NOTICE TO THE PUBLIC
WILLIAMSON COUNTY COMMISSIONERS COURT
Commissioners Courtroom
710 S. Main Street, Georgetown
April 21, 2026
9:30 A.M.

The Commissioners Court of Williamson County, Texas will meet in Regular Session at the above location, date, and time to consider the items set forth below. It is the intent of the Commissioners Court to have a quorum physically present at the meeting. Up to two (2) Commissioners Court members may participate by videoconference call in accordance with the Texas Open Meetings Act.

Public Comment Period for Agenda Items. The Commissioners Court will conduct a Public Comment Period to allow members of the public, who have properly submitted a Public Participation Form, to address the Commissioners Court regarding specific Agenda Items that are on the Commissioners Court's Agenda. During such Public Comment Period, speakers shall be limited to a maximum of three (3) minutes to make his or her remarks regarding an Agenda Item. Each member of the public who appears before the Commissioners Court to address the Commissioners Court regarding more than one (1) Agenda Item on the Commissioners Court's Agenda shall be limited to a cumulative maximum of five (5) minutes to make his or her remarks for all such Agenda Items. The maximum overall discussion time allowed for an Agenda Item, regardless of the number of members of the public wishing to address the Court on such Agenda Item, shall be limited to thirty (30) minutes. Speaking time, to the extent possible, will be evenly allocated among speakers should more than ten (10) speakers desire to speak on the same Agenda Item. In matters of exceptional interest, the Commissioners Court may, by majority vote, lengthen the maximum overall public discussion time allowed on a particular Agenda Item. The Presiding Officer of the Commissioners Court reserves the right to conduct public comment regarding an Agenda Item at the time in which the item is called for the Commissioners Court's consideration as opposed to including such public comments during this Public Comment Period.

1. Review and approval of minutes.

2. Hear County Auditor concerning invoices, bills, Quick Check Report, wire transfers and electronic payments submitted for payment and take appropriate action including, but not limited to approval for payment provided said items are found by the County Auditor to be legal obligations of the county.

CONSENT AGENDA
The Consent Agenda includes non-controversial and routine items that the Court may act on with one single vote. The Judge or a Commissioner may pull any item from the consent agenda in order that the court discuss and act upon it individually as part of the Regular Agenda.
(Items 3 –27)

3. Discuss, consider and take appropriate action on a line item transfer for Wireless Communications.

Fiscal Impact

From/To	Acct No.	Description	Amount
FROM:	0100.0587.003010	Computer Equipment	1500.00
TO:	0100.0587.004209	Cell Phone/Pager	1500.00

4. Discuss, consider and take appropriate action on approving compensation changes, position title changes, position grade changes, and any corresponding line item transfers.

5. Discuss, consider and take appropriate action to approve Justice of the Peace, Pct. 3, March 2026 Monthly Report in compliance with Code of Criminal Procedure § 103.005.

6. Discuss, consider and take appropriate action to approve Justice of the Peace, Pct. 4, March 2026 Monthly Report in compliance with Code of Crim. Proc. § 103.005.

7. Discuss, consider, and take appropriate action on approving property tax collections for the month of March 2026 for the Williamson County Tax Assessor/Collector.

8. Discuss, consider and take any necessary action to approve an Order for Interment by cremation of the deceased (Cee Jay Bonnet) who passed away in Williamson County, Texas, where the County has discretion to inter, pursuant to Tex. Health & Safety Code § 711.002(e), and authorize Beck Funeral Home to move forward with interment.

9. Discuss, consider and take any necessary action to approve an Order for Interment by cremation of the deceased (Lena Kay Tindel) who passed away in Williamson County, Texas, where the County has discretion to inter, pursuant to Tex. Health & Safety Code § 711.002(e), and authorize Beck Funeral Home to move forward with interment.

10. Discuss, consider and take any necessary action to approve an Order for Interment by cremation of the deceased (Dawn Mari Johnvin) who passed away in Williamson County, Texas, where the County has discretion to inter, pursuant to Tex. Health & Safety Code § 711.002(e), and authorize Beck Funeral Home to move forward with interment.

11. Discuss, consider and take appropriate action on a proclamation proclaiming April 27, 2026 as Coach Frank Litterest IV day in Williamson County.

12. Discuss, consider, and take appropriate action on approving the county Vehicle Use Policy.

13. Discuss, consider and take appropriate action on a General Land Office Amendment relating to Contract # 22-130-05-E524 regarding the grant funding for an update to the Williamson County Hazard Mitigation Plan.

14. Discuss, consider, and take appropriate action on approving Service Contract #2026-198 between Williamson County and Heart of Texas Landscape & Irrigation, Inc. for mowing and landscaping services at the radio tower sites in the amount of $16,464.00 and authorizing the execution of the service contract.

15. Discuss, consider, and take appropriate action on approving the Professional Services Contract #2026-201 with Arias & Associates, Inc. for Construction Materials Testing for the ESOC CRAC Unit project for Facilities Management, in the amount of Four Thousand Nine Hundred Forty and 50/100 Dollars ($4,940.50) and authorize execution of this agreement.

16. Discuss, consider, and take appropriate action regarding Southland Industries, formerly The Brandt Companies, LLC. for the Central Texas Treatment Center (CTTC) Building Automation System (BAS) project to extend time only, which was approved by Williamson County Senior Director, Dale Butler, pursuant to the Commissioners Court's prior delegation of change order approval authority pursuant to Loc. Gov't Code Sec. 262.031

17. Discuss, consider and take appropriate action on approving position title changes for the Department of Infrastructure.

18. Discuss, consider and take appropriate action on Contract Amendment No 1 under Williamson County Contract for Engineering Services between LJA Engineering, Inc. and Williamson County dated March 19, 2024, for Traffic Engineering Services.

19. Discuss, consider and take appropriate action regarding change order #2 for Project 25IFB76 Via De Sienna and Ronald Reagan Intersection Improvements.

20. Discuss, consider and take appropriate action regarding change order #2 for Project 25IFB64 Skyview Drive Bridge.

21. Discuss, consider, and take appropriate action on approval of the preliminary plat for the West Rim Estates subdivision – Precinct 2.

22. Discuss, consider, and take appropriate action on approval of the Replat of Lot 22, Block 1, of the Taylor Ranchettes subdivision – Precinct 4.

23. Discuss, consider, and take appropriate action on authorizing the Purchasing Agent to advertise and receive sealed responses for IFB Aggregate Grade 4, under IFB #26IFB41.

24. Discuss, consider, and take appropriate action on authorizing the Purchasing Agent to advertise and receive sealed responses for IFB O'Connor Dr Milling and Overlay, under IFB #26IFB42.

25. Discuss, consider, and take appropriate action on Supplemental No. 2 to Work Authorization No. 1 to the Chandler Road at FM 1660 contract executed March 19, 2024, between Williamson County and Burns & McDonnell Engineering Company, Inc. relating to the 2023 Road Bond Program.

26. Discuss, consider, and take appropriate action on Supplemental No. 3 to Work Authorization No. 2 to the Parmer Lane at SH 45 contract, dated September 12, 2023, between Williamson County and Alfred Benesch & Company relating to the 2019 Road Bond Program.

27. Discuss, consider, and take appropriate action on Supplemental No. 9 to Work Authorization No. 5 to the Southeast Loop Phase 2 contract, dated March 13, 2017, between Williamson County and Johnson, Mirmiran & Thompson, Inc. relating to the 2019 Road Bond Program.

REGULAR AGENDA

28. Discuss, consider, and take appropriate action on a proclamation designating April 2026 as National Donate Life Month and the week of April 19 - 25, 2026 as National Pediatric Transplant Week in Williamson County.

29. Discuss, consider, and take action on recognizing the Williamson County Regional Animal Shelter as a recipient for the Governors Criminal Justice Volunteer Service Award.

30. Receive, review and discuss the 2025 Annual Comprehensive Financial Report and the Popular Annual Financial Report. Only if necessary, take action regarding the same.

31. Discuss, consider, and take appropriate action on the creation and funding of a Public Information Act Coordinator position within the Elections Department to assist with timely processing of public information requests and improve compliance with statutory deadlines. This position will handle intake, tracking, redacting, response coordination, and reporting for PIA requests, with emphasis on elections-related data and records.

Fiscal Impact

From/To	Acct No.	Description	Amount
FROM	0100-0409-001100	NonDept/FT Salary	$24,986.95
FROM	0100-0409-002010	NonDept/FICA	$1,911.50

FROM	0100-0409-002020	NonDept/Retirement	$3,748.04
FROM	0100-0409-002030	NonDept/Employer Insur	$5,064.00
TO	0100-0492-001100	Elections/FT Salary	$24,986.95
TO	0100-0492-002010	Elections/FICA	$1,911.50
TO	0100-0492-002020	Elections/Retirement	$3,748.04
TO	0100-0492-002030	Elections/Employer Insur	$5,064.00

32. Discuss, consider and take appropriate action on a request by County Court at Law 2 to apply for an Adult Treatment Court Enhancement Grant offered by the Bureau of Justice Assistance to support the Williamson County DWI/Drug Court Program.

33. Discuss and take appropriate action on a request by County Court at Law 2 to apply for a Veterans Treatment Court Grant offered by the Bureau of Justice Assistance to support the Williamson County Veterans Treatment Court.

34. Discuss, consider and take appropriate action on the Law Enforcement Support Office (LESO) application for participation and an updated State Plan of Operation (SPO) Agreement between the State of Texas and the Williamson County Sheriff's Office with respect to excess Department of Defense (DOD) personal property transferred pursuant to 10 U.S.C. 2576a.

35. Discuss, consider and take appropriate regarding a blanket purchase 2026-204 of fuel services from Corpay, Inc. DBA FleetCor Technologies, Inc., for an amount not to exceed of $300,000.00, pursuant to Onmia Partners Cooperative Contract #R211101 and authorizing the purchase.

36. Discuss, consider and take appropriate action on approving proposed updates to the Purchasing Policy Manual.

37. Discuss, consider, and take appropriate action on awarding RFP #25RFP38 to the highest scoring proposer, Herc Rentals, Inc. for As-Needed Equipment Rental Services for Williamson County and Partnering Agencies in the not-to-exceed amount of $250,000.00 and authorize execution of this agreement and authorizing the execution of the agreement.

38. Discuss, consider, and take appropriate action on the engagement of the law firm of Bickerstaff Heath Delgado Acosta LLP to represent Williamson County in relation to Cause No. 26-0888-C425; *Francibell Diaz Rincon v. Williamson County*, In the 425th Judicial District Court of Williamson County, Texas; and exemption of these services from the competitive bid/proposal requirements of the County Purchasing Act pursuant to the discretionary exemption for personal or professional services, as set forth under Texas Local Government Code § 262.024(a)(4).

39. Discuss, consider and take appropriate action approving the engagement of the law firm of Sheets, Childs & Sandre, PLLC to represent Williamson County in relation to various aspects of real estate and eminent domain/condemnation law; counsel, advice, review and preparation of documents for matters related to County Road Bond, Road & Bridge Department, Department of Infrastructure, County Parks, and/or Long Range Transportation Plan programs and projects; economic development issues and consultation; and other necessary general matters as assigned by the County Judge, County Commissioners, Department Directors or Commissioners Court General Counsel's Office and accepted by the firm; and exemption of these services from the competitive bid/proposal requirements of the County Purchasing Act pursuant to the discretionary exemption for personal or professional services, as set forth under Tex. Loc. Gov't Code § 262.024(a)(4).

40. Discuss, consider, and take appropriate action on authorizing the Williamson County Judge to execute a Settlement Participation and Release Form regarding settlement offers from Associated Pharmacies, Inc. (and American Associated Pharmacies), JM Smith Corporation, Morris and Dickson Co., L.L.C., Louisiana Wholesale Drug Company, Inc., North Carolina Mutual Wholesale Drug Company, Inc., and United Natural Foods, Inc. (and SuperValu) [“Remnant Defendants”] in the matter of Texas opioid multi-district litigation for; Williamson County in the matter of County of Williamson v. Purdue Pharma, Inc., et al., MDL PRETRIAL CAUSE NO. 2018-63587, in the 152d District Court of Harris County, Texas; and direct the Williamson County Auditor to deposit the settlement funds in Williamson County's Opioid Fund.

41. Discuss, consider, and take appropriate action on approving consent to the assignment of Contract #25RFP40 between Williamson County and Tri-Point Refrigeration, Inc. (Assignor) to Silver State Refrigeration HVAC, LLC (Assignee), for as-needed Refrigeration Appliance Repairs and Maintenance Services for Facilities, originally approved by the Commissioners Court on July 22, 2025 (Agenda Item #54), and authorize execution of the agreement.

42. Receive the April 2026 Road Construction Summary Report and PowerPoint Presentation.

43. Discuss, consider, and take appropriate action on Supplemental No. 1 to Work Authorization No. 2 to the West Main Street contract executed March 19, 2024, between Williamson County and RS&H, Inc. relating to the 2023 Road Bond Program.

44. Discuss, consider, and take appropriate action on Contract Amendment No. 2 to the West Main Street contract executed March 19, 2024, between Williamson County and RS&H, Inc. relating to the 2023 Road Bond Program.

45. Discuss, consider and take appropriate action on a right of entry license agreement with CSM-Mason Family, LP for survey needs on the CR 175 project.

46. Discuss, consider and take appropriate action accepting a donation deed from Sun City Georgetown Community Association, Inc. for 11.39 AC needed as parkland.

47. Discuss, consider and take appropriate action on a rule 11 settlement agreement with Edgar Castro to acquire 0.599 AC needed as right of way on the Bagdad Rd. @ CR 279 project (Parcel 15).

48. Discuss, consider and take appropriate action on a rule 11 discovery agreement with Roy and Alice Kuchera and 121 Creekview Circle, LLC to acquire 2.977 AC, 0.008 AC, 0.236 AC, 0.01AC and 0.085 AC needed as right of way on the RM 2243 project (parcels 206.2 part 1, 206.2 part 2, 206D, 219 part 1 and 219 part 2).

49. Discuss, consider and take appropriate action on a real estate contract with Savannah Prominent Cactus Rose Development, LLC to acquire 4.099 AC needed as right of way on the CR 305 project (Parcel 43).

EXECUTIVE SESSION

"The Commissioners Court for Williamson County reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultations with Attorney), 551.072 (Deliberations regarding Real Property), 551.073 (Deliberations regarding Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations regarding Security Devices) and 551.087 (Deliberations regarding Economic Development Negotiations)."

50. Discuss the following real property matters pursuant to Texas Government Code Section 551.072:

a. Discuss potential sale of the Williamson County Hutto Annex located at 321 Ed Schmidt Boulevard, Hutto, Texas.
b. Discuss potential sale or lease of property located at 747 County Road 138, Hutto, Texas.
c. Discuss potential sale of approximately 98 acres located at Blue Springs Boulevard/Blue Ridge Drive, Georgetown, Texas.

51. Discuss the following economic development negotiations pursuant to the Texas Government Code Section 551.087:

a. Project Venice

52. Discuss the following pending or contemplated litigation, settlement matters and/or other confidential attorney-client legal matters pursuant to the Texas Government Code Section 551.071:

a. Cause No. 26-0888-C425; Francibell Diaz Rincon v. Williamson County; In the 425th Judicial District Court of Williamson County, Texas
b. Cause No. 26-0657-C480; DKO Enterprises, LP, et al., v. Larry Gaddes in His Official Capacity as Williamson County Tax Assessor/Collector; In the 480th Judicial District Court of Williamson County, Texas
c. Claim No. 040257-002621-AD-02 — a property damage claim by Pedernales Electric Cooperative for a Sheriff's Office incident occurring on or about September 17, 2025.

REGULAR AGENDA (continued)

53. Discuss, consider, and take appropriate action regarding Claim No. 040257-002621-AD-02 — a property damage claim by Pedernales Electric Cooperative for a Sheriff's Office incident occurring on or about September 17, 2025.

54. Comments from Commissioners.

55. **Public Comment Period for County Matters that are not on the Agenda.** The Commissioners Court will conduct a Public Comment Period to allow members of the public, who have properly submitted a Public Participation Form, to address the Commissioners Court regarding matters pertaining to or affecting Williamson County, but that do not appear as an Agenda Item on the Commissioners Court's Agenda. During this Public Comment Period, speakers shall be limited to a maximum of two (2) minutes to make his or her remarks and the maximum overall discussion time allowed for this Public Comment Period, regardless of the number of members of the public wishing to address the Court during such period, shall be limited to ten (10) minutes. Speaking time, to the extent possible, will be evenly allocated among speakers should more than five (5) speakers desire to speak during this Public Comment Period. Please note that the members of the Court may not comment during the meeting about matters that are not on the Commissioners Court's Agenda.

_____
Steven Snell, County Judge

This notice of meeting was posted in the locked box located on the south side of the Williamson County Courthouse, a place readily accessible to the general public at all times, on the 15th day of April 2026 at 5:00 pm and remained posted for at least three business days before the scheduled date of the meeting.

Commissioners Court - Regular Session **3.**

Meeting Date: 04/21/2026

Line Item Transfer

Submitted For: Richard Semple **Submitted By:** Wendy Coco, Information Technology

Department: Information Technology

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take appropriate action on a line item transfer for Wireless Communications.

Public Background

This line item transfer is necessary to cover cell phone costs for the remainder of the year. When the budget was originally requested, we didn't have as many cell phones.

Fiscal Impact

From/To	Acct No.	Description	Amount
FROM:	0100.0587.003010	Computer Equipment	1500.00
TO:	0100.0587.004209	Cell Phone/Pager	1500.00

Attachments

No file(s) attached.

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:35 PM
Budget Office	Saira Hernandez	04/14/2026 03:51 PM
Form Started By: Wendy Coco		Started On: 04/14/2026 01:38 PM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **4.**

Meeting Date: 04/21/2026

Compensation Items

Submitted By: Kayla Marek, Human Resources

Department: Human Resources

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take appropriate action on approving compensation changes, position title changes, position grade changes, and any corresponding line item transfers.

Public Background

See attached documentation for details.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Merit Report

Merit LIT

Position Changes

Form Review

Inbox	Reviewed By	Date
Human Resources (Originator)	Allen Frederick	04/14/2026 04:57 PM
County Judge Exec Asst.	Delia Colon	04/15/2026 08:56 AM
Form Started By: Kayla Marek		Started On: 04/14/2026 04:27 PM
Final Approval Date: 04/15/2026		

Department	Position	Emp Num	Current Annual Salary	Merit Amt	Merit%	New Annual Salary	Lump-sum Merit	Pay Proposal Reason	Effective Date of Change
911 Communications	Telecommunications Officer.0150.001100.	17628	$59,899.71	$898.51	1.50	$60,798.21	-	MERIT	24-Apr-26
911 Communications	Telecommunications Officer.0155.001100.	17621	$59,899.71	$898.51	1.50	$60,798.21	-	MERIT	24-Apr-26
911 Communications	Telecommunications Officer.1688.001100.	17492	$59,899.71	$898.51	1.50	$60,798.21	-	MERIT	24-Apr-26
911 Communications	Telecommunications Officer.0134.001100.	17623	$59,899.71	$898.51	1.50	$60,798.21	-	MERIT	24-Apr-26
911 Communications	Telecommunications Officer.0154.001100.	17624	$59,899.71	$898.51	1.50	$60,798.21	-	MERIT	24-Apr-26
911 Communications	Telecommunications Officer.0153.001100.	17631	$59,899.71	$1,198.01	2.00	$61,097.71	-	MERIT	24-Apr-26
911 Communications	Telecommunications Officer.2080.001100.	17625	$59,899.71	$898.51	1.50	$60,798.21	-	MERIT	24-Apr-26
911 Communications	Telecommunications Officer.0145.001100.	17627	$59,899.71	$1,198.01	2.00	$61,097.71	-	MERIT	24-Apr-26
911 Communications	TCO Specialist.0133.001100.	16054	$62,959.24	$1,259.20	2.00	$64,218.44	-	MERIT	24-Apr-26
County Clerk Judicial	Deputy County Clerk.0668.001100.	17746	$47,752.37	$1,432.58	3.00	$49,184.95	-	MERIT	24-Apr-26
Juvenile Services	Juv Probation Officer I.1158.001100.	15999	$56,386.74	$1,127.73	2.00	$57,514.48	-	MERIT	24-Apr-26

				(TO)	(FROM)
entity	**fund**	**dept**	**object**	**dr**	**cr**
01	0100	0576	001100	1,127.73	
01	0100	0576	001130		1,127.73
01	0100	0581	001100	9,046.28	
01	0100	0581	002010	692.04	
01	0100	0581	002020	1,380.69	
01	0100	8004	001130		9,046.28
01	0100	8004	002010		692.04
01	0100	8004	002020		1,380.69
01	0100	0404	001100	1,432.58	
01	0100	0404	002010	109.59	
01	0100	0404	002020	218.65	
01	0100	8002	001130		1,432.58
01	0100	8002	002010		109.59
01	0100	8002	002020		218.65

Department Number and Name	PCN	EE ID	Current Annual Salary	*New Annual Salary	Current Position Budget Amount	*New Position Budget Amount	Reduction to Position Budget	Increase to Position Budget	Change notes	Earliest Oracle Effective Date
0581--911 Communications	0165	13180	$105,080.30	$113,448.43	$105,080.25	$80,615.35	$24,464.90	N/A	Reallocation of position budget to facilitate internal promotion as allowed by policy. Surplus salary from PCN 0165 to PCN 0170.	4/24/2026
0581--911 Communications	0170	Vacant	N/A	N/A	$88,983.53	$113,448.43	N/A	$24,464.90	Reallocation of position budget to facilitate internal promotion as allowed by policy. Surplus salary from PCN 0165 to PCN 0170.	4/24/2026

***Amount may vary slightly due to Oracle rounding**

Commissioners Court - Regular Session **5.**

Meeting Date: 04/21/2026

Justice of the Peace 3 MARCH 2026 Monthly Report

Submitted For: Evelyn McLean **Submitted By:** Mary Alcala, J.P. Pct. #3

Department: J.P. Pct. #3

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take appropriate action to approve Justice of the Peace, Pct. 3, March 2026 Monthly Report in compliance with Code of Criminal Procedure § 103.005.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

CCP 103 - March 2026

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/13/2026 11:04 AM
Form Started By: Mary Alcala		Started On: 04/10/2026 01:19 PM
Final Approval Date: 04/13/2026		

IN COMPLIANCE WITH ARTICLE 103
CODE OF CRIMINAL PROCEDURE

THE STATE OF TEXAS
COUNTY OF WILLIAMSON

Before me, the undersigned authority, on this day personally appeared Evelyn McLean, Justice of the Peace, Precinct 3, Williamson County, who, on her oath, stated that the attached report of money collected is a true and correct report for the month of March 2026.

JUSTICE OF THE PEACE PCT. 3 WILLIAMSON COUNTY, TEXAS

EVELYN McLEAN
JUSTICE OF THE PEACE
PRECINCT THREE

On this 9th day of April 2026, to certify which witness my hand and seal of office.

NOTARY PUBLIC
in and for the State of Texas

NOTARY PUBLIC STATE OF TEXAS
MARY ALCALA
Notary Public, State of Texas
Comm. Expires 04-21-2029
Notary ID 133030414

Payment Report - G/L and Fund Summary

TXWILLIAMSONPROD

Transaction Date: **3/1/2026 - 3/31/2026** Case Categories: **Civil**
Locations: **JP3**

Payment Type: **Cash Bond Deposit; E-Filing Payment; ...**

G/L Account	G/L Account Number	Fee Totals
0100 - General Fund		
01-0100-0000-341803 - FEES OF OFFICE, JP PCT-3	L-004-3-01-0100-0000-341803: 01-0100-0000-341803 - FEES OF OFFICE, JP PCT #3	185.50
01-0100-0000-341903 - CIVIL FEES/OFFICE, CONST 3	L-004-3-01-0100-0000-341903: 01-0100-0000-341903 - Fees of Office, Const. PCT #3	15,600.00
	0100 - General Fund Total:	**15,785.50**
	Fee Totals for All Funds:	**15,785.50**

Payment Report - Fee Code Summary

TXWILLIAMSONPROD

Transaction Date: **3/1/2026 - 3/31/2026** Case Categories: **Civil**
Locations: **JP3**

Payment Type: **Cash Bond Deposit; E-Filing Payment; ...**

Fee Code Summary									
Code Word	**Description**	**Gross**		**Positive Adjustments**		**Negative Adjustments**		**Net**	
		Amount	**Number**	**Amount**	**Number**	**Amount**	**Number**	**Amount**	**Number**
CCOP	Civil Copies	66.50	27	0.00	0	0.00	0	66.50	27
CERT	Certified Copy	7.00	2	0.00	0	0.00	0	7.00	2
CONT3	Constable Service Fee Pct #3	12,320.00	104	0.00	0	0.00	0	12,320.00	104
JURY	Jury Fee	22.00	1	0.00	0	0.00	0	22.00	1
SUB3	Subpoena Pct# 3	80.00	1	0.00	0	0.00	0	80.00	1
WEXEC	Writ of Execution	20.00	4	0.00	0	0.00	0	20.00	4
WPOSS	Writ of Possession	70.00	14	0.00	0	0.00	0	70.00	14
WSF3	Constable #3 - Writ Service Fee	3,200.00	16	0.00	0	0.00	0	3,200.00	16
Fee Code Summary Totals		**Gross**		**Positive Adjustments**		**Negative Adjustments**		**Net**	
		Amount	**Number**	**Amount**	**Number**	**Amount**	**Number**	**Amount**	**Number**
		15,785.50	169	0.00	0	0.00	0	15,785.50	169

Payment Report - G/L and Fund Summary

TXWILLIAMSONPROD

Transaction Date: **3/1/2026 - 3/31/2026** Case Categories: **Criminal**
Locations: **JP3**

Payment Type: **Cash Bond Deposit; E-Filing Payment; ...**

G/L Account	G/L Account Number	Fee Totals
0100 - General Fund		
01-0100-0000-207017 - Collections Agency Fee	L-004-3-01-0100-0000-207017: 01-0100-0000-207017 - Collections Agency Fee	10,807.69
01-0100-0000-209600 - FINES DUE TO TX PARKS WILDLIFE	L-004-3-01-0100-0000-209600: 01-0100-0000-209600 - FINES DUE TO TX PARKS WILDLIFE	859.43
01-0100-0000-209700 - JP COURTS-REFUNDS	L-004-3-01-0100-0000-209700: 01-0100-0000-209700 - JP COURTS-REFUNDS	85.33
01-0100-0000-341200 - Sheriff Fees (WILCO)	L-004-3-01-0100-0000-341200: 01-0100-0000-341200 - Sheriff Fees (WILCO)	107.80
01-0100-0000-341803 - FEES OF OFFICE, JP PCT-3	L-004-3-01-0100-0000-341803: 01-0100-0000-341803 - FEES OF OFFICE, JP PCT #3	10,229.48
01-0100-0000-341913 - CRIMINAL FEES/OFFICE, CONST 3	L-004-3-01-0100-0000-341913: 01-0100-0000-341913 - Fees of Office, Crim. Const PCT #3	839.39
01-0100-0000-351303 - FINES, JP PCT-3	L-004-3-01-0100-0000-351303: 01-0100-0000-351303 - FINES, JP PCT #3	92,213.81
01-0100-0000-370500 - Miscellaneous Revenue	L-004-3-01-0100-0000-370500: 01-0100-0000-370500 - Miscellaneous Revenue	0.17
	0100 - General Fund Total:	**115,143.10**
0361 - JP Security Fund		
01-0361-0000-341153 - JP 3 SECURITY FEES	L-004-3-01-0361-0000-341153: 01-0361-0000-341153 - JP 3 SECURITY FEES	95.98
	0361 - JP Security Fund Total:	**95.98**
0365 - Child Safety Fund		
01-0365-0000-341161 - JP CHILD SAFETY FEE	L-004-3-01-0365-0000-341161: 01-0365-0000-341161 - JP CHILD SAFETY FEE	6.08
	0365 - Child Safety Fund Total:	**6.08**
0367 - JP-3 Truancy Program Fund		
01-0367-0000-370000 - JP-3 Truancy Program Fees	L-004-3-01-0367-0000-370000: 01-0367-0000-370000 - JP-3 Truancy Program Fee	119.95
	0367 - JP-3 Truancy Program Fund Total:	**119.95**
0372 - Justice Court Technology Fund		
01-0372-0000-341143 - JP 3 TECHNOLOGY FEES	L-004-3-01-0372-0000-341143: 01-0372-0000-341143 - JP #3 TECHNOLOGY FEES	95.99
	0372 - Justice Court Technology Fund Total:	**95.99**

Payment Report - G/L and Fund Summary

Transaction Date: **3/1/2026 - 3/31/2026** Case Categories: **Criminal**
Locations: **JP3**

Payment Type: **Cash Bond Deposit; E-Filing Payment; ...**

G/L Account	G/L Account Number	Fee Totals
0399 - State Agency Fund		
01-0399-0000-208033 - JP 3 Truancy Prev/Diversion - State	L-004-3-01-0399-0000-208033: 01-0399-0000-208033 - JP 3 Truancy Prev/Diversion - State	41.96
01-0399-0000-208160 - CCC FEES DUE TO STATE COMP	L-004-3-01-0399-0000-208160: 01-0399-0000-208160 - Consolidated Court Costs	959.58
01-0399-0000-208235 - JURY SERVICE FEES DUE TO STATE	L-004-3-01-0399-0000-208235: 01-0399-0000-208235 - Jury Service Fee	95.98
01-0399-0000-208352 - CRIMINAL JUDICIAL SUPPORT DUE	L-004-3-01-0399-0000-208352: 01-0399-0000-208352 - Support of the Judiciary Fund	144.01
01-0399-0000-208400 - DPS ARREST FEES DUE TO STATE	L-004-3-01-0399-0000-208400: 01-0399-0000-208400 - Texas Highway Patrol Arrest Fees	112.14
01-0399-0000-208415 - MOVING VIOLATION FEE DUE TO ST	L-004-3-01-0399-0000-208415: 01-0399-0000-208415 - Moving Violation Fee Due to State	1.55
01-0399-0000-208425 - ST TRAFFIC FEES DUE TO STATE	L-004-3-01-0399-0000-208425: 01-0399-0000-208425 - State Traffic Fee	216.19
01-0399-0000-208703 - INDIGENT DEF FEES - DUE TO ST	L-004-3-01-0399-0000-208703: 01-0399-0000-208703 - Indigent Defense Fee	47.94
01-0399-0000-208720 - SEATBELT FINES	L-004-3-01-0399-0000-208720: 01-0399-0000-208720 - Seatbelt Fines	260.95
01-0399-0000-208750 - TLFTA FEES DUE TO STATE COMP	L-004-3-01-0399-0000-208750: 01-0399-0000-208750 - Traffic Law Failure To Appear	293.10
01-0399-0000-208850 - WEIGHT VIOLATION FINES DUE TO	L-004-3-01-0399-0000-208850: 01-0399-0000-208850 - Weight Violation Fines	2,287.15
01-0399-0000-208860 - TIME PYMT FEES DUE TO STATE	L-004-3-01-0399-0000-208860: 01-0399-0000-208860 - Time Payment	93.49
	0399 - State Agency Fund Total:	**4,554.04**
JP BOND		
01-0100-0000-207020 - JP3 Bond Liability Account	L-004-3-02-00002: JP3 Registry Bond Account Liability	1,000.00
	JP BOND Total:	**1,000.00**
	Fee Totals for All Funds:	**121,015.14**

Payment Report - Fee Code Summary

TXWILLIAMSONPROD

Transaction Date: **3/1/2026 - 3/31/2026** Case Categories: **Criminal**
Locations: **JP3**

Payment Type: **Cash Bond Deposit; E-Filing Payment; ...**

Fee Code Summary

Code Word	Description	Gross		Positive Adjustments		Negative Adjustments		Net	
		Amount	Number	Amount	Number	Amount	Number	Amount	Number
AFDPS	Arrest Fee - DPS (CCP 102.011)	62.14	19	0.00	0	0.00	0	62.14	19
AFSO	Arrest Fee - Sheriff's Office (CCP 102.011)	57.80	15	0.00	0	0.00	0	57.80	15
CB	Cash Bond	1,000.00	2	0.00	0	0.00	0	1,000.00	2
CCC	Consolidated Court Costs [Loc. Gov't Code, 133.102]	959.58	34	0.00	0	0.00	0	959.58	34
CFINE	County Fine	92,113.81	839	0.00	0	0.00	0	92,113.81	839
CHS	Courthouse Security Fee (CCP 102.017)	72.00	34	0.00	0	0.00	0	72.00	34
CHSJC	JP Security Fee (CCP 102.017)	23.98	34	0.00	0	0.00	0	23.98	34
COLLFEE	Collection Agency Fee	10,807.69	169	0.00	0	0.00	0	10,807.69	169
COPIES	Certified Copies	3.81	2	0.00	0	0.00	0	3.81	2
CRFEEOVER	Criminal Overpayment Fee	35.33	1	0.00	0	0.00	0	35.33	1
CSSF	Child Safety School Fee (CCP 102.014(c))	6.08	1	0.00	0	0.00	0	6.08	1
DDF	Deferred Disposition Fee	10,154.13	74	0.00	0	0.00	0	10,154.13	74
FNTC1	Child Safety Seat Fine Trauma Center	260.95	5	0.00	0	0.00	0	260.95	5
IDF	Indigent Defense Fee (LGC 133.107)	47.94	34	0.00	0	0.00	0	47.94	34
JCTF	Justice Court Technology Fee (CCP 102.0173)	95.99	34	0.00	0	0.00	0	95.99	34
JFR	Jury Reimbursement Fee (CCP 102.0045)	95.98	34	0.00	0	0.00	0	95.98	34
JTP	Juvenile Truancy Program (CCP 102.0174)	119.95	34	0.00	0	0.00	0	119.95	34
JTPDC	Juvenile Truancy Prev/Diversion Due to County (CCP 102.015)	20.98	31	0.00	0	0.00	0	20.98	31
JTPDS	Juvenile Truancy Prev/Diversion Due to State (CCP 102.015)	20.98	31	0.00	0	0.00	0	20.98	31
JUSFC	Judicial Support Fund - County (LGC 133.105)	14.45	34	0.00	0	0.00	0	14.45	34
JUSFS	Judicial Support Fund - State (LGC 133.105)	129.56	34	0.00	0	0.00	0	129.56	34
LT10	Overpayments < $10	0.17	1	0.00	0	0.00	0	0.17	1
MVF	Moving Violation Fee (CCP 102.022)	1.55	21	0.00	0	0.00	0	1.55	21
OMNI	OMNI Fee	58.63	13	0.00	0	0.00	0	58.63	13
OMNIC	OMNI Fee - County	39.08	13	0.00	0	0.00	0	39.08	13
OMNIS	OMNI Fee - State	195.39	13	0.00	0	0.00	0	195.39	13
OPAY	Over Payments > $10	50.00	1	0.00	0	0.00	0	50.00	1
SFC3	Service/Arrest Fee - Const. 3	86.23	18	0.00	0	0.00	0	86.23	18
SFMCWV	State Fine - Motor Carrier Weight Violation	2,287.15	20	0.00	0	0.00	0	2,287.15	20
SFOC	Service Fee - Out of County	45.00	5	0.00	0	0.00	0	45.00	5

Payment Report - Fee Code Summary

TXWILLIAMSONPROD

Transaction Date: **3/1/2026 - 3/31/2026** Case Categories: **Criminal**
Locations: **JP3**

Payment Type: **Cash Bond Deposit; E-Filing Payment; ...**

Fee Code Summary									
Code Word	**Description**	**Gross**		**Positive Adjustments**		**Negative Adjustments**		**Net**	
		Amount	**Number**	**Amount**	**Number**	**Amount**	**Number**	**Amount**	**Number**
STF	State Traffic Fee (TC 542.4031)	216.19	10	0.00	0	0.00	0	216.19	10
TCCF	Truant Conduct Contempt Fine - Child	100.00	1	0.00	0	0.00	0	100.00	1
TPC	Time Payment Fee - County	46.06	6	0.00	0	0.00	0	46.06	6
TPS	Time Payment Fee - State	47.43	7	0.00	0	0.00	0	47.43	7
TPWF	Texas P&W Fine	859.43	9	0.00	0	0.00	0	859.43	9
UFA	Uniform Traffic Act (TC 542.403)	26.54	12	0.00	0	0.00	0	26.54	12
WARC3	Warrant Fee - Constable Pct. 3	753.16	20	0.00	0	0.00	0	753.16	20
WCSO	Williamson County Sheriff	50.00	1	0.00	0	0.00	0	50.00	1
WFDPS	Warrant Fee - DPS	50.00	1	0.00	0	0.00	0	50.00	1
Fee Code Summary Totals		**Gross**		**Positive Adjustments**		**Negative Adjustments**		**Net**	
		Amount	**Number**	**Amount**	**Number**	**Amount**	**Number**	**Amount**	**Number**
		121,015.14	1,667	0.00	0	0.00	0	121,015.14	1,667

Commissioners Court - Regular Session **6.**

Meeting Date: 04/21/2026

Justice of the Peace 4 March 2026 Monthly Report

Submitted By: Veronica Bolander, J.P. Pct. #4

Department: J.P. Pct. #4

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take appropriate action to approve Justice of the Peace, Pct. 4, March 2026 Monthly Report in compliance with Code of Crim. Proc. § 103.005.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

JP4 EOM MAR 2026

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/15/2026 08:57 AM
Form Started By: Veronica Bolander		Started On: 04/14/2026 04:46 PM
Final Approval Date: 04/15/2026		

IN COMPLIANCE WITH ARTICLE 103.005
CODE OF CRIMINAL PROCEDURE

THE STATE OF TEXAS
COUNTY OF WILLIAMSON

Before me, the undersigned authority, on this day personally appeared Rhonda Redden, Justice of the Peace, Precinct 4, Williamson County, who on her oath, stated that the attached report of money collected is a true and correct report for the month of March 2026.

RHONDA REDDEN
JUSTICE OF THE PEACE
PRECINCT FOUR

This 14th day of April 2026, to certify which witness my hand and seal of office.

VERONICA BOLANDER
My Notary ID # 2676312
Expires November 2, 2027

NOTARY PUBLIC in and for the State of Texas

Payment Report - Transaction/Adjustment Detail

Deposit Date: **3/1/2026 - 3/31/2026** Case Categories: **Civil; Criminal**
Locations: **JP4**

Payment Type: **Cash Bond Deposit; Counter Payment; ...**

Final Totals		**Fee Totals**	**Transaction Totals**
Total Payments		**151,534.65**	**151,534.65**
Total Adjustments Impacting Payments		**0.00**	**0.00**
Final Fee Code Totals		**151,534.65**	**151,534.65**
Tender Method Summary			
Tender Types	Cash	4,970.10	4,970.10
	Cashier's Check	0.00	0.00
	Certified Payments Credit Card	75,158.36	75,158.36
	Check	4,531.00	4,531.00
	Credit Card	954.00	954.00
	Defendant Access	37,446.84	37,446.84
	E-File Credit Card	25,465.25	25,465.25
	Money Order	3,009.10	3,009.10

Detailed report is available through the Auditor's Office.

