569,944	17,728,069,821	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
Debt applicable to limit:										
General bonded debt	1,236,832,246	1,420,971,196	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
Less: amount set aside for repayment of general bonded debt	6,776,072	5,474,488	9,215,935	3,641,844	4,909,310	14,022,061	8,269,822	1,825,778	2,099,876	3,102,238
Total net debt applicable to limit	1,230,056,174	1,415,496,708	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
Legal debt margin	\$ 18,687,513,770	\$ 16,312,573,113	\$ 15,478,673,919	\$ 14,383,895,898	\$ 12,832,915,975	\$ 11,449,667,627	\$ 9,976,333,300	\$ 8,639,347,397	\$ 7,629,824,041	\$ 7,246,982,567
Total net debt applicable to the limit as a percentage of debt limit	6.18%	7.98%	6.80%	5.86%	7.09%	7.80%	9.30%	10.88%	10.77%	10.37%

Notes:

This schedule includes Avery Ranch, Pearson Place, Northwoods, and Somerset Hills #4 Road Districts (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 ^a	Personal Income (thousands of dollars) ^a	Per Capita Personal Income ^a	School Enrollment ^b	Unemployment Rate ^c	Per Capita Personal Income ^a	Per Capita Personal Income ^a
2022	643,026	N/A	N/A	109,744	2.8%	N/A	N/A
2021	643,026	28,551,411	42,959	107,096	3.6%	34,255	37,638
2020	609,017	21,146,131	37,242	102,134	5.9%	31,277	34,103
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

Notes:

N/A - Not available

*Personal Income last update in 2020

Sources:

^a 2008 to 2021 - U.S. Census Bureau QuickFacts update through 2022

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

Several school districts cross the county line.

^c September rate 2022 - U.S. Bureau of Labor Statistics

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

Table 14

Employer ^a	2022			2013		
	Employees ^a		Percentage of Total County Employment	Employees ^a		Percentage of Total County Employment
Dell Computer	12,000	1	5.42%	14,000	1	6.33%
HEB Grocery	6,732	2	3.04%	939	7	0.42%
Round Rock ISD	6,604	3	2.99%	5,750	2	2.60%
Leander ISD	5,045	4	2.28%	3,984	3	1.80%
Georgetown ISD	1,919	5	0.87%	1,630	4	0.74%
Williamson County	1,825	6	0.82%	1,530	5	0.69%
St David's Round Rock Medical Center	1,200	7	0.54%			
City of Round Rock	1,130	8	0.51%	824	9	0.37%
City of Georgetown	954	9	0.43%			
Baylor Scott & White Healthcare	911	10	0.41%	913	8	0.41%
Kalahari Resorts	700	11	0.32%			
Sears (Teleserve)				1,500	6	0.68%
Emerson Process Management				750	10	0.34%
Total	39,020		17.63%	31,820		14.38%
Total Avg. Employees for the 1st Qtr per ^b	202,571			227,940		

Source:

^a Individual employers provided employee count.

^b US Bureau of Labor Statistics (2022)

Williamson County, Texas

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

Table 15

Function	Fiscal Year									
	2022 ^a	2021 ^a	2020 ^a	2019 ^a	2018 ^a	2017 ^a	2016 ^a	2015 ^a	2014 ^a	2013 ^a
General Government	297	286	284	270	262	249	252	246	235	229
Judicial	278	266	255	248	242	224	231	226	215	209
Public Safety	1,034	1,023	1,036	1,022	1,002	979	989	973	961	932
Transportation	159	154	153	134	129	129	129	124	123	123
Community Services	85	83	83	78	59	47	46	42	36	36
Total	1,853	1,812	1,811	1,752	1,694	1,628	1,647	1,611	1,570	1,529

Source: Williamson County Human Resource or Payroll Department

Note:

^a Budgeted positions

Function/Program or Department	Fiscal Year									
	2022 ^a	2021 ^a	2020 ^a	2019 ^a	2018 ^a	2017 ^a	2016 ^a	2015 ^a	2014 ^a	2013 ^a
General Government										
Commissioners Court	19	18	17	17	12	12	12	12	12	12
Building Maintenance	33	33	33	30	28	28	28	28	26	25
Budget Office	3	3	3	3	3	2	2	2	2	2
County Auditor	29	29	29	29	29	29	29	28	26	26
County Clerk	10	10	10	10	24	24	25	25	25	25
County Judge	4	4	4	4	7	7	7	6	6	6
County Treasurer	5	5	5	5	5	5	5	5	5	5
County Wide Records Mgmt-Co Clrk	14	14	14	14	-	-	-	2	1	1
Elections	12	12	12	12	12	11	11	11	11	11
Fleet Services	18	18	18	17	17	17	17	17	17	17
HUD CDBG	1	1	1	1	1	1	1	1	1	1
Air Check Grant	-	-	-	-	-	-	-	-	1	1
MHMR Grant	-	-	-	-	-	-	-	2	1	1
Human Resources	18	16	15	15	15	11	14	13	13	12
Information Technology Services	57	52	52	45	42	38	38	35	31	27
Infrastructure	2	2	2	2	2	2	2	2	2	2
Purchasing	11	10	10	10	10	9	9	7	7	7
Tax Assessor/Collector	61	59	59	56	55	53	52	50	49	49
	297	286	284	270	262	249	252	246	236	230

Williamson County, Texas

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

Table 15

Function/Program or Department	Fiscal Year									
	2022 ^a	2021 ^a	2020 ^a	2019 ^a	2018 ^a	2017 ^a	2016 ^a	2015 ^a	2014 ^a	2013 ^a
Judicial										
County Attorney	60	55	56	55	55	53	52	51	48	45
District Attorney	49	46	43	42	38	35	33	31	29	27
County Clerk	21	21	21	20	20	20	20	20	19	19
District Clerk	34	33	33	33	31	28	28	27	27	27
County Courts at Law	16	16	16	16	16	16	16	16	16	16
District Courts	19	17	17	16	16	16	25	25	23	22
Justice of the Peace	55	54	53	51	51	51	51	51	48	48
Courthouse Security	2	2	2	2	2	2	3	3	3	3
Magistrates Office	4	4	4	10	10	-	-	-	-	-
Personal Bond Office	-	-	-	3	3	3	3	2	2	2
Pretrial	18	18	10	-	-	-	-	-	-	-
	278	266	255	248	242	224	231	226	215	209
Public Safety										
911 Communications/EOC	85	85	85	84	86	83	82	72	70	71
911 Addressing	3	3	3	3	3	3	3	3	2	2
Constables	55	55	55	54	53	52	52	52	51	51
DPS	1	1	1	2	2	2	2	2	2	2
EMS	161	154	154	147	140	133	145	145	145	127
HAZ-MAT	4	4	4	4						
Jail	326	322	326	321	314	315	313	311	307	307
Juvenile Services	162	162	162	164	164	164	162	162	162	155
Mobile Outreach	8	12	11	11	17	9	13	15	15	13
Sheriff	229	225	235	232	223	218	217	211	207	204
	1,034	1,023	1,036	1,022	1,002	979	989	973	961	932
Transportation										
Road and Bridge	142	137	137	134	129	129	129	124	123	123
CAMPO	17	17	17	-	-	-	-	-	-	-
	159	154	154	134	129	129	129	124	123	123
Community Services										
Agricultural Extension Service	3	3	3	3	3	3	3	4	4	4
Animal Shelter	32	31	32	31	20	18	18	17	16	16
Conservation	2	3	2	2	2	2	2	2	1	1
On Site Sewer Facilities	10	9	9	9	8	-	-	-	-	-
Parks	27	27	27	23	21	19	18	14	11	11
Tobacco Fund (HUG Program)	8	7	7	7	5	5	5	5	4	4
	85	83	83	78	59	47	46	42	36	36
	1,853	1,812	1,795	1,752	1,694	1,628	1,647	1,611	1,571	1,530

Note:

^a Budgeted positions

Source: Williamson County Human Resource or Payroll Department

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

Table 16

Function/Program	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government										
Number of A/P checks issued	7,781	7,596	12,248	9,406	10,356	12,196	14,477	16,063	17,487	15,869
Number of outgoing A/P wires	201	193	164	180	180	151	138	170	119	152
Number of invoices processed	30,189	28,744	34,576	34,933	37,837	39,388	41,304	41,663	40,655	40,038
Number of Pcard charges	13,466	13,292	13,681	14,827	13,818	12,073	9,712	8,484	7,580	8,146
Number of electronic payments	6,138	5,910	6,451	6,328	6,845	4,520	3,462	2,094	682	3,422
Judicial										
Hot Check Cases										
Number of checks processed	67	61	418	478	441	650	804	1,159	1,853	3,316
Number of theft by check cases filed	4	12	51	81	101	104	120	100	403	430
Public Safety										
Number of 911 calls received	119,259	111,941	79,825	95,578	83,136	63,589	86,049	94,829	65,371	84,997
EMS 911 runs	33,710	29,839	25,804	25,465	24,114	22,856	21,318	24,781	25,725	23,895
EMS transfer runs	844	337	719	555	807	808	847	884	909	411
Number of total EMS runs	34,554	30,176	26,523	26,020	24,921	23,664	22,655	25,665	26,634	24,306
Average EMS response time in minutes	9:40	9:06	8:31	7:51	8:04	7:54	7:53	8:14	7:52	7:26
Average Jail daily population	620	575	493	572	561	694	647	578	620	566
Jail bookings	9,354	6,938	8,109	13,055	12,997	13,805	13,826	13,583	15,052	16,003
Jail releases	9,309	6,862	8,291	13,076	12,711	13,964	13,687	13,591	15,041	16,004
Jail inmates at 9/30/XXXX	617	578	500	558	590	641	796	572	606	582
Violations reported by Sheriff Office	7,564	17,784	17,094	22,198	17,246	21,022	20,445	21,809	20,097	22,898
Annual Fire Inspections	1,573	329	-	-	-	-	-	-	-	-
Fire Investigations	40	51	-	-	-	-	-	-	-	-
Transportation*										
Roadway resurfacing (CL miles)	117	133	104	88	91	94	102	90	118	130
Hot Mix Asphalt Overlay (CL miles)	2	12	14	7	9	-	5	-	-	2
Crack Seal Applied (LN miles)	353	296	286	271	250	228	77	168	174	118
Asphalt Patches Applied (Tons)	14,380	18,700	19,800	18,100	14,880	14,995	23,500	26,000	27,000	24,600
Bridge / Bridge Class Culvert Replacement (each)	2	4	5	6	14	26	-	1	30	2
Culvert Replacement and Maintenance (each)	30	164	114	135	177	303	234	220	197	153
Major Roadway Rehabilitation (CL miles)	18	10	9	9	7	10	13	18	16	14
Mowing along roadways (miles) **	5,758	5,165	6,012	5,563	4,772	5,901	9,386	13,350	40,820	42,138
Ditch and culvert cleaning (CL miles)	0	5	5	5	9	7	14	14	-	9
Striping and Delineation Applied (CL miles)	166	171	173	180	154	86	62	32	55	44
Signage Replaced (each)	2,193	2,645	2,487	2,562	2,588	2,071	2,348	2,573	2,560	1,727
Grade and Shape Gravel Roads (CL miles)	152	159	153	158	171	180	101	198	105	105
Community Services										
Participants using sport fields	102,578	99,575	80,777	113,008	144,987	147,680	148,361	66,809	87,966	141,275
Parks Dept. reservations	7,507	4,196	3,582	4,526	4,445	5,492	6,497	4,733	1,174	1,159
Riders of the miniature train	41,768	39,040	23,741	26,178	34,957	35,838	32,583	29,713	20,016	18,845

