

**Williamson County
Active Fund Listing
As of August 2023**

Constitutional Funds

Fund 0100 General Fund – The main operating fund for Williamson County. It is used to account for all financial resources for the county except those required to be accounted in another fund.

Fund 0200 Road & Bridge Fund – Monies are collected from property taxes, vehicle registration and rebates from the State. The funds are used for maintenance and construction of County Roads and Bridges.

Fund 0600 Debt Service Fund – Monies collected, mainly property taxes, are used to pay long term debt expenditures.

Other Funds to be spent for Specific Purposes

Fund 0250 Pass-Through Funding Program – This fund is used to account for the reimbursements from 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. Reimbursement from TXDOT is based on a rate after completion of these projects. The monies will be used for the payment of the debt related to these projects. Any remaining funds after the debt has been retired will be used for road projects.

Fund 0310 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.

Fund 0311 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.

Fund 0312 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

Fund 0313 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.

Fund 0314 Community Improvement Precinct 4 Fund – Donations received from Lealco, Inc. are to be expended for community improvement projects located in Precinct 4 of Williamson County. The donations are defined in the settlement agreement between Williamson County and Lealco, Inc. The agreement was approved by the Commissioners Court on August 18, 2020.

Fund 0340 Tobacco – Monies received by the County from the state as a pro rata distribution 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.

Fund 0341 Court Facility Fee Fund – 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.

Fund 0350 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.

Fund 0353 JP #3 Teen Court Program – The purpose of this fund is to account for the receipt of fees from juveniles who are participating in the Teen Court Program.

Fund 0355 Court Reporter Service – 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.

Fund 0360 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.

Fund 0361 JP Security – This fund is used to collect court costs of defendants convicted of misdemeanor offenses. The funds are designated for security purposes such as metal detectors, identification cards, and surveillance cameras for justice courts not housed in the county courthouse.

Fund 0364 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.

Fund 0365 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.

Fund 0366 Child Abuse Prevention – 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.

Funds 0367 (JP#3), 0368 (JP#2), 0369 (JP#4), 0373 (JP #1) Truancy Program – This fund is used to account for the collection of fees 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.

Fund 0370 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.

Fund 0371 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.

Fund 0372 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.

Fund 0374 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.

Fund 0375 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.

Fund 0376 Election Surplus Contract Fund– This fund accounts for the administrative fees collected from other entities the county has provided election services. The funds may not be used to fund the day-to-day operations of the office of the county election officer. The funds may only be used to defray expenses of the county election officer's office in connection with election-related duties or functions. The county election officer shall request in writing to the Commissioners Court use of these funds. Only the county election officer can request use of these funds.

Fund 0377 Election Chapter 19 Fund– The state allocates funding based on the number of new, cancelled 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.

Fund 0378 Election HAVA – The 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.

Fund 0380 Judicial Education Probate Court – This fund accounts for fees from all probate, guardianship and mental health court cases filed and is used for the continuing education of the probate judge and staff of the probate court.

Fund 0381 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 ad litem and to fund local guardianship programs for indigent incapacitated persons family members suitable and willing to serve as guardians.

Fund 0382 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.

Fund 0384 Records Archive – County Clerk – 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.

Fund 0385 Records Management and Preservation – County Clerk – This fund is compiled of the fees for records management and preservation services performed by the County Clerk. This fee may be used for specific records preservation and automation projects.

Fund 0386 Records Management and Preservation – District Clerk – This fund is compiled of the fees for records management and preservation services performed by the District Clerk. This fee may be used for specific records preservation and automation projects.

Fund 0387 Records Technology – District Clerk – 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.

Fund 0388 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.

Fund 0390 Records Management County Wide – 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.

Fund 0405 County Attorney Asset Forfeiture – 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.

Fund 0406 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.

Fund 0408 District Attorney Asset Forfeiture – 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.

Fund 0410 County Sheriff Asset Forfeiture – 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.

Fund 0490 Employee Fund – This fund is used to account for the proceeds collected from Williamson County's vending machine contract. The funds may be used to offset the cost of the County Christmas Party. Flowers for the death of an employee. An award or plaque upon retirement for employee recognition. Employee of the Year Awards.

Fund 0507 Radio Communication System (WCRCS) – 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.