Payment Report - G/L and Fund Summary

Deposit Date: **3/1/2026 - 3/31/2026** Case Categories: **Civil; Criminal**
Locations: **JP4** Payment Type: **Cash Bond Deposit; Counter Payment; ...**

G/L Account	G/L Account Number	Fee Totals
0100 - General Fund		
01-0100-0000-207008 - JP 4-CASH BONDS	L-004-4-01-0100-0000-207008: 01-0100-0000-207008 - JP4 Cash Bonds	2,600.00
01-0100-0000-207017 - Collections Agency Fee	L-004-4-01-0100-0000-207017: 01-0100-0000-207017 - Collections Agency Fee	3,549.76
01-0100-0000-209600 - FINES DUE TO TX PARKS WILDLIFE	L-004-4-01-0100-0000-209600: 01-0100-0000-209600 - Fines Due to TX Parks Wildlife	1,079.50
01-0100-0000-209700 - JP COURTS-REFUNDS	L-004-4-01-0100-0000-209700: 01-0100-0000-209700 - JP Courts Refunds	50.00
01-0100-0000-341200 - Sheriff Fees (WILCO)	L-004-4-01-0100-0000-341200: 01-0100-0000-341200 - Sheriff Fees (WILCO)	159.66
01-0100-0000-341804 - FEES OF OFFICE, JP PCT-4	L-004-4-01-0100-0000-341804: 01-0100-0000-341804 - Fees of Office, JP Pct. #4	17,908.46
01-0100-0000-341904 - CIVIL FEES/OFFICE, CONST 4	L-004-4-01-0100-0000-341904: 01-0100-0000-341904 - Fees of Office, Const. PCT #4	16,160.00
01-0100-0000-341914 - CRIMINAL FEES/OFFICE, CONST 4	L-004-4-01-0100-0000-341914: 01-0100-0000-341914 - Fees of Office, Crim. Const PCT #4	1,562.36
01-0100-0000-342860 -Time Payment Fee County 2.50	L-004-4-01-0100-0000-342860: 01-0100-0000-342860 - Time Payment Fee County 2.50	812.91
01-0100-0000-351304 - FINES, JP PCT-4	L-004-4-01-0100-0000-351304: 01-0100-0000-351304 - FINES, JP PCT #4	57,995.69
01-0100-0000-365103 Language Access Fund	L-004-4-01-0100-0000-365103: 01-0100-0000-365103 - Language Access Fund	1,458.00
01-0100-0000-370500 - Miscellaneous Revenue	L-004-4-01-0100-0000-370500: 01-0100-0000-370500 - Miscellaneous Revenue	10.00
99-9999-9999-000003 - LOCAL Consolidated CC-Misd C	L-004-4-99-9999-9999-000003: 99-9999-9999-000003 - LOCAL Consolidated CC-MISD C	5,984.00
	0100 - General Fund Total:	**109,330.34**
0361 - JP Security Fund		
01-0361-0000-341154 - JP 4 SECURITY FEES	L-004-4-01-0361-0000-341154: 01-0361-0000-341154 - JP 4 SECURITY FEES	6.86
	0361 - JP Security Fund Total:	**6.86**
0365 - Child Safety Fund		
01-0365-0000-341161 - JP CHILD SAFETY FEE	L-004-4-01-0365-0000-341161: 01-0365-0000-341161 - JP CHILD SAFETY FEE	25.49
	0365 - Child Safety Fund Total:	**25.49**
0369 - JP-4 Truancy Program Fund		
01-0369-0000-341917 - JP4 Truant Conduct (HB 2398)	L-004-4-01-0369-0000-341917: 01-0369-0000-341917 - JP4 Truant Conduct (HB 2398)	191.67
01-0369-0000-342190 - Youth Diversion Program (HB 3186)	L-004-4-01-0369-0000-342190: 01-0369-0000-342190 - Youth Diversion Program (HB 3186)	500.00
01-0369-0000-370000 - JP-4 Truancy Program Fees	L-004-4-01-0369-0000-370000: 01-0369-0000-370000 - JP-4 Truancy Program Fee	8.61
	0369 - JP-4 Truancy Program Fund Total:	**700.28**
0370 - Alternate Dispute Resolution Fund		
01-0370-0000-341170 - Alternate Dispute Resolution Fees	L-004-4-01-0370-0000-341170: 01-0370-0000-341170 - Alternate Dispute Resolution Fees	2,430.00
	0370 - Alternate Dispute Resolution Fund Total:	**2,430.00**

Payment Report - G/L and Fund Summary

Deposit Date: **3/1/2026 - 3/31/2026** Case Categories: **Civil; Criminal**
Locations: **JP4**

Payment Type: **Cash Bond Deposit; Counter Payment; ...**

G/L Account	G/L Account Number	Fee Totals
0372 - Justice Court Technology Fund		
01-0372-0000-341144 - JP 4 TECHNOLOGY FEES	L-004-4-01-0372-0000-341144: 01-0372-0000-341144 - JP #4 TECHNOLOGY FEES	6.89
	0372 - Justice Court Technology Fund Total:	**6.89**
0399 - State Agency Fund		
01-0399-0000-208034 - JP 4 Truancy Prev/Diversion - State	L-004-4-01-0399-0000-208034: 01-0399-0000-208034 - JP 4 Truancy Prev/Diversion - State	3.46
01-0399-0000-208160 - CCC FEES DUE TO STATE COMP	L-004-4-01-0399-0000-208160: 01-0399-0000-208160 - Consolidated Court Costs	68.97
01-0399-0000-208165 - CCC 01.2020 Fee's Due to State	L-004-4-01-0399-0000-208165: 01-0399-0000-208165 - State Con Court Cost LGC 133.102(a)(3	26,376.58
01-0399-0000-208181 - State Consolidated Fee	L-004-4-01-0399-0000-208181: 01-0399-0000-208181 - State Consolidated Fee	1,008.00
01-0399-0000-208235 - JURY SERVICE FEES DUE TO STATE	L-004-4-01-0399-0000-208235: 01-0399-0000-208235 - Jury Service Fee	6.89
01-0399-0000-208352 - CRIMINAL JUDICIAL SUPPORT DUE	L-004-4-01-0399-0000-208352: 01-0399-0000-208352 - Support of the Judiciary Fund	10.33
01-0399-0000-208400 - DPS ARREST FEES DUE TO STATE	L-004-4-01-0399-0000-208400: 01-0399-0000-208400 - Texas Highway Patrol Arrest Fees	573.89
01-0399-0000-208415 - MOVING VIOLATION FEE DUE TO ST	L-004-4-01-0399-0000-208415: 01-0399-0000-208415 - Moving Violation Fee Due to State	0.14
01-0399-0000-208425 - ST TRAFFIC FEES DUE TO STATE	L-004-4-01-0399-0000-208425: 01-0399-0000-208425 - State Traffic Fee	5.23
01-0399-0000-208426 - State Traffic Fine Due To State	L-004-4-01-0399-0000-208426: 01-0399-0000-208426 - State Traffic Fine Due To State	8,643.22
01-0399-0000-208703 - INDIGENT DEF FEES - DUE TO ST	L-004-4-01-0399-0000-208703: 01-0399-0000-208703 - Indigent Defense Fee	3.47
01-0399-0000-208720 - SEATBELT FINES	L-004-4-01-0399-0000-208720: 01-0399-0000-208720 - Seatbelt Fines	343.00
01-0399-0000-208850 - WEIGHT VIOLATION FINES DUE TO	L-004-4-01-0399-0000-208850: 01-0399-0000-208850 - Weight Violation Fines	1,962.24
01-0399-0000-208860 - TIME PYMT FEES DUE TO STATE	L-004-4-01-0399-0000-208860: 01-0399-0000-208860 - Time Payment	29.37
	0399 - State Agency Fund Total:	**39,034.79**
	Fee Totals for All Funds:	**151,534.65**

Payment Report - Fee Code Summary

Deposit Date: **3/1/2026 - 3/31/2026** Case Categories: **Civil; Criminal**
Locations: **JP4**

Payment Type: **Cash Bond Deposit; Counter Payment; ...**

Fee Code Summary

Code Word	Description	Gross		Positive Adjustments		Negative Adjustments		Net	
		Amount	Number	Amount	Number	Amount	Number	Amount	Number
2020AFC4	Arrest Fee - Constable 4 CCP 102.011(a)(1), 102.011(e)	63.39	14	0.00	0	0.00	0	63.39	14
2020AFDPS	Arrest Fee - DPS CCP 102.011.(a)(1), 102.011(e)	479.90	104	0.00	0	0.00	0	479.90	104
2020AFJISD	Arrest Fee - Jarrell ISD PD CCP 102.011(a)(1), 102.011(e)	25.03	8	0.00	0	0.00	0	25.03	8
2020AFPW	Arrest Fee - TX P&W CCP 102.011(a)(1), 102.011(e)	93.99	20	0.00	0	0.00	0	93.99	20
2020AFSO	Arrest Fee - Sheriff's Office 102.011(a)(1), 102.011(e)	1,469.82	353	0.00	0	0.00	0	1,469.82	353
2020CCC	State Cons Court Cost LGC 133.102(a)(3)	26,376.58	498	0.00	0	0.00	0	26,376.58	498
2020CDF	Compliance Dismissal Fine	60.00	6	0.00	0	0.00	0	60.00	6
2020DSCM	Driving Safety Course Mandatory CCP 45.0511(f)(1)	319.06	32	0.00	0	0.00	0	319.06	32
2020LCCC-C	LOCAL Consolidated Court Cost LGC 134.103(a)	5,984.00	500	0.00	0	0.00	0	5,984.00	500
2020LTF	Local Traffic Fine (TC 542.403)	518.14	197	0.00	0	0.00	0	518.14	197
2020STF	State Traffic Fine (TC 542.4031)	8,635.60	197	0.00	0	0.00	0	8,635.60	197
2020TPF	Time Payment Fee CCP 102.030	812.91	93	0.00	0	0.00	0	812.91	93
2020WFC4	Warrant Fee - Const Pct 4 CCP 102.011(a)(2), 102.011(e)	1,331.91	32	0.00	0	0.00	0	1,331.91	32
2020WFGTPD	Warrant Fee Georgetown PD CCP 102.011(a)(2), 102.011(e)	11.69	1	0.00	0	0.00	0	11.69	1
2020WFRRPD	Warrant Fee - Round Rock PD CCP102.011(a)(2), 102.011(e)	50.00	1	0.00	0	0.00	0	50.00	1
2020WFTHPD	Warrant Fee - Thrall PD CCP 102.011(a)(2),102.011(e)	100.00	2	0.00	0	0.00	0	100.00	2
2020WFWCSO	Warrant Fee Sheriff's Office CCP 102.011(a)(2). 102.011(e)	159.66	6	0.00	0	0.00	0	159.66	6
AB	Abstract	0.00	0	5.00	1	0.00	0	5.00	1
AFSO	Arrest Fee - Sheriff's Office (CCP 102.011)	7.50	4	0.00	0	0.00	0	7.50	4
CB	Cash Bond	2,600.00	6	0.00	0	0.00	0	2,600.00	6
CCC	Consolidated Court Costs [Loc. Gov't Code, 133.102]	68.97	5	0.00	0	0.00	0	68.97	5
CCOP	Civil Copies	56.25	45	0.00	0	(3.00)	1	53.25	46
CERT	Certified Copy	4.00	2	0.00	0	(2.00)	1	2.00	3
CFINE	County Fine	57,253.69	429	742.00	9	0.00	0	57,995.69	438
CHS	Courthouse Security Fee (CCP 102.017)	5.15	5	0.00	0	0.00	0	5.15	5

Payment Report - Fee Code Summary

Deposit Date: **3/1/2026 - 3/31/2026** Case Categories: **Civil; Criminal**
Locations: **JP4**

Payment Type: **Cash Bond Deposit; Counter Payment; ...**

Fee Code Summary

Code Word	Description	Gross		Positive Adjustments		Negative Adjustments		Net	
		Amount	Number	Amount	Number	Amount	Number	Amount	Number
CHSJC	JP Security Fee (CCP 102.017)	1.71	5	0.00	0	0.00	0	1.71	5
CJS	Criminal Judicial Support Fee (LGC 103.105)	10.33	5	0.00	0	0.00	0	10.33	5
COLLFEE	Collection Agency Fee	3,549.76	47	0.00	0	0.00	0	3,549.76	47
CONT4	Constable Service Fee Pct #4	12,160.00	116	0.00	0	0.00	0	12,160.00	116
CSFF	Child Safety Fee (CCP 102.014(d))	20.00	1	0.00	0	0.00	0	20.00	1
CSSF	Child Safety School Fee (CCP 102.014(c))	25.49	3	0.00	0	0.00	0	25.49	3
DDF	Deferred Disposition Fee	3,748.00	66	0.00	0	(742.00)	9	3,006.00	75
FNTC1	Child Safety Seat Fine Trauma Center	343.00	4	0.00	0	0.00	0	343.00	4
IDF	Indigent Defense Fee (LGC 133.107)	3.47	5	0.00	0	0.00	0	3.47	5
JCTF	Justice Court Technology Fee (CCP 102.0173)	6.89	5	0.00	0	0.00	0	6.89	5
JFR	Jury Reimbursement Fee (CCP 102.0045)	6.89	5	0.00	0	0.00	0	6.89	5
JTP	Juvenile Truancy Program (CCP 102.0174)	8.61	5	0.00	0	0.00	0	8.61	5
LT10	Overpayments < $10	10.00	1	0.00	0	0.00	0	10.00	1
MVF	Moving Violation Fee (CCP 102.022)	0.14	3	0.00	0	0.00	0	0.14	3
SB41CDRF	County Dispute Resolution fund - LGC 135.157	2,430.00	489	0.00	0	0.00	0	2,430.00	489
SB41JCSF	Justice Court Support Fund	12,150.00	489	0.00	0	0.00	0	12,150.00	489
SB41LAF	Language Access Fund - LGC 135.155	1,458.00	489	0.00	0	0.00	0	1,458.00	489
SB41SCF	State Consolidated Fee	1,008.00	51	0.00	0	0.00	0	1,008.00	51
SCH	School District Fine	50.00	1	0.00	0	0.00	0	50.00	1
SFC4	Service/Arrest Fee - Const. 4	47.27	5	0.00	0	0.00	0	47.27	5
SFMCWV	State Fine - Motor Carrier Weight Violation	1,962.24	11	0.00	0	0.00	0	1,962.24	11
STF	State Traffic Fee (TC 542.4031)	5.23	1	0.00	0	0.00	0	5.23	1
STFS	State Traffic Fine Due To State (HB2048)	7.62	1	0.00	0	0.00	0	7.62	1
TCC	Truancy Court Cost (HB2398)	191.67	4	0.00	0	0.00	0	191.67	4
TFC	Traffic	0.97	2	0.00	0	0.00	0	0.97	2
TP	Time Payment Fee	29.37	2	0.00	0	0.00	0	29.37	2
TPDF	Truancy Prevention and Diversion Fund - JP4 eDoc Conversion	3.46	5	0.00	0	0.00	0	3.46	5
TPWF	Texas P&W Fine	1,079.50	18	0.00	0	0.00	0	1,079.50	18
WARC4	Warrant Fee - Constable Pct. 4	119.79	4	0.00	0	0.00	0	119.79	4
WEXEC	Writ of Execution	20.00	3	0.00	0	0.00	0	20.00	3
WPOSS	Writ of Possession	90.00	18	0.00	0	0.00	0	90.00	18

Payment Report - Fee Code Summary

Deposit Date: **3/1/2026 - 3/31/2026** Case Categories: **Civil; Criminal**
Locations: **JP4**

Payment Type: **Cash Bond Deposit; Counter Payment; ...**

Fee Code Summary									
Code Word	**Description**	**Gross**		**Positive Adjustments**		**Negative Adjustments**		**Net**	
		Amount	**Number**	**Amount**	**Number**	**Amount**	**Number**	**Amount**	**Number**
WSF4	Constable #4 - Writ Service Fee	4,000.00	20	0.00	0	0.00	0	4,000.00	20
YDP	Youth Diversion Administrative Fee ($50)	500.00	11	0.00	0	0.00	0	500.00	11
Fee Code Summary Totals		**Gross**		**Positive Adjustments**		**Negative Adjustments**		**Net**	
		Amount	**Number**	**Amount**	**Number**	**Amount**	**Number**	**Amount**	**Number**
		151,534.65	4,455	747.00	10	(747.00)	11	151,534.65	4,476

Justice of the Peace 4
Consolidated Court Cost Calculation Sheet

Deposit Date: 03/01/2026-03/31/2026

	DR	CR	GL Code	GL Description	ALLOCATION %
Local CCC-Class C		$5,984.00	99-9999-9999-000003	Local CCC-Class C Due to County	
Court Security Fee	$2,094.40		01.0361.0000.341154	COURTHOUSE SECURITY FEES	35.000000%
Local Truancy Prevention & Diversion Fund Fee	$2,137.14		01.0369.0000.370000	Local Truancy Prevention & Diversion Fund Fee	35.714300%
Justice Court Technology Fund	$1,709.71		01.0372.0000.341144	Justice Court Technology Fund	28.571400%
County Jury Fund Fee	$42.75		01.0100.0000.342853	County Jury Fund Fee	0.714300%
Percentage Distribution Total:	$5,984.00	$5,984.00			100.000000%
Collected	$5,984.00				

Commissioners Court - Regular Session **7.**

Meeting Date: 04/21/2026

Property Tax Collections – March 2026

Submitted For: Larry Gaddes

Submitted By: Rebecca Bruton, County Tax Assessor Collector

Department: County Tax Assessor Collector

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action on approving property tax collections for the month of March 2026 for the Williamson County Tax Assessor/Collector.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

030126-033126 GWI-RFM

030126-033126 GWI-RFM graph

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/13/2026 11:05 AM
Form Started By: Rebecca Bruton		Started On: 04/13/2026 08:09 AM
Final Approval Date: 04/13/2026		

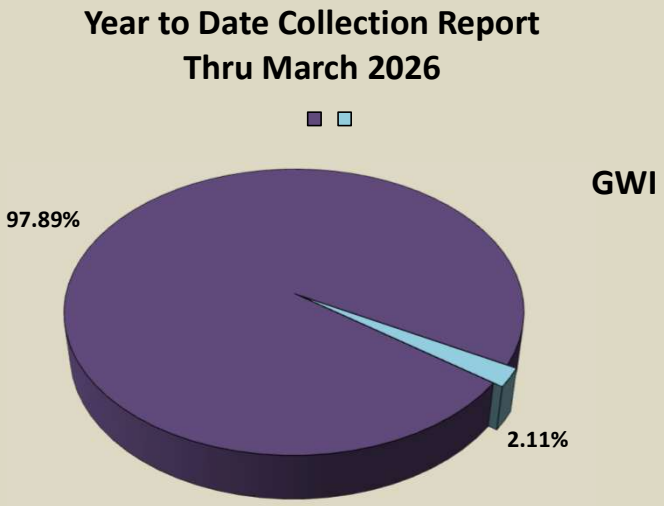
YEAR TO DATE - COLLECTION REPORT
Williamson County - GWI/RFM Property Taxes
March 31, 2026

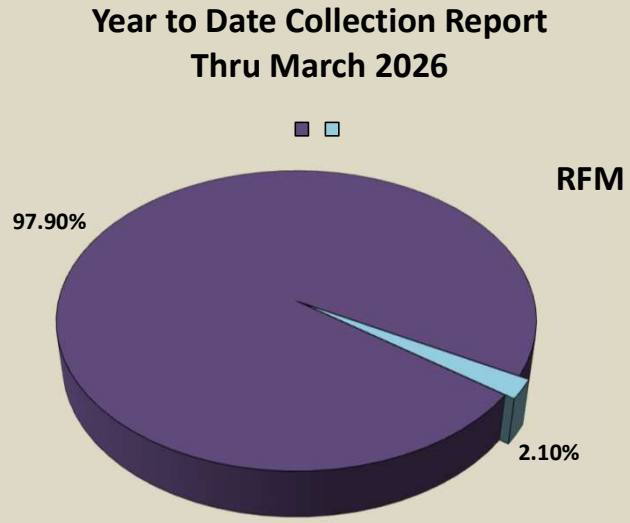
Williamson County General Fund	Tax Roll	Adjustments	Adjusted Tax Roll	Current Tax Collected	Penalty & Interest Collected	Variance	Uncollected Balance	YTD Collected	YTD Percent Collected	YTD Percent Collected w/P&I	YTD Percent Collected w/P&I & Prior Years
2025	$516,616,223.79	($2,182,094.39)	$514,434,129.40	$3,239,870.54	$245,356.01	$258.24	$10,871,287.81	$503,562,841.59	97.89%	98.01%	97.99%
2024 & Prior	$4,018,041.75	($2,069,369.22)	$1,948,672.53	($98,237.93)	$22,387.04	$2,070.04	$2,875,305.20	($926,632.67)	-47.55%	-35.33%	
Rollbacks	$531,939.22	$207,576.03	$739,515.25	$61,194.10	$3,056.50	$0.00	$162,503.79	$577,011.46	78.03%	78.83%	
Total All	$521,166,204.76	($4,043,887.58)	$517,122,317.18	$3,202,826.71	$270,799.55	$2,328.28	$13,909,096.80	$503,213,220.38	97.31%	97.48%	

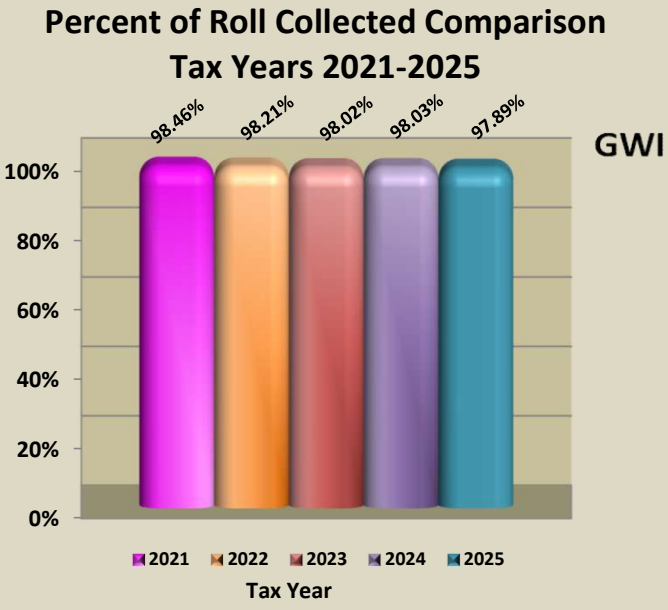
Williamson County RFM	Tax Roll	Adjustments	Adjusted Tax Roll	Current Tax Collected	Penalty & Interest Collected	Variance	Uncollected Balance	YTD Collected	YTD Percent Collected	YTD Percent Collected w/P&I	YTD Percent Collected w/P&I & Prior Years
2025	$63,704,185.47	($198,083.28)	$63,506,102.19	$413,150.15	$29,892.59	$31.06	$1,334,302.60	$62,171,799.59	97.90%	98.02%	98.02%
2024 & Prior	$462,677.64	($233,877.29)	$228,800.35	($4,367.45)	$2,327.68	$233.17	$321,697.60	($92,897.25)	-40.60%	-28.49%	
Rollbacks	$59,202.33	$25,177.42	$84,379.75	$7,183.93	$360.30	$0.00	$19,318.37	$65,061.38	77.11%	77.91%	
Total All	$64,226,065.44	($406,783.15)	$63,819,282.29	$415,966.63	$32,580.57	$264.23	$1,675,318.57	$62,143,963.72	97.37%	97.54%	

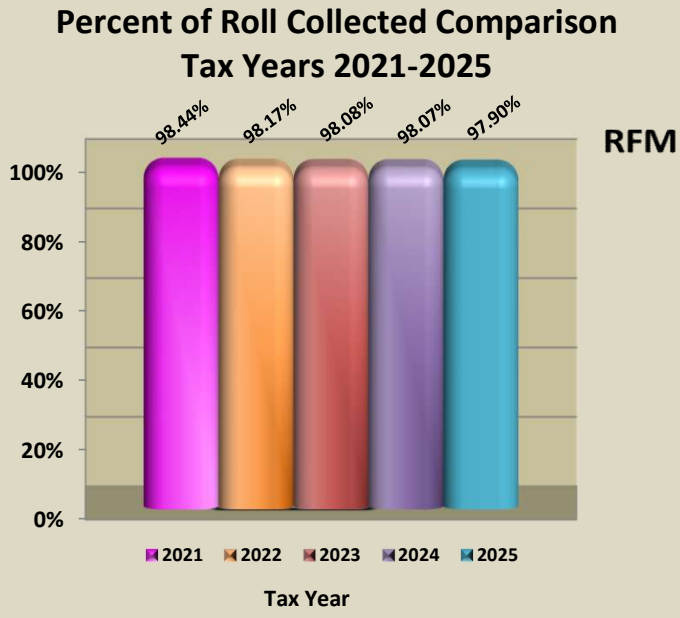
2025 COMBINED MONTHLY BREAKDOWN

Oct-25	$580,320,409.26	$478.75	$580,320,888.01	$12,976,822.91	$0.00	$136.19	$567,343,928.91	$12,976,959.10
Nov-25	$580,320,888.01	$440,637.77	$580,761,525.78	$23,800,222.13	$0.00	$337.61	$543,984,006.94	$36,777,518.84
Dec-25	$580,761,525.78	-$604,262.35	$580,157,263.43	$272,306,491.99	$0.00	$267.59	$271,072,985.01	$309,084,278.42
Jan-26	$580,157,263.42	-643,110.04	$579,514,153.38	$246,585,279.12	-$14.23	-$75,515.76	$23,920,111.61	$555,594,041.78
Feb-26	$579,514,153.38	-$454,947.48	$579,059,205.90	$6,487,158.00	$411,281.10	$131.41	$16,977,874.72	$562,081,331.19
Mar-26	$579,059,205.90	-$1,118,974.32	$577,940,231.58	$3,653,020.69	$275,248.60	$289.30	$12,205,590.41	$565,734,641.18


Year to Date Collection Report
Thru March 2026
GWI
97.89%
2.11%


Year to Date Collection Report
Thru March 2026
RFM
97.90%
2.10%


Percent of Roll Collected Comparison
Tax Years 2021-2025
GWI
98.46%
98.21%
98.02%
98.03%
97.89%
100%
80%
60%
40%
20%
0%
2021
2022
2023
2024
2025
Tax Year


Percent of Roll Collected Comparison
Tax Years 2021-2025
RFM
98.44%
98.17%
98.08%
98.07%
97.90%
100%
80%
60%
40%
20%
0%
2021
2022
2023
2024
2025
Tax Year

Commissioners Court - Regular Session **8.**

Meeting Date: 04/21/2026

Indigent/Abandoned Burial

Submitted For: Steven Snell **Submitted By:** Andrea Schiele, County Judge

Department: County Judge

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take any necessary action to approve an Order for Interment by cremation of the deceased (Cee Jay Bonnet) who passed away in Williamson County, Texas, where the County has discretion to inter, pursuant to Tex. Health & Safety Code § 711.002(e), and authorize Beck Funeral Home to move forward with interment.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Order for Interment

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst. (Originator)	Delia Colon	04/13/2026 04:51 PM
Form Started By: Andrea Schiele		Started On: 04/13/2026 04:36 PM
Final Approval Date: 04/13/2026		

STATE OF TEXAS §
§
COUNTY OF WILLIAMSON §

ORDER OF COMMISSIONERS COURT
OF WILLIAMSON COUNTY, TEXAS
AUTHORIZING INTERMENT
OF DECEDENT'S REMAINS
(Cee Jay Bonnet)

Pursuant to the Laws and Rules of the State of Texas, the Texas Health & Safety Code, Chapter 711, Section 711.002(e), and the common law granting the County authority to regulate the public health and safety, the Commissioners Court of Williamson County finds that:

Cee Jay Bonnet (SSN xxx-xx-0894) passed away on March 4, 2026, at the age of 70, while residing at an extended stay hotel located in Williamson County, Texas.

The Court also finds that there has been an investigation to obtain information regarding next of kin and the ability to pay for interment expense. However, all attempts to contact any known next of kin of the deceased's family have failed to identify any responsible or known next of kin with the ability to pay for necessary expenses. In the facts presented in this case, the deceased's body has either become abandoned or those with the ability to pay are unable to do so.

The Court finds that this case involves either an abandoned body or is qualified for indigent burial; therefore, the duty to cover the costs of interment

falls to Williamson County.

IT IS THEREFORE ORDERED THAT the deceased body shall be interred (*i.e.,* permanent disposition of remains by entombment, burial, or placement in a niche).

IT IS FURTHER ORDERED THAT costs of cremation of the deceased be paid by Williamson County, Texas in accordance with its policies and regulations and that Beck Funeral Home is granted authority to cremate the deceased.

Signed and entered this 21st day of April 2026.

_____
Hon. Steve Snell
Williamson County Judge

Commissioners Court - Regular Session **9.**

Meeting Date: 04/21/2026

Indigent/Abandoned Burial

Submitted For: Steven Snell **Submitted By:** Andrea Schiele, County Judge

Department: County Judge

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take any necessary action to approve an Order for Interment by cremation of the deceased (Lena Kay Tindel) who passed away in Williamson County, Texas, where the County has discretion to inter, pursuant to Tex. Health & Safety Code § 711.002(e), and authorize Beck Funeral Home to move forward with interment.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Order for Interment

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst. (Originator)	Delia Colon	04/13/2026 04:52 PM
Form Started By: Andrea Schiele		Started On: 04/13/2026 04:38 PM
Final Approval Date: 04/13/2026		

STATE OF TEXAS §
§
COUNTY OF WILLIAMSON §

ORDER OF COMMISSIONERS COURT
OF WILLIAMSON COUNTY, TEXAS
AUTHORIZING INTERMENT
OF DECEDENT'S REMAINS
(Lena Kay Tindel)

Pursuant to the Laws and Rules of the State of Texas, the Texas Health & Safety Code, Chapter 711, Section 711.002(e), and the common law granting the County authority to regulate the public health and safety, the Commissioners Court of Williamson County finds that:

Lena Kay Tindel (SSN xxx-xx-2249) passed away on April 3, 2026, at the age of 63, at her residence located in Williamson County, Texas.

The Court also finds that there has been an investigation to obtain information regarding next of kin and the ability to pay for interment expense. However, all attempts to contact any known next of kin of the deceased's family have failed to identify any responsible or known next of kin with the ability to pay for necessary expenses. In the facts presented in this case, the deceased's body has either become abandoned or those with the ability to pay are unable to do so.

The Court finds that this case involves either an abandoned body or is qualified for indigent burial; therefore, the duty to cover the costs of interment falls to Williamson County.

IT IS THEREFORE ORDERED THAT the deceased body shall be interred (*i.e.,* permanent disposition of remains by entombment, burial, or placement in a niche).

IT IS FURTHER ORDERED THAT costs of cremation of the deceased be paid by Williamson County, Texas in accordance with its policies and regulations and that Beck Funeral Home is granted authority to cremate the deceased.

Signed and entered this 21st day of April 2026.

_____
Hon. Steve Snell
Williamson County Judge

Commissioners Court - Regular Session **10.**

Meeting Date: 04/21/2026

Indigent/Abandoned Burial

Submitted For: Steven Snell **Submitted By:** Andrea Schiele, County Judge

Department: County Judge

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take any necessary action to approve an Order for Interment by cremation of the deceased (Dawn Mari Johnvin) who passed away in Williamson County, Texas, where the County has discretion to inter, pursuant to Tex. Health & Safety Code § 711.002(e), and authorize Beck Funeral Home to move forward with interment.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Order for Interment

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst. (Originator)	Andrea Schiele	04/15/2026 10:49 AM
Form Started By: Andrea Schiele		Started On: 04/15/2026 10:44 AM
Final Approval Date: 04/15/2026		

STATE OF TEXAS §
§
COUNTY OF WILLIAMSON §

ORDER OF COMMISSIONERS COURT
OF WILLIAMSON COUNTY, TEXAS
AUTHORIZING INTERMENT
OF DECEDENT'S REMAINS
(Dawn Mari Johnvin)

Pursuant to the Laws and Rules of the State of Texas, the Texas Health & Safety Code, Chapter 711, Section 711.002(e), and the common law granting the County authority to regulate the public health and safety, the Commissioners Court of Williamson County finds that:

Dawn Mari Johnvin (SSN xxx-xx-6699) passed away on March 26, 2026, at the age of 57, while admitted at St. David's Round Rock Medical Center located in Williamson County, Texas.

The Court also finds that there has been an investigation to obtain information regarding next of kin and the ability to pay for interment expense. However, all attempts to contact any known next of kin of the deceased's family have failed to identify any responsible or known next of kin with the ability to pay for necessary expenses. In the facts presented in this case, the deceased's body has either become abandoned or those with the ability to pay are unable to do so.

The Court finds that this case involves either an abandoned body or is qualified for indigent burial; therefore, the duty to cover the costs of interment

falls to Williamson County.

IT IS THEREFORE ORDERED THAT the deceased body shall be interred (*i.e.,* permanent disposition of remains by entombment, burial, or placement in a niche).

IT IS FURTHER ORDERED THAT costs of cremation of the deceased be paid by Williamson County, Texas in accordance with its policies and regulations and that Beck Funeral Home is granted authority to cremate the deceased.

Signed and entered this 21st day of April 2026.

_____
Hon. Steve Snell
Williamson County Judge

Commissioners Court - Regular Session **11.**

Meeting Date: 04/21/2026

Litterest Proclamation

Submitted For: Valerie Covey **Submitted By:** Rachel Arnold, Commissioner Pct. #3

Department: Commissioner Pct. #3

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take appropriate action on a proclamation proclaiming April 27, 2026 as Coach Frank Litterest IV day in Williamson County.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Proclamation

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/15/2026 08:57 AM
Form Started By: Rachel Arnold		Started On: 04/14/2026 04:44 PM
Final Approval Date: 04/15/2026		

State of Texas
County of Williamson
Know all men by these present:

That on the 21st day of April 2026 the Commissioners Court of Williamson County, Texas met in duly called session at the Williamson County Courthouse, 710 Main Street, Georgetown, Texas with the following members present:

Steven Snell, County Judge
Terry Cook, Commissioner Precinct One
Cynthia Long, Commissioner Precinct Two
Valerie Covey, Commissioner Precinct Three
Russ Boles, Commissioner Precinct Four

Proclamation

WHEREAS: Frank Litterst IV has dedicated his entire professional career to teaching, coaching and mentoring children and young adults within the Georgetown Independent School District; and,

WHEREAS: Following a successful 12 years of teaching and coaching at Georgetown High School, Coach Litterst then became head coach of the boys' soccer team at the brand-new East View High School in 2011, while also taking on assistant coaching duties with East View's varsity and junior varsity football teams; and,

WHEREAS: Coach Litterst, as East View's only boys' soccer coach in the program's history, led his teams to 234 victories, including 25 playoff games, while posting only 64 losses and 55 ties; and,

WHEREAS: Coach Litterst was named Coach of the Year six times; Regional Coach of the Year and All-Star Game Coach in 2015; won five district championships; four bi-district championships; four area championships; one regional championship; and coached one team that was runner-up to the state championship; and,

WHEREAS: Coach Litterst has been a consistent model of leadership, ethics, fairness, advocacy and encouragement to his players – daily lessons they will remember for the rest of their lives – but is stepping down as head coach to make room for the next generation of leadership for East View Boys' Soccer; and,

WHEREAS: Coach Litterst, his wife Kelli, and their daughter Macey have, as a family, given their all in representing and supporting East View Soccer, Georgetown ISD, and Williamson County.

NOW THEREFORE, BE IT PROCLAIMED, that the Commissioners Court of Williamson County recognizes April 27, 2026 as

COACH FRANK LITTERST IV DAY

And encourage all parents, students and citizens who support East View Athletics to thank Coach Litterst for his distinguished service.

_____
Steven Snell, County Judge

Commissioners Court - Regular Session **12.**

Meeting Date: 04/21/2026

Approval of County Vehicle Use Policy

Submitted By: Andy Hoffman, Commissioners Court

Department: Commissioners Court

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action on approving the county Vehicle Use Policy.

Public Background

This Policy outlines Williamson County's commitment to safety and mitigation of property loss and liability risk by establishing minimum standards and expectations for those operating County Vehicles.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Vehicle Use Policy

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/15/2026 08:58 AM
Form Started By: Andy Hoffman		Started On: 04/14/2026 10:50 PM
Final Approval Date: 04/15/2026		

Williamson County
Risk Management

County Vehicle Use Policy

Sensitivity: Controlled
Criticality: Critical
Primary Type: Policy

Summary

Williamson County is committed to operating County Vehicles in the safest manner possible. Only Authorized Drivers are permitted to drive County Vehicles. All Authorized Drivers must adhere to the County's safety policies, procedures, and state laws.

Purpose

This Policy outlines Williamson County's commitment to safety and mitigation of property loss and liability risk by establishing minimum standards and expectations for those operating County Vehicles. This Policy will operate in conjunction with any other County policies regarding the operation and use of County Vehicles (e.g. County Budget Order, Asset Policy, Employee Policy Manual, Department Policy, and job descriptions).

Scope

This Policy applies to all Authorized Drivers who operate County vehicles. It sets County-wide minimum standards, acknowledging that specific office/departmental policies must also be followed. Office/departmental policy documents may be more prescriptive than this Policy but not less. This Policy supersedes any office/departmental policies that are less prescriptive. Please check with your department leadership about any applicable policies specific to your department's vehicle use.

Definitions

Authorized Drivers

A County employee or non-employee permitted by their office or department to operate County Vehicles.

County Vehicles

Any motor vehicle or motorized equipment used by Authorized Drivers, whether owned, leased, rented, borrowed, or hired by the County.

Injury

Bodily injury or harm, including death, resulting from a vehicle incident.

Non-Employee

Temporary staff or volunteers providing services on behalf of Williamson County.

Non-Preventable Incident
Regardless of fault, an incident where Authorized Drivers took all reasonable precautions to avoid the incident.

Preventable Incident
Regardless of fault, an incident where Authorized Drivers failed to take all reasonable precautions to avoid the incident.

Vehicle Incident
Any occurrence involving a vehicle that requires reporting under a County-managed line of coverage, regardless of fault.

Unauthorized Driver
A County employee or non-employee not authorized to operate County Vehicles or who is otherwise disqualified from operating County Vehicles under this Policy.

Roles and Responsibilities

All Drivers
Must adhere to this Policy effective immediately.

Must sign the County Vehicle Use Policy, Commitment to Safety, and any other required documents.

Must possess and maintain a current, valid Texas Driver's License appropriate for the vehicle being driven. If a driver has had their driver's license revoked or suspended, they shall immediately notify their supervisor.

Are required to obey all applicable traffic laws and regulations and to operate vehicles in a safe, responsible, and defensive manner at all times.

Department Heads / Managers / Supervisors
Must inform all Authorized Drivers about the Policy, ensure full understanding and compliance and are designated to enforce this Policy at the departmental level.

Must select their Authorized Drivers and submit a list of these drivers to Risk Management, promptly notifying Risk Management of any updates or changes.

Must notify Risk Management within 24 hours of becoming aware that an Authorized Driver's license has been suspended or revoked.

Commissioners Court
Commissioners Court, as the policy development and budgetary control unit of county government, is the final authority on the acquisition and utilization of County Vehicles. This Policy may be revised at any time by Commissioners Court.

County Risk Management Department - Responsible Department
The County Risk Management Department ("Risk Management") manages the County's auto insurance program and ensures compliance with the Vehicle Use Policy.

Policy

A. Vehicle Use and Safety

1. **Vehicle Operation**
   a) Authorized Drivers must be familiar with the vehicle prior to operation. For more information, refer to the vehicle owner's manual.
   b) Authorized Drivers must be capable of using standard features including, but not limited to, lights, horns, emergency flashers, and other safety items.
   c) The use of the cruise control feature in adverse weather conditions is prohibited.
2. **Electronic Device Use While Driving (Non-First Responder)**
   a) The use of cell phones, computers and other electronic devices while driving a motor vehicle can cause distraction to the driver, which can result in a vehicle incident and injury.
   b) To maintain safety for our employees and others on the road, Authorized Drivers who are operating a County Vehicle will not dial numbers or enter coordinates, compose, read or respond to emails, text messages, or other communications which require the act of typing into or reading a cellular phone or other communication devices, while driving.
   c) Any necessary voice calls or text messages while driving shall be facilitated using hands-free technology.
3. **Electronic Device Use While Driving (First Responder)**
   a) The use of cell phones, computers and other electronic devices shall be limited to instances of need. If available and necessary, use of wireless devices is preferred over non-wireless means.
   b) In such cases that the driver must operate these devices, it must be of limited use and in the safest manner.
4. **Vehicle Safety Restraints (Non-First Responder)**
   a) Authorized Drivers must ensure that all occupants wear safety restraints while the vehicle is in use.
   b) Passengers shall not travel in areas of the vehicle intended for cargo or in seats without available safety restraints.
5. **Vehicle Safety Restraints (First Responder)**
   a) It is expected that First Responders follow the established safety protocols of their Office/Department.
6. **Vehicle Securement**
   a) All vehicles shall be properly parked, locked and secured when not in use.
   b) Vehicle keys should be secured during non-business hours such as in a locked key box.
   c) Authorized Drivers are responsible for securing tailgates, doors, tools, and other cargo as to prevent hazards to themselves and the public.
7. **Vehicle Inspection**
   It is the Authorized Drivers responsibility to perform routine pre and post inspections on County Vehicles, including:

a) Perform an inspection of the vehicle, noting:
   (1) Ensure valid insurance card for the current fiscal year is in the vehicle before operating
   (2) Visible damage (scratches, dents, cracks, etc.)
   (3) Visible low tire pressure (not flat nor apparently low)
   (4) Visible fluid on ground from vehicles
   (5) Ensure that all vehicle lights are functioning properly (emergency lights, headlights, brake lights and turn signals)
   (6) Surrounding obstacles

b) Report any damage or concerns to supervisor.

c) Authorized Drivers shall understand the fuel type required to operate vehicle. Fuel shall be obtained at the Fleet Department yard fueling station or with authorized PCard or Fuelman Card.