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

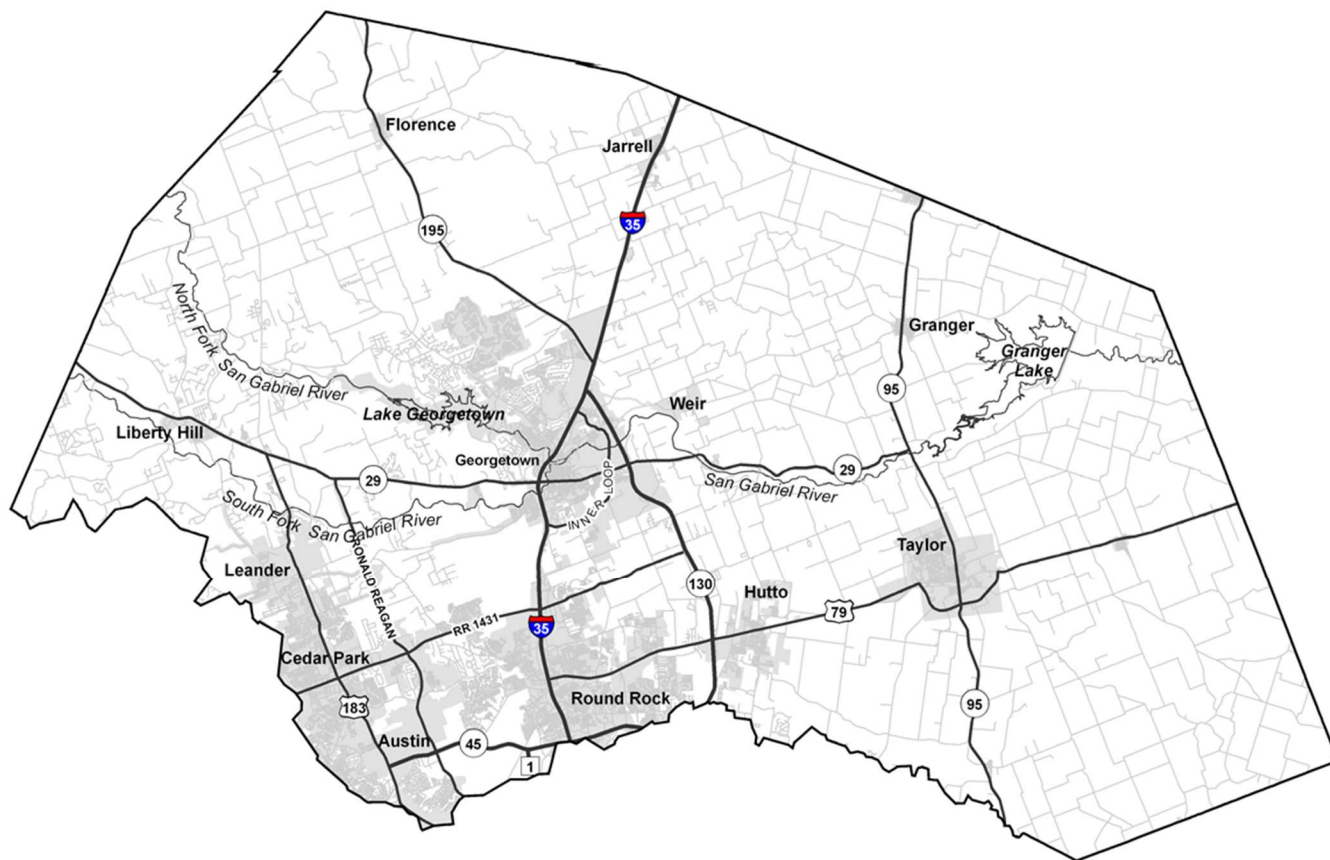
Function/Program	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government										
Buildings/Facilities - all functions	62	61	57	56	63	65	65	65	61	59
Vehicles	74	66	61	78	44	53	51	47	43	40
Judicial										
Vehicles	14	14	14	13	12	12	12	11	10	11
Public Safety										
Vehicles	508	516	518	565	490	469	436	461	384	463
Transportation										
Miles of roadway maintained	1551	1521	1513	1498	1493	1485	1,474	1463	1440	1,422
Bridges	223	223	212	212	211	212	212	212	212	209
Vehicles	278	261	225	368	272	283	269	346	306	345
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	2992.66	2935	2935	2935	3532.7	3524.4	3389.8	3386.7	3296	3,252.0
Hike & bike trails (miles)	29.97	29.75	28.85	28.85	28.85	28.85	28.25	20.25	18.05	18.05
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	1	1	2	2	2	2	2	2
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	77	77	26	28	28	28	28	28
Vehicles	57	48	25	18	32	33	36	63	66	48

Source:

Various County departments and Texas Department of Transportation

Williamson County, Texas

Map



Williamson County

Miscellaneous Information

Organized in 1848

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

Area¹: 1,136 square miles (1,124 sq. miles/land; 12 sq. miles/water)

Population: 643,026 (U.S. Census Bureau July 2022 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 254 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 April 2023, 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, pickleball, 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 2023.

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

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 4th 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 Resources²:

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.