Fund 0508 Williamson County Conservation Fund – 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.

Fund 0512 School Fund – Royalties for mineral rights are received from the investments sold for the benefit of various county school districts. The funds are held in trust and distributed to the school districts as directed by the County Judge.

Fund 0515 Appellate Judicial 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.

Fund 0516 Unclaimed Juvenile Restitution Fund – 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.

Fund 0517 Vehicle Inventory Tax Interest Fund – This fund is used to account for interest earned from the Tax Assessor-Collector's motor vehicle inventory escrow account. Section 23.122 of the Tax Code requires the interest revenue may only be spent to defray the cost of the collection program.

Fund 0520 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.

Fund 0543 Fire Code Enforcement Fund – 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.

Fund 0545 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 costs.

Fund 0546 Regional Animal Shelter Donations (WCRAS) – This fund accounts for WCRAS donations. Many donations are used for a specific purpose. This fund is set up to aid in accounting for the various donations.

Fund 0571 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.

Fund 0636 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.

Fund 0777 Project – These funds are set up to account for construction of major capital projects. The majority of the funds are received from Bond Proceeds.

Fund 0840 Risk – This fund is used to account for the accumulation and allocation of costs associated with the self-funded Workers Compensation and Liability coverage.

Fund 0852 Avery Ranch Fund – 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.

Fund 0853 Pearson Place Road District Operating Fund – 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. The District is governed by a Board comprised of the Williamson County Commissioners Court.

Fund 0854 Pearson Place Road District Debt Service Fund – Pearson Place Road District was formed by the Commissioners Court in 2010. 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, 2041.

Fund 0856 Northwoods Road District Debt Service Fund – Northwoods Road District was formed by the Commissioners Court in 2011. 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.

Fund 0857 Somerset Hills #4 Road District Operating Fund – 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.

Fund 0858 Somerset Hills #4 Road District Debt Service Fund – Somerset Hills Road District was formed by the Commissioners Court in 2008. 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, 2048.

Fund 0859 Somerset Hills #3 Road District Operating Fund – Somerset Hills #3 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.

Fund 0860 Somerset Hills #4 Road District Debt Service Fund – Somerset Hills Road District was formed by the Commissioners Court in 2008. 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, 2048.

Fund 0875 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.

Fund 0876 Local Provider Participation Fund (LPPF) – 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.

Fund 0882 Fleet Maintenance – This fund is used to account for the maintenance and repair of motor vehicles and related costs.

Fund 0885 Williamson County Benefits Fund – The fund is used to account for the accumulation and allocation of costs associated with the self-funded medical and dental benefit plans.

Fund 0999 Grants – These funds are set up to account for federal, state and private monies provided for the enhancement of programs not fully funded by the County.

Other Funds

Fund 0205 Road & Bridge Special Projects – The fund is set up to account for private road reimbursements. In the early 1990s code allowed for citizens to request Commissioners Court to pay for private road repairs and the landowners along the road to repay thru an assessment. It is not current practice to finance private road repairs. The fund is used to account for the outstanding balances on the various road repairs.

Fund 0399 State Agency Fund – The fund is set up to account for fines and fees collected on behalf of the State. On a monthly and/or quarterly basis the monies are sent to the state. A portion of the fees collected are retained by the county and transferred to the appropriate fund.

Fund 0880 Payroll Fund – The fund is set up to account for payroll liabilities.

CAMPO

Fund 0231 CAMPO Personnel Fund – This fund is set up to account for payroll expenditures associated with CAMPO county employees.

Fund 0831 CAMPO Operating Fund – Effective 10/1/16, the County is the fiscal agent for CAMPO. The fund is set up to account for CAMPO operating activity.

County Custodial Funds

Fund 0801-0810 – The custodial funds are set up to hold funds on behalf others outside the County.

0801 CA Hot Check Custodial Fund

0802 DA Pending Forfeit Custodial Fund

0803 Cty Clerk Trust Custodial Fund

0804 District Clerk Trust Custodial Fund

0805 Juvenile Svcs Custodial Fund

0806 So Inmate Trust Custodial Fund

0807 So Cash Bond Custodial Fund

0808 Tax A/C Custodial Fund

0809 Benefits Flex Custodial Fund

0810 Bail Bonds Custodial Fund