NOTE: Inspection criteria may vary for each County office or department, and for each type of vehicle or equipment. Vehicles with issues that affect safety should not be driven until the issue is repaired.

8. **Vehicle Maintenance Program**
   Authorized Drivers must not operate County Vehicles with known safety-related defects. County Vehicles with such defects should be reported to Fleet Services for assessment and/or repair before being returned to service. For detailed maintenance procedures, refer to the *Wilco Fleet Management Policy Manual*.

9. **Passengers**
   Authorized Drivers are prohibited from allowing non-employees to travel in their County Vehicle unless authorized to within the scope of the driver's job description.

10. **Prohibited Use**
    Authorized Drivers who operate a County Vehicle outside the course and scope of County business and are involved in a Vehicle Incident may be held personally responsible for resulting damages.

B. Authorized Driver Training

1. Risk Management will provide and/or approve driver remedial and safety training through web-based programs and/or in-person classes for all Authorized Drivers who operate County Vehicles. Supervisors are responsible for ensuring that their Authorized Drivers are scheduled for and complete all required training. Failure to complete the required training may result in further review and potential disciplinary action up to and including termination.
   a) **Initial Training:** Must be completed within one year of this policy's implementation or within 90 days of an Authorized Driver's date of hire, whichever occurs first.
   b) **Refresher Training:** Must be completed at least once every 2 years following completion of the Authorized Drivers initial training and may be recommended for Authorized Drivers following non-preventable incidents.
   c) **Remedial Training:** An Authorized Driver involved in any vehicle infraction, including but not limited to preventable incidents, traffic violations, or other infractions related to vehicle operation, must complete remedial driver training approved by Risk Management within 90 days.

C. Auto Incident Checklist

Refer to the Auto Incident Checklist for steps to follow if you are involved in a Vehicle Incident.

D. County Vehicle Incident Reporting

1. **Reporting Incidents**
   a) All vehicle incidents must be reported immediately by the driver to the appropriate Supervisor, Manager, Department Head, or Elected Official.

   b) Offices/departments shall submit an *Incident Reporting Form* to Risk Management within 24 hours of the incident.

   c) Failure to report any Vehicle Incident may result in suspension, demotion, disciplinary action up to and including termination and/or referral for criminal investigation.

   d) Incidents **include** those that would be considered minor due to the cost of repair or that cause no damage to the County Vehicle and minimal damage to other property.

2. **Claims Settlement**
   a) The office/department involved shall work with Risk Management to provide any information needed to investigate or resolve a claim.

   b) When the County is determined not to be at fault, Risk Management will, as appropriate and feasible, file a claim with the responsible party's insurance carrier and/or pursue subrogation efforts against the at-fault party.

   c) Only personnel authorized by the Commissioners Court are permitted to:
      (1) discuss or assess liability (including admissions of fault at the scene of the incident),
      (2) negotiate payment for damages,
      (3) agree to any terms, or
      (4) enter into any agreements on behalf of Williamson County.

   d) **No Authorized Drivers or other individuals have the authority to make liability determinations or commitments, and any such unauthorized actions are outside of the scope of employment and are not binding on Williamson County.**

3. **Vehicle Appraisal and Repair**
   a. Vehicle appraisals will be conducted for all County Vehicles involved in any Vehicle Incident, regardless of the extent of damage.

   b. Appraisals will be utilized to support Fleet Services in determining the appropriate course of action for each vehicle.

   c. Fleet Services shall submit a repair recommendation to Risk Management factoring in replacement criteria (age, mileage, maintenance dollars LTD, extent of damage, etc.) pending the written appraisal.

   d. The affected Department/Elected Official must comply with all instructions and repair recommendations from Fleet Services and Risk Management. Failure to comply will result in notification to Commissioners Court.

E. Post Incident Drug and/or Alcohol Testing

For detailed instructions, refer to the *Employee Policy Manual - Tobacco, Drug and Alcohol Policies*

F. Incident Review Committee

1. All Vehicle Incidents will be reviewed by Risk Management and assessed by the Incident Review Committee (IRC) for the review and determination of preventability and disciplinary recommendation. The Director of Risk Management shall select the IRC members.
    a) Voting IRC Members include: County Manager, Fleet Division Director, Director of Risk Management, Loss Control Administrator, and Risk Claims Administrator
    b) Non-voting IRC Members include: Assistant General Counsel and Sheriff's Office Representative
2. The appropriate level of recommended discipline will be determined based on the findings of the preventability review. For Authorized Drivers who are non-employees, a preventable incident may immediately remove their Authorized Driver status.
3. Discipline recommended by the IRC may range from corrective action to more serious measures, up to and including termination of employment. For Authorized Drivers under Civil Service, disciplinary recommendations will take into account any potential Civil Service impact.
4. Written notice of the IRC's conclusions and recommendations will be provided to the office/department.
    a) **First Preventable Incident:**
        (1) An Authorized Driver's Supervisor will meet with Risk Management to discuss the Authorized Driver's driving record and corrective and/or disciplinary actions recommended by the IRC. It will be the supervisor's responsibility to meet with the Authorized Driver and provide corrective or disciplinary action up to and including termination.
        (2) The IRC will require the Authorized Driver take a County approved Remedial Training within 90 days of the occurrence. The IRC may recommend additional corrective or disciplinary action up to and including termination.
    b) **Repeated Preventable Incidents:**
        (1) For an Authorized Driver who continues to have preventable incidents in County Vehicles (2 or more in 24 months), the Authorized Driver's Supervisor will meet with Risk Management to discuss the Authorized Driver's driving record, corrective and/or disciplinary actions recommended by the IRC, and departmental policies or operations that could be contributing to the ongoing incidents. It will be the supervisor's responsibility to meet with the Authorized Driver and provide corrective or disciplinary action up to and including termination.
        (2) The IRC will require the Authorized Driver take a County approved Remedial Training within 90 days of the occurrence. The IRC may recommend the Authorized Driver be placed on driving restrictions for a specified period of time. The IRC may recommend additional corrective or disciplinary action up to and including termination.
    c) **Serious Driving Offense:**

        The IRC will determine if Vehicle Incidents are considered serious driving offenses and will more closely scrutinize the severity of the event in order to determine the

appropriate recommended corrective or disciplinary action up to and including termination regardless of whether it was a first incident for the Authorized Driver.

A serious driving offense includes but it is not limited to:

(1) A hit and run or any other felony involving the use of a County Vehicle

(2) Driving a County Vehicle under the influence of drugs or alcohol

(3) Failure to report a Vehicle Incident to the appropriate personnel

(4) Allowing an unauthorized person to operate a County Vehicle

(5) A Vehicle Incident causing serious bodily injury or death

5. Offices/departments shall provide Risk Management, in writing, any corrective action taken with the driver involved.

G. Request for Reconsideration

If an office/department wishes to submit a Request for Reconsideration regarding a recommendation made by the IRC, this must be submitted to Risk Management within 10 business days of receiving the written decision notice. A Request for Reconsideration will only be considered by the IRC if it raises new information not previously provided to the IRC during the initial review.

H. The Commissioners Court authorizes the Risk Management Department to create and utilize any procedures and standards necessary to implement this Policy.

Exceptions

Exceptions to the Vehicle Use Policy must be approved by the Williamson County Risk Management Department and/or the Commissioners Court.

Related Statutes, Policies, and Authorities

Williamson County Employee Policy Manual

Wilco Fleet Management Policy Manual

Asset Policy

Budget Order Policy

Chapter 546 of the Texas Transportation Code

Texas DPS Texas Driver Handbook (online)

Auto Incident Checklist

Job Description

Departmental Policies

Administrative Revisions

This Policy may be revised by the Responsible Office or Department as necessary to add, delete, and modify procedural or administrative elements, as well as typographical corrections, without reapproval from the Commissioners Court. All material changes to Policy scope, responsibilities, roles, intent, or other substantive changes must be formally approved by the Commissioners Court. The Responsible Office or Department may create any procedures or supplemental documentation

without Commissioners Court approval necessary to implement or administer this Policy, which may be updated or modified by the Responsible Office or Department from time to time based on business needs.

Any type of changes to this Policy must be posted to the County's Policy Management System and notes must be added to the Revision History section of this Policy.

Responsible Office/Department

Williamson County Risk Management Office

Administrative Notes
Policy Class:
Policy Family:
Policy:
Standard:
Control Reference(s):

Revision History

Version	Date	Description
1.0	4/21/2026	Approval by Commissioners Court

Vehicle Use Policy Acknowledgement

I have read and understand the **Williamson County Vehicle Use Policy** as a (check all that apply):

☐ Authorized Driver (Non-First Responder)

☐ Authorized Driver (First Responder)

I acknowledge that I have read and understand the Policy, and I agree to comply with its terms. I also acknowledge and accept the roles and responsibilities assigned to me as outlined.

I understand that failure to comply with this Policy may result in disciplinary action, up to and including termination of employment. If I operate a **County Emergency Vehicle**, I agree to comply with **Chapter 546 of the Texas Transportation Code**, which governs the operation of authorized emergency vehicles.

I authorize Williamson County to obtain and review my driving record at its discretion for the purpose of determining my eligibility to operate County Vehicles.

Name (please print): _____

Department Name: _____

Signed: _____ **Date:** _____

Commissioners Court - Regular Session **13.**

Meeting Date: 04/21/2026

Discuss, consider and take appropriate action on a General Land Office Amendment relating to Contract # 22-130-05-E524 regarding the grant funding for an update to the Williamson County Hazard Mitigation Plan

Submitted By: Damaris Morales, Emergency Services Dept.

Department: Emergency Management

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take appropriate action on a General Land Office Amendment relating to Contract # 22-130-05-E524 regarding the grant funding for an update to the Williamson County Hazard Mitigation Plan.

Public Background

The General Land Office Amendment to Contract # 22-130-05-E524 needs to be signed by Judge Snell in order to close and receive the last draw request and release of the final payment to the Auditor's Office. The amendment is needed because Williamson County originally paid $2,500.00 out of GL funding in 2023 with H2O to start this grant project, and so the grant award amount needs to be modified to reflect $76,500 instead of the total $79,000 which reflects the funds that were paid for by Williamson County. Attached is the amendment and the original receipt that was paid to H2O in 2023 for $2,500.00.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

GLO Amendment

H2O receipt

Form Review

Inbox	Reviewed By	Date
Emergency Services Dept. (Originator)	Damaris Morales	04/15/2026 07:18 AM
County Judge Exec Asst.	Delia Colon	04/15/2026 10:11 AM
Form Started By: Damaris Morales		Started On: 04/14/2026 04:23 PM
Final Approval Date: 04/15/2026		

Docusign Envelope ID: 0DF59F56-ED50-4D07-A065-4083A45F97CB

AMENDMENT NO. 1 TO
GLO CONTRACT NO. 22-130-058-E524

THE GENERAL LAND OFFICE (the "GLO") and **WILLIAMSON COUNTY** ("Subrecipient"), each a "Party" and collectively "the Parties" to GLO Contract No. 22-130-058-E524 (the "Contract"), desire to amend the Contract.

WHEREAS, the Parties desire to revise the Performance Statement, Budget, and Benchmarks to accurately reflect all Project Activities and the addition of local grant funds to the Project Budget; and

WHEREAS, the Parties desire to update contact information for notices under Section 8.11 of the Contract; and

WHEREAS, the Parties desire to revise the Federal Assurances and Certifications, the General Affirmations, the Nonexclusive List of Applicable Laws, Rules, and Regulations, and the GLO Information Security Appendix to reflect updated terms; and

WHEREAS, these revisions will result in no additional encumbrance of Contract funds;

NOW, THEREFORE, the Parties hereby agree as follows:

1. **SECTION 8.11** of the Contract is deleted in its entirety and replaced with the following:

"8.11 NOTICES

Any notices required under this Contract shall be deemed delivered when deposited either in the United States mail (certified, postage paid, return receipt requested) or with a common carrier (overnight, signature required) to the appropriate address below.

GLO
Texas General Land Office
1700 North Congress Avenue, 7th Floor
Austin, Texas 78701
Attention: Contract Management Division

Docusign Envelope ID: 0DF59F56-ED50-4D07-A065-4083A45F97CB

Subrecipient
Williamson County
710 S. Main Street, Ste. 303
Georgetown, Texas 78626
Attention: Steven Snell

2. **ATTACHMENT A** to the Contract, **Performance Statement, Budget, and Benchmarks**, is deleted in its entirety and replaced with the **Revised Performance Statement, Budget, and Benchmarks**, attached hereto and incorporated herein in its entirety for all purposes as **ATTACHMENT A-1**.

3. **ATTACHMENT B** to the Contract, **Federal Assurances and Certifications**, is deleted in its entirety and replaced with the **Revised Federal Assurances and Certifications**, attached hereto and incorporated herein in its entirety for all purposes as **ATTACHMENT B-1**.

4. **ATTACHMENT C** to the Contract, **General Affirmations**, is deleted in its entirety and replaced with the **Revised General Affirmations**, attached hereto and incorporated herein in its entirety for all purposes as **ATTACHMENT C-1**.

5. **ATTACHMENT D** to the Contract, **Nonexclusive List of Applicable Laws, Rules, and Regulations**, is deleted in its entirety and replaced with the **Revised Nonexclusive List of Applicable Laws, Rules, and Regulations**, attached hereto and incorporated herein in its entirety for all purposes as **ATTACHMENT D-1**.

6. **ATTACHMENT E** to the Contract, **GLO Information Security Appendix**, is deleted in its entirety and replaced with the **Revised GLO Information Security Appendix**, attached hereto and incorporated herein in its entirety for all purposes as **ATTACHMENT E-1**.

7. This Amendment shall be effective upon the date of the last signature.

8. The terms and conditions of the Contract not amended herein shall remain in force and effect.

SIGNATURE PAGE FOLLOWS

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SIGNATURE PAGE FOR AMENDMENT NO. 1 TO
GLO CONTRACT NO. 22-130-058-E524

GENERAL LAND OFFICE

Jennifer G. Jones
Chief Clerk and Deputy Land Commissioner
Date of execution: _____

WILLIAMSON COUNTY

Name: Steven Snell
Title: County Judge
Date of execution: _____

OGC	DS VD
PM	Initial RE
SDD	DS HL
DGC	DS MB
GC	DS JG
DCC	DS CP

ATTACHED TO THIS AMENDMENT:

ATTACHMENT A-1: Revised Performance Statement, Budget, and Benchmarks

ATTACHMENT B-1: Revised Federal Assurances and Certifications

ATTACHMENT C-1: Revised General Affirmations

ATTACHMENT D-1: Revised Nonexclusive List of Applicable Laws, Rules, and Regulations

ATTACHMENT E-1: Revised GLO Information Security Appendix

In Process

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WILLIAMSON COUNTY
22-130-058-E524

PERFORMANCE STATEMENT FOR UPDATE OF HMP

Subrecipient shall perform, or cause to be performed, the following Planning Activities upon award of Local Hazard Mitigation Plan Program (LHMPP) grant funds: update its current local Hazard Mitigation Plan (HMP) that is within 2 years of its expiration date or has expired. The GLO's LHMPP provides aid to the most impacted and distressed (MID) areas covered in the State of Texas CDBG Mitigation (CDBG-MIT) Action Plan.

Subrecipient shall carry out the following Planning Activities in strict accordance with the terms of Subrecipient's GLO-approved Project guidelines, the terms of this Contract and all Attachments, and the requirements of the GLO Implementation Guide and the LHMPP Application Guide, as each may be amended over time. Each of these documents is incorporated by reference into this Contract.

The grant total is $76,500.00. Subrecipient will be required to maintain a detailed Budget breakdown in the official system of record of the GLO's Community Development and Revitalization division (GLO-CDR).

PROJECT DESCRIPTION

Subrecipient shall update the HMP and submit to the GLO, as well as TDEM and FEMA, for review and approval. Subrecipient's Activities performed under this Contract will result in a FEMA-approved HMP. Final HMPs must comply with the requirements of 44 C.F.R. §201.6.

Subrecipient shall prepare and submit to the GLO, for review and acceptance as to form, a preliminary draft of the HMP in accordance with FEMA's hazard mitigation planning guidance, as amended. At a minimum, Subrecipient shall include in the preliminary draft HMP submitted to the GLO both *Element A: Planning Process* and *Element B: Hazard Identification and Risk Assessment* pursuant to guidance found in FEMA's Local Mitigation Planning Policy Guide, as amended. GLO's review and acceptance of the preliminary draft HMP is not a commitment nor confirmation by the GLO that the draft HMP will be approved by TDEM or FEMA.

Upon GLO's review and acceptance as to form of the preliminary draft of the HMP, Subrecipient shall submit the complete draft of the HMP to TDEM for its review and, subsequently, TDEM will forward the draft HMP to FEMA for review and approval. Subrecipient shall provide to the GLO the FEMA Approval Pending Adoption (APA) status letter and evidence of submission of the draft HMP to TDEM.

After formal adoption by local authorities of the HMP, Subrecipient shall submit to TDEM for FEMA's final approval the HMP, which includes formal adoption documentation substantiating Subrecipient's approval of the HMP. Subrecipient shall submit to the GLO the FEMA Approval (APP) status letter, along with Subrecipient's formal adoption documentation of the HMP.

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If outside services are procured to assist in the preparation of the HMP, Subrecipient shall submit procurement documentation to the GLO. Failure to properly procure in accordance with state and federal laws, rules, and regulations, including but not limited to 2 C.F.R. 200, may be cause for rejection of the related-reimbursement request by Subrecipient.

BUDGET

HUD Activity Type	Grant Award	Other Funds	Total
MIT – Planning and Capacity Building	$76,500.00	$2,500.00	$79,000.00
TOTAL	$76,500.00	$2,500.00	$79,000.00

BENCHMARKS

Benchmarks	Not-to-Exceed Draw Percentages by Budget Category*
GLO Approval of procurement documentation, if required, and GLO's review and acceptance as to form of the preliminary draft of the HMP	**0-25%**
Submission of FEMA APA status letter and documentation evidencing TDEM's receipt of draft HMP	**25.01-75%**
Submission of FEMA APP status letter and Subrecipient's formal adoption documentation of the HMP	**75.01-100%**

*Subrecipient may draw up to, but not-to-exceed, the identified percentage of the budget category until stated deliverable(s) and reimbursement requests are submitted to and approved by the GLO.

ASSURANCES – NON-CONSTRUCTION PROGRAMS

OMB Approval No. 4040-0007
Expiration Date: 07/31/2028

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

NOTE: Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.

2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.

3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.

5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).

6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C.§794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.

8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333) regarding labor standards for federally-assisted construction subagreements.

10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is $10,000 or more.

11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).

12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).

14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.

15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.

16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

19. Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE County Judge
APPLICANT ORGANIZATION Williamson County	DATE SUBMITTED

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CERTIFICATION REGARDING LOBBYING
COMPLIANT WITH APPENDIX A TO 24 C.F.R. PART 87*

Certification for Contracts, Grants, Loans, and Cooperative Agreements:

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, ''Disclosure Form to Report Lobbying,'' in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Statement for Loan Guarantees and Loan Insurance:

The undersigned states, to the best of his or her knowledge and belief, that: If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, ''Disclosure Form to Report Lobbying,'' in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above applicable certification.

NAME OF APPLICANT	AWARD NUMBER AND/OR PROJECT NAME
Williamson County	22-130-058-E524

PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE

Steven Snell — County Judge

SIGNATURE — DATE

* 24 C.F.R. 87 App. A, available at https://www.gpo.gov/fdsys/granule/CFR-2011-title24-vol1/CFR-2011-title24-vol1-part87-appA. Published Apr. 1, 2011. Accessed Aug. 1, 2018.

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Disclosure of Lobbying Activities

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure)

OMB Number: 4040-0013
Expiration Date: 06/30/2028

1. *Type of Federal Action:	2. *Status of Federal Action:	3. *Report Type:
____ a. contract	_____ a. bid/offer/application	_____ a. initial filing
____ b. grant	_____ b. initial award	_____ b. material change
____ c. cooperative agreement	_____ c. post-award	
____ d. loan		
____ e. loan guarantee		
____ f. loan insurance		

4. Name and Address of Reporting Entity:
____ Prime _____Subawardee
*Name: _____
*Street 1:_____ Street 2:_____
*City: _____ State:_____ Zip:_____
Congressional District, *if known*:_____

5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime:

6. Federal Department/Agency:	7. Federal Program Name/Description: Assistance Listing Number, *if applicable*: ___
8. Federal Action Number, *if known:*	**9. Award Amount**, *if known:* **$**

10. a. Name and Address of Lobbying Registrant
Prefix_____ *First Name_____ Middle Name _____
*Last Name _____ Suffix _____
*Street 1:_____ Street 2:_____
*City: _____ State:_____ Zip:_____

b. Individual Performing Services *(including address if different from No. 10a)*
Prefix_____ *First Name_____ Middle Name _____
*Last Name _____ Suffix _____
*Street 1:_____ Street 2:_____
*City: _____ State:_____ Zip:_____

11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

***Signature:**_____

***Name: Prefix**_____ ***First Name**_____ **Middle Name** _____
***Last Name** _____ **Suffix** _____
Title: _____ **Telephone No.:**_____ **Date:** _____

Federal Use Only:	**Authorized for Local Reproduction** **Standard Form - LLL (Rev. 7-97)**

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INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

Federal Agency Form Instructions Form Identifiers	**Information**
Agency Owner	Grants.gov
Form Name	Disclosure of Lobbying Activities (SF-LLL)
Form Version Number	2.0
OMB Number	4040-0013
OMB Expiration Date	06/30/2028

Field Number	**Field Name**	**Required or Optional**	**Information**
1.	*Type of Federal Action:	Required	Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action. This field is required.
2.	*Status of Federal Action	Required	Identify the status of the covered Federal action. This field is required.
2-a.	a. Bid/Offer/ Application	Check if applicable	Click if the Status of Federal Action is a bid, an offer or an application.
2-b.	b. Initial Award	Check if applicable	Click if the Status of Federal Action is an initial award.
2-c.	c. Post-Award	Check if applicable	Click if the Status of Federal Action is a post-award.
3.0	*Report Type	Required	Identify the appropriate classification of this report.
3-a.	a. Initial filing	Check if applicable	Check if Initial filing.
3-b.	b. Material change	Check if applicable	If this is a follow up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the previously submitted report by this reporting entity for this covered Federal action. This field is required.
	Material Change Year	Conditionally Required	If this is a follow up report caused by a material change to the information previously reported, enter the year in which the change occurred.
	Material Change Quarter	Conditionally Required	If this is a follow up report caused by a material change to the information previously reported, enter the quarter in which the change occurred.
	Material Change Date of Last Report	Conditionally Required	Enter the date of the previously submitted report by this reporting entity for this covered Federal action.
4.	Name and Address of Reporting Entity	Required	Provide the information for Name and Address of Reporting Entity.
	Prime	Check if applicable	Click to designate the organization filing the report as the Prime Federal recipient.
	Subawardee	Check if applicable	Click to designate the organization filing the report as the SubAwardee Federal recipient. Sub-awards include but are not limited to subcontracts, subgrants and contract awards under grants.
	Tier if known:	Optional	Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier.
	Name	Required	Enter the name of reporting entity. This field is required
	Street 1	Required	Enter Street 1 of the reporting entity. This field is required.
	Street 2	Optional	Enter Street 2 of the reporting entity.
	City	Required	Enter City of the reporting entity This field is required.
	State	Required	Enter the state of the reporting entity. This field is required
	ZIP	Required	Enter the ZIP of the reporting entity. This field is required
	Congressional District, if known	Optional	Enter the primary Congressional District of the reporting entity. Enter in the following format: 2 character state abbreviation – 3 characters district number, e.g., CA-005 for California 5th district, CA-012 for California 12th district, NC-103 for North Carolina's 103rd district.
5.	If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime	Conditionally Required	If Reporting Entity in No. 4 is Subawardee, provide the information for the Name and Address of Prime
	Name	Required	If the organization filing the report in item 4, checks "Subawardee", enter the full name of the prime Federal recipient.

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	Street 1	Required	If the organization filing the report in item 4, checks "Subawardee", enter the address of the prime Federal recipient.
	Street 2	Optional	If the organization filing the report in item 4, checks "Subawardee", enter the address of the prime Federal recipient.
	City	Required	If the organization filing the report in item 4, checks "Subawardee", enter the city of the prime Federal recipient.
	State	Required	If the organization filing the report in item 4, checks "Subawardee", select the appropriate state from this pull down menu.
	ZIP	Required	Enter the ZIP of Prime. This field is required
	Congressional District, if known	Optional	Enter the Congressional District of Prime. Enter in the following format: 2 character state abbreviation – 3 characters district number, e.g., CA-005 for California 5th district, CA-012 for California 12th district, NC-103 for North Carolina's 103rd district.
6.	Federal Department /Agency	Required	Enter the name of the Federal Department or Agency making the award or loan commitment. This field is required.
7.	Assistance Listing Number:	Required	Enter the full Assistance Listing Number for grants, cooperative agreements, loans and loan commitments. Pre-populated from SF-424 if using Grants.gov.
	Assistance Listing Title:	Required	Enter the Federal program name or description for the covered Federal action. Pre-populated from SF-424 if using Grants.gov.
8.	Federal Action Number	Optional	Enter the most appropriate Federal identifying number available for the Federal action, identified in item 1 (e.g., Request for Proposal (RFP) number, invitation for Bid (IFB) number, grant announcement number, the contract, grant, or loan award number, the application/ proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001".
9.	Award Amount	Optional	For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment of the prime entity identified in item 4 or 5.
10.a.	Name And Address of Lobbying Registrant	Required	Provide the information for the Name and Address of Lobbying Registrant.
	Prefix	Optional	Enter the prefix (e.g., Mr., Mrs., Miss), if appropriate, for the Lobbying Registrant.
	First Name	Required	Enter the first name of Lobbying Registrant. This field is required.
	Middle Name	Optional	Enter the middle name of Lobbying Registrant.
	Last Name	Required	Enter the last name of Lobbying Registrant. This field is required.
	Suffix	Optional	Enter the suffix (e.g., Jr. Sr., PhD), if appropriate, for the Lobbying Registrant.
	Street 1	Required	Enter the first line of street address for the Lobbying Registrant.
	Street 2	Optional	Enter the second line of street address for the Lobbying Registrant.
	City	Required	Enter the city of the Lobbying Registrant.
	State	Required	Select the appropriate state of the Lobbying Registrant.
	ZIP Code	Required	Enter the Zip Code (or ZIP+4) of the Lobbying Registrant.
10.b.	Individual Performing Services	Required	Provide the information for Individual Performing Services
	Prefix	Optional	Enter the prefix (e.g., Mr., Mrs., Miss), if appropriate, for the Individual Performing Services.
	First Name	Required	Enter the first name of the Individual Performing Services. This field is required.
	Middle Name	Optional	Enter the middle name of the Individual Performing Services.
	Last Name	Required	Enter the last name of the Individual Performing Services. This field is required.
	Suffix	Optional	Enter the suffix (e.g., Jr. Sr., PhD), if appropriate, for the Individual Performing Services.
	Street 1	Required	Enter the first line of street address for the Individual Performing Services.
	Street 2	Optional	Enter the second line of street address for the Individual Performing Services.
	City	Required	Enter the city of the Individual Performing Services.
	State	Required	Select the state for the address of the Individual Performing Services from this pull down menu.
	ZIP Code	Required	Enter the Zip Code (or ZIP+4) of the Individual Performing Services.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB control Number. The valid OMB control number for this information collection is OMB No. 4040-0013. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project, Washington, DC 20503.

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GENERAL AFFIRMATIONS

TO THE EXTENT APPLICABLE, Subrecipient affirms and agrees to the following, without exception:

1. Subrecipient represents and warrants that, in accordance with Section 2155.005 of the Texas Government Code, neither Subrecipient nor the firm, corporation, partnership, or institution represented by Subrecipient, or anyone acting for such a firm, corporation, partnership, or institution has (1) violated any provision of the Texas Free Enterprise and Antitrust Act of 1983, Chapter 15 of the Texas Business and Commerce Code, or the federal antitrust laws, or (2) communicated directly or indirectly the contents of this Contract or any solicitation response upon which this Contract is based to any competitor or any other person engaged in the same line of business as Subrecipient.*
2. Subrecipient shall not assign its rights under the Contract or delegate the performance of its duties under the Contract without prior written approval from the GLO. Any attempted assignment or delegation in violation of this provision is void and without effect. This provision does not apply to subcontracting.
3. If the Contract is for services, Subrecipient shall comply with Section 2155.4441 of the Texas Government Code, requiring the purchase of products and materials produced in the State of Texas in performing service contracts, but for contracts subject to 2 C.F.R. 200, only to the extent such compliance is consistent with 2 C.F.R. 200.319.
4. Under Section 231.006 of the Family Code, the vendor or applicant [Subrecipient] certifies that the individual or business entity named in this Contract, bid or application is not ineligible to receive the specified grant, loan, or payment and acknowledges that this Contract may be terminated and payment may be withheld if this certification is inaccurate, in addition to other remedies set out in Section 231.006(f) of the Family Code.*
5. A bid or an application for a contract, grant, or loan paid from state funds must include the name and social security number of the individual or sole proprietor and each partner, shareholder, or owner with an ownership interest of at least 25 percent of the business entity submitting the bid or application. Subrecipient certifies it has submitted this information to the GLO.*
6. If the Contract is for a "cloud computing service" as defined by Texas Government Code Section 2157.007, then pursuant to Section 2063.408(d)-(f) of the Texas Government Code, relating to cloud computing state risk and authorization management program, Subrecipient represents and warrants that it complies with the requirements of the state risk and authorization management program and Subrecipient agrees that throughout the term of the Contract it shall maintain its certifications and comply with the program requirements in the performance of the Contract.
7. If the Contract is for the purchase or lease of computer equipment, as defined by Texas Health and Safety Code Section 361.952(2), Subrecipient certifies that it is in compliance with Subchapter Y, Chapter 361 of the Texas Health and Safety Code, related to the Computer Equipment Recycling Program and the Texas Commission on Environmental Quality rules in Title 30 Texas Administrative Code Chapter 328.
8. If the Contract authorizes Subrecipient to access, transmit, use, or store data for the GLO, then in accordance with Section 2054.138 of the Texas Government Code, Subrecipient certifies that it will comply with the security controls required under this Contract and will

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maintain records and make them available to the GLO as evidence of Subrecipient's compliance with the required controls.

9. Subrecipient represents and warrants that it has not given, offered to give, nor intends to give at any time hereafter any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant in connection with the Contract.

10. Subrecipient agrees that any payments due under the Contract shall be applied towards any debt or delinquency that is owed by Subrecipient to the State of Texas.

11. Upon request of the GLO, Subrecipient shall provide copies of its most recent business continuity and disaster recovery plans.

12. If the Contract is for consulting services governed by Texas Government Code Chapter 2254, Subchapter B, in accordance with Section 2254.033 of the Texas Government Code, relating to consulting services, Subrecipient certifies that it does not employ an individual who has been employed by the GLO or another agency at any time during the two years preceding the Subrecipient's submission of its offer to provide consulting services to the GLO or, in the alternative Subrecipient, in its offer to provide consulting services to the GLO, disclosed the following: (i) the nature of the previous employment with the GLO or other state agency; (ii) the date the employment was terminated; and (iii) the annual rate of compensation for the employment at the time of its termination.*

13. If the Contract is not for architecture, engineering, or construction services, then except as otherwise provided by statute, rule, or regulation, Subrecipient must use the dispute resolution process provided for in Chapter 2260 of the Texas Government Code to attempt to resolve any dispute arising under the Contract. NOTHING IN THIS SECTION SHALL BE CONSTRUED AS A WAIVER OF SOVEREIGN IMMUNITY BY THE GLO OR, IF APPLICABLE, OF GOVERNMENTAL IMMUNITY BY SUBRECIPIENT.

14. If the Contract is for architecture, engineering, or construction services, then subject to Texas Government Code Section 2260.002 and Texas Civil Practice and Remedies Code Chapter 114, and except as otherwise provided by statute, rule, or regulation, Subrecipient shall use the dispute resolution process provided for in Chapter 2260 of the Texas Government Code to attempt to resolve all disputes arising under this Contract. Except as otherwise provided by statute, rule, or regulation, in accordance with the Texas Civil Practice and Remedies Code, Section 114.005, claims encompassed by Texas Government Code, Section 2260.002(3) and Texas Civil Practice and Remedies Code Section 114.002 shall be governed by the dispute resolution process set forth below in subsections (a)-(d). NOTHING IN THIS SECTION SHALL BE CONSTRUED AS A WAIVER OF SOVEREIGN IMMUNITY BY THE GLO OR, IF APPLICABLE, OF GOVERNMENTAL IMMUNITY BY SUBRECIPIENT.

    a. Notwithstanding Texas Government Code, Chapter 2260.002(3) and Chapter 114.012 and any other statute or applicable law, if Subrecipient's claim for breach of contract cannot be resolved by the Parties in the ordinary course of business, Subrecipient may make a claim against the GLO for breach of contract and the GLO may assert a counterclaim against Subrecipient as is contemplated by Texas Government Code, Chapter 2260, Subchapter B. In such event, Subrecipient must provide written notice to the GLO of a claim for breach of the Contract not later than the 180th day after the date

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of the event giving rise to the claim. The notice must state with particularity: (1) the nature of the alleged breach; (2) the amount Subrecipient seeks as damages; and (3) the legal theory of recovery.

b. The chief administrative officer, or if designated in the Contract, another officer of the GLO, shall examine the claim and any counterclaim and negotiate with Subrecipient in an effort to resolve them. The negotiation must begin no later than the 120th day after the date the claim is received, as is contemplated by Texas Government Code, Chapter 2260, Section 2260.052.

c. If the negotiation under paragraph (b) above results in the resolution of some disputed issues by agreement or in a settlement, the Parties shall reduce the agreement or settlement to writing and each Party shall sign the agreement or settlement. A partial settlement or resolution of a claim does not waive a Party's rights under this Contract as to the parts of the claim that are not resolved.

d. If a claim is not entirely resolved under paragraph (b) above, on or before the 270th day after the date the claim is filed with the GLO, unless the Parties agree in writing to an extension of time, the Parties may agree to mediate a claim made under this dispute resolution procedure. This dispute resolution procedure is Subrecipient's sole and exclusive process for seeking a remedy for an alleged breach of contract by the GLO if the Parties are unable to resolve their disputes as described in this section.

e. Nothing in the Contract shall be construed as a waiver of the state's or the GLO's sovereign immunity, or, if applicable, the governmental immunity of Subrecipient. This Contract shall not constitute or be construed as a waiver of any of the privileges, rights, defenses, remedies, or immunities available to the State of Texas or Subrecipient. The failure to enforce, or any delay in the enforcement, of any privileges, rights, defenses, remedies, or immunities available to the State of Texas or, if applicable, of Subrecipient under this Contract or under applicable law shall not constitute a waiver of such privileges, rights, defenses, remedies or immunities or be considered as a basis for estoppel. The GLO does not waive any privileges, rights, defenses, or immunities available to it by entering into this Contract or by its conduct, or by the conduct of any representative of the GLO, prior to or subsequent to entering into this Contract. Subrecipient does not waive any privileges, rights, defenses, or immunities available to it by entering into this Contract or by its conduct, or by the conduct of any representative of the Subrecipient, prior to or subsequent to entering into this Contract.

f. Except as otherwise provided by statute, rule, or regulation, compliance with the dispute resolution process provided for in Texas Government Code, Chapter 2260, subchapter B and incorporated by reference in subsection (a)-(d) above is a condition precedent to the Subrecipient: (1) filing suit pursuant to Chapter 114 of the Civil Practices and Remedies Code; or (2) initiating a contested case hearing pursuant to Subchapter C of Chapter 2260 of the Texas Government Code.

15. If Chapter 2271 of the Texas Government Code applies to this Contract, Subrecipient verifies that it does not boycott Israel and will not boycott Israel during the term of the Contract.*

16. This Contract is contingent upon the continued availability of lawful appropriations by the Texas Legislature. Subrecipient understands that all obligations of the GLO under this

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Contract are subject to the availability of funds. If such funds are not appropriated or become unavailable, the GLO may terminate the Contract. The Contract shall not be construed as creating a debt on behalf of the GLO in violation of Article III, Section 49a of the Texas Constitution.

17. Subrecipient certifies that it is not listed in the prohibited vendors list authorized by Executive Order 13224, "Blocking Property and Prohibiting Transactions with Persons Who Commit, Threaten to Commit, or Support Terrorism", published by the United States Department of the Treasury, Office of Foreign Assets Control.

18. In accordance with Section 669.003 of the Texas Government Code, relating to contracting with the executive head of a state agency, Subrecipient certifies that it is not (1) the executive head of the GLO, (2) a person who at any time during the four years before the effective date of the Contract was the executive head of the GLO, or (3) a person who employs a current or former executive head of the GLO.

19. Subrecipient represents and warrants that all statements and information prepared and submitted in connection with this Contract are current, complete, true, and accurate. Submitting a false statement or making a material misrepresentation during the performance of this Contract is a material breach of contract and may void the Contract or be grounds for its termination.

20. Pursuant to Section 2155.004(a) of the Texas Government Code, Subrecipient certifies that neither Subrecipient nor any person or entity represented by Subrecipient has received compensation from the GLO to participate in the preparation of the specifications or solicitation on which this Contract is based. Under Section 2155.004(b) of the Texas Government Code, Subrecipient certifies that the individual or business entity named in this Contract is not ineligible to receive the specified Contract and acknowledges that the Contract may be terminated and payment withheld if this certification is inaccurate. This Section does not prohibit Subrecipient from providing free technical assistance.*

21. In accordance with Section 2252.901 of the Texas Government Code, for the categories of contracts listed in that section, Subrecipient represents and warrants that none of its employees including, but not limited to, those authorized to provide services under the contract, were employees of the GLO during the twelve (12) month period immediately prior to the date of execution of the contract. Solely for professional services contracts as described by Chapter 2254 of the Texas Government Code, Subrecipient further represents and warrants that if a former employee of the GLO was employed by Subrecipient within one year of the employee's leaving the GLO, then such employee will not perform services on projects with Subrecipient that the employee worked on while employed by the GLO.*

22. The Contract shall be governed by and construed in accordance with the laws of the State of Texas, without regard to the conflicts of law provisions. The venue of any suit arising under the Contract is fixed in any court of competent jurisdiction of Travis County, Texas, unless the specific venue is otherwise identified in a statute which directly names or otherwise identifies its applicability to any Party.

23. IF THE CONTRACT IS NOT FOR ARCHITECTURE OR ENGINEERING SERVICES GOVERNED BY TEXAS GOVERNMENT CODE CHAPTER 2254, SUBRECIPIENT, TO THE EXTENT ALLOWED BY LAW, SHALL DEFEND, INDEMNIFY AND HOLD

* This section does not apply to a contract with a "governmental entity" as defined in Texas Government Code Chapter 2251.