Agriculture³: 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 2022 Williamson County annual agriculture increment report shows the County had 97,887 acres of feed corn for a total crop value of \$70,987,652; 3,817 acres of grain sorghum for a total crop value of \$2,477,233; 13,454 acres of cotton for a total crop value of \$6,423,397; 9,964 acres of winter wheat for grain for a total crop value of \$3,314,000; 289 acres of oats for grain for a total crop value of \$58,523; 285 acres of native and improved pecans for a total crop value of \$570,000; the County had approximately 69,351 acres of hay land including 89,900 acres of native grasslands.

Livestock revenues included: 25,024 stockers for a total production revenue of \$21,951,053.

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 \$700,034,230.

Williamson County, Texas

Miscellaneous Information – Continued

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

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

<u>University</u>	<u>Fall 2022 Enrollment</u>
Austin Community College	34,527
Concordia University Texas	1,889
Huston-Tillotson University	1,024
St. Edward's University	3,577
Southwestern University	1,483
Temple College	4,602
Texas A&M Health Science Center	3,107
Texas State University (Round Rock)	1,801
University of Texas	5,384

Health Care Facilities Located Near or Within the County ^b:

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
St. David's Round Rock Medical Center	Williamson
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

Williamson County, Texas

Miscellaneous Information – Continued

Georgetown Medical Clinic
Health Center at Scott and White Hospital, Taylor
Hill Country Family Health Specialists
Lakeline Emergency Center LLC
Leander Healthcare Center
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, Cedar Park
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 and Leander
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, or 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.

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.

Williamson County, Texas

Government Office Information – Continued

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.

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.

Williamson County, Texas

Government Office Information – Continued

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. Other duties of the Justices of the Peace in Williamson County include death inquests, mental probable cause hearings, debt claim and eviction proceedings, criminal prisoner admonishments, peace bond hearings, school truancy cases, juvenile magistrate statements, animal cruelty hearings, driving license suspension 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.

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.

Williamson County, Texas

Government Office Information – Continued

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 eminent domain/condemnation cases, 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 Annual Comprehensive Financial Report (ACFR) and the Popular Annual Financial Report (PAFR), 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.

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.

Williamson County, Texas

Government Office Information – Continued

Chief Juvenile Probation Officer

The Williamson County Juvenile Board is comprised by state statute (TAC) of all District Judges and the County Judge. The board is tasked with appointing a chief executive officer to administer all Juvenile Services to Williamson County Youth and Families. Duties of the chief juvenile officer include developing a department budget, hiring officers, developing operating policies and procedures in alignment with state standards and maintaining operations of all segments of youth services including the following. Currently there are four office locations, one in each county precinct. The central office or Juvenile Justice Center houses Central Administration, the Juvenile Court, the Juvenile Detention Center, C.O.R.E. Residential Treatment Center, S.T.E.P. the Juvenile Justice Alternative Education program, Prevention Services, and Georgetown Court and Field Services. The remainder of Field Services are administered through additional branch office locations in the cities of Round Rock, Taylor, and Cedar Park. 165 full-time employees including youth engagement specialist (juvenile probation and supervision offices), case managers, counselors, social workers, teacher, nurses, specialists, supervisors, administrators, support staff, and additional part-time staff and contract professionals focus their daily efforts on executing and supporting the WCJS Vision – “Making a difference in our community: creating opportunities for positive change through hope, empowerment, prevention and accountability.” WCJS offers robust services and programs to youth and families including, but not limited to, prevention and early intervention services, direct-care supervision and support, community supervision and engagement, court services, legal advocacy, on-site education and school services, case management, parent enrichment, electronic monitoring, family preservation, crisis intervention, home and school-based services, counseling, sexual behavior treatment and polygraph, psychiatric medication management, mental health and psychological assessment/evaluation, substance use intervention and treatment, on-site medical services, and residential treatment. WCJS operates under a comprehensive trauma-informed and relational framework; balancing accountability, youth and family rehabilitation, and community protection.

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 offenders placed on community supervision as well as offenders placed in the department's 100-bed intensive inpatient substance abuse program referred to as the Central Texas Treatment Center. The department's mission is to serve the community by providing Defendants the opportunity to change their behavior through evidence-based practices and client centered supervision. The CSCD operates its own Outpatient Services Department providing offenders high quality, evidence-based programming at costs much lower than can typically be found in the private sector. The department also operates several specialized caseloads including specialized supervision 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 Court ordered offender fees. The Texas Department of Criminal Justice-Community Justice Assistance Division provides grant and operational funds, and department oversight.