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HARMLESS THE STATE OF TEXAS AND THE GLO, AND/OR THEIR OFFICERS, AGENTS, EMPLOYEES, REPRESENTATIVES, CONTRACTORS, ASSIGNEES, AND/OR DESIGNEES FROM ANY AND ALL LIABILITY, ACTIONS, CLAIMS, DEMANDS, OR SUITS, AND ALL RELATED COSTS, ATTORNEY FEES, AND EXPENSES ARISING OUT OF, OR RESULTING FROM ANY ACTS OR OMISSIONS OF SUBRECIPIENT OR ITS AGENTS, EMPLOYEES, SUBCONTRACTORS, ORDER FULFILLERS, OR SUPPLIERS OF SUBCONTRACTORS IN THE EXECUTION OR PERFORMANCE OF THE CONTRACT AND ANY PURCHASE ORDERS ISSUED UNDER THE CONTRACT. THE DEFENSE SHALL BE COORDINATED BY SUBRECIPIENT WITH THE OFFICE OF THE TEXAS ATTORNEY GENERAL WHEN TEXAS STATE AGENCIES ARE NAMED DEFENDANTS IN ANY LAWSUIT AND SUBRECIPIENT MAY NOT AGREE TO ANY SETTLEMENT WITHOUT FIRST OBTAINING THE CONCURRENCE FROM THE OFFICE OF THE TEXAS ATTORNEY GENERAL. SUBRECIPIENT AND THE GLO SHALL FURNISH TIMELY WRITTEN NOTICE TO EACH OTHER OF ANY SUCH CLAIM.*

24. IF THE CONTRACT IS FOR ARCHITECTURE OR ENGINEERING SERVICES GOVERNED BY TEXAS GOVERNMENT CODE CHAPTER 2254, SUBRECIPIENT, TO THE EXTENT ALLOWED BY LAW, SHALL INDEMNIFY AND HOLD HARMLESS THE STATE OF TEXAS AND THE GLO, AND/OR THEIR OFFICERS, AGENTS, EMPLOYEES, REPRESENTATIVES, CONTRACTORS, ASSIGNEES, AND/OR DESIGNEES FROM ANY AND ALL LIABILITY, ACTIONS, CLAIMS, DEMANDS, OR SUITS, AND ALL RELATED DAMAGES, COSTS, ATTORNEY FEES, AND EXPENSES TO THE EXTENT CAUSED BY, ARISING OUT OF, OR RESULTING FROM ANY ACTS OF NEGLIGENCE, INTENTIONAL TORTS, WILLFUL MISCONDUCT, PERSONAL INJURY OR DAMAGE TO PROPERTY, AND/OR OTHERWISE RELATED TO SUBRECIPIENT'S PERFORMANCE, AND/OR FAILURES TO PAY A SUBCONTRACTOR OR SUPPLIER BY THE SUBRECIPIENT OR ITS AGENTS, EMPLOYEES, SUBCONTRACTORS, ORDER FULFILLERS, CONSULTANTS UNDER CONTRACT TO SUBRECIPIENT, OR ANY OTHER ENTITY OVER WHICH SUBRECIPIENT EXERCISES CONTROL, OR SUPPLIERS OF SUBCONTRACTORS IN THE EXECUTION OR PERFORMANCE OF THE CONTRACT. THE DEFENSE SHALL BE COORDINATED BY SUBRECIPIENT WITH THE OFFICE OF THE TEXAS ATTORNEY GENERAL WHEN TEXAS STATE AGENCIES ARE NAMED DEFENDANTS IN ANY LAWSUIT AND SUBRECIPIENT MAY NOT AGREE TO ANY SETTLEMENT WITHOUT FIRST OBTAINING THE CONCURRENCE FROM THE OFFICE OF THE TEXAS ATTORNEY GENERAL. SUBRECIPIENT AND THE GLO SHALL FURNISH TIMELY WRITTEN NOTICE TO EACH OTHER OF ANY SUCH CLAIM.*

25. TO THE EXTENT ALLOWED BY LAW, SUBRECIPIENT SHALL DEFEND, INDEMNIFY, AND HOLD HARMLESS THE GLO AND THE STATE OF TEXAS FROM AND AGAINST ANY AND ALL CLAIMS, VIOLATIONS, MISAPPROPRIATIONS OR INFRINGEMENT OF ANY PATENT, TRADEMARK, COPYRIGHT, TRADE SECRET OR OTHER INTELLECTUAL PROPERTY RIGHTS AND/OR OTHER INTANGIBLE PROPERTY, PUBLICITY OR PRIVACY RIGHTS, AND/OR IN CONNECTION WITH OR ARISING FROM: (1) THE PERFORMANCE OR ACTIONS OF SUBRECIPIENT PURSUANT TO THIS CONTRACT; (2) ANY DELIVERABLE, WORK PRODUCT,

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CONFIGURED SERVICE OR OTHER SERVICE PROVIDED HEREUNDER; AND/OR (3) THE GLO'S AND/OR SUBRECIPIENT'S USE OF OR ACQUISITION OF ANY REQUESTED SERVICES OR OTHER ITEMS PROVIDED TO THE GLO BY SUBRECIPIENT OR OTHERWISE TO WHICH THE GLO HAS ACCESS AS A RESULT OF SUBRECIPIENT'S PERFORMANCE UNDER THE CONTRACT. SUBRECIPIENT AND THE GLO SHALL FURNISH TIMELY WRITTEN NOTICE TO EACH OTHER OF ANY SUCH CLAIM. SUBRECIPIENT SHALL BE LIABLE TO PAY ALL COSTS OF DEFENSE, INCLUDING ATTORNEYS' FEES. THE DEFENSE SHALL BE COORDINATED BY SUBRECIPIENT WITH THE OFFICE OF THE TEXAS ATTORNEY GENERAL (OAG) WHEN TEXAS STATE AGENCIES ARE NAMED DEFENDANTS IN ANY LAWSUIT AND SUBRECIPIENT MAY NOT AGREE TO ANY SETTLEMENT WITHOUT FIRST OBTAINING THE CONCURRENCE FROM OAG. IN ADDITION, SUBRECIPIENT WILL REIMBURSE THE GLO AND THE STATE OF TEXAS FOR ANY CLAIMS, DAMAGES, COSTS, EXPENSES OR OTHER AMOUNTS, INCLUDING, BUT NOT LIMITED TO, ATTORNEYS' FEES AND COURT COSTS, ARISING FROM ANY SUCH CLAIM. IF THE GLO DETERMINES THAT A CONFLICT EXISTS BETWEEN ITS INTERESTS AND THOSE OF SUBRECIPIENT OR IF THE GLO IS REQUIRED BY APPLICABLE LAW TO SELECT SEPARATE COUNSEL, THE GLO WILL BE PERMITTED TO SELECT SEPARATE COUNSEL AND SUBRECIPIENT WILL PAY ALL REASONABLE COSTS OF THE GLO'S COUNSEL.*

26. Subrecipient has disclosed in writing to the GLO all existing or known potential conflicts of interest relative to the performance of the Contract.

27. Sections 2155.006 and 2261.053 of the Texas Government Code prohibit state agencies from accepting a solicitation response or awarding a contract that includes proposed financial participation by a person who, in the past five years, has been convicted of violating a federal law or assessed a penalty in connection with a contract involving relief for Hurricane Rita, Hurricane Katrina, or any other disaster, as defined by Section 418.004 of the Texas Government Code, occurring after September 24, 2005. Under Sections 2155.006 and 2261.053 of the Texas Government Code, Subrecipient certifies that the individual or business entity named in this Contract is not ineligible to receive the specified Contract and acknowledges that this Contract may be terminated and payment withheld if this certification is inaccurate.*

28. The person executing this Contract certifies that he/she is duly authorized to execute this Contract on his/her own behalf or on behalf of Subrecipient and legally empowered to contractually bind Subrecipient to the terms and conditions of the Contract and related documents.

29. If the Contract is for architectural or engineering services, pursuant to Section 2254.0031 of the Texas Government Code, which incorporates by reference Section 271.904(d) of the Texas Local Government Code, Subrecipient shall perform services (1) with professional skill and care ordinarily provided by competent engineers or architects practicing under the same or similar circumstances and professional license, and (2) as expeditiously as is prudent considering the ordinary professional skill and care of a competent engineer or architect.*

30. The state auditor may conduct an audit or investigation of any entity receiving funds from the state directly under the Contract or indirectly through a subcontract under the Contract. The

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acceptance of funds directly under the Contract or indirectly through a subcontract under the Contract acts as acceptance of the authority of the state auditor, under the direction of the legislative audit committee, to conduct an audit or investigation in connection with those funds. Under the direction of the legislative audit committee, an entity that is the subject of an audit or investigation by the state auditor must provide the state auditor with access to any information the state auditor considers relevant to the investigation or audit. Subrecipient shall ensure that this paragraph concerning the authority to audit funds received indirectly by subcontractors through the Contract and the requirement to cooperate is included in any subcontract it awards. The GLO may unilaterally amend the Contract to comply with any rules and procedures of the state auditor in the implementation and enforcement of Section 2262.154 of the Texas Government Code.

31. Subrecipient certifies that neither it nor its principals are debarred, suspended, proposed for debarment, declared ineligible, or otherwise excluded from participation in the Contract by any state or federal agency.

32. If the Contract is for the purchase or lease of covered television equipment, as defined by Section 361.971(3) of the Texas Health and Safety Code, Subrecipient certifies its compliance with Subchapter Z, Chapter 361 of the Texas Health and Safety Code, related to the Television Equipment Recycling Program.

33. Pursuant to Section 572.069 of the Texas Government Code, Subrecipient certifies it has not employed and will not employ a former state officer or employee who participated in a procurement or contract negotiations for the GLO involving Subrecipient within two (2) years after the date that the contract is signed or the procurement is terminated or withdrawn. This certification only applies to former state officers or employees whose state service or employment ceased on or after September 1, 2015.

34. The GLO shall post this Contract to the GLO's website. Subrecipient understands that the GLO will comply with the Texas Public Information Act (Texas Government Code Chapter 552, the "PIA"), as interpreted by judicial rulings and opinions of the Attorney General of the State of Texas (the "Attorney General"). Information, documentation, and other material in connection with this Contract may be subject to public disclosure pursuant to the PIA. In accordance with Section 2252.907 of the Texas Government Code, Subrecipient is required to make any information created or exchanged with the GLO or the State of Texas pursuant to the Contract, and not otherwise excepted from disclosure under the PIA, available to the GLO in portable document file (".pdf") format or any other format agreed upon between the Parties that is accessible by the public at no additional charge to the GLO or the State of Texas. By failing to mark any information that Subrecipient believes to be excepted from disclosure as "confidential" or a "trade secret," Subrecipient waives any and all claims it may make against the GLO for releasing such information without prior notice to Subrecipient. The Attorney General will ultimately determine whether any information may be withheld from release under the PIA. Subrecipient shall notify the GLO's Office of General Counsel within twenty-four (24) hours of receipt of any third-party written requests for information and forward a copy of said written requests to PIALegal@glo.texas.gov. If a request for information was not written, Subrecipient shall forward the third party's contact information to the above-designated e-mail address.

* This section does not apply to a contract with a "governmental entity" as defined in Texas Government Code Chapter 2251.

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35. The GLO does not tolerate any type of fraud. GLO policy promotes consistent, legal, and ethical organizational behavior by assigning responsibilities and providing guidelines to enforce controls. Any violations of law, agency policies, or standards of ethical conduct will be investigated, and appropriate actions will be taken. Subrecipient must report any possible fraud, waste, or abuse that occurs in connection with the Contract to the GLO in the manner prescribed by the GLO's website, https://www.glo.texas.gov.
36. If Subrecipient, in its performance of the Contract, has access to a state computer system or database, Subrecipient must complete a cybersecurity training program certified under Texas Government Code Section 2063.104, as selected by the GLO. Subrecipient must complete the cybersecurity training program during the initial term of the Contract and during any renewal period. Subrecipient must verify in writing to the GLO its completion of the cybersecurity training program.
37. Under Section 2155.0061, Texas Government Code, Subrecipient certifies that the entity named in this Contract is not ineligible to receive the specified Contract and acknowledges that this Contract may be terminated and payment withheld if this certification is inaccurate.*
38. Subrecipient certifies that it does not require its customers to provide any documentation certifying the customer's COVID-19 vaccination or post-transmission recovery on entry to, to gain access to, or to receive service from Subrecipient's business. Subrecipient acknowledges that such a vaccine or recovery requirement would make Subrecipient ineligible for a state-funded contract.
39. Pursuant to Government Code Section 2275.0102, Subrecipient certifies that neither it nor its parent company, nor any affiliate of Subrecipient or its parent company, is: (1) majority owned or controlled by citizens or governmental entities of China, Iran, North Korea, Russia, or any other country designated by the Governor under Government Code Section 2275.0103, or (2) headquartered in any of those countries.*
40. If Subrecipient is required to make a verification pursuant to Section 2276.002 of the Texas Government Code, Subrecipient verifies that Subrecipient does not boycott energy companies and will not boycott energy companies during the term of the Contract. If Subrecipient does not make that verification, Subrecipient must notify the GLO and state why the verification is not required.*
41. If Subrecipient is required to make a verification pursuant to Section 2274.002 of the Texas Government Code, Subrecipient verifies that it (1) does not have a practice, policy, guidance, or directive that discriminates against a "firearm entity" or "firearm trade association" as those terms are defined in Texas Government Code section 2274.001 and (2) will not discriminate during the term of the Contract against a firearm entity or firearm trade association. If Subrecipient does not make that verification, Subrecipient must notify the GLO and state why the verification is not required.*
42. If Subrecipient is a "professional sports team" as defined by Texas Occupations Code Section 2004.002, Subrecipient will play the United States national anthem at the beginning of each team sporting event held at Subrecipient's home venue or other venue controlled by Subrecipient for the event. Failure to comply with this obligation constitutes a default of this Contract, and immediately subjects Subrecipient to the penalties for default, such as repayment of money received or ineligibility for additional money. In addition, Subrecipient

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may be debarred from contracting with the State. The GLO or the Attorney General may strictly enforce this provision.*

43. To the extent Section 552.371 of the Texas Government Code applies to Subrecipient and the Contract, in accordance with Section 552.372 of the Texas Government Code, Subrecipient must (a) preserve all contracting information related to the Contract in accordance with the records retention requirements applicable to the GLO for the duration of the Contract, (b) no later than the tenth business day after the date of the GLO's request, provide to the GLO any contracting information related to the Contract that is in Subrecipient's custody or possession, and (c) on termination or expiration of the Contract, either (i) provide to the GLO at no cost all contracting information related to the Contract that is in Subrecipient's custody or possession or (ii) preserve the contracting information related to the Contract in accordance with the records retention requirements applicable to the GLO. Except as provided by Section 552.374(c) of the Texas Government Code, the requirements of Subchapter J, Chapter 552, Government Code, may apply to the Contract and Subrecipient agrees that the Contract may be terminated if Subrecipient knowingly or intentionally fails to comply with a requirement of that subchapter.*

44. If the Contract is for consulting services governed by Chapter 2254 of the Texas Government Code, Subrecipient, upon completion of the Contract, must give the GLO a compilation, in a digital medium agreed to by the Parties, of all documents, films, recordings, or reports Subrecipient compiled in connection with its performance under the Contract.*

45. Subrecipient represents and warrants that it is not engaged in business with Iran, Sudan, or a foreign terrorist organization, as prohibited by Section 2252.152 of the Texas Government Code.*

46. Subrecipient represents and warrants that neither it; any of its holding companies, subsidiaries, or subcontractors; nor any holding companies or subsidiaries of its subcontractors is: (1) listed in Section 889 of the National Defense Authorization Act for Fiscal Year 2019 (Pub. L. 115-232); (2) listed in Section 1260H of the National Defense Authorization Act for Fiscal Year 2021 (Pub. L. 116-283); or (3) owned by the government of, or controlled by any governing or regulatory body located in, a country on the U.S. Department of Commerce's foreign adversaries list under 15 C.F.R. Section 791.4, and that it shall promptly notify the GLO if circumstances relevant to this provision change during the Contract term. Subrecipient shall ensure that this provision concerning the representation and warranty is included in any subcontract it awards.

47. If subject to 2 C.F.R. 200.216, Subrecipient shall not obligate or expend funding provided under this Contract to: (a) procure or obtain; (b) extend or renew a contract to procure or obtain; or (c) enter into a contract to procure or obtain covered telecommunications equipment or services, as described in Public Law 115-232, Section 889, including systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

48. To the extent Texas Government Code Chapter 2252, Subchapter G applies to the Contract, any iron or steel product Subrecipient uses in its performance of the Contract that is produced through a manufacturing process, as defined in Section 2252.201(2) of the Texas Government Code, must be produced in the United States.

* This section does not apply to a contract with a "governmental entity" as defined in Texas Government Code Chapter 2251.

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49. If subject to 2 C.F.R. 200.217, Subrecipient shall not discharge, demote, or otherwise discriminate against an employee as a reprisal for lawfully disclosing information that the employee reasonably believes is evidence of gross mismanagement, waste, abuse of authority, a danger to public health or safety, or a violation of law related to a Federal contract or grant. Subrecipient shall inform its employees in writing of their whistleblower rights and protections under 41 U.S.C. 4712.

In Process

* This section does not apply to a contract with a "governmental entity" as defined in Texas Government Code Chapter 2251.

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NONEXCLUSIVE LIST OF APPLICABLE LAWS, RULES, AND REGULATIONS

If applicable to the Project, Subrecipient must be in compliance with the following laws, rules, and regulations, as may be amended or superseded over time, and any other state, federal, or local laws, rules, and regulations as may become applicable throughout the term of the Contract, and Subrecipient acknowledges that this list may not include all such applicable laws, rules, and regulations.

Subrecipient is deemed to have read and understands the requirements of each of the following, if applicable to the Project under this Contract:

GENERALLY

Acts and regulations specified in this Contract;

The Housing and Community Development Act of 1974 (42 U.S.C. § 5301, *et seq*.);

The United States Housing Act of 1937, as amended, particularly 42 U.S.C. § 1437f(o)(13), and related provisions governing Public Housing Authority project-based assistance, and implementing regulations at 24 C.F.R. Part 983;

Cash Management Improvement Act regulations (31 C.F.R. Part 205);

Community Development Block Grant regulations (24 C.F.R. Part 570);

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. Part 200);

GLO Implementation Manual; and

State Action Plan(s).

CIVIL RIGHTS

Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d, *et seq*.) and 24 C.F.R. Part l, Nondiscrimination in Federally Assisted Programs of the Department of Housing and Urban Development - Effectuation of Title VI of the Civil Rights Act of 1964;

Title VII of the Civil Rights Act of 1964, as amended by the Equal Employment Opportunity Act of 1972 (42 U.S.C. § 2000e, *et seq*.);

Title VIII of the Civil Rights Act of 1968 (The Fair Housing Act of 1968), as amended (42 U.S.C. § 3601, *et seq.*);

Federal Executive Order 11063, as amended by Federal Executive Order 12259, and 24 C.F.R. Part 107, Nondiscrimination and Equal Opportunity in Housing under Executive Order 11063, particularly 24 C.F.R. § 107.60 (providing that failure or refusal to comply with the requirements of Executive Order 11063 or 24 C.F.R. Part 107 shall be a proper basis for the imposition of sanctions specified therein);

The Age Discrimination Act of 1975 (42 U.S.C. § 6101, *et seq*.);

Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794);

24 C.F.R. Part 8, Nondiscrimination Based on Handicap in Federally Assisted Programs and Activities of the Department of Housing and Urban Development; and

The Architectural Barriers Act of 1968, as amended (42 U.S.C. § 4151, *et seq*.).

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LABOR STANDARDS

The Davis-Bacon Act, as amended (originally, 40 U.S.C. § 276a-276a-5 and re-codified at 40 U.S.C. §§ 3141-3148), and 29 C.F.R. Part 5;

The Copeland "Anti-Kickback" Act (originally, 18 U.S.C. § 874 and re-codified at 40 U.S.C. § 3145) and 29 C.F.R. Part 3;

Sections 103 and 107 of the Contract Work Hours and Safety Standards Act, as amended (40 U.S.C. § 3701, *et seq.*); and

Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction (Also Labor Standards Provisions Applicable to Nonconstruction Contracts Subject to the Contract Work Hours and Safety Standards Act) (29 C.F.R. Part 5).

EMPLOYMENT OPPORTUNITIES

Section 3 of the Housing and Urban Development Act of 1968, as amended (12 U.S.C. § 1701u) and 24 C.F.R. Part 75;

The Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended (38 U.S.C. § 4212); and

Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§ 1681-1688).

GRANT AND AUDIT STANDARDS

Single Audit Act Amendments of 1996, as amended (31 U.S.C. § 7501 *et seq.*);

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. Part 200); and

Uniform Grant and Contract Management Act (Texas Government Code Chapter 783) and the Texas Grant Management Standards issued by the Comptroller of Public Accounts.

LEAD-BASED PAINT

Section 302 of the Lead-Based Paint Poisoning Prevention Act, as amended (42 U.S.C. § 4831(b)).

HISTORIC PROPERTIES

The National Historic Preservation Act of 1966, as amended (16 U.S.C. § 470, *et seq.*), particularly sections 106 and 110 (16 U.S.C. §§ 470, 470h-2);

Federal Executive Order 11593, Protection and Enhancement of the Cultural Environment, May 13, 1971 (36 FR 8921), 3 C.F.R., 1971-1975 Comp., p. 559, particularly section 2(c);

Federal historic preservation regulations as follows: 36 C.F.R. Part 800, Protection of Historic Properties, with respect to HUD programs; and

The Reservoir Salvage Act of 1960, as amended by the Archeological and Historic Preservation Act of 1974 (16 U.S.C. § 469, *et seq.)*, particularly section 3 (16 U.S.C. § 469a-1).

ENVIRONMENTAL LAW AND AUTHORITIES

Environmental Review Procedures for Recipients Assuming HUD Environmental Responsibilities (24 C.F.R. Part 58, as amended); and

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National Environmental Policy Act of 1969, as amended (42 U.S.C. §§ 4321-4347).

FLOODPLAIN MANAGEMENT AND WETLAND PROTECTION

Executive Order 11988, Floodplain Management, as amended by Executive Order 13690, February 4, 2015 (3 C.F.R., 2016 Comp., p. 268), as implemented in HUD regulations at 24 C.F.R. Part 55, particularly section 2(e) of Executive Order 11988, as amended; and

Executive Order 11990, Protection of Wetlands, May 24, 1977 (42 FR 26961), 3 C.F.R., 1977 Comp., p. 121, as interpreted in HUD regulations at 24 C.F.R. Part 55, particularly sections 2 and 5 of the Order.

COASTAL ZONE MANAGEMENT

The Coastal Zone Management Act of 1972, as amended (16 U.S.C. § 1451, *et seq.*), particularly sections 307(c) and (d) (16 U.S.C. § 1456(c) and (d)).

SOLE SOURCE AQUIFERS

The Safe Drinking Water Act of 1974, as amended (42 U.S.C. §§ 201, 300(f), *et seq.*, and 21 U.S.C. § 349), particularly section 1424(e) (42 U.S.C. § 300h-3(e)); and

Sole Source Aquifers (40 C.F.R. Part 149).

ENDANGERED SPECIES

The Endangered Species Act of 1973, as amended (16 U.S.C. § 1531, *et seq.*), particularly section 7 (16 U.S.C. § 1536).

WILD AND SCENIC RIVERS

The Wild and Scenic Rivers Act of 1968, as amended (16 U.S.C. § 1271, *et seq.*), particularly sections 7(b) and (c) (16 U.S.C. § 1278(b) and (c)).

AIR QUALITY

The Clean Air Act, as amended (42 U.S.C. § 7401, *et seq.*), particularly sections 176(c) and (d) (42 U.S.C. § 7506(c), (d)).

Environmental Protection Agency regulations pertaining to implementation plans (40 C.F.R. Parts 6, 51, and 93).

FARMLAND PROTECTION

Farmland Protection Policy Act of 1981 (7 U.S.C. § 4201, *et seq.*) particularly sections 1540(b) and 1541 (7 U.S.C. §§ 4201(b) and 4202); and

Farmland Protection Policy (7 C.F.R. Part 658).

HUD ENVIRONMENTAL STANDARDS

Applicable criteria and standards specified in HUD environmental regulations (24 C.F.R. Part 51) and as provided by 24 C.F.R. § 58.5(i)(2).

SUSPENSION AND DEBARMENT

Use of debarred, suspended, or ineligible contractors or subrecipients (24 C.F.R. § 570.609);

General HUD Program Requirements; Waivers (24 C.F.R. Part 5); and

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Nonprocurement Suspension and Debarment (2 C.F.R. Part 2424).

ACQUISITION / RELOCATION

The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended (42 U.S.C. § 4601, *et seq.*), 24 C.F.R. Part 42, and 24 C.F.R. § 570.606.

FAITH-BASED ACTIVITIES

Federal Executive Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations, (67 FR 77141), as amended by Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships with Faith-Based and Other Neighborhood Organizations, (75 FR 71319), and HUD regulations at 24 C.F.R. 570.200(j).

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GLO Information Security Appendix

1. Definitions

"Breach of Security" means any unauthorized access of computerized data that compromises the security, confidentiality, or integrity of GLO Data that is in the possession and/or control of Subrecipient (or any entity with which Subrecipient shares GLO Data as authorized herein) including data that is encrypted if the person accessing the data has the key required to decrypt the data, or a loss of control, compromise, unauthorized disclosure or access, failure to physically secure GLO Data or when unauthorized users access PII or SPI for an unauthorized purpose. The term encompasses both suspected and confirmed incidents involving GLO Data which raise a reasonable risk of harm to the GLO or an individual. A Breach of Security occurs regardless of whether caused by a negligent or intentional act or omission on part of Subrecipient and/or aforementioned entities.

"GLO Data" means any data or information, which includes PII and/or SPI as defined below, collected, maintained, and/or created by the GLO, for the purpose of providing disaster assistance to an individual, that Subrecipient obtains, accesses (via records, systems, or otherwise), receives (from the GLO or on behalf of the GLO), or uses in the performance of the Contract or any documents related thereto. GLO Data does not include other information that is lawfully made available to Subrecipient through other sources.

"Personal Identifying Information" or "PII" means information that alone, or in conjunction with other information, identifies an individual as defined at Tex. Bus. & Com Code Section 521.002(a)(1).

"Sensitive Personal Information" or "SPI" means the personal information identifying an individual as defined at Tex. Bus. & Com. Code Section 521.002(a)(2).

All defined terms found in the Contract shall have the same force and effect, regardless of capitalization.

2. Security and Privacy Compliance

2.1. Subrecipient shall keep all GLO Data received under the Contract and any documents related thereto strictly confidential.

2.2. Subrecipient shall comply with all applicable federal and state privacy and data protection laws, as well as all other applicable regulations.

2.3. Subrecipient shall implement administrative, physical, and technical safeguards to protect GLO Data that are no less rigorous than accepted industry practices including, without limitation, the guidelines in the National Institute of Standards and Technology ("NIST") Cybersecurity Framework Version 1.1. All such safeguards shall comply with applicable data protection and privacy laws. Subrecipient shall provide such certification or attestation in regard to its data security practices as may be required by the GLO upon request by the GLO.

2.4. Subrecipient will legally bind any contractor(s) and subcontractor(s) to the same requirements stated herein and obligations stipulated in the Contract and documents related thereto. Subrecipient shall ensure that the requirements stated herein are imposed on any contractor/subcontractor of Subrecipient's subcontractor(s).

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2.5. With the exception of contractors and subcontractors as they are addressed in Section 2.4, Subrecipient will not share GLO Data with any third parties, except as necessary for Subrecipient's performance under the Contract and upon the express written consent of the GLO's Information Security Officer or his/her authorized designee.

2.6. Subrecipient will ensure that initial privacy and security training, and annual training, thereafter, is completed by its employees or contractor/subcontractors that have access to GLO Data or who create, collect, use, process, store, maintain, disseminate, disclose, dispose, or otherwise handle PII and/or SPI on behalf of the GLO. Subrecipient shall maintain and, upon request, provide documentation of training completion.

2.7 Any GLO Data maintained or stored by Subrecipient or any contractor/subcontractor must be stored on servers or other hardware located within the physical borders of the United States and shall not be accessed outside of the United States except as authorized in writing and utilizing methods approved by the GLO's Information Security Officer or his/her authorized designee.

2.8 Subrecipient shall require that all individuals allowed to access GLO Data pursuant to this Contract sign a confidentiality and non-disclosure agreement ("NDA") before being given access to GLO Data. At a minimum, the NDA shall inform all individuals of the confidential nature of the GLO Data, the security and non-disclosure requirements of this Contract, and the potential criminal penalties and civil remedies specified in federal and state laws that may result from the unauthorized disclosure of GLO Data. The NDA shall require all individuals to acknowledge that the GLO or the United States government, including the U.S. Department of Housing and Urban Development ("HUD"), will seek any remedy available, including all administrative, disciplinary, civil, or criminal action(s) or penalties, as appropriate, for any unauthorized disclosure of GLO Data. Subrecipient shall provide the GLO copies of any and all NDAs upon request or demand by the GLO.

2.9 Subrecipient shall use GLO Data for the sole purpose of administering the Contract.

3. Data Ownership

3.1. In no event shall Subrecipient obtain or develop ownership rights to any GLO Data shared under the Contract, unless specifically acknowledged and agreed to by the GLO.

3.2. If, at any time during the term of the Contract or upon termination of the Contract, whichever occurs first, any part of the GLO Data, in any form, provided to Subrecipient ceases to be necessary for Subrecipient's performance under the Contract, Subrecipient shall within fourteen (14) days thereafter (a) securely return such GLO Data to the GLO and/or (b) at the GLO's written request, destroy, uninstall, and/or remove all copies of data in Subrecipient's possession or control and inform the GLO in writing of the completion of the task and method(s) utilized. If the return of GLO Data is infeasible, as mutually determined by the GLO and Subrecipient, the obligations set forth in this Attachment, with respect to GLO Data, shall survive termination of the Contract and Subrecipient shall prohibit any further use and disclosure of GLO Data.

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4. Data Mining

4.1. Subrecipient shall not use GLO Data for unrelated commercial purposes, advertising or advertising-related services, or for any other purpose not explicitly authorized by the GLO in this Contract.

4.2. Subrecipient shall take all reasonable physical, technical, administrative, and procedural measures to ensure that no unauthorized use or access of GLO Data occurs.

5. Breach of Security

5.1. Subrecipient shall provide the GLO with the name and contact information for an employee of Subrecipient which shall serve as the GLO's primary security contact.

5.2. Upon Subrecipient's discovery of a Breach of Security or suspected Breach of Security, Subrecipient shall notify the GLO promptly, but no later than 24 hours after discovery of the Breach of Security or suspected Breach of Security. Within 72 hours, Subrecipient shall provide to the GLO, at minimum, a written preliminary report regarding the Breach or suspected Breach with root cause analysis including a log detailing the data affected.

5.3. Subrecipient shall submit the initial notification and preliminary report to the GLO Information Security Officer at informationsecurity@glo.texas.gov.

5.4. Subrecipient shall take all reasonable steps to immediately remedy a Breach of Security and prevent any further Breach of Security.

5.5. Subrecipient shall not inform any third party of any Breach of Security or suspected Breach of Security without first obtaining GLO's prior written consent unless such action is required by law or is limited to third party personnel that have a need to know for the sole purpose of containing or remediating the Breach of Security or suspected Breach of Security. However, while a third party may be informed of the Breach or suspected Breach for the sole purpose of containing or remediating it, no GLO Data shall be shared with such third party unless express written permission is obtained from the GLO in accordance with Section 2.5. Subrecipient will legally bind such third party to the same requirements stated herein and obligations stipulated in the Contract and documents related thereto as soon as practicable upon securing such third party to contain or remediate the Breach of Security or suspected Breach of Security.

5.6. Notwithstanding the remedies provided in the Contract, if a Breach of Security includes SPI, Subrecipient shall notify affected individuals of such Breach in accordance with the requirements of Tex. Bus. and Comm. Code Section 521.053 or other applicable law and shall inform the GLO of such notifications. Subrecipient shall provide affected individuals complimentary access to one (1) year of credit monitoring services.

6. Data Use and Security Agreement Requirements

6.1. Certain GLO Data may be subject to agreements executed between the GLO and other state or federal agencies or entities, including, but not limited to, the U.S. Department of Homeland Security, the Federal Emergency Management Agency, and HUD, that impose conditions and obligations on the usage, sharing, storage, and security of the GLO Data. If, in the performance of the Contract, Subrecipient requires access to GLO

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Data protected under such an agreement, then Subrecipient shall be required to review and agree to comply with all terms, conditions, and obligations of the agreement before the GLO Data is shared with Subrecipient. As applicable, Subrecipient shall ensure any NDA required under Section 2.8, above, complies with all additional requirements imposed by the agreement.

6.2. The terms and conditions imposed under a data use and security agreement shall be in addition to all other terms and conditions contained in this Information Security Appendix, which remain applicable. In the event of a conflict between terms and conditions of the agreement and this Information Security Appendix, the more stringent term and/or condition shall apply.

7. Right to Audit

7.1. Upon the GLO's request and to confirm Subrecipient's compliance with this Attachment, Subrecipient grants the GLO, or a GLO-contracted vendor, permission to perform an assessment, audit, examination, investigation, or review of all controls in Subrecipient's, or Subrecipient's contractor/subcontractor's, physical and/or technical environment in relation to GLO Data. Subrecipient shall fully cooperate with such assessment by providing access to knowledgeable personnel, physical premises, documentation, infrastructure, and application software that stores, processes, or transports GLO Data. In lieu of a GLO-conducted assessment, audit, examination, investigation, or review, Subrecipient may supply, upon GLO approval, the following reports: SSAE18, ISO/ICE 27001 Certification, FedRAMP Certification, PCI Compliance Report, TXRAMP Certification, or similar attestations or third-party certifications. Subrecipient shall ensure that this clause concerning the GLO's authority to assess, audit, examine, investigate, or review is included in any contract/subcontract that Subrecipient awards.

7.2. At the GLO's request, Subrecipient shall promptly and accurately complete a written information security questionnaire provided by the GLO regarding Subrecipient's business practices and information technology environment in relation to GLO Data and the GLO shall consider such information to be confidential to the extent allowed by law.

Certificate Of Completion

Envelope Id: 0DF59F56-ED50-4D07-A065-4083A45F97CB
Status: Sent
Subject: $0 Amendment No. 1: 22-130-058-E524 - Williamson County (Texas GLO)
Source Envelope:
Document Pages: 43
Signatures: 0
Initials: 6
Certificate Pages: 5
AutoNav: Enabled
EnvelopeId Stamping: Enabled
Time Zone: (UTC-06:00) Central Time (US & Canada)

Envelope Originator:
Veronica Rodriguez
1700 Congress Ave
Austin, TX 78701
Veronica.Rodriguez@glo.texas.gov
IP Address: 136.226.15.38

Record Tracking

Status: Original
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Holder: Veronica Rodriguez
Veronica.Rodriguez@glo.texas.gov
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Signer Events	Signature	Timestamp
Vada Dillawn vada.dillawn@glo.texas.gov Staff Attorney Texas General Land Office Security Level: Email, Account Authentication (None)	DS Signature Adoption: Pre-selected Style Using IP Address: 136.226.12.78	Sent: 3/23/2026 3:02:30 PM Viewed: 3/23/2026 4:23:58 PM Signed: 3/23/2026 4:34:14 PM
Electronic Record and Signature Disclosure: Not Offered via Docusign		
Regina Erales regina.erales.glo@recovery.texas.gov Security Level: Email, Account Authentication (None)	Initial Signature Adoption: Pre-selected Style Using IP Address: 2605:a601:aad1:ee00:bc3e:454d:4a09:d7d7	Sent: 3/23/2026 4:34:22 PM Viewed: 3/26/2026 8:18:34 AM Signed: 3/26/2026 8:18:52 AM
Electronic Record and Signature Disclosure: Not Offered via Docusign		
Heather Lagrone heather.lagrone.glo@recovery.texas.gov Sr Dep director Texas General Land Office Security Level: Email, Account Authentication (None)	DS Signature Adoption: Pre-selected Style Using IP Address: 2600:1700:1d0:8cb0:e00c:9d60:7379:d4d8	Sent: 3/26/2026 8:18:57 AM Viewed: 3/26/2026 9:30:35 AM Signed: 3/26/2026 9:31:27 AM
Electronic Record and Signature Disclosure: Not Offered via Docusign		
Marc Barenblat marc.barenblat@glo.texas.gov Deputy General Counsel Texas General Land Office Security Level: Email, Account Authentication (None)	DS Signature Adoption: Pre-selected Style Using IP Address: 2600:1700:80:8690:288e:b817:4847:426d	Sent: 3/26/2026 9:31:30 AM Viewed: 3/26/2026 12:07:24 PM Signed: 3/26/2026 12:10:51 PM
Electronic Record and Signature Disclosure: Not Offered via Docusign		

Signer Events	Signature	Timestamp
Jeff Gordon jeff.gordon@glo.texas.gov General Counsel Texas General Land Office Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	DS Signature Adoption: Pre-selected Style Using IP Address: 136.226.14.212	Sent: 3/26/2026 12:10:56 PM Viewed: 3/26/2026 12:19:31 PM Signed: 3/26/2026 12:19:36 PM
Adrian Piloto adrian.piloto@glo.texas.gov Senior Deputy Director Texas General Land Office Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	DS Signature Adoption: Pre-selected Style Using IP Address: 136.226.14.202	Sent: 3/26/2026 12:19:40 PM Viewed: 3/26/2026 12:33:26 PM Signed: 3/26/2026 12:33:44 PM
Steven Snell ctyjudge@wilco.org County Judge Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign		Sent: 3/26/2026 12:33:48 PM Resent: 4/2/2026 12:56:53 PM Resent: 4/2/2026 12:57:26 PM Viewed: 4/14/2026 10:58:53 AM
Jennifer G. Jones jennifer.jones@glo.texas.gov Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign		

In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
BSO Team bsorequests@recovery.texas.gov Texas General Land Office Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/23/2026 1:54:33 PM
Drafting Requests draftingrequests@GLO.TEXAS.GOV Texas General Land Office Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:**	COPIED	Sent: 3/23/2026 1:54:34 PM

In Process

Carbon Copy Events	Status	Timestamp
Not Offered via Docusign		
Kelly McBride kelly.mcbride@glo.texas.gov Director of CMD Texas General Land Office Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/23/2026 1:54:35 PM
Lance White lance.white@glo.texas.gov Manager, Contracts Management Department Texas General Land Office Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/23/2026 1:54:35 PM
Joseph Cardona joseph.cardona@glo.texas.gov Team Lead/Contract Manager Texas General Land Office Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/23/2026 1:54:35 PM Resent: 3/23/2026 3:02:29 PM
Veronica Rodriguez Veronica.Rodriguez@glo.texas.gov Contract Manager Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/23/2026 1:54:36 PM
Jaynee Williams Jaynee.Williams@glo.texas.gov Purchaser Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/23/2026 1:54:36 PM
Jet Hays jet.hays.glo@recovery.texas.gov Deputy Director, Integration Texas General Land Office Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/23/2026 4:34:20 PM
Kalyn Scott kalyn.scott.glo@recovery.texas.gov Texas General Land Office Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/23/2026 4:34:20 PM

In Process

Carbon Copy Events	Status	Timestamp
LHMPP Team lhmpp.glo@recovery.texas.gov Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/23/2026 4:34:20 PM
Matthew Anderson matthew.anderson@glo.texas.gov Texas General Land Office Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/23/2026 4:34:22 PM
Accounting Team DR.SystemAccess@glo.texas.gov Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/23/2026 4:34:22 PM
Cassandra Edwards cassandra.edwards@wilco.org Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 3/26/2026 12:33:48 PM
Garrett Purcell Garrett.Purcell@glo.texas.gov Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign		
HUB HUB@glo.texas.gov Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign		
Ryne Zmolik ryne.zmolik.glo@recovery.texas.gov Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign		
Michelle Esper-Martin michelle.espermartin.glo@recovery.texas.gov Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign		
Jeana Bores jeana.bores.glo@recovery.texas.gov Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign		

In Process

Carbon Copy Events	Status	Timestamp
Torrey Brown torrey.brown.glo@recovery.texas.gov Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign		

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	3/23/2026 1:54:36 PM
Envelope Updated	Security Checked	3/23/2026 3:02:29 PM
Envelope Updated	Security Checked	3/23/2026 3:02:29 PM
Envelope Updated	Security Checked	3/23/2026 3:02:29 PM

Payment Events	Status	Timestamps

In Process

County Judge Approval Form

Check the reason requiring Judge Gravell's approval:

- [x] A purchase order was not issued for the purchase listed on the attached invoice(s).
- [ ] Reimbursement was received more than 60 days from date of expense.
- [ ] Invoice exceeded PO amount by
- [ ] P-Card purchase $5,000 or greater

Vendor Name: H2O Partners

Invoice Number: 114501

Provide an explanation as to why the County Judge's approval is required:

Invoice was received 10/31/23
Even though the service contract was approved in CC on 5/9/23 #23RFP30, a requisition was not submitted so that work could be started.
New vendor setup was completed 11/16/23

Ofc of Emerg. Mgmt / Damaris Morales	Damaris M	11/16/2023
Name & dept of individual completing the form	**Signature**	**Date**

To be completed by the Judge's Office:

- [ ] Not approved for the following reason:

Approved (sign below)

X **APPROVED**
By Andrea Schiele at 2:38 pm, Nov 16, 2023

County Judge Bill Gravell Jr.

H2O PARTNERS

Invoice Date: 9/30/2023
Invoice Number: 114501
Terms: Net 90

H2O Partners, Inc. (EIN 74-2994685)
PO Box 160130
Austin, TX 78716
Attn: Accounts Receivable
mtrent@h2opartnersusa.com
invoice@ h2opartnersusa.com

To:

Williamson County
Cassandra Edwards
911 Tracy Chambers Lane
Georgetown, TX 78626
cassandra.edwards@wilco.org
(512) 864-8266

		Services Rendered 5/09/23 - 9/30/23		
Description of Work	**Total**	**Services to Date**	**Billed to Date**	**Amount Due**
Submit Hazard Mitigation Plan Grant Application to TDEM	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
Total				**$2,500.00**

Pay This Amount **$2,500.00**

STATEMENT OF ACCOUNT

Task Order Total	**Prior Invoiced**	**Current Invoice**	**JTD Invoiced**	**Total Remaining**
$ 2,500.00	$0.00	$2,500.00	$2,500.00	$ -

Date	**Invoice #**	**Amount**	**Payment**	**Open Balance**
9/30/2023	**114501**	**$ 2,500.00**	**$ -**	**$ 2,500.00**
		$ 2,500.00	**$ -**	**$ 2,500.00**

APPROVED
APPROVED FOR PAYMENT
By Damaris Morales at 9:47 am, Dec 04, 2023

Authorized Signature

11/16/2023
Date

FY23 account if possible if not FY24 will suffice
01-0100-0541-004100
Budget Line Item

$2500.00
Amount

Commissioners Court - Regular Session **14.**

Meeting Date: 04/21/2026

Approval of Service Contract #2026-198 with Heart of Texas Landscape & Irrigation Inc. for mowing and landscaping services for the Radio Communication System (RCS) Department

Submitted For: Joy Simonton **Submitted By:** Jesel Vigil, Purchasing

Department: Purchasing

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action on approving Service Contract #2026-198 between Williamson County and Heart of Texas Landscape & Irrigation, Inc. for mowing and landscaping services at the radio tower sites in the amount of $16,464.00 and authorizing the execution of the service contract.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 04:06 PM
Form Started By: Jesel Vigil		Started On: 03/30/2026 03:27 PM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **15.**

Meeting Date: 04/21/2026

Approval of Professional Services Contract No.2026-201 for CMT Testing for ESOC CRAC Unit Project with Arias & Associates, Inc. for Facilities Management

Submitted For: Joy Simonton **Submitted By:** Michelle McKinney, Purchasing

Department: Purchasing

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action on approving the Professional Services Contract #2026-201 with Arias & Associates, Inc. for Construction Materials Testing for the ESOC CRAC Unit project for Facilities Management, in the amount of Four Thousand Nine Hundred Forty and 50/100 Dollars ($4,940.50) and authorize execution of this agreement.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Exception Form

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 04:23 PM
Form Started By: Michelle McKinney		Started On: 04/07/2026 05:01 PM
Final Approval Date: 04/14/2026		

PROFESSIONAL SERVICES PROCUREMENT PROCEDURE EXCEPTION FORM

The Professional Services Procurement Procedure is put forth and enforced by the County Auditor. Full guidelines are available on the County Auditor's website:

Professional Services Procurement Procedure | Williamson County, TX

Exceptions to this procedure may only be granted by written approval by the County Auditor or First Assistant County Auditor for small scope or work needs with total fees not to exceed $5,000.00. This form and the scope and fee proposal must be submitted to the Purchasing Department for review prior to submission to the County Auditor.

Requesting Department: Facilities Management

Department Representative: Angel Gomez-Hise Email: angel.gomez@wilcotx.org

Requested Form Return Date: 20 March, 2026 Scope and Fee Proposal Attached: ☑

Explanation of request and reason for exception:

Construction Materials Testing for less than $5,000.00 in relation to the ESOC CRAC Unit project.

Requesting Department Head

Jesus Angel Gomez Hise for	J. Angel Gomez Hise Digitally signed by J. Angel Gomez Hise Date: 2026.03.20 07:40:00 -05'00'	20 March 2026
Print Name	Signature	Date

Purchasing Department Representative - Reviewed ☑

	Johnny Grimaldo Digitally signed by Johnny Grimaldo Date: 2026.03.25 12:37:07 -05'00'	
Print Name	Signature	Date

Authorized Approval Signature (County Auditor or First Assistant County Auditor)

	Jalyn Morris Digitally signed by Jalyn Morris Date: 2026.03.26 08:03:51 -05'00'	3/26/2026
Print Name	Signature	Date

Commissioners Court - Regular Session **16.**

Meeting Date: 04/21/2026

CTTC BAS Upgrade_Southland Industries_Change Order No. 2

Submitted For: Dale Butler **Submitted By:** Christy Matoska, Facilities Managemen

Department: Facilities Management

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action regarding Southland Industries, formerly The Brandt Companies, LLC. for the Central Texas Treatment Center (CTTC) Building Automation System (BAS) project to extend time only, which was approved by Williamson County Senior Director, Dale Butler, pursuant to the Commissioners Court's prior delegation of change order approval authority pursuant to Loc. Gov't Code Sec. 262.031

Public Background

The Change Order No. 2 is made to the contractor, Southland Industries, formerly The Brandt Companies, LLC. to add 200 days to the CTTC BAS project, with a new completion date of June 30, 2026, with no increase in cost. Williamson County Senior Director, Facilities Management, Dale Butler, was delegated Change Order approval authority on March 6th, 2018, by the Commissioners Court pursuant to Loc. Gov't Code Sec. 262.031. This item is to acknowledge such approval and record same into the minutes of the Commissioners Court.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:21 PM
Form Started By: Christy Matoska		Started On: 04/13/2026 08:42 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **17.**

Meeting Date: 04/21/2026

Compensation Items

Submitted For: Robert Daigh **Submitted By:** Vicky Edwards, Infrastructure

Department: Infrastructure

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take appropriate action on approving position title changes for the Department of Infrastructure.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Position Changes

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Andrea Schiele	04/10/2026 08:19 AM
Form Started By: Vicky Edwards		Started On: 04/08/2026 03:50 PM
Final Approval Date: 04/10/2026		

Department Number and Name	PCN	EE ID	Current Annual Salary	*New Annual Salary	Current Position Budget Amount	*New Position Budget Amount	Reduction to Position Budget	Increase to Position Budget	Change notes	Earliest Oracle Effective Date	*Amount may vary slightly due to Oracle rounding
0210 Unified Road	1497	17496	$187,703.36	$187,703.36	$187,703.36	$187,703.36			Reclass: Title & Grade Change Only from Senior Technical Engineer (B.46) to Supervising Engineer (B.46). No fiscal impact.	4/24/2026	
0210 Unified Road	1606	12593	$159,507.14	$159,507.14	$159,507.28	$159,507.28			Reclass: Title & Grade Change Only from Supervising Engineer (B.46) to Senior Technical Engineer (B.46). No fiscal impact.	4/24/2026	

Commissioners Court - Regular Session **18.**

Meeting Date: 04/21/2026

LJA Engineering Inc 24RFSQ17 Contract Amendment No 1

Submitted For: Robert Daigh **Submitted By:** Robert Quartarero, Infrastructure

Department: Infrastructure

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take appropriate action on Contract Amendment No 1 under Williamson County Contract for Engineering Services between LJA Engineering, Inc. and Williamson County dated March 19, 2024, for Traffic Engineering Services.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 04:08 PM
Form Started By: Robert Quartarero		Started On: 04/14/2026 10:47 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **19.**

Meeting Date: 04/21/2026

25IFB76 Via De Sienna and Ronald Reagan Intersection Improvements – Change Order #2 (Balancing)

Submitted For: Matt Williamson **Submitted By:** Jenifer Favreau, Infrastructure

Department: Infrastructure **Division:** Road & Bridge

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take appropriate action regarding change order #2 for Project 25IFB76 Via De Sienna and Ronald Reagan Intersection Improvements.

Public Background

This change order adjusts item quantities to the final amount used and provides for final balancing of the project. All work has been completed.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:39 PM
Form Started By: Jenifer Favreau		Started On: 04/14/2026 03:32 PM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **20.**

Meeting Date: 04/21/2026

25IFB64 Skyview Drive Bridge – Change Order #2 (Adjust Quantities)

Submitted For: Matt Williamson **Submitted By:** Jenifer Favreau, Infrastructure

Department: Infrastructure **Division:** Road & Bridge

Agenda Category: Consent

Information

Agenda Item

Discuss, consider and take appropriate action regarding change order #2 for Project 25IFB64 Skyview Drive Bridge.

Public Background

This change order adjusts item quantities to the anticipated amounts to be used for the project.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/15/2026 08:57 AM
Form Started By: Jenifer Favreau		Started On: 04/14/2026 04:56 PM
Final Approval Date: 04/15/2026		

Commissioners Court - Regular Session **21.**

Meeting Date: 04/21/2026

Preliminary plat for the West Rim Estates subdivision – Pct 2

Submitted For: Adam Boatright **Submitted By:** Misti Schulz, Infrastructure

Department: Infrastructure

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action on approval of the preliminary plat for the West Rim Estates subdivision – Precinct 2.

Public Background

This proposed subdivision consists of 3 lots and 1,122 linear feet of new public roads (417 linear feet to be maintained by Hero Way West Municipal Utility District) on 403.41 acres.

Timeline

2025-06-23 – initial submittal of the preliminary plat
2025-07-23 – 1st review complete with comments
2025-08-29 – 2nd submittal of preliminary plat
2025-09-13 – 2nd review complete with comments
2025-10-09 – 3rd submittal of preliminary plat
2025-10-24 – 3rd review complete with comments
2025-12-16 – 4th submittal of preliminary plat
2025-12-30 – 4th review complete with comments
2026-01-09 – 5th submittal of preliminary plat
2026-01-24 – 5th review complete with comments
2026-03-25 – 6th submittal of preliminary plat
2026-04-09 – 6th review complete with comments
2026-04-10 – 7th submittal of preliminary plat
2026-04-13 – 7th review complete with comments cleared
2026-04-15 – preliminary plat placed on the April 21st, 2026 Commissioners Court agenda for consideration

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Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Preliminary Plat West Rim Estates

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/15/2026 08:56 AM
Form Started By: Misti Schulz		Started On: 04/14/2026 10:28 AM
Final Approval Date: 04/15/2026		

DEVELOPER:
HERO WAY DEVELOPMENT, LLC
6300 183A TOLL ROAD, SUITE 240
CEDAR PARK, TEXAS 78641
(512) 694 - 2880
ATTN: RANDY ROLLO

LAND OWNER:
HERO WAY DEVELOPMENT, LLC
6300 183A TOLL ROAD, SUITE 240
CEDAR PARK, TEXAS 78641
(512) 694 - 2880
ATTN: RANDY ROLLO

BEARINGS SHOWN ARE BASED ON TEXAS COORDINATE SYSTEM, CENTRAL ZONE, NAD 83. ALL DISTANCES SHOWN ARE SURFACE AND MAY BE CONVERTED TO GRID BY DIVIDING BY A SURFACE ADJUSTMENT FACTOR OF 1.0001408685 SCALED FROM 0,0,0: UNITS U.S. SURVEY FEET.

ENGINEER:
QUIDDITY ENGINEERING, LLC
101 E OLD SETTLERS BLVD, SUITE 280
ROUND ROCK, TEXAS 78665
(512) 441 - 9493
ATTN: ERIC C. VANN PE

SURVEYOR:
QUIDDITY ENGINEERING, LLC
912 S CAPITAL OF TEXAS HWY., SUITE 300
AUSTIN, TEXAS 78746
(512) 441 - 9493
ATTN: REX HACKETT, RPLS

3/24/26
HERO WAY DEVELOPMENT, LLC DATE

LEGAL DESCRIPTION:
403.41-ACRE TRACT OF LAND SITUATED IN THE WILLIAM W. HORNSBY SURVEY, ABSTRACT No. 308, WILLIAMSON COUNTY, TEXAS, BEING A PORTION OF THAT CERTAIN TRACT CALLED TRACT ONE – CONTAINING 77.93 ACRES AND A PORTION OF THAT CERTAIN TRACT CALLED TRACT TWO – CONTAINING 503.13 ACRES AS DESCRIBED IN A WARRANTY DEED TO HERO WAY DEVELOPMENT, LLC IN DOCUMENT No. 2021143660 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS AND FURTHER DESCRIBED IN DOCUMENT No. 2021209354 OF THE OFFICIAL PUBLIC RECORDS OF TRAVIS COUNTY, TEXAS.

FEMA FIRM:
DATE: 12/20/2019
NUMBER: 48491C0435F
ZONE: AE

WEST RIM ESTATES
PRELIMINARY PLAT
WILLIAMSON COUNTY

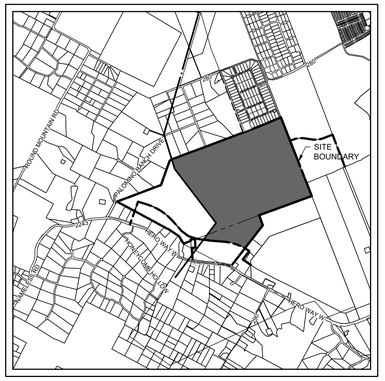
DATE OF INIT. SUBMITTAL:
06/23/2025

STREET TABLE PHASE 1							
ROADWAY NAME	**ROW WIDTH (LF)**	**PAVEMENT WIDTH (LF)**	**LENGTH (LF)**	**CLASSIFICATION**	**DESIGN SPEED**	**RURAL/URBAN**	**MAINTENANCE AUTHORITY**
SAN GABRIEL PKWY	126	VARIES	705	ARTERIAL	45	VARIES	PUBLIC
LUCKY LARY BEND	VARIES	VARIES	417	MINOR COLLECTOR	35	RURAL	PUBLIC

WEST RIM ESTATES DEVELOPMENT		
LAND USE	LOTS	ACREAGE
UNZONED	3	385.25
RIGHT OF WAY	-	18.16
TOTAL	-	403.41

NOTES:

1. PROPERTY OWNER SHALL PROVIDE FOR ACCESS TO DRAINAGE EASEMENTS AS MAY BE NECESSARY AND SHALL NOT PROHIBIT ACCESS BY WILLIAMSON COUNTY.
2. ALL EASEMENTS ON PRIVATE PROPERTY SHALL BE MAINTAINED BY THE PROPERTY OWNER OR HIS OR HER ASSIGNS.
3. NO PORTION OF THIS IS WITHIN THE FLOOD HAZARD AREA AS SHOWN ON FLOOD INSURANCE RATE MAP PANELS 48491C0435F EFFECTIVE DECEMBER 20, 2019 & 48453C0085J EFFECTIVE JANUARY 22, 2020.
4. THIS SITE IS WITHIN THE EDWARDS AQUIFER CONTRIBUTING ZONE.
5. THIS PRELIMINARY PLAN ASSUMES A DRAINAGE REPORT WILL BE PROVIDED IN CONJUNCTION WITH SUBMITTAL.
9. THIS PLAN IS CONCEPTUAL. ALL APPLICABLE COUNTY ORDINANCES SHALL APPLY UNLESS OTHERWISE NOTED.
6. ALL SIDEWALKS SHALL BE MAINTAINED BY EACH OF THE ADJACENT PROPERTY OWNERS.
7. NO STORMWATER DETENTION IS PROPOSED WITH THIS PRELIMINARY PLAT WITHIN WILLIAMSON COUNTY
8. NO DETENTION NECESSARY FOR THE WILLIAMSON COUNTY PORTION OF THE SITE. LESS THAN 20% IC AND POND LOCATED IN CITY OF LEANDER'S PORTION OF THE SITE
9. WATER SERVICE IS PROVIDED BY HERO WAY WEST MUNICIPAL UTILITY DISTRICT. WASTEWATER SERVICE IS PROVIDED BY ON SITE SEWAGE FACILITY
10. CONFORMS TO ALL APPLICABLE WILLIAMSON COUNTY LONG TERM TRANSPORTATION PROJECTS.
11. WILLIAMSON COUNTY SITE DEVELOPMENT PERMIT IS REQUIRED PRIOR TO ANY SITE DEVELOPMENT.
12. THE PURPOSE OF THIS PRELIMINARY PLAT IS TO SHOW THE PROPOSED IMPROVEMENTS TO THE OWNER'S PROPERTY, INCLUDING THE EXISTING TOPOGRAPHY, TO EVALUATE THE EXISTING AND PROPOSED DRAINAGE PATTERNS. THERE ARE NO IMPROVEMENTS OR SUBDIVISION OF LOT(S) 1-3 PROPOSED WITH THIS PRELIMINARY PLAT. A REVISED PRELIMINARY PLAT SHALL BE SUBMITTED AND APPROVED PRIOR TO ANY DIVISION OF LOT(S) 1-3 INTO TWO OR MORE PARTS TO LAY OUT (1) A SUBDIVISION OF THE TRACT, INCLUDING AN ADDITION; (2) LOTS; OR (3) STREETS, ALLEYS, SQUARES, PARKS OR OTHER PARTS OF THE TRACT INTENDED TO BE DEDICATED TO PUBLIC USE OR FOR THE USE OF PURCHASERS OR OWNERS OF LOTS FRONTING ON OR ADJACENT TO THE STREETS, ALLEYS, SQUARES, PARKS, OR OTHER PARTS. A LOT IS ANY PARCEL OR TRACT OF LAND EXCLUSIVE OF ANY ADJOINING ROAD OR ROAD RIGHT-OF-WAY THAT IS SEPARATED FROM OTHER PARCELS BY A LEGAL DESCRIPTION, A SUBDIVISION OF RECORD, OR SURVEY MAP. THE TERMS "STREET" OR "ROAD" ARE INTERCHANGEABLE AND ARE USED TO DESCRIBE ALL VEHICULAR WAYS, REGARDLESS OF ANY OTHER DESIGNATION THEY MAY CARRY OR WHETHER THE STREET OR ROAD WILL BE PUBLIC OR PRIVATELY OWNED
13. FLOODPLAIN INFORMATION, SUCH AS FLOODPLAIN BOUNDARIES, DEPTHS, ELEVATIONS, AND THE MINIMUM FINISHED FLOOR ELEVATIONS SHOWN ON THIS PLAT, WILL CHANGE OVER TIME WITH BETTER DATA AND FLOOD STUDIES. THE FLOODPLAIN INFORMATION SHOWN ON THIS PLAT WAS ACCURATE AT THE TIME OF PLATTING, BUT MAY BE SUPERSEDED AT THE TIME OF CONSTRUCTION. THE BEST AVAILABLE FLOODPLAIN DATA SHALL BE UTILIZED AT THE TIME OF CONSTRUCTION, AS DETERMINED BY THE WILLIAMSON COUNTY FLOODPLAIN ADMINISTRATOR. A FLOODPLAIN DEVELOPMENT PERMIT APPLICATION MUST BE SUBMITTED AND APPROVED PRIOR TO ANY CONSTRUCTION OR DEVELOPMENT WITHIN OR ADJACENT TO A REGULATED FLOODPLAIN
14. FUTURE SAN GABRIEL PARKWAY WITHIN WILLIAMSON COUNTY SHOWN FOR REPRESENTATION ONLY; FINAL DESIGN TO BE PROVIDED LATER.
15. DEVELOPER HEREBY DEDICATES TO THE PUBLIC USE, AND FOR OWNERSHIP BY WILLIAMSON COUNTY, TEXAS, FOREVER THE EASEMENTS AND RIGHTS-OF-WAY SHOWN HEREON AND THE ENTITIES REFLECTED IN *STREET TABLE PHASE 1* SHALL BE RESPONSIBLE FOR MAINTENANCE, EXCEPT THAT WILLIAMSON COUNTY SHALL NOT BE RESPONSIBLE FOR MAINTENANCE, REPAIR AND/OR RECONSTRUCTION OF THE PORTION OF LUCKY LARRY BEND WITHIN WILLIAMSON COUNTY, INCLUDING PAYING THE COST FOR SAME; PROVIDED, HOWEVER, THAT WILLIAMSON COUNTY SHALL BE RESPONSIBLE FOR TRAFFIC OPERATIONS, INCLUDING PAYING THE COSTS FOR THE SAME.
16. ACCESS TO SUBDIVISION IS CONTINGENT ON APPROVALS FROM THE CITY OF LEANDER. NO CONSTRUCTION MAY BEGIN UNTIL THE PROPER PERMITS FROM THE CITY HAVE BEEN OBTAINED AND PROVIDED TO WILLIAMSON COUNTY.
17. LOTS FOR THE SUBDIVISION ARE UNDER THE JURISDICTION OF TRAVIS COUNTY. NO CONSTRUCTION MAY BEGIN UNTIL THE PROPER PERMITS FROM THE COUNTY HAVE BEEN OBTAINED AND PROVIDED TO WILLIAMSON COUNTY.
18. THE TOTAL AVERAGE DAILY TRAFFIC (ADT) IS LESS THAN 1000.
19. PER THE APPROVED TRAFFIC MEMO, DEVELOPER WILL CONSTRUCT A WESTBOUND RIGHT TURN LANE ON HERO WAY W. AT W. SAN GABRIEL PARKWAY, AND A NORTHBOUND LEFT TURN LANE ON W. SAN GABRIEL PARKWAY AT LUCKY LARRY BEND WITH PHASE 1.



VICINITY MAP
1" = 3,000'

BENCHMARK INFORMATION:

T.B.M. "A"
MAG NAIL W/WASHER "QUIDDITY ENG"
ELEV: 997.55'
NAVD88; GEOID18'
SURFACE COORDINATES:
N = 10,184,921.3305
E = 3,053,285.0823
GRID COORDINATES:
N = 10,183,486.7980
E = 3,052,855.0312
GRID TO SURFACE SCALE FACTOR:
1.0001408685 AT THE 0,0,0 ORIGIN POINT, U.S. SURVEY FEET.

STATE OF TEXAS
ERIC CHRISTOPHER VANN
144638
LICENSED
PROFESSIONAL ENGINEER

APRIL 10, 2026
ERIC C. VANN PE

APRIL 2026

PREPARED BY

QUIDDITY
Texas Board of Professional Engineers and Land Surveyors Registration Nos. F-23290 & 10046100
101 E OLD SETTLERS BLVD, SUITE 280 • ROUND ROCK, TEXAS 78665 • 512.441.9493

JOB NUMBER 28611-0003-01

TEXAS ONE CALL SYSTEM
1-800-245-4545
CALL BEFORE YOU. TEXAS ONE CALL PARTICIPANTS REQUEST 72 HOURS NOTICE BEFORE YOU DIG, DRILL, OR BLAST

Sheet List Table	
Sheet Number	Sheet Title
1	COVER SHEET
2	JURISDICTION MAP
3	WILLIAMSON COUNTY EXISTING CONDITIONS
4	WEST RIM ESTATES WILLIAMSON COUNTY PRELIMINARY PLAT

WEST RIM ESTATES PRELIMINARY PLAT

QUIDDITY
Texas Board of Professional Engineers and Land Surveyors Registration Nos. F-23290 & 10046100
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JOB NUMBER 28611-0003-01

SHEET NO. 1 OF 4

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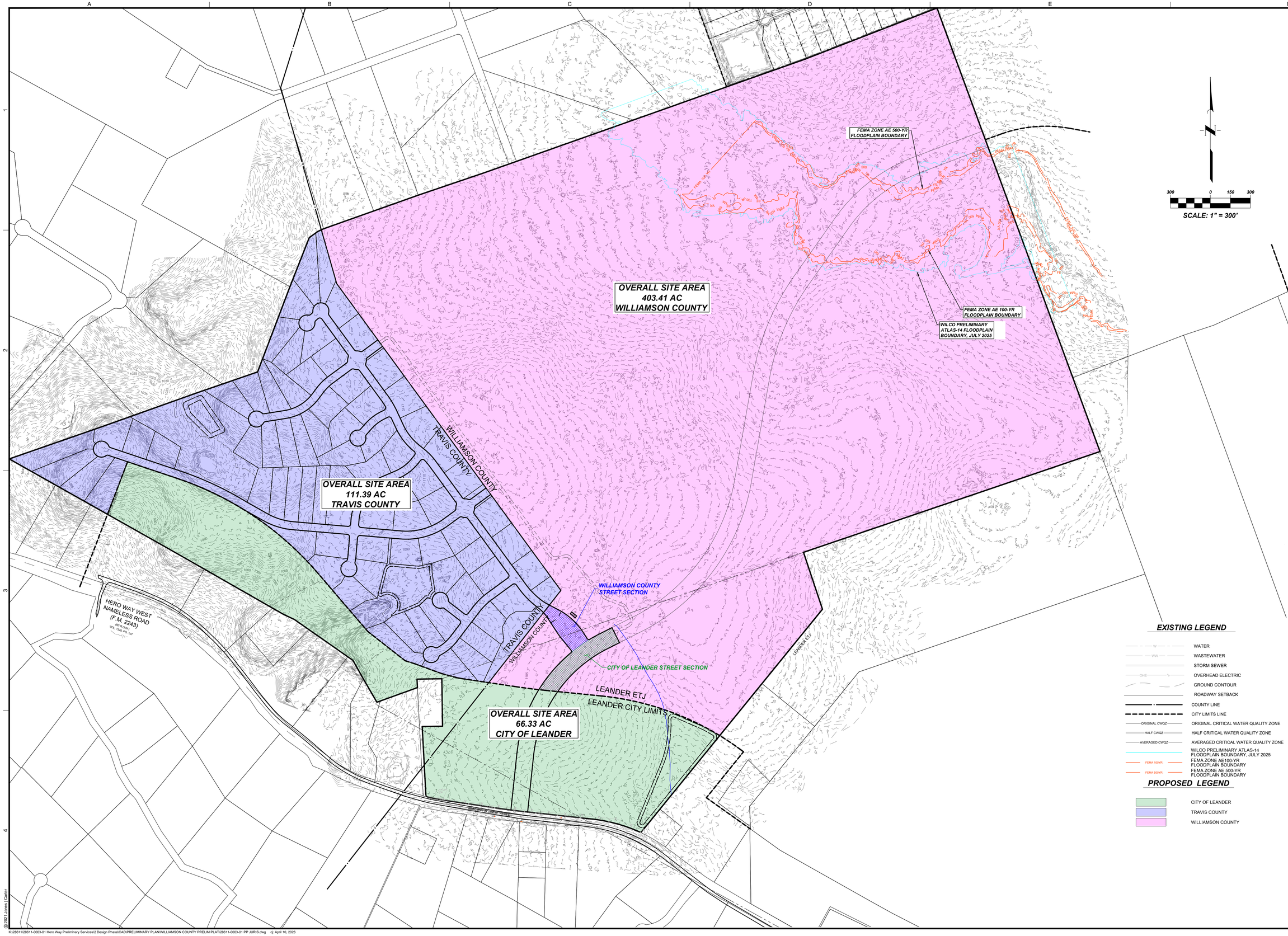

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K:\28611\28611-0003-01 Hero Way Preliminary Services\2 Design Phase\CAD\PRELIMINARY PLAN\WILLIAMSON COUNTY PRELIM PLAT\28611-0003-01 PP JURIS.dwg dj: April 10, 2026

REVISIONS

No.	Date	App.

QUIDDITY

Texas Board of Professional Engineers and Land Surveyors Registration Nos. F-23004 & 10064100
3100 Alvin Devane Boulevard, Suite 150 • Austin, Texas 78741 • 512.441.9493

SCALE: —
DATE: 4/7/2025
JOB NO.: 28611-0003-01

DESIGNED BY: ECV
CHECKED BY: ARB
DRAWN BY: CM

STATE OF TEXAS
ERIC CHRISTOPHER VANN
144638
LICENSED PROFESSIONAL ENGINEER
4/10/2026

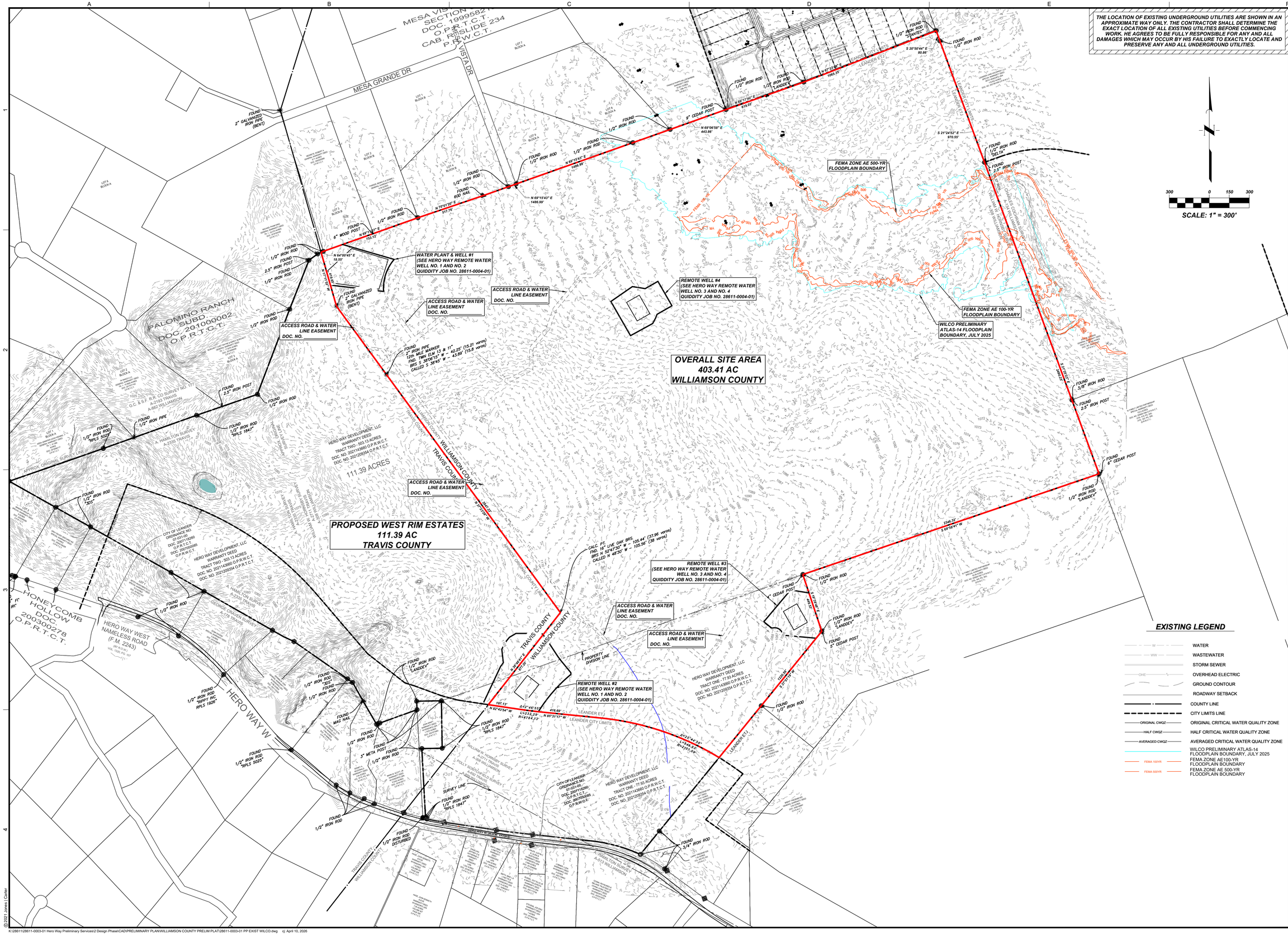
PRELIMINARY PLAT

WEST RIM ESTATES WILLIAMSON COUNTY PRELIMINARY PLAN

15006 HERO WAY WEST
LEANDER, TEXAS 78641

JURISDICTION MAP

SHEET NO. 2
OF 4



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K:\28611\28611-0003-01 Hero Way Preliminary Services\2 Design Phase\CAD\PRELIMINARY PLAN\WILLIAMSON COUNTY PRELIM PLAT\28611-0003-01 PP EXIST WILCO.dwg cj: April 10, 2026

REVISIONS

No.	Date	App.

QUIDDITY
Texas Board of Professional Engineers and Land Surveyors Registration Nos. F-23004 & 10064100
3100 Alvin Devane Boulevard, Suite 150 • Austin, Texas 78741 • 512.441.9493

SCALE: | DESIGNED BY: ECV
DATE: 4/7/2025 | CHECKED BY: ARB
JOB NO.: 28611-0003-01 | DRAWN BY: CM

STATE OF TEXAS
ERIC CHRISTOPHER VANN
144638
LICENSED PROFESSIONAL ENGINEER
4/10/2026

PRELIMINARY PLAT
WEST RIM ESTATES WILLIAMSON COUNTY PRELIMINARY PLAN
15006 HERO WAY WEST
LEANDER, TEXAS 78641

WILLIAMSON COUNTY EXISTING CONDITIONS

SHEET NO. 3
OF 4

LINE TABLE		
LINE #	BEARING	DISTANCE
L1	N64°00'45"E	18.55'
L2	S20°50'44"E	80.86'
L9	N78°29'16"E	109.88'
L11	S69°17'44"E	53.25'
L13	S42°52'40"E	75.29'
L15	S55°07'03"E	119.01'
L17	S46°44'23"E	160.03'
L19	S30°07'30"E	239.89'
L22	N61°53'28"E	216.52'
L23	N61°53'28"E	218.23'
L24	N8°41'31"E	809.94'
L25	N8°41'31"E	809.84'
L26	N33°56'53"E	499.75'
L27	N33°56'53"E	499.75'
L28	N67°59'04"E	567.11'
L29	N67°59'04"E	565.79'

CURVE TABLE					
CURVE #	LENGTH	RADIUS	DELTA	CHORD LENGTH	BEARING
C1	946.93'	2107.09'	25°44'56"	938.98'	N72° 47' 22.30"W
C2	232.29'	4784.13'	2°46'55"	232.27'	N84° 04' 45.45"W
C22	31.32'	28.00'	64°05'47"	29.72'	S69° 27' 50.49"E
C23	26.99'	48.00'	32°13'00"	26.64'	S85° 24' 14.12"E
C24	22.13'	48.00'	26°25'04"	21.94'	S56° 05' 12.00"E
C25	5.98'	28.00'	12°14'23"	5.97'	S48° 59' 51.43"E
C26	7.02'	48.00'	8°22'40"	7.01'	S50° 55' 43.13"E
C27	13.92'	48.00'	16°36'54"	13.87'	S38° 25' 56.47"E
C28	78.29'	48.00'	93°27'25"	69.90'	S16° 36' 12.65"W
C31	1287.81'	1428.61'	51°38'57"	1244.65'	N34° 28' 15.87"E
C32	1403.19'	1554.61'	51°42'55"	1356.04'	N34° 30' 14.77"E
C35	821.21'	1863.00'	25°15'22"	814.58'	N21° 19' 12.14"E
C36	765.67'	1737.00'	25°15'22"	759.49'	N21° 19' 12.14"E
C39	750.28'	1263.00'	34°02'11"	739.30'	N50° 57' 58.34"E
C40	675.43'	1137.00'	34°02'11"	665.54'	N50° 57' 58.34"E

THE LOCATION OF EXISTING UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE WAY ONLY. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ALL EXISTING UTILITIES BEFORE COMMENCING WORK. HE AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES WHICH MAY OCCUR BY HIS FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL UNDERGROUND UTILITIES.

OVERALL SITE AREA (INCLUDING R.O.W.) 403.41 AC WILLIAMSON COUNTY

OVERALL SITE AREA 37.72 AC CITY OF LEANDER

PROPOSED WEST RIM ESTATES 111.39 AC TRAVIS COUNTY

LOT 1 ±234.29 AC (TO REMAIN UNDVELOPED)

LOT 2 ±146.59 AC (TO REMAIN UNDVELOPED)

FUTURE ROADWAY ±16.22 AC

WATER PLANT & WELL #1 (SEE HERO WAY REMOTE WATER WELL NO. 1 AND NO. 2 QUIDDITY JOB NO. 28611-0004-01)

REMOTE WELL #4 (SEE HERO WAY REMOTE WATER WELL NO. 3 AND NO. 4 QUIDDITY JOB NO. 28611-0004-01)

REMOTE WELL #3 (SEE HERO WAY REMOTE WATER WELL NO. 3 AND NO. 4 QUIDDITY JOB NO. 28611-0004-01)

REMOTE WELL #2 (SEE HERO WAY REMOTE WATER WELL NO. 1 AND NO. 2 QUIDDITY JOB NO. 28611-0004-01)

20' SECONDARY ACCESS ROAD EASEMENT - REFER TO DETAIL 'A'

25' SETBACK IN ACCORDANCE WITH APPENDIX F.2.2

FEMA ZONE AE 500-YR FLOODPLAIN BOUNDARY

FEMA ZONE AE 100-YR FLOODPLAIN BOUNDARY

WILCO PRELIMINARY ATLAS-14 FLOODPLAIN BOUNDARY, JULY 2025

WILLIAMSON COUNTY PHASE BOUNDARY

LEANDER CITY LIMITS

LEANDER ETJ

W SAN GABRIEL PKWY (126' ROW)

MESA GRANDE DR

VISTA DR

HERO WAY WEST NAMELESS ROAD (F.M. 2243)

HERO WAY

WILLIAMSON COUNTY

TRAVIS COUNTY

SALOMINO RANCH DOC. SUBD. DOC. 2010000021 O.P.R.T.C.T.

HONEYCOMB HOLLOW DOC. 2003002780 O.P.R.T.C.T.

HERO WAY DEVELOPMENT, LLC WARRANTY DEED TRACT TWO - 111.39 ACRES DOC. NO. 2021135890 O.P.R.T.C.T.

HERO WAY DEVELOPMENT, LLC WARRANTY DEED TRACT ONE - 77.93 ACRES DOC. NO. 2021135890 O.P.R.T.C.T. DOC. NO. 2021209304 O.P.R.T.C.T.

LUCKY LARY BEND (VARIES ROW)

POND P-1

EXISTING LEGEND

- WATER
- WASTEWATER
- STORM SEWER
- OHE — OVERHEAD ELECTRIC
- GROUND CONTOUR
- ROADWAY SETBACK
- COUNTY LINE
- CITY LIMITS LINE
- ORIGINAL CWQZ — ORIGINAL CRITICAL WATER QUALITY ZONE
- HALF CWQZ — HALF CRITICAL WATER QUALITY ZONE
- AVERAGED CWQZ — AVERAGED CRITICAL WATER QUALITY ZONE
- WILCO PRELIMINARY ATLAS-14 FLOODPLAIN BOUNDARY, JULY 2025
- FEMA 100YR — FEMA ZONE AE100-YR FLOODPLAIN BOUNDARY
- FEMA 500YR — FEMA ZONE AE 500-YR FLOODPLAIN BOUNDARY
- SECONDARY PAVEMENT EASEMENT
- BACK OF CURB
- FACE OF CURB
- RIGHT OF WAY
- MAILBOX — CLUSTER MAILBOX

300 0 150 300

SCALE: 1" = 300'

DETAIL 'A'

SCALE 1" = 200'

ENTRY DETAIL

SCALE 1" = 80'

No.	Date	REVISIONS	App.

QUIDDITY
Texas Board of Professional Engineers and Land Surveyors Registration Nos. F-23004, 10064100
3100 Alvin Devane Boulevard, Suite 150 • Austin, Texas 78741 • 512.441.9493

SCALE: —
DATE: 4/7/2025
JOB NO.: 28611-0003-01
DESIGNED BY: ECV
CHECKED BY: ARB
DRAWN BY: CM

STATE OF TEXAS
ERIC CHRISTOPHER VANN
144638
LICENSED PROFESSIONAL ENGINEER
4/10/2026

PRELIMINARY PLAT

WEST RIM ESTATES WILLIAMSON COUNTY PRELIMINARY PLAN

15006 HERO WAY WEST
LEANDER, TEXAS 78641

WEST RIM ESTATES WILLIAMSON COUNTY PRELIMINARY PLAT

SHEET NO. 4 OF 4

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Commissioners Court - Regular Session **22.**

Meeting Date: 04/21/2026

Replat of Lot 22 Block 1 of the Taylor Ranchettes subdivision – Pct 4

Submitted For: Adam Boatright **Submitted By:** Misti Schulz, Infrastructure

Department: Infrastructure

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action on approval of the Replat of Lot 22, Block 1, of the Taylor Ranchettes subdivision – Precinct 4.

Public Background

This replat consists of 2 residential lots and no new roads on 2.076 acres. The purpose of this replat is to subdivide the existing Lot 22 into two new lots.