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.

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 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, 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, 2022, 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 24, 2023.

Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

Report on 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 financial statements. 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 24, 2023



**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

Opinion on Each Major Federal and State Program

We have audited the compliance of Williamson County, Texas (the County) with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement and State of Texas Uniform Grant Management Standards (UGMS) that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2022. 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.

In our opinion, the County complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and UGMS. Our responsibilities under those standards, the Uniform Guidance, and UGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and UGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 and 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 and 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.

The Honorable County Judge
and County Commissioners
Williamson County, Texas

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 24, 2023

Williamson County, Texas

Schedule of Findings and Questioned Costs For the Fiscal Year Ended September 30, 2022

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

Identification of major federal programs:

20.205
21.019
21.027

Highway Planning & Construction Cluster
COVID-19 - Coronavirus Relief Funds
COVID-19 - Coronavirus State and Local Fiscal
Recovery Funds

Identification of major state programs:

Flood Plain Grant

Dollar threshold use to distinguish between type
A and type B programs?

\$811,151 - Federal

\$300,000 - State

Auditee qualified as low-risk auditee?

 X Yes _____ No

Williamson County, Texas

Schedule of Findings and Questioned Costs – Continued
For the Fiscal Year Ended September 30, 2022

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

Williamson County, Texas

Schedule of Expenditures of Federal and State Awards For the Fiscal Year Ended September 30, 2022

Federal Grantor/ Pass Through Grantor Program Title	Federal Assistance Listing 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	HHS00285100010	\$ -	\$ 23,812	\$ 23,812
Texas Health and Human Services Commission	93.788	HHS000563100001	-	191,523	191,523
Total Passed Through Texas Department of Family and Protective Services			-	215,335	215,335
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
			-	215,335	215,335
Passed Through Texas Parks & Wildlife Department					
Wilco Regional Habitat Conservation	15.615	CA-0002862		102,065	102,065
Twin Springs Restoration	15.615	CA-0001117	-	11,090	11,090
Total Passed Through Department of Agriculture			-	113,155	113,155
TOTAL U.S. DEPARTMENT OF THE INTERIOR					
			-	113,155	113,155
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through Texas Office of the Governor - Division of Emergency Management					
Homeland Security - Hazmat Monitor & Maintenance	97.067	EMW-2021-SS-00062	-	25,499	25,499
Homeland Security - Hazmat Response ID Equipment	97.067	EMW-2020-SS-00054	-	73,625	73,625
Total Passed Through Texas Office of the Governor - Division of Emergency Management			-	99,124	99,124
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					
			-	99,124	99,124
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs					
Community Development Block Grant	14.218	B-16-US-48-0502	25,000	-	25,000
Community Development Block Grant	14.218	B-17-US-48-0502	2,974	-	2,974
Community Development Block Grant	14.218	B-18-US-48-0502	133,208	-	133,208
Community Development Block Grant	14.218	B-19-US-48-0502	1,346,192	-	1,346,192
Total Direct Programs			1,507,374	-	1,507,374
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
			1,507,374	-	1,507,374
U.S. DEPARTMENT OF JUSTICE					
Direct Programs					
Equitable Sharing Program	16.922	TX2460000 410411	-	71,831	71,831
Total Direct Programs			-	71,831	71,831
Passed Through Office of Justice Programs					
State Alien Assistance Program (SCAAP)	16.606	15PBJA-20-RR-00108-SCAA	-	195,508	195,508
Wilco Veterans Court Enhancement Grant	16.585	2020-VC-BX-0093	-	64,997	64,997
Wilco DWI Court Enhancement Grant	16.585	2020-MU-BX-0103	-	66,235	66,235
UT Of Austin	16.540	2020-JX-FX-K003	-	23,052	23,052
Family Drug Court Grant	16.838	15PJDP-21-GG-04528-COAP	-	28,426	28,426
Total Passed through Office of Justice Programs			-	378,218	378,218
TOTAL U.S. DEPARTMENT OF JUSTICE					
			-	450,049	450,049