Timeline

2025-05-29 – initial submittal of the replat
2025-06-25 – 1st review complete with comments
2025-10-08 – 2nd submittal of replat
2025-10-22 – 2nd review complete with comments
2025-11-04 – 3rd submittal of replat
2025-11-12 – 3rd review complete with comments
2026-03-10 – 4th submittal of replat
2026-03-11 – 4th review complete with and comments clear
2026-04-06 – 5th submittal of replat with signatures
2026-04-14 – 5th review complete with comments cleared
2026-04-14 – replat placed on the April 21st, 2026 Commissioners Court agenda for consideration

---

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

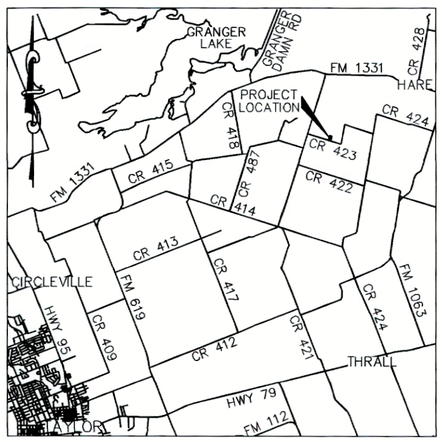
Replat Lot 22 Blk 1 Taylor Ranchettes

Form Review

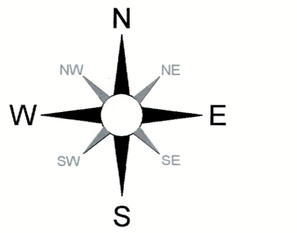
Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/15/2026 08:49 AM
Form Started By: Misti Schulz		Started On: 04/14/2026 10:25 AM
Final Approval Date: 04/15/2026		

REPLAT OF LOT 22, BLOCK 1
TAYLOR RANCHETTES SUBDIVISION
BEING 2.076 ACRES OUT OF THE
PEDRO ZARZA SURVEY, ABSTRACT NO. 14
WILLIAMSON COUNTY, TEXAS

VICINITY MAP



SCALE: 1" = 12,000'



SCALE: 1"=100'

DRIVEWAY TABLE AS SHOWN ON THE RECORDED PLAT OF TAYLOR RANCHETTES (2022070035, OPRWC)			
LOT NO.	CULVERT DIA (in.)	CULVERT LENGTH (ft)	SLOPE
22	18	22	0.50%

CARLOS AUTURO TALABERA–VALLADARES AND ANA LILIA ECHERVERIA LOPEZ
LOT 14, BLOCK 1
2022133211 OPRWC

JAQUELINE HERRERA HERNANDEZ
LOT 18, BLOCK 1
2022073389 OPRWC

CELSO JAIMES
LOT 24, BLOCK 1
2023008786 OPRWC

FRANK OSCARI AND ANGELITA OSCARI
LOT 25, BLOCK 1
2022103722 OPRWC

JONATHAN FERNANDO CASTILLO–MENDEZ
LOT 15, BLOCK 1
2023009873 OPRWC

JORGE EDUARDO GONZALEZ DEL CASTILLO AND KAREN MIREYA SERRANO MOTA
LOT 19, BLOCK 1
2022075549 OPRWC

PEDRO ZARZA SURVEY, ABSTRACT NO. 14

DICKIE JOE LADNER AND JENNIFER LADNER
LOT 23, BLOCK 1
2023009145 OPRWC

MARIA ESTELA ZUBIETA MENDEZ AND NORMA ARACELI ROMERO VALLESTEROS
LOT 31, BLOCK 1
2022116739 OPRWC

CAROLLIN CAVIL
DBA THE CIRCLE FASTPITCH
LOT 16, BLOCK 1
2023062825 OPRWC

JOSE ISAIAS ZUNIGA TOBIAS AND ALMA DELIA VAZQUEZ MUNOZ
LOT 17, BLOCK 1
2023050989 OPRWC

LEOPOLDO GARCIA–UGARTE AND NATHALIE MARTE DE LEON
LOT 20, BLOCK 1
2022109344 OPRWC
CORRECTED BY
2023040994 OPRWC

MARIA ISABEL ESTRADA
LOT 21, BLOCK 1
2022109366 OPRWC

LOT 22B
1.038 ACRES
45,208 SQ. FT.

S72°28'51"E (197.04') 196.94'

100.0' OSSF SETBACK (W)

(459.09') 458.89' N16°51'08"E

S73°09'57"E 166.98'

187.33'

459.07' (459.09') S16°50'03"W

(PRIVATE ROAD 964)

2.076 ACRES
90,416 SQ. FT.
TOTAL ACREAGE
LOT 22, BLOCK 1

LOT 22A
1.038 ACRES
45,208 SQ. FT.

N16°51'08"E 269.59'

271.74'

NELSI ESAU PORTILLO LEVERON AND ANAIS ALEJANDRA PINEDA
LOT 26, BLOCK 1
2022103310 OPRWC

ESTHELA VIRAMONTES SERNA
LOT 21, BLOCK 1
2023013178 OPRWC

4.69 ACRES RIGHT–OF–WAY DEDICATION BY DOC. NO. 2022070035, OPRWC

N17°34'17"E 76.24'

P.O.B.
N=10215951.35'
E=3245370.08'

30'x30' J.U.A.E.

25' B.L. BY 2022070035 OPRWC

L1 30.00'

L2

L4

L3 167.08'

N72°25'43"W 197.08' (197.04')

WM

N17°34'17"E 71.54'

57.2'

58.3'

EXISTING CENTERLINE

4.69 ACRES RIGHT–OF–WAY DEDICATION BY DOC. NO. 2022070035, OPRWC

COUNTY ROAD 423
(R.O.W. VARIES)

N72°47'12"W 752.28'

YOVAN MEDERO MARIN
LOT 1, BLOCK "A", RANCHES AT PECAN CREEK SUBDIVISION
2021078227 OPRWC
2024009587 OPRWC

ISHWOR PRASAD ADHIKARI AND KOMAL POKHAREL IDHIKARI
TRACT 3 – 10.102 ACRES
2021041581 OPRWC

SILVERIO SOLIS MALDONADO
LOT 28, BLOCK 1
2022073719 OPRWC

LEONEL RAMOS RAMOS AND CLAUDIA EDITH ALVARADO TELLO
LOT 29, BLOCK 1
2022095509 OPRWC

STEVEN UDAZE
TRACT 4 – 10.102 ACRES
2021044537 OPRWC

TEMPORARY BENCHMARK
NORTHING: 10215819.34'
EASTING: 3245549.99'
ELEV.: 561.95'

EDWARD LEANOS AND ROSA LEANOS
TRACT 5 – 10.102 ACRES
2021033182 OPRWC

LINE TABLE		
LINE	LENGTH	BEARING
L1	30.00'	N16°51'08"E
L2	30.00'	S72°25'43"E
L3	30.00'	S16°51'08"W
L4	30.00'	N72°25'43"W

METES AND BOUNDS

These notes describe that certain tract of land located in the **PEDRO ZARZA SURVEY, ABSTRACT NO. 14** situated in Williamson County, Texas, being Lot 22, Block 1, Taylor Ranchettes, a recorded subdivision in Williamson County, Texas, recorded in Document No. 2022070035, of the Official Public Records of Williamson County, Texas (OPRWC), and being the same tract of land conveyed by General Warranty Deed with Vendor's Lien from Whitley 20 CR 423, Llc to ATEK Service Pros, Llc dated 8-10-2022 recorded in Document No. 2022095171 OPRWC, and being surveyed on the ground under the direct supervision of Michael Turner, Registered Professional Land Surveyor No. 6441, during the month of July 2024 and being more fully described as follows:

BEGINNING at a 1/2" Iron Rod Found capped "Atwell LLC" **(N: 10215951.35' E: 3245370.08')** in the North right-of-way of County Road 423 at the Southeast corner of Lot 21, Block 1 of said Taylor Ranchettes conveyed by Warranty Deed with Vendor's Lien from Whitley 20 CR 423, Llc to Maria Isabel Estrada dated 9-16-2022 recorded in Document No. 2022109366 OPRWC, and being the Southwest corner of the herein described tract;

THENCE North 16°51'08" East with the common line of said Lot 21 and the herein described tract, a distance of **458.89'** to a 1/2" Iron Rod Found capped "Atwell LLC" in the South line of Lot 23, Block 1 of said Taylor Ranchettes conveyed by Warranty Deed from Whitley 20 CR 423, Llc to Dickie Joe Ladner and Jennifer Ladner dated 1-31-2023 recorded in Document No. 2023009145 OPRWC, same being the Northeast corner of said Lot 21, and being the Northwest corner of the herein described tract;

THENCE with the common line of said lot 23 and the herein described tract the following courses and distances:

- **South 72°28'51" East**, a distance of **196.94'** to a 1/2" Iron Rod Found capped "Atwell LLC" at the Northeast corner of the herein described tract;
- **South 16°50'03" West**, a distance of **459.07'** to a 1/2" Iron Rod Found capped "Atwell LLC" in the North right-of-way line of said County Road 423 at the Southwest corner of said Lot 23, same being the Southeast corner of the herein described tract;

THENCE North 72°25'43" West with the North right-of-way line of said County Road 423 and the South line of the herein described tract, a distance of **197.08'** to the **PLACE OF BEGINNING**, containing according to the dimensions herein stated, an area of **2.706 Acres.**

LEGEND:

O	1/2" IRON ROD SET CAPPED "BTS"
●	1/2" IRON ROD FOUND CAPPED "ATWELL LLC"
⊛	1/2" IRON ROD FOUND CAPPED "BTS"
△	1/2" IRON ROD SET CAPPED "ESMT BTS"
●WM	WATER METER
Ⓦ	WATER WELL
B.L.	BUILDING LINE
( )	RECORD INFORMATION DOC. NO. 2022070035, OPRWC
R.O.W.	RIGHT–OF–WAY
J.U.A.E.	JOINT USE ACCESS EASEMENT
P.O.B.	POINT OF BEGINNING
OPRWC	OFFICIAL PUBLIC RECORDS WILLIAMSON COUNTY, TEXAS

OWNER:
KORTE HOMES, LLC
3609 E. 4TH ST.
TAYLOR, TX 76574

SURVEYOR:
MICHAEL TURNER, RPLS NO. 6441
BRYAN TECHNICAL SERVICES, INC.
911 NORTH MAIN
TAYLOR, TEXAS 76574
PHONE NO. (512) 352–9090
MTURNER@BRYANTECHNICALSERVICES.COM

ENGINEER:
HAGOOD ENGINEERING ASSOCIATES, INC.
900 EAST MAIN STREET
ROUND ROCK, TX 78664
512–244–1546
TBPE FIRM NO. F–12709

LEGAL DESCRIPTION:
2.076 ACRE TRACT OF LAND IN THE PEDRO ZARZA SURVEY, ABSTRACT 14, IN WILLIAMSON COUNTY, TEXAS, AND BEING LOT 22, BLOCK 1, FINAL PLAT OF TAYLOR RANCHETTES, ACCORDING TO THE PLAT RECORDED IN DOCUMENT NO. 2022070035, OF THE OFFICIAL PUBLIC RECORDS, OF WILLIAMSON COUNTY, TEXAS, CONVEYED TO ATEK SERVICE PROS, LLC BY WARRANTY DEED WITH VENDOR'S LIEN RECORDED IN DOCUMENT NO. 2022095171, OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS.

PATENT SURVEY:
PEDRO ZARZA SURVEY
ABSTRACT NO. 14

TOTAL NUMBER OF BLOCKS: 1

TOTAL NUMBER OF LOTS: 2

LINEAR FEET OF NEW STREETS: NONE

TOTAL ACREAGE: 2.076 ACRES

SUBMITTAL DATE: MAY 29, 2025

BENCHMARK DESCRIPTION:
TEMPORARY BENCH MARK
1/2" IRON ROD FOUND "BTS"
N: 10215819.34'
E: 3245549.99'
ELEV.=561.95'
(NAVD 88, GEOID MODEL 2012B)

2.076 ACRE TRACT OUT OF THE PEDRO ZARZA SURVEY ABSTRACT NO. 14 WILLIAMSON COUNTY, TEXAS

BRYAN TECHNICAL SERVICES, INC.
911 NORTH MAIN
TAYLOR, TX 76574
PHONE: (512) 352-9090
FIRM No. 10128500
www.bryantechnicalservices.com

NO.	DATE	REVISIONS	BY

DRAWN BY: MT	CHECKED BY: BLB
SCALE: 1" = 100'	APPROVED BY: MT
PROJECT NO. 24–513	DATE: JULY 26, 2024

REPLAT OF LOT 22, BLOCK 1
TAYLOR RANCHETTES SUBDIVISION
BEING 2.076 ACRES OUT OF THE
PEDRO ZARZA SURVEY, ABSTRACT NO. 14
WILLIAMSON COUNTY, TEXAS

STATE OF TEXAS:

KNOW ALL MEN BY THESE PRESENTS:

COUNTY OF WILLIAMSON

I, COLE KORTE, OWNER/GENERAL MANAGER OF KORTE HOMES, LLC, OWNER OF THAT CERTAIN 2.076 ACRES BEING LOT 22, BLOCK 1, TAYLOR RANCHETTES, SHOWN HEREON AND DESCRIBED IN A DEED RECORDED IN DOCUMENT NUMBER 2022095171 OF THE OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS, AND DO HEREBY SUBDIVIDE SAID TRACT AS SHOWN HEREON, AND DO HEREBY CONSENT TO ALL PLAT NOTE REQUIREMENTS SHOWN HEREON, AND DO HEREBY FOREVER DEDICATE TO THE PUBLIC THE ROADS, ALLEYS, RIGHTS-OF-WAY, EASEMENTS AND PUBLIC PLACES SHOWN HEREON FOR SUCH PUBLIC PURPOSES AS WILLIAMSON COUNTY MAY DEEM APPROPRIATE, AND DO HEREBY STATE THAT ALL PUBLIC ROADWAYS AND EASEMENTS AS SHOWN ON THIS PLAT ARE FREE OF LIENS. THIS SUBDIVISION IS TO BE KNOWN AS **REPLAT OF LOT 22, BLOCK 1, TAYLOR RANCHETTES SUBDIVISION.**

TO CERTIFY WHICH, WITNESS BY MY HAND, THIS THE 1st DAY OF April, 2026.

COLE KORTE, OWNER/GENERAL MANAGER
KORTE HOMES, LLC
3609 E. 4TH ST.
TAYLOR, TX 76574

STATE OF TEXAS

COUNTY OF WILLIAMSON

BEFORE ME, THE UNDERSIGNED AUTHORITY, A NOTARY PUBLIC IN AND FOR SAID COUNTY AND STATE, ON THIS DAY PERSONALLY APPEARED COLE KORTE, KNOWN BY ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS 1st DAY OF April, 2026.

Raquel Saenz
NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS

MY COMMISSION EXPIRES ON:

RAQUEL SAENZ
MY COMMISSION EXPIRES
DECEMBER 13, 2029
NOTARY ID: 11005280

STATE OF TEXAS:

KNOW ALL MEN BY THESE PRESENTS:

COUNTY OF WILLIAMSON

I, BEAU DONOHOE, MANAGING MEMBER OF AVALON SECURED II LLC, P.O. BOX 615, BASTROP, TX 78602, LEIN HOLDER OF THAT CERTAIN 2.076 ACRES BEING LOT 22, BLOCK 1, TAYLOR RANCHETTES, SHOWN HEREON AND DESCRIBED IN A DEED RECORDED IN DOCUMENT NUMBER 2022095171 OF THE OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS, AND TRANSFER OF NOTES AND LIENS RECORDED IN DOCUMENT NO. 2026008215, OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS, AND DO HEREBY SUBDIVIDE SAID TRACT AS SHOWN HEREON, AND DO HEREBY CONSENT TO ALL PLAT NOTE REQUIREMENTS SHOWN HEREON, AND DO HEREBY FOREVER DEDICATE TO THE PUBLIC THE ROADS, ALLEYS, RIGHTS-OF-WAY, EASEMENTS AND PUBLIC PLACES SHOWN HEREON FOR SUCH PUBLIC PURPOSES AS WILLIAMSON COUNTY MAY DEEM APPROPRIATE, AND DO HEREBY STATE THAT ALL PUBLIC ROADWAYS AND EASEMENTS AS SHOWN ON THIS PLAT ARE FREE OF LIENS. THIS SUBDIVISION IS TO BE KNOWN AS **REPLAT OF LOT 22, BLOCK 1, TAYLOR RANCHETTES SUBDIVISION.**

TO CERTIFY WHICH, WITNESS BY MY HAND, THIS THE 3rd DAY OF April, 2026.

BEAU DONOHOE, MANAGING MEMEBER
AVALON SECURED II LLC
P.O. BOX 615
BASTROP, TX 78602

STATE OF TEXAS

COUNTY OF WILLIAMSON

BEFORE ME, THE UNDERSIGNED AUTHORITY, A NOTARY PUBLIC IN AND FOR SAID COUNTY AND STATE, ON THIS DAY PERSONALLY APPEARED BEAU DONOHOE, KNOWN BY ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS 3rd DAY OF April, 2026.

NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS

MY COMMISSION EXPIRES ON:

SHERRY McGUIRE
ID #884866
My Commission Expires
October 22, 2028

STATE OF TEXAS {

COUNTY OF WILLIAMSON {

KNOW ALL MEN BY THESE PRESENTS

I, MICHAEL TURNER, REGISTERED PROFESSIONAL LAND SURVEYOR IN THE STATE OF TEXAS, DO HEREBY CERTIFY THAT THIS PLAT IS TRUE AND CORRECTLY MADE FROM AN ACTUAL SURVEY MADE ON THE GROUND UNDER MY DIRECT SUPERVISION, THAT THE CORNER MONUMENTS SHOWN THEREON WERE PROPERLY PLACED, AND DO HEREBY CERTIFY THAT THE INFORMATION CONTAINED ON THIS PLAT COMPLIES WITH THE SUBDIVISION REGULATIONS ADOPTED BY WILLIAMSON COUNTY, TEXAS.

3/31/26
MICHAEL TURNER — DATE
REGISTERED PROFESSIONAL SURVEYOR
NO. 6441 STATE OF TEXAS

STATE OF TEXAS REGISTERED MICHAEL TURNER 6441 PROFESSIONAL LAND SURVEYOR

GENERAL NOTES:

1. IMPROVEMENTS WITHIN THE COUNTY ROAD RIGHT-OF-WAY INCLUDING, BUT NOT LIMITED TO, LANDSCAPING, IRRIGATION LIGHTING, CUSTOM SIGNS, IS PROHIBITED WITHOUT FIRST OBTAINING AN EXECUTED LICENSE AGREEMENT WITH WILLIAMSON COUNTY.
2. WATER SERVICE FOR THIS SUBDIVISION WILL BE PROVIDED BY **SOUTHWEST MILAM WATER SUPPLY CORPORATION.**
3. WASTEWATER SERVICE FOR THIS SUBDIVISION WILL BE PROVIDED BY ON-SITE SEWAGE FACILITIES.
4. THE LANDOWNER ASSUMES ALL RISKS ASSOCIATED WITH IMPROVEMENTS LOCATED IN THE RIGHT-OF-WAY OR ROAD WIDENING EASEMENTS. BY PLACING ANYTHING IN THE RIGHT-OF-WAY OR ROAD WIDENING EASEMENTS, THE LANDOWNER INDEMNIFIES AND HOLDS THE COUNTY, ITS OFFICERS, AND EMPLOYEES HARMLESS FROM ANY LIABILITY OWING TO PROPERTY DEFECTS OR NEGLIGENCE NOT ATTRIBUTABLE TO THEM AND ACKNOWLEDGES THAT THE IMPROVEMENTS MAY BE REMOVED BY THE COUNTY AND THAT THE OWNER OF THE IMPROVEMENT SHALL BE RESPONSIBLE FOR THE RELOCATION AND/OR REPLACEMENT OF THE IMPROVEMENT.
5. ALL PUBLIC ROADWAYS AND EASEMENTS AS SHOWN ON THIS PLAT ARE FREE OF LIENS.
6. RURAL MAILBOXES SHALL BE SET THREE FEET FROM THE EDGE OF THE PAVEMENT OR BEHIND CURBS, WHEN USED. ALL MAILBOXES WITHIN COUNTY ARTERIAL RIGHT-OF-WAY SHALL MEET THE CURRENT TXDOT STANDARDS. ANY MAILBOX THAT DOES NOT MEET THIS REQUIREMENT MAY BE REMOVED BY WILLIAMSON COUNTY.
7. IT IS THE RESPONSIBILITY OF THE OWNER, NOT THE COUNTY, TO ASSURE COMPLIANCE WITH THE PROVISIONS OF ALL APPLICABLE STATE, FEDERAL AND LOCAL LAWS AND REGULATIONS RELATING TO THE PLATTING AND DEVELOPMENT OF THIS PROPERTY.
8. THIS DEVELOPMENT IS CONSIDERED EXEMPT FROM ON-SITE STORMWATER DETENTION CONTROLS BASED ON WILLIAMSON COUNTY SUBDIVISION REGULATION B11.1.2, WHICH STATES THAT A PROPOSED DEVELOPMENT MAY BE CONSIDERED EXEMPT FROM PROVIDING ON-SITE STORMWATER DETENTION IF THE PLAT HAS THREE OR LESS LOTS FOR SINGLE FAMILY RESIDENTIAL USE, WITH LESS THAN 20% IMPERVIOUS COVER PER LOT.
9. MAXIMUM OF 20% IMPERVIOUS COVER PER LOT, OTHERWISE STORMWATER MANAGEMENT CONTROLS SHALL BE DESIGNED, CONSTRUCTED AND MAINTAINED BY OWNER. IF IMPERVIOUS COVER IS PROPOSED TO EXCEED MAXIMUM PERCENTAGE ALLOWED, CONTACT WILLIAMSON COUNTY FLOODPLAIN ADMINISTRATION TO REVIEW THE STORMWATER MANAGEMENT CONTROLS PROPOSED ON LOT.
10. DRIVEWAY MAINTENANCE WILL BE THE RESPONSIBILITY OF THE PROPERTY OWNER. IF OBSTRUCTIONS OCCUR WITHIN THE DRIVEWAY CULVERT, THE COUNTY RESERVES THE RIGHT TO CLEAR OBSTRUCTIONS THAT ARE CAUSING ADVERSE IMPACTS TO THE ROADWAY.
11. NO LOT IN THIS SUBDIVISION IS ENCROACHED BY A SPECIAL FLOOD HAZARD AREA(S) INUNDATED BY THE 100-YEAR (1% CHANCE) FLOOD AS IDENTIFIED BY THE U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY FLOOD INSURANCE RATE MAP, COMMUNITY PANEL NO. 48491C0375F, EFFECTIVE DATE DECEMBER 20, 2019, FOR WILLIAMSON COUNTY, TEXAS.
12. MAINTENANCE RESPONSIBILITY FOR DRAINAGE WILL NOT BE ACCEPTED BY THE COUNTY OTHER THAN THAT ACCEPTED IN CONNECTION WITH DRAINING OR PROTECTING THE ROAD SYSTEM. MAINTENANCE RESPONSIBILITY FOR STORM WATER MANAGEMENT CONTROLS WILL REMAIN WITH THE OWNER.
13. THE MINIMUM FFE SHALL BE AT LEAST ONE FOOT ABOVE THE ADJACENT FINISHED GRADE AND BFE. EXCEPTIONS CAN BE MADE AT ENTRANCE AND EGRESS POINTS, WHERE NECESSARY, TO MEET THE AMERICANS WITH DISABILITIES ACT (ADA). RECREATIONAL VEHICLE PARKING PADS MUST ALSO BE PLACED AT LEAST ONE FOOT ABOVE BFE.
14. THIS SUBDIVISION IS SUBJECT TO STORM-WATER MANAGEMENT CONTROLS AS REQUIRED BY WILLIAMSON COUNTY SUBDIVISION REGULATIONS SECTION B11.1, ON NEW DEVELOPMENT THAT WOULD EVOKE SUCH CONTROLS BEYOND EXISTING CONDITIONS.
15. RIGHT-OF-WAY EASEMENTS FOR WIDENING ROADWAYS OR IMPROVING DRAINAGE SHALL BE MAINTAINED BY THE LANDOWNER UNTIL ROAD OR DRAINAGE IMPROVEMENTS ARE ACTUALLY CONSTRUCTED ON THE PROPERTY. THE COUNTY HAS THE RIGHT AT ANY TIME TO TAKE POSSESSION OF ANY ROAD WIDENING EASEMENT FOR THE CONSTRUCTION, IMPROVEMENT OR MAINTENANCE OF THE ADJACENT ROAD.
16. THE COUNTY ASSUMES NO RESPONSIBILITY FOR THE ACCURACY OF REPRESENTATIONS BY OTHER PARTIES IN THIS PLAT. FLOODPLAIN DATA, IN PARTICULAR, WILL CHANGE OVER TIME AND THE CURRENT EFFECTIVE FLOODPLAIN DATA TAKES PRECEDENCE OVER FLOODPLAIN DATA REPRESENTED ON THIS PLAT. IT IS FURTHER UNDERSTOOD THAT THE OWNERS OF THE TRACT OF LAND COVERED BY THIS PLAT MUST INSTALL AT THEIR OWN EXPENSE ALL TRAFFIC CONTROL DEVICES AND SIGNAGE THAT MAY BE REQUIRED BEFORE THE STREETS IN THE SUBDIVISION HAVE BEEN ACCEPTED FOR MAINTENANCE BY THE COUNTY.
17. ALL SIDEWALKS WITHIN THIS SUBDIVISION ARE TO BE MAINTAINED BY EACH OF THE ADJACENT PROPERTY OWNERS.
18. A CERTIFICATE OF COMPLIANCE IS HEREBY ISSUED FOR ALL SINGLE-FAMILY LOTS WITHIN THIS SUBDIVISION. THIS CERTIFICATE IS VALID UNTIL SUCH TIME AS FEMA OR THE COUNTY REVISES OR NEWLY ADOPTS FLOODPLAIN BOUNDARIES IN THIS VACINITY.
19. LOTS 22A AND 22B SHALL ONLY USE A SINGLE SHARED DRIVEWAY. NO MORE THAN THREE RESIDENCES TOTAL SHALL BE SERVED BY THE SINGLE SHARED DRIVEWAY.
20. EXCEPT AS MAY BE MODIFIED OF HEREON, THIS REPLAT IS SUBJECT TO ALL APPLICABLE PLAT NOTES AND RESTRICTIONS AS SET FORTH IN THE ORIGINAL PLAT OF TAYLOR RANCHETTES, AS RECORDED IN DOCUMENT NO. 2022070035 IN THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS.
21. LAND WITHIN THIS PLAT IS TERRACED FROM PRIOR AGRICULTURAL USE. THE TERRACING RETAINS RAINFALL RUNOFF AND DIRECTS IT THROUGH EXISTING DRAINAGE PATTERNS ON LOTS. EXISTING DRAINAGE PATTERNS SHALL REMAIN THE PROPERTY OWNERS SHALL NOT GRADE OR DEVELOP LAND ON PROPERTY IN A MANNER THAT WOULD ALTER THE EXISTING DRAINAGE PATTERNS. IN THE EVENT DRAINAGE PATTERNS ARE CHANGED AND ADJACENT PROPERTIES ARE ADVERSELY IMPACTED OR DAMAGED, THE PROPERTY OWNER MAY BE LIABLE PER TEXAS WATER CODE SECTION 11.086.

STATE OF TEXAS {

COUNTY OF WILLIAMSON {

KNOW ALL MEN BY THESE PRESENTS

I, TERRY HAGOOD, REGISTERED PROFESSIONAL ENGINEER IN THE STATE OF TEXAS, DO HEREBY CERTIFY THAT THIS SUBDIVISION IS NOT ENCROACHED BY A ZONE A FLOOD AREA, AS DENOTED HEREIN, AND AS DEFINED BY FEDERAL EMERGENCY MANAGEMENT ADMINISTRATION FLOOD HAZARD BOUNDARY MAP, COMMUNITY PANEL NUMBER **48491C0375F**, EFFECTIVE DATE **DECEMBER 20, 2019**, AND THAT THIS TRACT IS NOT LOCATED WITHIN THE EDWARDS AQUIFER RECHARGE ZONE, AND THAT THE INFORMATION CONTAINED ON THIS PLAT COMPLIES WITH THE SUBDIVISION REGULATIONS ADOPTED BY WILLIAMSON COUNTY, TEXAS.

4-1-2026
TERRY R. HAGOOD — DATE
REGISTERED PROFESSIONAL ENGINEER
NO. 52960 STATE OF TEXAS

STATE OF TEXAS OF TERRY R. HAGOOD 52960 REGISTERED PROFESSIONAL ENGINEER

STATE OF TEXAS §

COUNTY OF WILLIAMSON §

KNOW ALL MEN BY THESE PRESENTS

BASED UPON THE ABOVE REPRESENTATIONS OF THE ENGINEER OR SURVEYOR WHOSE SEAL IS AFFIXED HERETO, AND AFTER A REVIEW OF THE SURVEY AS REPRESENTED BY THE SAID ENGINEER OR SURVEYOR, I FIND THAT THIS PLAT COMPLIES WITH THE REQUIREMENTS OF EDWARDS AQUIFER REGULATIONS FOR WILLIAMSON COUNTY AND WILLIAMSON COUNTY ON-SITE SEWAGE FACILITY REGULATIONS. THIS CERTIFICATION IS MADE SOLELY UPON SUCH REPRESENTATIONS AND SHOULD NOT BE RELIED UPON FOR VERIFICATIONS OF THE FACTS ALLEGED. THE WILLIAMSON COUNTY ENGINEER'S OFFICE AND WILLIAMSON COUNTY DISCLAIMS ANY RESPONSIBILITY TO ANY MEMBER OF THE PUBLIC FOR INDEPENDENT VERIFICATION OF THE REPRESENTATIONS, FACTUAL OR OTHERWISE, CONTAINED IN THIS PLAT AND THE DOCUMENTS ASSOCIATED WITH IT.

ADAM D. BOATRIGHT, PE — 04/14/2026 — *DATE*
WILLIAMSON COUNTY ENGINEER

ROAD NAME AND ADDRESS ASSIGNMENTS VERIFIED THIS THE 1st DAY OF April, 2026 A.D.

Teresa Baker
WILLIAMSON COUNTY ADDRESSING COORDINATOR
Teresa Baker
PRINTED NAME

STATE OF TEXAS §
KNOW ALL MEN BY THESE PRESENTS;
COUNTY OF WILLIAMSON §

I, STEVEN SNELL, COUNTY JUDGE OF WILLIAMSON COUNTY, TEXAS, DO HEREBY CERTIFY THAT THIS MAP OR PLAT, WITH FIELD NOTES HEREON, FOR A SUBDIVISION HAVING BEEN FULLY PRESENTED TO THE COMMISSIONER'S COURT OF WILLIAMSON COUNTY, TEXAS, AND BY THE SAID COURT DULY CONSIDERED, WERE ON THIS DAY APPROVED AND THAT THIS PLAT IS AUTHORIZED TO BE REGISTERED AND RECORDED IN THE PROPER RECORDS OF THE COUNTY CLERK OF WILLIAMSON COUNTY, TEXAS.

STEVEN SNELL, COUNTY JUDGE — DATE
WILLIAMSON COUNTY, TEXAS

STATE OF TEXAS {

COUNTY OF WILLIAMSON {

KNOW ALL MEN BY THESE PRESENTS

I, NANCY E. RISTER, CLERK OF THE COUNTY COURT OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING INSTRUMENT IN WRITING, WITH ITS CERTIFICATE OF AUTHENTICATION WAS FILED FOR RECORD IN MY OFFICE ON THE _____ DAY OF _____, 20____ A.D., AT _____O'CLOCK, ____M., AND DULY RECORDED THIS THE _____ DAY OF _____, 2024 A.D., AT ____O'CLOCK, ____M., IN THE OFFICIAL PUBLIC RECORDS OF SAID COUNTY IN INSTRUMENT NO. _____.

TO CERTIFY WHICH, WITNESS MY HAND AND SEAL AT THE COUNTY COURT OF SAID COUNTY, AT MY OFFICE IN GEORGETOWN, TEXAS THE DATE LAST SHOWN ABOVE WRITTEN.

NANCY E. RISTER, CLERK COUNTY COURT
OF WILLIAMSON COUNTY, TEXAS

BY:

DEPUTY

Commissioners Court - Regular Session **23.**

Meeting Date: 04/21/2026

Authorize Issuing IFB #26IFB41 Aggregate Grade 4 for Road and Bridge Department

Submitted For: Joy Simonton **Submitted By:** Fernando Ramirez, Purchasing

Department: Purchasing

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action on authorizing the Purchasing Agent to advertise and receive sealed responses for IFB Aggregate Grade 4, under IFB #26IFB41.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/13/2026 12:58 PM
Form Started By: Fernando Ramirez		Started On: 03/26/2026 09:21 AM
Final Approval Date: 04/13/2026		

Commissioners Court - Regular Session **24.**

Meeting Date: 04/21/2026

Authorize Issuing IFB #26IFB42 O'Connor Dr Milling and Overlay for Road and Bridge Department

Submitted For: Joy Simonton **Submitted By:** Fernando Ramirez, Purchasing

Department: Purchasing

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action on authorizing the Purchasing Agent to advertise and receive sealed responses for IFB O'Connor Dr Milling and Overlay, under IFB #26IFB42.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/13/2026 12:59 PM
Form Started By: Fernando Ramirez		Started On: 03/26/2026 04:05 PM
Final Approval Date: 04/13/2026		

Commissioners Court - Regular Session **25.**

Meeting Date: 04/21/2026

Chandler Road at FM 1660 – Burns & McDonnell – WA#1 SWA#2

Submitted By: Ragan Riggs, Road Bond

Department: Road Bond

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action on Supplemental No. 2 to Work Authorization No. 1 to the Chandler Road at FM 1660 contract executed March 19, 2024, between Williamson County and Burns & McDonnell Engineering Company, Inc. relating to the 2023 Road Bond Program.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:29 PM
Form Started By: Ragan Riggs		Started On: 04/14/2026 10:35 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **26.**

Meeting Date: 04/21/2026

Parmer Lane – Benesch – WA#2 SWA#3

Submitted By: Ragan Riggs, Road Bond

Department: Road Bond

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action on Supplemental No. 3 to Work Authorization No. 2 to the Parmer Lane at SH 45 contract, dated September 12, 2023, between Williamson County and Alfred Benesch & Company relating to the 2019 Road Bond Program.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:31 PM
Form Started By: Ragan Riggs		Started On: 04/14/2026 10:38 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **27.**

Meeting Date: 04/21/2026

SE Loop PH2 – JMT – WA#5 SWA#9

Submitted By: Ragan Riggs, Road Bond

Department: Road Bond

Agenda Category: Consent

Information

Agenda Item

Discuss, consider, and take appropriate action on Supplemental No. 9 to Work Authorization No. 5 to the Southeast Loop Phase 2 contract, dated March 13, 2017, between Williamson County and Johnson, Mirmiran & Thompson, Inc. relating to the 2019 Road Bond Program.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:21 PM
Form Started By: Ragan Riggs		Started On: 04/14/2026 10:12 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **28.**

Meeting Date: 04/21/2026

National Donate Life Month and National Pediatric Transplant Week 2026

Submitted For: Terry Cook **Submitted By:** Garry Brown, Commissioner Pct. #1

Department: Commissioner Pct. #1

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider, and take appropriate action on a proclamation designating April 2026 as National Donate Life Month and the week of April 19 - 25, 2026 as National Pediatric Transplant Week in Williamson County.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

National Donate Life Month 2026

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/06/2026 03:05 PM
Form Started By: Garry Brown		Started On: 04/06/2026 02:24 PM
Final Approval Date: 04/06/2026		

PROCLAMATION

WHEREAS, April is celebrated as National Donate Life Month, a time to bring attention to organ, eye, and tissue donation, highlighting recipients and donors alike; and

WHEREAS, April 19 – 25 is National Pediatric Transplant Week, taking place annually during the last full week (Sunday-Saturday) of National Donate Life Month in April; and

WHEREAS, pediatric transplants differ slightly from other organ donations — as organ size is critical to a successful transplant, children often respond better to child-sized organs; and

WHEREAS, Donate Life America reports that more than 2,200 children under the age of 18 are on the national transplant waiting list, and that 27% of children waiting for an organ transplant are under 5 years old; and

WHEREAS, in 2025, 1,874 children received lifesaving transplants, matched from nearly 900 pediatric organ donors; and

WHEREAS, while the donors ranged in age from newborns to 17, most were between 11 and 17 years old — though in 2023, 99 pediatric organ donors were under the age of 12 months; and

WHEREAS:

- Most children under the age of 1 are waiting for a liver or heart transplant
- Most children ages 1–5 are waiting for a kidney, heart, or liver transplant
- Most children ages 6–10 are waiting for a kidney or heart transplant
- Most children ages 11–17 are primarily waiting for a kidney transplant

Children are also on the pediatric transplant waiting list for donor lung, intestine and pancreas.

NOW THEREFORE BE IT RESOLVED, that the Williamson County Commissioners Court hereby proclaims April 2026 as **NATIONAL DONATE LIFE MONTH** and the last full week in April, 19th – 25th, 2026 as **NATIONAL PEDIATRIC TRANSPLANT WEEK** in Williamson County.

And encourage its residents of all ages to register as organ, eye, and tissue donors by going to the National Donate Life Registry at registerme.org.

Passed by Commissioners Court and Signed on this date: _____

_____

Steven Snell, County Judge

On behalf of the Williamson County Commissioners Court Members

Commissioners Court - Regular Session **29.**

Meeting Date: 04/21/2026

Celebrate WCRAS as a recipient of the Governors Criminal Justice Volunteer Service Award

Submitted By: Misty Valenta, Animal Services

Department: Animal Services

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider, and take action on recognizing the Williamson County Regional Animal Shelter as a recipient for the Governors Criminal Justice Volunteer Service Award.

Public Background

Williamson County Regional Animal Shelter was selected as a recipient for the Governors Criminal Justice Volunteer Service Awards by the Texas Board of Criminal Justice. This recognition reflects the shelter's outstanding dedication and service of their Leashing Hope program. Leashing Hope is a partnership between the WCRAS and the Bartlett Innovation Unit partnering incarcerated veterans with dogs from the shelter. The veterans practice positive reinforcement-based training to help the dogs make the transition into new adoptive homes.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

No file(s) attached.

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	03/24/2026 10:18 AM
Form Started By: Misty Valenta		Started On: 03/24/2026 10:06 AM
Final Approval Date: 03/24/2026		

Commissioners Court - Regular Session **30.**

Meeting Date: 04/21/2026

Annual Financial Reports and Popular Annual Financial Report

Submitted For: Julie Kiley **Submitted By:** Julie Kiley, County Auditor

Department: County Auditor

Agenda Category: Regular Agenda Items

Information

Agenda Item

Receive, review and discuss the 2025 Annual Comprehensive Financial Report and the Popular Annual Financial Report. Only if necessary, take action regarding the same.

Public Background

This presentation will be made by Julie Kiley, County Auditor, and Rebecca Goldstein, Partner with Weaver and Tidwell.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

2025 Williamson County Governance Letter

2025 Annual Comprehensive Financial Report

2025 Popular Annual Financial Report

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/15/2026 08:59 AM
Form Started By: Julie Kiley		Started On: 04/15/2026 07:08 AM
Final Approval Date: 04/15/2026		

weaver
Assurance • Tax • Advisory

400 W. 6th, Suite 3200
Austin, Texas 78701
512-609-1900

March 27, 2026

To Management and the Honorable Commissioners Court
Williamson County, Texas
710 Main Street
Georgetown, Texas 78626

We have audited the basic financial statements of Williamson County, Texas (the County) as of and for the year ended September 30, 2025 and have issued our report thereon dated March 27, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 7, 2025, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team and our firm has complied with all relevant ethical requirements regarding independence.

With respect to any nonaudit/nonattest services we perform as previously communicated to you in the engagement letter, the County acknowledges and understands that the County has the responsibility for (a) making all management decisions and performing all management functions; (b) assigning an individual with suitable skills, knowledge, and experience to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities. Such nonaudit/nonattest services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Significant Risks Identified

We have identified the following significant risks:

- Improper revenue recognition – there is a rebuttable presumption that a significant risk of fraud exists associated with revenue in all audits. We have identified a significant risk of fraud related to the existence, valuation, and cutoff of certain revenue streams due to the potential incentive and ability to manipulate revenue recognition, particularly for tax and grant revenue recognition.
- Management override of internal controls, which includes the risk related to improper or unauthorized recording of journal entries. Due to the magnitude of journal entries posted during the year, we identified a significant risk related to improper or unauthorized recording of journal entries either due to error or fraud.
- Valuation of EMS allowance – We have recognized a significant risk related to management's estimate for the allowance for doubtful accounts related to EMS revenues due its susceptibility to management bias and manipulation.

Identification of significant risks is part of our due diligence during our audit process. These risks were addressed by walking through controls in each respective area and performing substantive detail testing and analytical testing of transactions. Based on the test work performed in these areas, no material misstatements or significant deficiencies or material weaknesses in internal controls were found.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, during the year, the County changed its method of accounting for compensated absences by adopting Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* (GASB 101). Accordingly, the effect of the change in accounting principle has been reported as a restatement of long-term liabilities as of the beginning of the fiscal year.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates
Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimate affecting the financial statements is management's estimate of allowance for doubtful accounts. The allowance for doubtful accounts for receivables is based on historical collections and aging of the receivables balance. We evaluated the key factors and assumptions used to develop this estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures
The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit.

The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the County's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the representation letter dated March 27, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

Modification of the Auditor's Report

We have made the following modification to our auditor's report:

An emphasis of matter paragraph was included regarding the implementation of GASB 101, as described above. Our opinions are not modified with respect to this matter.

Other Information in Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the County's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to obtain assurance about such other information. However, in accordance with such standards, with respect to the supplementary information accompanying the financial statements, we made certain inquiries with management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying records used to prepare the financial statements or to the financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Commissioners' Court and management of the County and is not intended to be and should not be used by anyone other than these specified parties.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas

Schedule of Uncorrected Misstatements

Account	Description	Debit	Credit
Proposed Journal Entries			
Proposed Journal Entries JE # 3001			
to record FY25 invoices received subsequent to year-end			
0100-0409-004100	PROFESSIONAL SERVICES	29,096	
0100-0409-004100	PROFESSIONAL SERVICES	13,393	
0100-0435-004121	EXPERT WITNESS	756	
0100-0435-004132	CRIMINAL CASES - COURT APPT ATTY	29,759	
0100-0000-202011	A/P LIABILITY AUDIT ADJ		73,004
0777-0777-009007	Capital Outlay	2,188,167	
0777-0000-202011	A/P LIABILITY AUDIT ADJ		2,188,167
Total		**2,261,171**	**2,261,171**
Proposed Journal Entries JE # 3002			
Correctly state NPL and related deferred in/outflows due to other entities			
0906-00-2540	Net Pension Liability	6,085,545	
0906-00-2605	Deferred Inflows of Resources - Pension	438,945	
0906-00-1710	Deferred Outflows of Resources - Pension Other		1,810,326
0906-GG-6146	Pension Expense		4,714,164
Total		**6,524,490**	**6,524,490**

Williamson County, Texas

Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2025

weaver
Assurance • Tax • Advisory

Williamson County, Texas
Annual Comprehensive Financial Report
Fiscal Year Ended September 30, 2025
Principal Officials

County Judge	Steve Snell
Commissioner, Precinct 1	Terry Cook
Commissioner, Precinct 2	Cynthia Long
Commissioner, Precinct 3	Valerie Covey
Commissioner, Precinct 4	Russ Boles
County Auditor	Julie M. Kiley
Tax Assessor-Collector	Larry Gaddes
County Clerk	Nancy Rister
County Attorney	Doyle "Dee" Hobbs
County Treasurer	D. Scott Heselmeyer
District Clerk	Lisa David
District Attorney	Shawn Dick
Sheriff	Matthew Lindemann

Official Issuing Report
Julie M. Kiley
County Auditor

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Williamson County, Texas

Annual Comprehensive Financial Report
Fiscal Year Ended September 30, 2025
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Introductory Section

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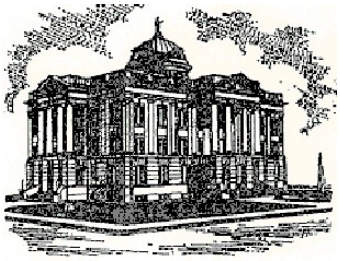


AUDITOR'S OFFICE
Williamson County Courthouse
710 Main Street, Suite 301
Georgetown, Texas 78626
Phone: 512/943-1500
Fax: 512/943-1567

March 27, 2026

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
Terence M. Davis, 480th Judicial District

The Honorable Commissioners Court, Williamson County, Texas
Steven Snell, 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, 2025.

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, 2025, 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, 2025, 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 727,480.

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 79% 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. All budgets are adopted on an annual basis except for the Capital Project budget, which is adopted on a multi-year basis.

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
- to afford taxpayers the opportunity or limit tax increases.

Factors Affecting Financial Condition

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

Local Economy: Williamson County continues to be one of the fastest growing areas in the United States. According to the U. S. Census Bureau. Williamson County's population was 727,480 in 2024 and its population is expected to grow to more than 1.6 million by 2050. Highlighting the growth in the area, the Bureau of Labor Statistics ranked Hutto as the 13th fastest growing city in the nation between July 2023 and July 2024. The Austin area was also ranked as the fifth fastest-growing job market for major metropolitan areas in the United States, while keeping one of the lowest unemployment rates for its size. Though the County's unemployment rate did increase slightly over the last year, from 3.6% in September 2024 to 3.9% in September of 2025; the rate locally continued to remain lower than the Texas rate of 4.4%.

Even with Williamson County's growth, the local economy has remained affordable to its residents, with the Austin area being ranked the fifth most affordable place to live in the United States by Motley Fool Money. The ranking was based on a high median household income compared to the cost of living in the area. Three Williamson County cities also ranked within the top 30 of the US News & World Report's best places to live. The local cities rankings include Leander at 8th, Cedar Park at 23rd, and Round Rock at 28th.

New housing developments are being constructed across the County to support the growing population in the area. Solana Ranch, which covers part of Jarrell's extraterritorial jurisdiction and spans between Williamson County (1/3) and Bell County (2/3), is a 7,000-acre development, which when completed, could bring over 14,000 new homes, retail space, and billions of dollars in capital investment, to the area. In Liberty Hill, Santa Rita Ranch, was ranked the second fastest growing neighborhood in the Austin area starting construction on 689 homes in 2024 and selling 686. The community also has plans to add 1,000 more homes to the area. In Georgetown, Main Street, a 620-acre development, is planned to bring 3,600 residential units and 48 acres of parkland to the area.

Growth in Williamson County has surged in specific sectors due to the massive Samsung development being built in Taylor. The facility sits on 1,268 acres and once completed could house multiple manufacturing buildings with an expected $45 billion investment. Samsung has begun to staff up this year and plans to start chip production in 2026. The increase in staffing now has Samsung ranked as the sixth largest tech employer in the Austin area. Other developments close to Samsung include one of the company's suppliers, Soulbrain, who should break ground on a $175 million new phosphoric acid facility in Taylor, early next year. Also, near the Samsung site, Forterra Developers LLC is building a 100-acre mixed-use space that will include 86 homes, 90,000 square feet of flex office space, and an additional 275,000 square feet of industrial space. Other developments include iMarketAmerica, that has begun constructing a technology park in Taylor. Once all phases are completed, it could bring 2.2 million square feet of cutting-edge facilities to the city.

Other developments around Williamson County include Pegatron, a Taiwan based company, that has finalized a $20 million deal to build out 169,000 square feet of industrial space in Georgetown. The company works in manufacturing and supplies large companies that are based in the County including Apple, Dell, and Tesla. In Jarrell, Labatta Food Service LLC has a $42 million warehouse and distribution facility planned on a 48-acre property. Once completed, the company plans to bring 150 jobs to the area. In Georgetown, Total Site Solutions, a technology solutions company, is investing $30 million in an additional 210,000 square foot building and has plans to add 300 new full-time jobs to the company, which will allow it to increase capacity by 60%.

New industrial developments continue to be an area of growth for the County. Since 2019, industrial space has increased by approximately 74%. Developments include Georgetown Gateway Business Park, which is a 147-acre industrial park planned to bring six buildings totaling 1.5 million square feet of new industrial space to the County. On the east side of Williamson County, the Hutto Mega TechCenter is developing a 188-acre high tech industrial park that could bring up to 2 million square feet of buildings to the area. In Taylor, Megatel is planning a 330-acre mixed used development, that has been approved and will include over 2 million square feet of industrial space, along with dedicated space for residential housing.

Data centers are also an industry that is expanding throughout the County. In Taylor, KDC Real Estate Development and Investments is in the process of developing a 220-acre site for a data center. The site is strategically located adjacent to the Samsung facility. In Round Rock, Skybox Datacenters LLC, is building another data center, making it the fifth one in the city. At the Hutto Megasite, PowerCampus is planning a 156-acre data center complex. The total project could include six buildings totaling 3.9 million square feet. The capital investment for the project is expected to be up to $10 billion. Also, in Jarrell, Mesones Data Center, is a 151-acre data center project that could create 50 jobs and generate $7 million annually for the city.

Williamson County is also becoming known for its aerospace companies. Central Texas Spaceport Development Corporation was formed through a partnership with Cedar Park and Williamson County, and was created to expand focus on economic and workforce development related to space rocket facilities in the area. There are only five other Spaceport Development Corporations in Texas, and this is the first one formed regionally. One of the companies benefiting from the partnership, is Firefly, an aerospace company based in Cedar Park, that became the first commercial company to send a lunar lander to the moon this year. In addition to aerospace, Firefly purchased SciTec Inc this year, which is a defense company that specializes in missile tracking.

Health care options continue to expand within Williamson County, as well. In Round Rock, both Ascension Seton Williamson and Baylor Scott & White Health are working on $200 million expansions to their current facilities this year. In Leander, St David's Healthcare is in the construction phase of its first full-service hospital. Also expanding is Enovis, a medical technology company, which is investing $25.5 million in a new 100,000 square foot facility in Cedar Park. Once completed, the expansion is expected to add over 160 new jobs.

New recreational projects are also being developed around the County. In Georgetown, the Junction, a six-acre entertainment district, will feature multiple restaurants, an outdoor area, entertainment options, and office space. Also in Georgetown, Southwestern University 560, is a 560-acre entertainment district being built on property owned and adjoined to Southwestern University. The development is planned to include 70 acres of green space, an artscape, concert hall, residential housing, and some commercial space. In Round Rock, the city recently updated its downtown zoning to allow buildings in the area to expand up to eight-stories tall, up from between three and six stories previously.

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 $1,670,105 in Fiscal Year 2025 on engineering and construction for various roadways such as University Boulevard widening ($167K), Chandler Road extension ($258K), and 2013 road bond right of way ($1.2M). In Fiscal Year 2025, the $40 million General Obligation Park Bonds spent $483,700 on design and construction on various projects such as Southwest Regional Park renovations.

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 road bonds and the entire $35 million of park bonds. In July 2022, the County sold an additional $112 million of road bonds. During Fiscal Year 2025, the $412 million General Obligation Road Bond spent $100.3 million on design, engineering, and construction of various road bond projects such as FM 3349 at US 79 interchange ($25.2M), Corridor H/Sam Bass Road ($14.2M), Ronald Reagan widening in Precinct 2 ($28.6M) and Wyoming Springs Extension (interlocal agreement with city of Round Rock) ($7.2M). In Fiscal Year 2025, the $35 million General Obligation Park Bond spent $4.6 million on design and construction for various projects such as improvements to Williamson County Expo West Arena and amenities ($2.3M) and Lakeline Park (interlocal agreement with city of Cedar Park) ($772K).

Williamson County has also partnered with other entities to complete various road bond projects including: the city of Round Rock on the Wyoming Springs extension, the city of Liberty Hill on Long Run Road and SH 29 Bypass (RM 1869 and CR 279), TXDOT on FM 3349 at US 79, and the city of Cedar Park on the Brushy Creek Road widening.

In May 2015, Williamson County issued $59,645,000 in Certificates of Obligation (2015 CO) to build County facilities and buildings. In Fiscal Year 2025, the 2015 CO bond spent a total of $174,928. The bond funds were spent towards the Justice of the Peace Precinct 4 Hutto remodel and Central Maintenance Service Road.

In August 2021, the Williamson County Commissioners 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 2025, the $200 million Limited Tax Notes spent a total of $60.1 million on various items such as the administration building ($41M) and Juvenile Justice Center addition ($19.2M).

In March 2023, the Williamson County Commissioners Court approved the sale of Limited Tax Notes, Series 2023 in the amount of $150 million. The sale of the notes was primarily to fund the balance of the Juvenile Justice Center addition, the construction of roads, and right of way needs. During Fiscal Year 2025, a total of $15.9 million was spent on various design, engineering and construction such as right of way ($14.2M), Pond Springs drainage ($593K), CR 175 South of Creek Meadow Cove to FM 2243 ($798K), and CR 129 Brushy Creek to the county line ($377K).

In November 2023, Williamson County voters approved $825 million in road construction and improvement bonds and $59 million in park bonds. In April 2024, the County sold $160 million of the road bonds. In June 2025, the County sold $140 million of road bonds and $28 million of park bonds. During Fiscal Year 2025, the $825 million General Obligation Road Bond spent $106.4 million on design, engineering, and construction of various road bond projects such as the Southeast Inner Loop ($44.6M), Southeast Inner Loop Georgetown ($4.7M), Toro Grande Boulevard ($5M), Ronald Reagan Boulevard

Segment D1 ($3.8M), and Liberty Hill Bypass West ($3.2M). During Fiscal Year 2025, the $59 million park bonds spent $8.3 million on design and construction of various projects such as Berry Springs expansion ($6.5M) and the Expo West Arena and amenities ($1.3M).

In February 2024, the Williamson County Commissioners Court approved the sale of Limited Tax Notes, Series 2024 in the amount of $167 million. During Fiscal Year 2025, a total of $33.4 million of these Limited Tax Notes were spent on various design, engineering, and construction such as right of way ($21.9M), RM 2243 realignment ($3.5M), and SH 29 Bypass (RM 1869 to CR 279) ($5M).

In June 2025, the Williamson County Commissioners Court approved the sale of Limited Tax Notes, Series 2025 in the amount of $88.6 million. During Fiscal Year 2025, a total of $620K of these Limited Tax Notes were spent on bond issuance costs.

Relevant Financial Policies

Financial Policy: The Williamson County Commissioners Court ensures financial stability within 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 2025. 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 the Office of General Counsel. Whether it is reviewing a contract, assisting with an RFP process, or opining on the many questions that are directed their way, their guidance and expertise is essential to the operations of the County. Their support to Williamson County and the County Auditor's Office makes them an invaluable asset to our organization.

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, 2024. This was the 33rd 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 2025 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, 2024. This was the 20th 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. 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 2025, 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.

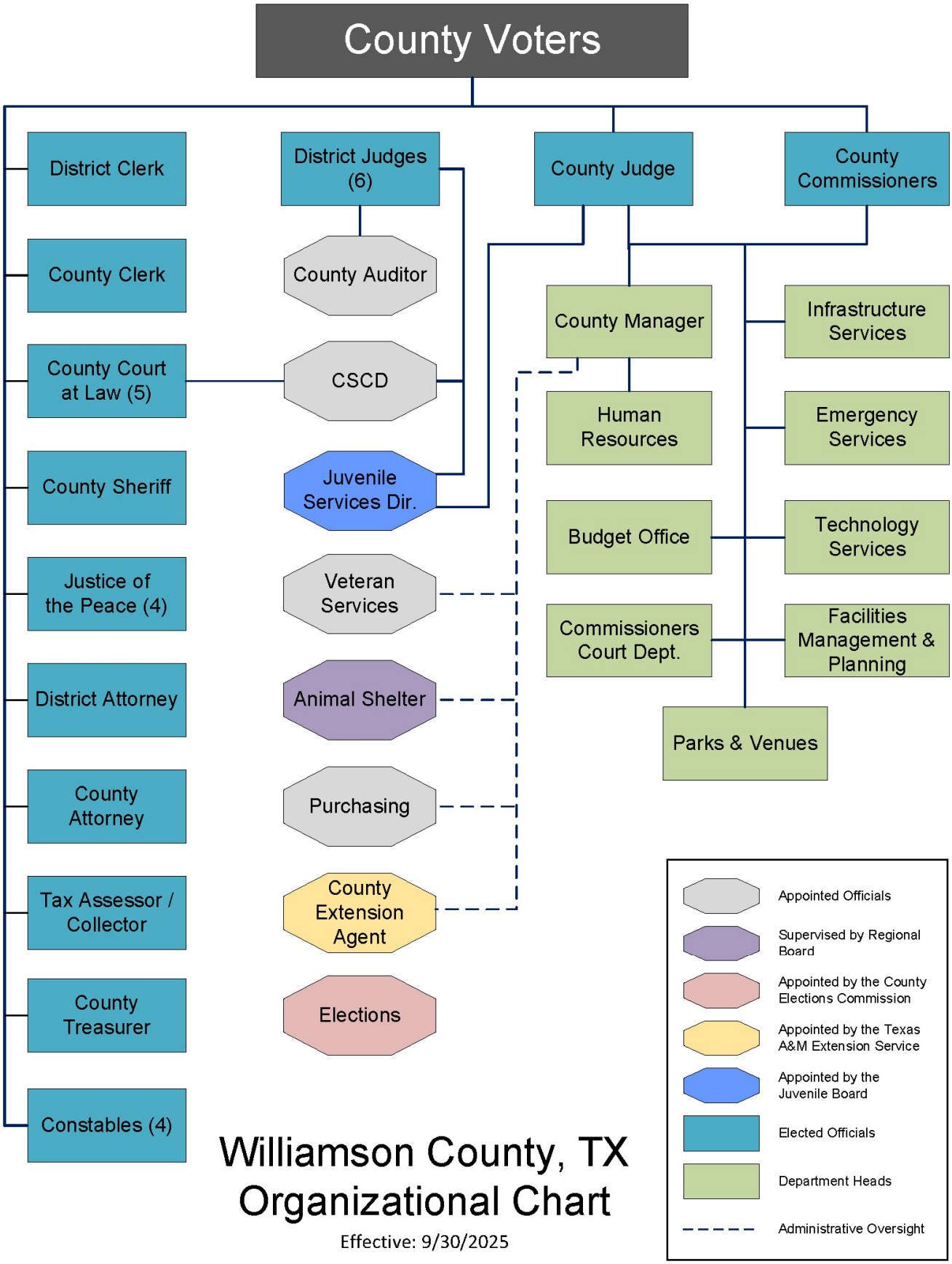
This financial report is possible because of the efficient and dedicated service of the audit team of Weaver and Tidwell, L.L.P. In addition, allow me to express my appreciation to the Commissioners Court and the Audit Committee for their interest and continued support and for the responsive and progressive 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, 2025
Principal County Officials

Title	Name
Judge, 26th Judicial District Court	Donna King
Judge, 277th Judicial District Court	Stacey Mathews
Judge, 368th Judicial District Court	Sarah Bruchmiller
Judge, 395th Judicial District Court	Ryan D. Larson
Judge, 425th Judicial District Court	Betsy Lambeth
Judge, 480th Judicial District Court	Terence M. Davis
County Auditor	Julie M. Kiley
County Judge	Steve Snell
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	Kevin Wilkie
Constable, Precinct 4	Paul Leal
County Clerk	Nancy Rister
Judge, County Court at Law No. 1	Brandy Hallford
Judge, County Court at Law No. 2	Laura Barker
Judge, County Court at Law No. 3	Doug Arnold
Judge, County Court at Law No. 4	John B. McMaster
Judge, County Court at Law No. 5	Will Ward
District Attorney	Shawn Dick
District Clerk	Lisa David
Justice of the Peace, Precinct 1	KT Musselman
Justice of the Peace, Precinct 2	Angela Williams
Justice of the Peace, Precinct 3	Evelyn McLean
Justice of the Peace, Precinct 4	Rhonda Redden
County Attorney	Doyle "Dee" Hobbs
Sheriff	Matthew Lindemann
Tax Assessor/Collector	Larry Gaddes
County Treasurer	D. Scott Heselmeyer
County Manager	Rebecca Clemons
Budget Officer	Ashlie Holladay
Senior Director of Emergency Services	Bill Zito
Elections Administrator	Bridgette Escobedo
Chief People Officer	Allen Frederick
Chief Information Officer	Richard Semple
Senior Director of Infrastructure	Robert Daigh
Senior Director of Facilities	Dale Butler
Senior Director of Parks	TW Dieckmann
Purchasing Agent	Joy Simonton
Director of Veterans Services	Michael Hernandez
CSCD Director	Jameson Pennington
County Extension Service Agent	Shelley Franklin
Juvenile Services Director	Scott Matthew



Williamson County, TX Organizational Chart

Effective: 9/30/2025

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, 2024

Financial Section

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400 W. 6th, Suite 3200
Austin, Texas 78701
512-609-1900

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, 2025, 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, 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund and Special Road and Bridge Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 3 to the basic financial statements, during the year ended September 30, 2025, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Beginning net position has been restated in the government-wide financial statements as a result of the implementation of this statement. 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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 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 27, 2026 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 27, 2026

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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, 2025. 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 $1.399 billion. Of this amount, $864.7 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 $1.123 billion.
- The unassigned fund balance for the General Fund was $187.2 million, or 62.5 of total General Fund expenditures, down from 64.5% 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 June 2025, the County issued $88.6 million in Limited Tax Notes and $140.7 million and $66.1 million in Unlimited Tax Road Bonds and Limited Tax Refunding and Park Bonds, respectively. In September 2025, the County redeemed and defeased $20.0 million of the Limited Tax Refunding Bonds, Series 2016. $20 million was deposited in an escrow account. The outstanding principal amount redeemed was $19.5 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 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 58 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 major funds. Data from the other 53 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 three Internal Service Funds to account for; the Benefits Fund, Fleet Maintenance Fund, and the Risk Management Fund. Because these services predominantly benefit the government, they have been included within governmental activities in the government-wide financial statements.

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

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

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are not available to support Williamson County's 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 37 through 74 of this report.

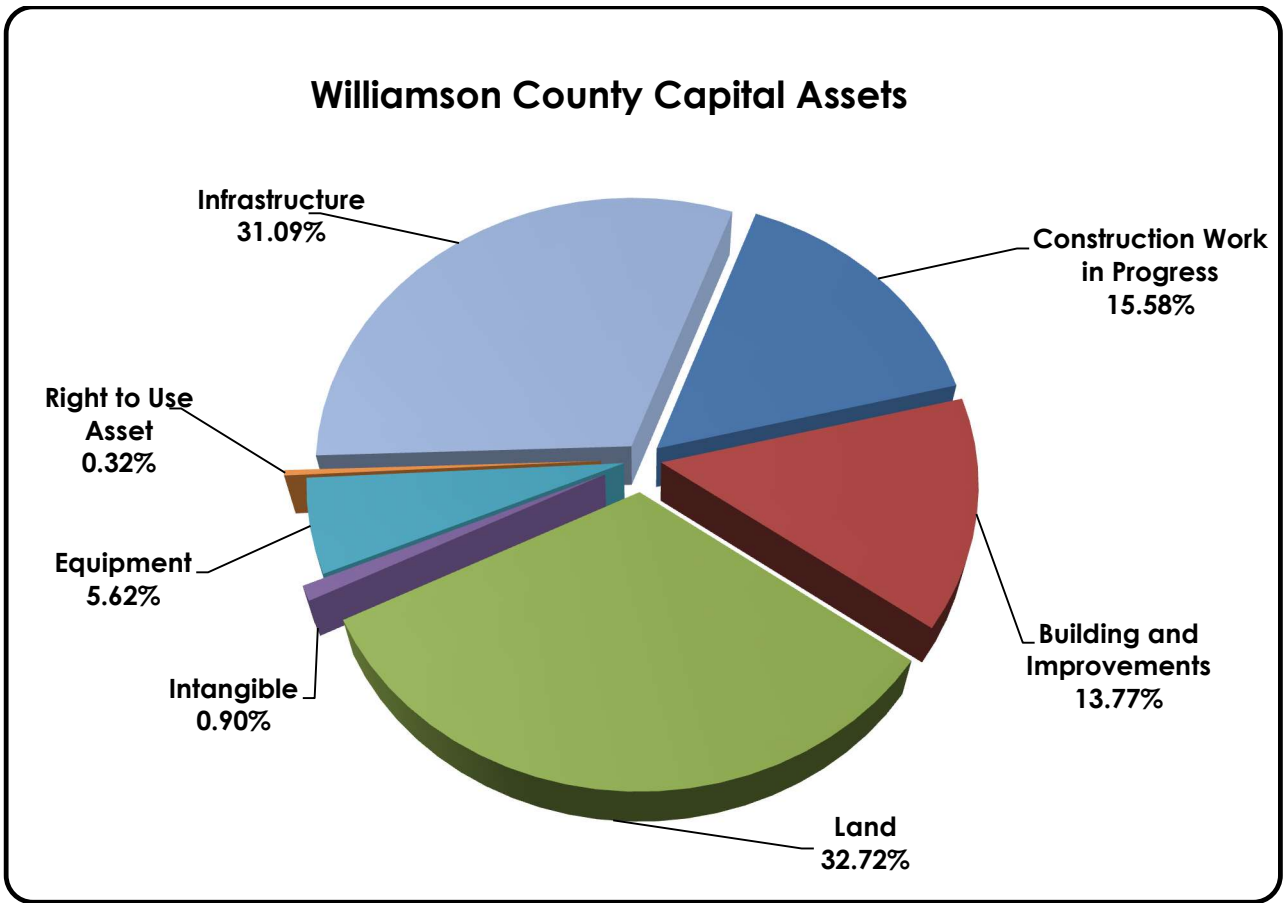
The combining statements referred to earlier in connection with non-major governmental funds and Internal Service Funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 90 through 145 of this report.

Summary of Statement of Net Position

	Primary Government	
	Governmental Activities	
	2025	**2024**
Current assets and other assets	$ 1,347,796,565	$ 1,356,363,469
Capital assets	1,989,343,734	1,769,545,158
Total assets	3,337,140,299	3,125,908,627
Deferred outflows of resources	34,090,955	40,740,114
Total deferred outflows of resources	34,090,955	40,740,114
Current liabilities	197,855,398	175,834,850
Noncurrent liabilities	1,747,481,635	1,634,716,529
Total liabilities	1,945,337,033	1,810,551,379
Deferred inflows of resources	26,896,525	12,776,380
Total deferred inflows of resources	26,896,525	12,776,380
Net position:		
Net investment in capital assets	1,565,842,320	1,331,729,835
Restricted	864,716,668	871,723,729
Unrestricted	(1,031,561,292)	(860,132,582)
Total net position	$ 1,398,997,696	$ 1,343,320,982

Total net position increased $55.7 million compared to the prior fiscal year, reflecting significant year-over-year changes in both assets and liabilities as of September 30, 2025. The most substantial activity occurred within capital assets, which increased $219.8 million due to continued investment in long-term infrastructure. This increase was driven by ongoing county road improvement projects, the acquisition of right-of-way to support transportation expansion, and additional equipment purchases necessary to maintain operational capacity. The acceptance of several newly developed subdivisions also contributed to the growth in capital assets, as developer constructed infrastructure was transferred to the County. Offsetting a portion of these increases, noncurrent liabilities rose $112.8 million, primarily reflecting additional long-term obligations incurred to finance capital improvements and other long-range commitments. These changes collectively demonstrate the County's continued emphasis on infrastructure development and the corresponding impact on its long-term financial position.

This increase in 2025 is mainly due to the issuance of $140.7 million in Unlimited Tax Road Bonds, $88.6 million in Limited Tax Notes, and $66.1 million in Limited Tax Refunding and Park bonds, offset by principal paydowns of $123.8 million, $40.8 million of refundings, and $19.5 million of defeasances.



A portion of the County's net position, totaling $1.989 billion, represents its investment in capital assets, including land, buildings, infrastructure, and equipment. These assets are essential to delivering public services and are therefore not available to support future spending. Because these resources are tied up in long-lived assets, they cannot be readily converted to cash or used to meet current financial obligations. In addition, the debt associated with these capital assets must be repaid from other revenue sources, as the assets themselves cannot be liquidated to satisfy related liabilities. This relationship between invested capital and outstanding debt is a key element of the County's long-term financial structure and reflects the ongoing commitment to maintaining and expanding public infrastructure.

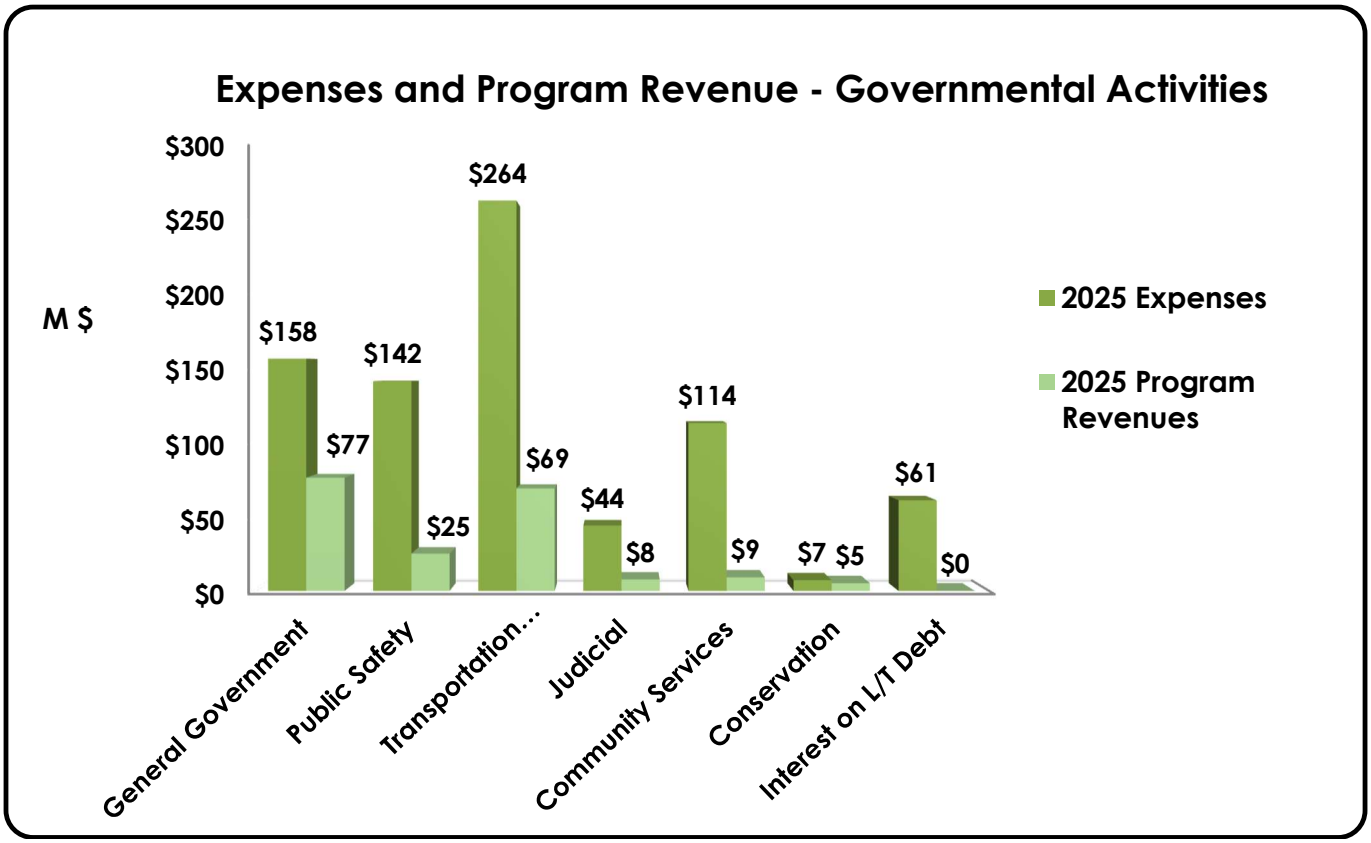
However, investment in capital assets does not necessarily correlate directly with changes in capital assets. Many road projects, once completed, are contributed to the local entity responsible for on-going maintenance. In 1999, County Commissioners recognized the need to address transportation in the 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 complete, ownership is 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 2025	Governmental Activities 2024
Revenues		
Program revenues:		
Charges for services	$ 72,487,595	$ 65,340,902
Operating grants and contributions	99,535,064	71,405,749
Capital grants and contributions	21,891,386	37,521,246
General revenues:		
Property taxes	515,120,231	458,733,345
Other taxes	88,055,497	26,304,520
Investment earnings	57,522,651	69,128,100
Miscellaneous	853	318,241
Total revenues	854,613,277	728,752,103
Expenses		
General government	157,580,567	120,176,434
Public safety	142,298,463	147,418,771
Transportation support	264,416,495	109,699,020
Judicial	44,407,170	41,353,084
Community services	113,868,842	59,390,503
Conservation	7,238,391	728,476
Interest on long-term debt	61,446,048	38,762,528
Total expenses	791,255,976	517,528,816
Change in net position	63,357,301	211,223,287
Net position, beginning	1,343,320,982	1,132,097,695
Restatement - change in accounting principle	(7,680,587)	-
Net position, ending	$ 1,398,997,696	$ 1,343,320,982

Changes in net position reflect the combined effect of year-over-year movements in revenues and expenses. For fiscal year 2025, the County's net position increased $55.7 million, compared to an increase of $211.2 million in 2024. Included in net position is the restatement for the implementation of GASB 101 – Compensated Absences, which resulted in the reduction of net position by $7.7 million. Revenue growth was outpaced by significant increases in expenses. Total revenues rose $125.8 million to $854.5 million, driven primarily by higher property tax collections, which increased $56.4 million due to continued growth in countywide property values. Other taxes increased $61.8 million, reflecting expanded economic activity and tax base growth. Charges for services increased $7.1 million, and operating grants and contributions rose $28.0 million, indicating higher program activity and grant funding. These gains were partially offset by a $15.6 million decline in capital grants and contributions, as the County accepted fewer roadway and land assets for maintenance in 2025. Investment earnings decreased by $11.6 million, reflecting lower returns compared to the prior year as interest rates on invested assets have decreased compared to 2024.

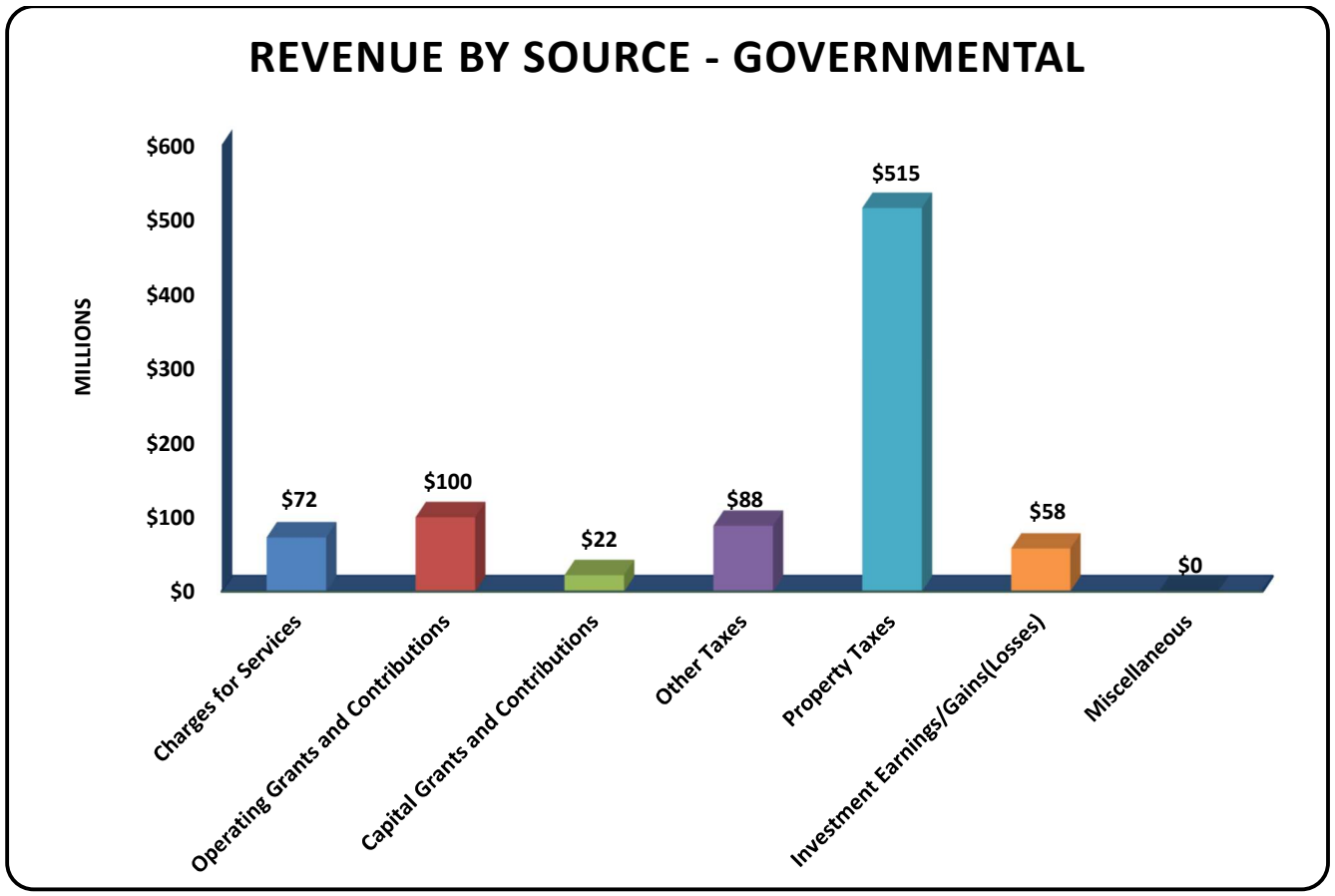
Expenses increased by $273.7 million to $791.3 million, with the most significant increases occurring in transportation support, community services, and general government. Transportation support expenses rose $154.7 million, reflecting substantial infrastructure activity. Community services also rose sharply by $54.5 million, reflecting increased investments in facility improvements, repairs, and park maintenance. General government expenses increased due to the addition of sixty-four full-time and four part-time to full-time positions, as well as a 3% cost of living increase and a merit increase of up to 3% approved by Commissioners Court. Transportation support increased spending by $30 million in capital projects and $4.5 million in roads and bridges maintenance. Community Services increase is primarily attributable to an addition of $56.8 million in the Local Provider Participation program. Interest on long-term debt rose $22.7 million, primarily due to the impact of the 2024 Limited Tax Notes, which increased interest costs by $10.3 million. Judicial expenses increased modestly by $3.1 million, and Public Safety decreased by $5.1 million.



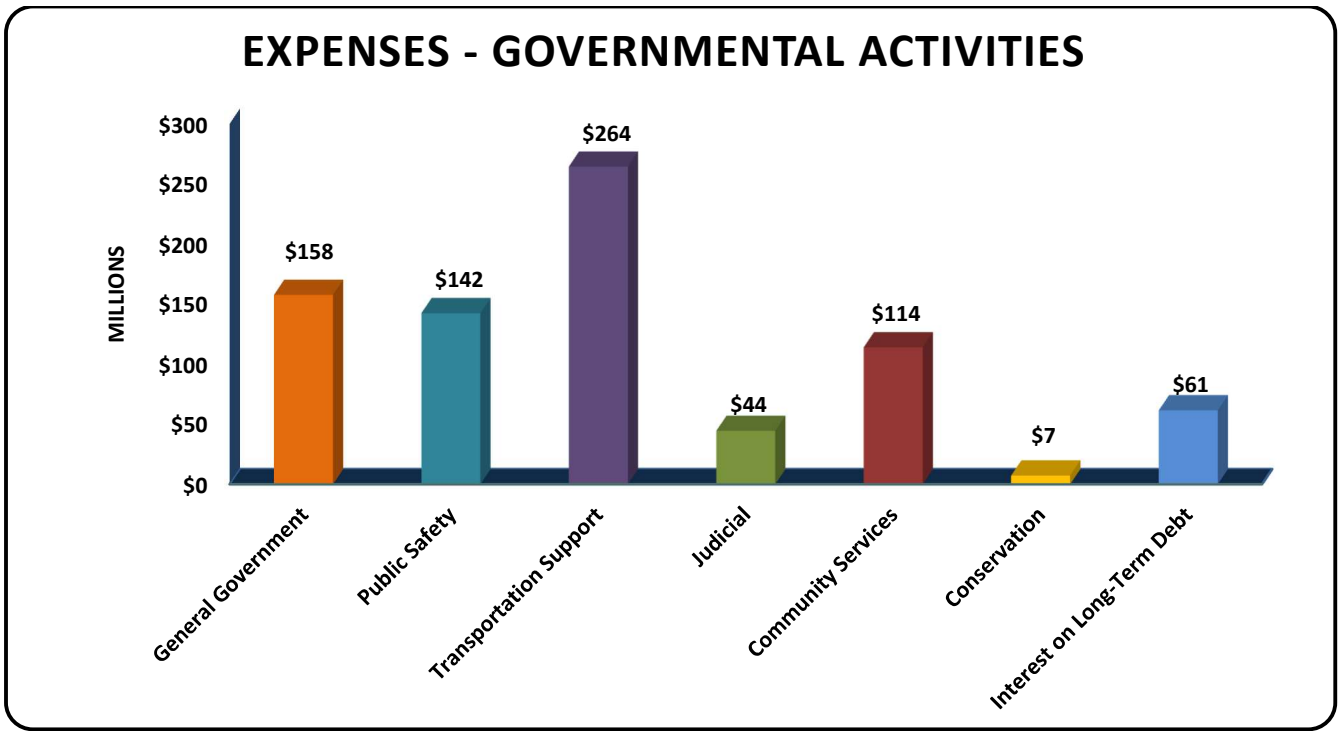
The bar chart provides a comparative illustration of expenses and the corresponding direct program revenues for similar County service areas. Additional detail on both expenses and program revenues is presented in the Statement of Activities on page 24.