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, 2022

Federal Grantor/ Pass Through Grantor Program Title	Federal Assistance Listing 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					
Highway Planning & Construction Cluster					
IH 35 from RM 1431 to SH45 Operational Study -	20.205	0015-09-167	\$ -	\$ 46,955	\$ 46,955
RM2243 from US 183A to IH-35	20.205	2103-01-038	-	1,539,000	1,539,000
Total Highway Planning & Construction Cluster			-	1,585,955	1,585,955
Total Passed Through Texas Department of Transportation			-	1,585,955	1,585,955
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	1,585,955	1,585,955
U.S. DEPARTMENT OF TREASURY					
Direct Programs					
Equitable Sharing Program	21.000	TX2460000 410412	-	51,046	51,046
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	NA	624,297	1,393,136	2,017,433
COVID-19 - Coronavirus Relief Funds	21.019	NA	18,696,653	2,302,243	20,998,896
Total Direct Programs			19,320,950	3,746,425	23,067,375
TOTAL U.S. DEPARTMENT OF TREASURY			19,320,950	3,746,425	23,067,375
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 20,828,324	\$ 6,210,043	\$ 27,038,367
STATE AWARDS					
OFFICE OF THE ATTORNEY GENERAL					
Direct Programs					
2022 Texas Vine Program		2219715	\$ -	\$ 30,143	\$ 30,143
Total Direct Programs			-	30,143	30,143
TOTAL OFFICE OF THE ATTORNEY GENERAL			-	30,143	30,143
OFFICE OF THE GOVERNOR					
Passed Through Criminal Justice Division					
2022 Veterans Treatment Court Grant		2022-SF-ST-0015	-	83,360	83,360
2023 Veterans Treatment Court Grant		2023-DC-ST-0012	-	3,818	3,818
2022 The Purpose Project Grant		2022-SF-ST-0015	-	20,000	20,000
2022 Special Victims Unit Felony Prosecutor Grant		15JOVW-21-GG-00566-STOP	-	76,710	76,710
2023 Special Victims Unit Felony Prosecutor Grant		15JOVW-22-GG-00453-STOP	-	8,234	8,234
2022 Family Recovery Court Grant		2022-DC-ST-0012	-	3,910	3,910
Total Passed Through Criminal Justice Division			-	196,032	196,032
TOTAL OFFICE OF THE GOVERNOR			-	196,032	196,032
TEXAS WATER DEVELOPMENT BOARD					
Direct Programs					
Flood Plain Grant		G1001290	-	2,191,912	2,191,912
Total Direct Programs			-	2,191,912	2,191,912
TOTAL TEXAS WATER DEVELOPMENT BOARD			-	2,191,912	2,191,912

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, 2022

State Grantor/ Pass Through Grantor Program Title	Federal Assistance Listing Number	Grant or Identifying Number	Pass- Through to Non-State Entities	Expenditures	
				Direct	Total
STATE AWARDS					
TEXAS A&M FOREST SERVICE					
Direct Programs					
2022 COVID		TX-TXS-022008-0026A	\$ -	\$ 15,099	\$ 15,099
Total Direct Programs			-	15,099	15,099
TOTAL TEXAS A&M FOREST SERVICE			-	15,099	15,099
TEXAS PARKS AND WILDLIFE DEPARTMENT					
Direct Programs					
2019 Go Program		52-000840	-	10,798	10,798
Total Direct Programs			-	10,798	10,798
TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT			-	10,798	10,798
TEXAS INDIGENT DEFENSE COMMISSION					
Direct Programs					
Texas Indigent Defense Formula Grant		212-22-246	-	247,887	247,887
Transformative Justice		212-22-D08	-	110,186	110,186
Total Direct Programs			-	358,073	358,073
TOTAL TEXAS INDIGENT DEFENSE COMMISSION			-	358,073	358,073
TEXAS VETERANS COMMISSION					
Direct Programs					
2021 Veterans Treatment Court		N/A	-	5,085	5,085
Total Direct Programs			-	5,085	5,085
TOTAL TEXAS VETERANS COMMISSION			-	5,085	5,085
TOTAL EXPENDITURES OF STATE AWARDS			\$ -	\$ 2,807,142	\$ 2,807,142
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ 20,828,324	\$ 9,017,185	\$ 29,845,509

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, 2022, 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.