The bar chart below reflects the full composition of County revenues, including general revenue sources such as property taxes, other taxes, investment earnings, and miscellaneous revenues. These revenue streams are not tied to specific County services but instead support overall governmental operations.

Program revenues, charges for services and operating and capital grants, are also included to provide a complete picture of the County's total revenue base for 2025.



The bar 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.

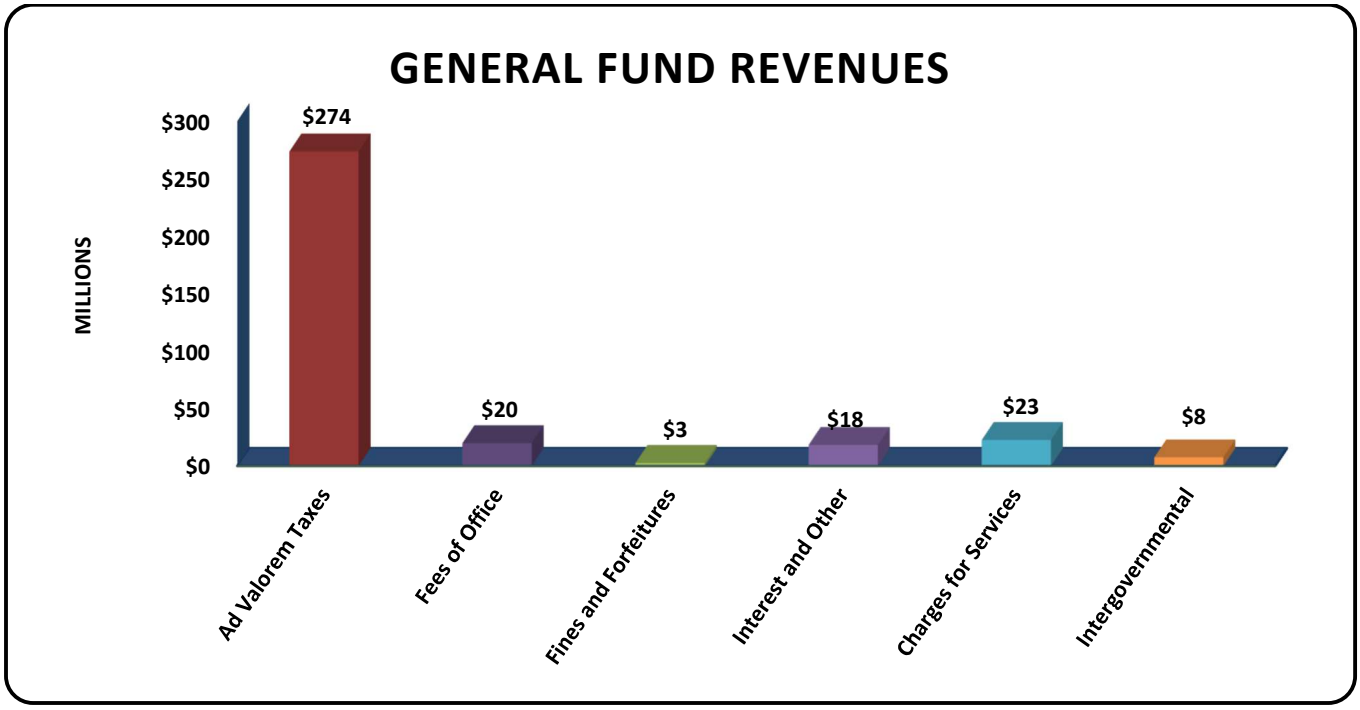
Governmental Funds. The focus of this section is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Williamson County's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of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

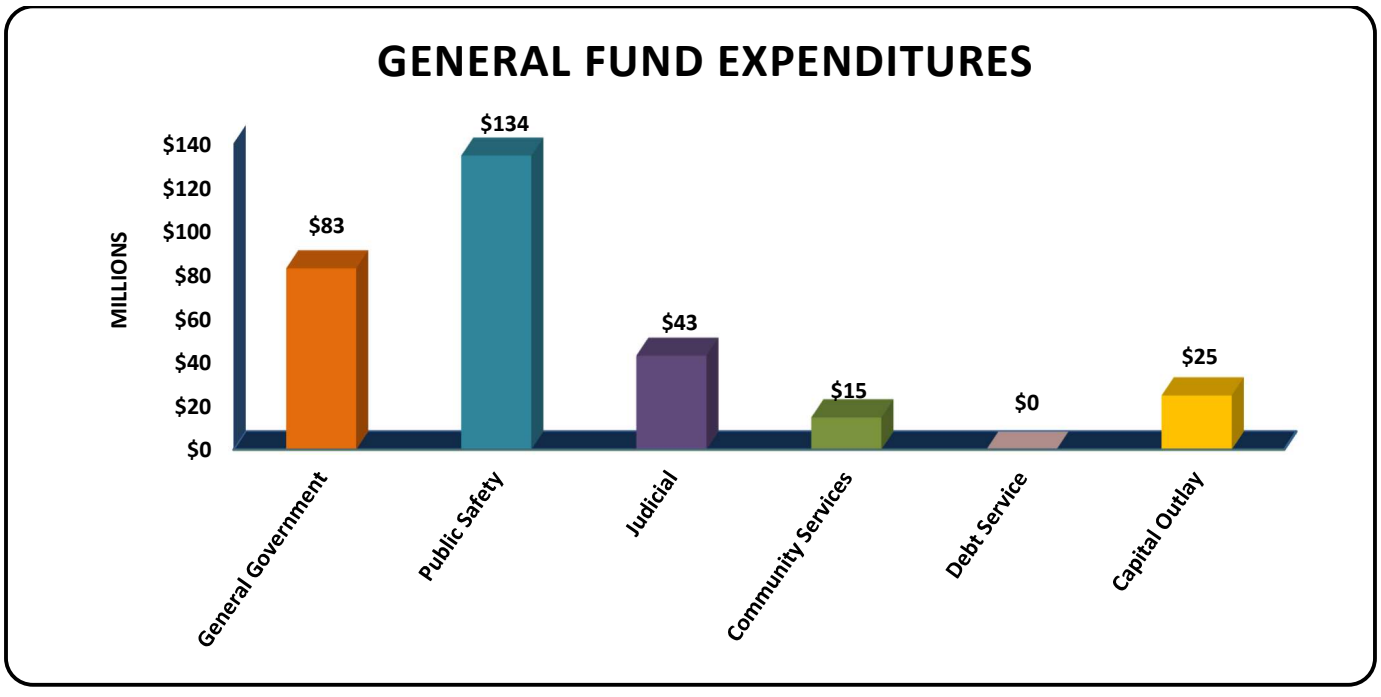
Governmental funds ended the year with a combined fund balance of $1.123 billion, an increase of $14.9 million compared to the prior year. The increase is driven by various factors and reflects continued growth in spendable resources and a strong overall financial position across major operating and capital funds. Property tax collections across all tax collecting funds grew due to the increase of taxable assessed value, primarily from growth and development in the County. The mandatory Local Provider Participation program increased $56.8 million in 2025. Investment earnings for the year were $54.6 million and fair value for investments at fiscal year-end resulted in an unrealized gain of $1.9 million. Thus the $56.5 million gain in investments in governmental funds. The Pass-Through Fund decreased by $14.2 million. The decrease in the fund was due to a $16.3 million transfer to the Debt Service Fund to pay a portion of the bonded debt. The Somerset Hills Road District No. 3 issued $1.9 million in Unlimited Tax Road Bonds. Somerset Hills Road District No. 4 issued $2.5 million in Unlimited Tax Road Bonds. The Avery Centre Road District No. 1 issued $3.5 million in Unlimited Tax Road Bonds. $1.0 million of the governmental fund balance is non-spendable. $934.7 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. The Capital Projects Fund continues to represent the largest portion of governmental fund balances, with $766.3 million restricted for ongoing and future infrastructure projects.

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 $252.7 million with a $0.1 million non-spendable 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. $65.3 million of the General Fund balance is committed to both plans. $43.4 million is committed to capital projects and $23.9 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 2025 represents 62.5% 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 6.3% during the current fiscal year. General Fund revenues increased by $33.6 million. Tax revenue increased by $31.3 million. The continued growth in the County with new homes and new businesses along with the increase in taxable property values are the factors contributing to the increase in tax revenue. Investment earnings and changes in the fair value of investments totaled $17.0 million in 2025, compared to $20.4 million in 2024, reflecting a decrease of $3.4 million primarily attributable to lower returns on invested balances. General Fund expenditures increased by $35.1 million this fiscal year. Forty-two (42) new full-time positions and three (3) part-time to full-time positions were added in fiscal year 2025. A 3% cost of living increase and a merit of up to 3% was approved during the budget process. As the County population increases, the

demand for additional facility enhancements increases, resulting in an increase of $19.1 million in capital outlay expenditures, of which $18.0 million was for the purchase of the Lake Creek Campus. Increases in Public Safety expenditures totaling $9.9 million were primarily driven by higher costs associated with personnel in Law Enforcement who received a 3% cost of living adjustment and a 2% step increase in their paychart. The $4.7 million increase in Judicial expenditures is largely attributable to additional costs within the District and County Courts due to indigent defense.





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 $1,000 must be approved by Commissioners Court.

Overall actual revenues were higher than budgeted revenues. Actual revenues were $11.0 million more than budgeted. Charges for Services exceeded budget by $2.3 million. Charges for Emergency Medical Services (EMS) were the main factor, making up $0.9 million of the overage. Investment earnings this fiscal year are $17.0 million. The fair value for investments at fiscal year-end resulted in an unrealized gain of $0.8 million, for a total $16.2 million gain in investment earnings for the General Fund. Actual expenditures were $32.6 million less than budgeted. The County has several positions that remain unfilled, resulting in approximately $20.6 million that was unspent for personnel, primarily in Jail and Law Enforcement, County Sheriff, and Emergency Medical Services. Unfilled positions result in benefit costs being reduced as well as a reduction in other costs such as training and travel. Capital outlay was under budget by $11.0 million of which the County Sheriff had approximately $3.3 million variance to budget due to vehicles not delivered and placed in service in 2025 and Emergency Medical Services had approximately $6.6 million variance to budget due to ambulances which did not arrive in the fiscal year. As a result, these capital amounts will be reappropriated in 2026.

Additional information on Williamson County's General Fund Budget to Actuals can be found on page 29 and pages 80 through 82 of this report.

Long-Term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of $1.581 billion. Williamson County's debt has increased by $120.2 million during the current fiscal year. Several factors contributed to the increase. In June 2025, the County issued $88.6 million in Limited Tax Notes, $140.7 million in Unlimited Tax Road Bonds, and $66.1 million in Limited Tax Refunding and Park Bonds. In September 2025, the County redeemed and defeased $20.0 million of the Limited Tax Refunding Bonds, Series 2016. $20.0 million of debt service was deposited to an escrow account. This amount included $19.5 million in principal and the remainder in interest. The debt defeasance resulted in savings of $6.0 million over the next 11 years.

Additional information on Williamson County's long-term debt can be found in Note 13 on pages 59 through 64 of this report.

Debt Service Fund. The total fund balance at year end is $12.3 million, all of which is restricted for payment of debt service. This balance reflects a current year net increase of $1.4 million dollars. Tax revenue increased by $22.8 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 additional tax revenue. Expenditures increased by $30.9 million. This is primarily due to an increase in principal debt payments. Expenditures exceed revenues by $14.3 million. A transfer in of $16.3 million offsets any deficit and contributes to the minor increase in fund balance. 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 13 on pages 59 through 64 of this report.

Capital Projects Fund. The Capital Projects Fund had a total balance of $678.7 million which is an increase from fiscal year 2024 of $6.9 million. The increase in fund balance is due to issuance of long-term debt. Road bond proceeds in the amount of $150.0 million and limited tax notes of $94.0 million offset increased expenditures. Investment earnings this fiscal year are $25.4 million. The fair value for investments at fiscal year-end resulted in an unrealized gain of $1.2 million, for a total $25.4 million gain in investment earnings for the capital project fund. Williamson County partnered with several entities on various projects. The contributions by these partners increased by $7.0 million as compared to last year. These include agreements with Brushy Creek Mud on Great Oaks Bridge and the City of Round Rock for the Corridor H (Sam Bass Rd.) project. Williamson County also partnered with the City of Georgetown and Jonah Special Utility District on Southeast Inner Loop, Segment 2, the City of Georgetown on Corridor C (SH29 Bypass) and CR 255 and 289, and the City of Round Rock on CR112 widening and Old Settlers Boulevard for construction costs pursuant to the agreements. Expenditures from the Capital Projects Fund were $384.8 million with capital outlay expenditures accounting for $309.0 million. The top 10 major expenditures during the year include $44.6 million for Southeast Inner Loop, Segment 2, $44.6 million for the Administration Building on Inner Loop, $19.1 million for the Juvenile Justice Center Addition, $14.2 million for Corridor H (Sam Bass Road), $12.1 million for CR 255 and 289), $5.0 million for Corridor C (SH 29 Bypass), $4.0 million for CR 112 widening (CR 117 to CR 10), $3.6 million for Old Settlers Boulevard, and $3.5 million for CR 314 widening and safety improvements.

Capital Assets. Williamson County's investment in capital assets as of September 30, 2025, amounts to $2.0 billion (net of accumulated depreciation). These investments include land, building improvements, equipment, park facilities, roads, highways, and bridges.

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

- Cool Water Ph 2
- Cool Water Ph 5, Section 3 & 4
- Corridor C
- CR 176 at FM 2243
- CR 200 Ph 1
- CR 332 Realignment
- CR 404 realignments
- Paloma Lake, Section 7B
- Rancho Santa Fe, Section 2
- Santa Rita Ranch Ph 1, Section 23
- Santa Rita Ph 2A, Section 5
- Santa Rita Ranch Ph 5, Section 4A
- Sonterra West Ph 3, Section 3
- Sunrise Acres

Additional information on Williamson County's capital assets can be found in Note 8 on pages 55 through 56 of this report.

Special Road and Bridge Fund. The Special Road and Bridge Fund has a total fund balance of $49.6 million, with a net increase of $6.4 million. Commissioners Court adopted a tax rate of $.044329 per $100 of valuation for Road & Bridge activities. The increase in taxable assessed value (TAV) 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.

Grants Fund. The Grants Fund has a zero-fund balance. The fund is used to account for monies from other governments and private entities for programs not fully funded by the County. Cash and investments for the Grant Fund are $57.0 million. Intergovernmental revenue increased from last year. The ARPA funding continues to reflect unearned revenue as the County continues to spend the funds on allowable projects. In FY 2025, the County recognized $38.6 million from the Federal government for the American Rescue Plan Act (ARPA). The County also received $1 million in U.S. Election Assistance Commission and $2.3 million from the U.S Department of Housing an Urban Development in HUD Block grant funding. The Grant Fund saw an decrease in Investment earnings of $1.7 million due to a reduction in the invested balance attributable to the increased spend of ARPA funds and a decline in short-term interest rates.

Proprietary Funds. Proprietary funds are made up of three Internal Service Funds which include the Fleet Service Fund, the Benefits Fund, and the Risk Management 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. The County adopted a tax rate of $0.413776 per $100 of taxable value for tax year 2025. This rate is the voter approved tax rate. To meet the needs of the growing County, Sixty-four (64) new full-time positions and four (4) part-time to full-time positions were added for Fiscal Year 2025. The County will use reserves for major capital improvements, including Public Safety software suite and ERP Purchase/Upgrade. Capital building projects include the 911 Training Center at Lake Creek Annex, backup power for the Jail, and the Juvenile Justice Center Expansion Phase, all which will begin or continue in Fiscal Year 2026. The County plans to defease $20.0 million of existing debt, in addition to the required Fiscal Year 2026 debt payments.

The Taxable Assessed Valuation (TAV) growth has been strong, spurred by affordable home prices and ample developable land. An increase of 10.1% TAV was recorded in fiscal year 2024. In fiscal year 2025 TAV grew 6.9%. Property tax collections remain consistent with historic levels. The average collection rate is 99.58%.

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 because of the growth in the County. These factors provide the availability of jobs in Williamson County.

Unemployment. The September 2025 unemployment rate for Williamson County was about 3.9 %, up modestly from 3.6 % a year earlier. This county rate was lower than the Texas statewide unemployment rate of about 4.1 % and also below the national unemployment rate of about 4.4 % in September 2025, indicating a comparatively stronger local labor market.

All these factors were considered in preparing Williamson County's budget for fiscal year 2025.

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
julie.kiley@wilcotx.gov

Basic Financial Statements

Williamson County, Texas
Statement of Net Position
September 30, 2025

	Primary Government Governmental Activities
ASSETS	
Cash and investments	$ 1,295,684,915
Accounts receivable (net of allowance)	19,676,864
Due from other governments	26,419,998
Inventories	1,127,563
Prepaid items	813,014
Deferred contributions	3,333,196
Lease receivable	741,015
Capital assets	
Land	844,652,425
Intangible	23,258,253
Buildings and improvements	355,336,551
Infrastructure	802,567,424
Equipment	145,012,445
Construction in progress	402,283,057
Right to use asset- leases	478,818
Right to use asset- subscription	7,785,780
Less: accumulated depreciation / amortization	(592,031,019)
Total capital assets	1,989,343,734
Total assets	3,337,140,299
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges on refunding	4,474,338
Deferred outflows related to pension	27,355,858
Deferred outflows related to OPEB	2,260,759
Total deferred outflows of resources	34,090,955
LIABILITIES	
Accounts payable	118,967,918
Accrued liabilities	12,389,493
Due to other governments	4,296,542
Unearned revenues	53,727,220
Accrued interest	8,474,225
Noncurrent liabilities	
Due within one year	175,372,005
Due in more than one year	1,572,109,630
Total liabilities	1,945,337,033
DEFERRED INFLOWS OF RESOURCES	
Deferred gain on refunding	2,736,249
Deferred inflows related to pension	6,632,906
Deferred inflows related to OPEB	16,812,760
Deferred inflows related to leases	714,610
Total deferred inflows of resources	26,896,525
NET POSITION	
Net investment in capital assets	1,565,842,320
Restricted for	
Debt service	7,887,111
Road and bridge	50,289,839
Capital Projects	678,909,630
Tobacco fund	11,326,836
Records management	12,855,707
Public safety	6,370,319
State and federal programs	97,077,226
Unrestricted	(1,031,561,292)
TOTAL NET POSITION	$ 1,398,997,696

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, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities
PRIMARY GOVERNMENT					
Governmental activities					
General government	$ 157,580,567	$ 30,510,174	$ 46,324,408	$ -	$ (80,745,985)
Public safety	142,298,463	20,723,961	4,581,553	-	(116,992,949)
Transportation support	264,416,495	11,490,518	36,095,317	21,891,386	(194,939,274)
Judicial	44,407,170	6,457,499	1,324,462	-	(36,625,209)
Community services	113,868,842	2,988,330	6,266,720	-	(104,613,792)
Conservation	7,238,391	317,966	4,942,604	-	(1,977,821)
Interest on long-term debt	61,446,048	-	-	-	(61,446,048)
TOTAL PRIMARY GOVERNMENT	$ 791,255,976	$ 72,488,448	$ 99,535,064	$ 21,891,386	$ (597,341,078)
GENERAL REVENUES					
Taxes					
Property taxes, levied for general purposes					$ 185,428,928
Property taxes, levied for farm to market					57,826,298
Property taxes, levied for debt service					271,865,005
Other taxes					88,055,497
Investment earnings and unrealized gains/losses					57,522,651
Total general revenues					660,698,379
Change in net position					63,357,301
Net position, beginning of year, as previously reported					1,343,320,982
Restatement - change in accounting principle					(7,680,587)
Net position, beginning of year - restated					1,335,640,395
NET POSITION, end of year					$ 1,398,997,696

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

Williamson County, Texas

Balance Sheet – Governmental Funds

September 30, 2025

	General	Special Road and Bridge	Debt Service	Capital Projects	Grants	Other Governmental	Total Governmental Funds
ASSETS							
Cash and investments	$ 268,597,347	$ 52,865,691	$ 12,322,046	$ 752,307,132	$ 56,999,109	$ 132,009,805	$ 1,275,101,130
Accounts receivable (net of allowance)	14,818,980	1,085,063	1,832,846	952,094	-	871,643	19,560,626
Due from other funds	413,420	509,662	-	-	206,909	294,048	1,424,039
Due from other governments	7,216,837	-	-	13,167,804	3,390,493	2,644,864	26,419,998
Lease Receivable	741,015	-	-	-	-	-	741,015
Inventories	-	847,822	-	-	-	-	847,822
Prepaid items	126,126	5,384	-	-	-	5,227	136,737
TOTAL ASSETS	$ 291,913,725	$ 55,313,622	$ 14,154,892	$ 766,427,030	$ 60,596,511	$ 135,825,587	$ 1,324,231,367
LIABILITIES							
Accounts payable	$ 14,280,317	$ 4,362,216	$ -	$ 87,517,400	$ 7,115,638	$ 5,490,761	$ 118,766,332
Accrued liabilities	8,348,399	661,567	-	-	266,947	382,881	9,659,794
Due to other funds	1,089,621	-	-	-	-	292,755	1,382,376
Due to other governments	4,111,112	-	-	-	182,872	2,562	4,296,546
Unearned revenue	584,625	7,925	-	100,000	53,031,054	3,616	53,727,220
Interest payable	183,520	-	-	-	-	-	183,520
Total liabilities	28,597,594	5,031,708	-	87,617,400	60,596,511	6,172,575	188,015,788
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	9,943,341	681,598	1,832,846	-	-	37,837	12,495,622
Deferred inflows - leases	714,610	-	-	-	-	-	714,610
Total deferred inflows of resources	10,657,951	681,598	1,832,846	-	-	37,837	13,210,232
FUND BALANCES							
Nonspendable	126,126	853,206	-	-	-	5,227	984,559
Restricted	-	48,747,110	12,322,046	678,809,630	-	129,609,948	869,488,734
Committed	65,284,779	-	-	-	-	-	65,284,779
Unassigned	187,247,275	-	-	-	-	-	187,247,275
Total fund balances	252,658,180	49,600,316	12,322,046	678,809,630	-	129,615,175	1,123,005,347
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 291,913,725	$ 55,313,622	$ 14,154,892	$ 766,427,030	$ 60,596,511	$ 135,825,587	$ 1,324,231,367

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, 2025

Total fund balances - governmental funds	$	1,123,005,347
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.		18,774,288
Capital assets, including accumulated depreciation / amortization, used in governmental activities are not financial resources and, therefore, are not reported in the funds.		1,989,252,543
Deferred contributions are not financial resources and, therefore, are not reported in the funds.		3,333,196
Losses (gains) on bond refundings are deferred and amortized in the government-wide financial statements.		1,738,089
Employee benefit related liabilities, and related accounts, are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities in the statement of net position. These items include:		
Net pension liability		(91,958,731)
Other post-employment benefit obligation (OPEB)		(43,632,004)
Deferred inflow of resources - OPEB		(16,812,760)
Deferred inflow of resources - Pension		(6,632,906)
Deferred outflow of resources - OPEB		2,260,759
Deferred outflow of resources - Pension		27,355,858
Revenues earned but not available within 60 days of the year end are not recognized as revenue on the fund financial statements.		12,495,622
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.		(8,290,705)
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		(244,233)
Subscription liability		(3,640,405)
Bonds payable		(1,455,800,000)
Bond issuance premium		(126,266,283)
Bond issuance discount		895,310
Arbitrage liability		(13,571,216)
Compensated absences		(13,264,073)
Net position of governmental activities	$	1,398,997,696

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, 2025

	General	Special Road and Bridge	Debt Service	Capital Projects	Grants	Other Governmental	Total Governmental Funds
REVENUES							
Taxes	$ 273,669,972	$ 57,849,830	$ 182,955,225	$ -	$ -	$ 89,007,534	$ 603,482,561
Fees of office	19,856,652	-	-	-	-	6,856,302	26,712,954
Fines and forfeitures	2,710,114	-	-	-	-	662,406	3,372,520
Intergovernmental	7,524,127	271,878	112,787	37,103,026	45,400,994	9,850,111	100,262,923
Charges for services	22,685,910	1,694,278	-	-	-	2,985,302	27,365,490
Motor vehicle registration	-	6,518,370	-	-	-	-	6,518,370
Investment earnings and unrealized gains(losses)	16,964,794	2,342,924	1,740,330	25,378,081	3,583,137	6,532,432	56,541,698
Miscellaneous	1,352,012	920,858	-	262,347	291,622	4,086,926	6,913,765
Total revenues	344,763,581	69,598,138	184,808,342	62,743,454	49,275,753	119,981,013	831,170,281
EXPENDITURES							
Current							
General government	82,874,870	-	-	4,315,392	40,434,455	24,290,904	151,915,621
Public safety	134,417,793	-	-	387,609	4,067,321	1,977,563	140,850,286
Transportation support	-	40,694,884	-	67,134,583	-	229	107,829,696
Judicial	42,931,685	-	-	-	180,611	1,290,189	44,402,485
Community services	14,743,721	-	-	2,033,132	1,382,307	92,589,477	110,748,637
Conservation	-	-	-	-	-	938,734	938,734
Debt service							
Principal	-	-	123,770,000	-	-	2,140,000	125,910,000
Interest and other charges	65,557	-	55,024,627	-	-	2,008,991	57,099,175
Payment to bond escrow agent	-	-	19,978,215	-	-	-	19,978,215
Bond issuance fees	-	-	330,618	1,977,986	-	355,094	2,663,698
Capital outlay	24,779,479	1,759,274	-	308,994,211	3,776,300	89,706	339,398,970
Total expenditures	299,813,105	42,454,158	199,103,460	384,842,913	49,840,994	125,680,887	1,101,735,517
Excess (deficiency) of revenues over expenditures	44,950,476	27,143,980	(14,295,118)	(322,099,459)	(565,241)	(5,699,874)	(270,565,236)
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	6,926	257,463,074	-	7,895,000	265,365,000
Issuance of refunding bonds	-	-	37,930,000	-	-	-	37,930,000
Premium on issuance of long-term debt	-	-	2,889,196	18,543,412	-	-	21,432,608
Discount on issuance of long-term debt	-	-	-	-	-	(44,012)	(44,012)
Payment to bond escrow agent	-	-	(41,409,791)	-	-	-	(41,409,791)
Leases	112,150	-	-	-	-	-	112,150
Subscriptions	1,825,174	-	-	-	-	31,721	1,856,895
Proceeds from sale of capital assets	158,534	104,575	-	-	-	-	263,109
Transfers in	38,085	-	16,280,000	53,210,615	565,241	2,235,884	72,329,825
Transfers out	(32,174,464)	(20,895,315)	-	(265,883)	-	(18,994,163)	(72,329,825)
Total other financing sources (uses)	(30,040,521)	(20,790,740)	15,696,331	328,951,218	565,241	(8,875,570)	285,505,959
NET CHANGE IN FUND BALANCES	14,909,955	6,353,240	1,401,213	6,851,759	-	(14,575,444)	14,940,723
FUND BALANCES, beginning of year	237,748,225	43,247,076	10,920,833	671,957,871	-	144,190,619	1,108,064,624
FUND BALANCES, end of year	$ 252,658,180	$ 49,600,316	$ 12,322,046	$ 678,809,630	$ -	$ 129,615,175	$ 1,123,005,347

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, 2025

Net change in fund balances - total governmental funds	$	14,940,723
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.		(1,715,548)
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		342,303,264
Depreciation / amortization expense		(57,700,853)
Net book value of current year disposals		(85,561,043)
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.		20,797,899
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.		(41,274,350)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, including:		
Property taxes		(306,833)
Adjudicated fines		1,065
Emergency medical services		876,426
Transportation		157,282
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 OPEB liability in the Statement of Activities.		4,035,509
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.		7,407,368
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		(303,295,000)
Premium on bond issuance		(21,432,608)
Discount on bond issuance		44,012
Deferred gain on refunding		(1,617,813)
Deferred loss on refunding		(3,991,765)
Principal payments on tax notes and bonds		186,235,000
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		18,281,141
Increase in arbitrage liability		(11,472,686)
Decrease in compensated absences		434,203
Increase in accrued interest payable		(3,436,220)
Decrease in lease liability		8,862
Increase in subscription liability		(360,734)
Change in net position of governmental activities	$	63,357,301

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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 274,389,323	$ 274,389,323	$ 273,669,972	$ (719,351)
Fees of office	18,038,150	18,060,150	19,856,652	1,796,502
Fines and forfeitures	1,850,500	1,850,500	2,710,114	859,614
Intergovernmental	3,461,734	3,594,348	7,524,127	3,929,779
Charges for services	20,389,268	20,435,268	22,685,910	2,250,642
Investment earnings and unrealized gains/losses	14,654,675	14,654,675	16,964,794	2,310,119
Miscellaneous	165,400	779,050	1,352,012	572,962
Total revenues	332,949,050	333,763,314	344,763,581	11,000,267
EXPENDITURES				
Current				
General government	90,851,312	90,888,747	82,874,870	8,013,877
Public safety	141,263,057	143,110,935	134,417,793	8,693,142
Judicial	44,338,184	45,541,233	42,931,685	2,609,548
Community services	16,951,475	17,066,327	14,743,721	2,322,606
Debt service				
Interest and other charges	-	65,557	65,557	-
Capital outlay	19,632,651	35,781,029	24,779,479	11,001,550
Total expenditures	313,036,679	332,453,828	299,813,105	32,640,723
Excess of revenues over expenditures	19,912,371	1,309,486	44,950,476	43,640,990
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	100,000	100,000	158,534	58,534
Issuance of subscription liabilities	-	-	1,825,174	1,825,174
Issuance lease liabilities	-	-	112,150	112,150
Transfers in	-	-	38,085	38,085
Transfers out	(48,186,619)	(97,655,249)	(32,174,464)	65,480,785
Total other financing sources (uses)	(48,086,619)	(97,555,249)	(30,040,521)	67,514,728
Net change in fund balances	(28,174,248)	(96,245,763)	14,909,955	111,155,718
FUND BALANCES, beginning of year	237,748,225	237,748,225	237,748,225	-
FUND BALANCES, end of year	$ 209,573,977	$ 141,502,462	$ 252,658,180	$ 111,155,718

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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 58,078,568	$ 58,078,568	$ 57,849,830	$ (228,738)
Intergovernmental	225,000	225,000	271,878	46,878
Charges for services	1,800,000	1,800,000	1,694,278	(105,722)
Motor vehicle registration	5,810,000	5,810,000	6,518,370	708,370
Investment earnings unrealized gains(losses)	2,300,000	2,300,000	2,342,924	42,924
Miscellaneous	10,000	10,000	920,858	910,858
Total revenues	68,223,568	68,223,568	69,598,138	1,374,570
EXPENDITURES				
Current				
Transportation support	44,110,271	44,991,270	40,694,884	4,296,386
Capital outlay	2,017,235	1,806,235	1,759,274	46,961
Total expenditures	46,127,506	46,797,505	42,454,158	4,343,347
Excess of revenues over expenditures	22,096,062	21,426,063	27,143,980	5,717,917
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	40,000	40,000	104,575	64,575
Transfers out	(27,026,000)	(26,356,000)	(20,895,315)	5,460,685
Total other financing sources (uses)	(26,986,000)	(26,316,000)	(20,790,740)	5,525,260
NET CHANGE IN FUND BALANCES	(4,889,938)	(4,889,937)	6,353,240	11,243,177
FUND BALANCES, beginning of year	43,247,076	43,247,076	43,247,076	-
FUND BALANCES, end of year	$ 38,357,138	$ 38,357,139	$ 49,600,316	$ 11,243,177

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

Williamson County, Texas
Statement of Net Position
Proprietary Funds
September 30, 2025

	Governmental Activities Internal Service
ASSETS	
Current assets	
Cash and investments	$ 20,583,785
Accounts receivable	84,433
Due from other funds	30,103
Interest receivable	31,805
Inventory	279,741
Prepaid expenses	676,277
Total current assets	21,686,144
Noncurrent assets	
Capital assets	
Machinery and equipment	693,124
Intangible	6,547
Less accumulated depreciation and amortization	(608,476)
Total noncurrent assets	91,195
Total assets	21,777,339
LIABILITIES	
Current liabilities	
Accounts payable	201,586
Accrued liabilities	2,729,699
Due to other funds	71,766
Total liabilities	3,003,051
NET POSITION	
Net investment in capital assets	91,195
Unrestricted	18,683,093
TOTAL NET POSITION	$ 18,774,288

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, 2025

	Governmental Activities
	Internal Service
OPERATING REVENUES	
Employer contributions	$ 23,881,812
Employee contributions	5,949,527
Charges for services	4,904,667
Total operating revenues	34,736,006
OPERATING EXPENSES	
Claims	24,941,657
Payments to individuals	2,253,427
Insurance	3,224,187
Administration	3,417,703
Supplies and parts	3,542,015
Depreciation and amortization	53,518
Total operating expenses	37,432,507
Operating income	(2,696,501)
NONOPERATING REVENUES (EXPENSES)	
Interest and investment revenues	979,081
Capital contributions	1,872
Total nonoperating revenues (expenses)	980,953
Change in net position	(1,715,548)
NET POSITION, beginning of year	20,489,836
NET POSITION, end of year	$ 18,774,288

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, 2025

	Governmental Activities Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	$ 34,743,894
Payments to suppliers	(34,099,694)
Payments to employees	(3,580,138)
Net cash flows provided by operating activities	(2,935,938)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Capitol Contributions	1,872
Net cash flows provided by noncapital financing activities	1,872
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(12,831)
Net cash flows used in capital and related financing activities	(12,831)
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment earnings	1,054,672
Net cash flows provided by investing activities	1,054,672
Change in cash and cash equivalents	(1,892,225)
CASH AND CASH EQUIVALENTS, beginning of year	22,476,010
CASH AND CASH EQUIVALENTS, end of year	$ 20,583,785
RECONCILIATION OF OPERATING INCOME TO NET PROVIDED BY/(USED IN) OPERATING ACTIVITIES	
Operating income	$ (2,696,501)
Adjustments to reconcile operating income to net cash provided by/(used in) operating activities	
Depreciation	53,518
Change in assets and liabilities	
Accounts receivable	7,888
Due from other funds	(30,103)
Inventory	(10,704)
Prepaids and other assets	(236,630)
Accounts payable	(194,779)
Accrued liabilities	303,705
Due to other funds	(132,332)
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ (2,935,938)

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, 2025

	Custodial Funds
ASSETS	
Cash and investments	$ 63,333,324
Accounts receivable	2,936,034
Prepaid assets	40,206
Total assets	66,309,564
LIABILITIES	
Accounts payable	674,112
Due to other governments	1,873,287
Total liabilities	2,547,399
NET POSITION	
Individuals, organizations, and other governments	63,762,165
TOTAL NET POSITION	$ 63,762,165

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, 2025

	Custodial Funds
ADDITIONS	
Tax collections from other governments	$ 3,099,089,737
Fees for other governments	1,315
Held for others	60,042,283
Interest income	3,015,168
Total additions	3,162,148,503
DEDUCTIONS	
Payment to other governments	3,053,506,300
Payment to individuals	95,684,339
Total deductions	3,149,190,639
Net increase in fiduciary net position	12,957,864
NET POSITION, beginning of year	50,804,301
NET POSITION, end of year	$ 63,762,165

The Notes to the Financial Statements are an integral part of these 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 Ranch District*)* was formed by the Commissioners Court in accordance with the Texas Government Code in February of 2001. The Avery Ranch District issues unlimited tax bonds for the purpose of developing roads within the District. The bonds constitute direct obligations of the Avery Ranch District payable from ad valorem taxes levied upon all taxable property located within the Avery Ranch District. The Avery Ranch 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 Ranch District.

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

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. 3 (Somerset Hills District #3) was formed by the Commissioners Court in February of 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. The Somerset Hills District #3 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 Hills District #3.

Somerset Hills Road District No. 4 (Somerset Hills District #4) was formed by the Commissioners Court in February of 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 Hills District #4 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 Hills District #4.

Avery Centre Road District No. 1 (Avery Centre District) was formed by the Commissioners Court in 2008. The Avery Centre District issues unlimited tax bonds for the purpose of developing roads in the district. The fund is for constructing, improving, acquiring, maintaining, reimbursing, financing and operating macadamized, graveled or paved roads, and turnpikes and related bridges, trails, drainage works, and other similar improvements, and carrying out other improvements. The Avery Centre District is governed by a Board comprised of the Williamson County Commissioners Court.

Williamson County Conservation Foundation is a nonprofit corporation formed under the laws of the Texas Nonprofit Corporation Act. It was formed by the Commissioners Court in December of 2002, as a 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 included in program revenue are reported as general revenues.

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.

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, Deferred Outflows/Inflows of Resources, 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.

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. Prepaid items are recorded using the consumption method.

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

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 County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee benefit account) during or upon separation from employment. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

The Williamson County Personnel Policy provides employees with vacation leave and non-vesting accumulating rights to sick pay benefits. The policy allows all employees to accumulate a range of 80 to 168 hours of vacation per year depending on tenure and position, and to carry their vacation balance forward to the next fiscal year in an amount not to exceed 80 to 168 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.

A liability for the estimated value of leave benefits that will be paid upon separation of service or used by the employees as time off is included in the liability for compensated absences.

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.

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.

A summary of the nature and purpose of fund balances at September 30, 2025, is as follows:

	General	Special Road and Bridge	Debt Service	Capital Projects	Other Governmental	Total Governmental Funds
Fund balances						
Nonspendable						
Inventory	$ -	$ 847,822	$ -	$ -	$ -	$ 847,822
Prepaid items	126,126	5,384	-	-	5,227	136,737
Total nonspendable	126,126	853,206	-	-	5,227	984,559
Restricted for						
Construction and maintenance of roads and bridges	-	48,747,110	-	-	36,722,372	85,469,482
Payment of general long-term debt principal, interest and related costs	-	-	12,322,046	-	1,985,087	14,307,133
Acquisition of capital assets	-	-	-	678,709,630	4,279,761	682,989,391
Construction and improvements of court buildings	-	-	-	-	780,685	780,685
Court mediations	-	-	-	-	1,316,037	1,316,037
Third Court of Appeals	-	-	-	-	1,045	1,045
Child safety, health or nutrition	-	-	-	-	937,387	937,387
Conservation of endangered species	-	-	-	-	27,627,913	27,627,913
Technological enhancements	-	-	-	-	565,845	565,845
The County Jail	-	-	-	-	4,612,061	4,612,061
Drug cases, drug education or equipment for law enforcement	-	-	-	-	1,374,922	1,374,922
The Radio Communication System	-	-	-	-	1,078,327	1,078,327
Maintenance, digitalization and preservation of County and Court records	-	-	-	-	12,855,732	12,855,732
Court reporter	-	-	-	-	1,304,119	1,304,119
Teen Court Program	-	-	-	-	3,897	3,897
Administration and Enforcement of Fire Code	-	-	-	-	674,769	674,769
Courthouse and Justice of the Peace security	-	-	-	-	1,009,437	1,009,437
Specialty Courts	-	-	-	-	250,717	250,717
Voting and election services	-	-	-	-	1,955,889	1,955,889
Juvenile and guardianship programs	-	-	-	-	1,410,260	1,410,260
Law library	-	-	-	-	2,017,456	2,017,456
Medical services	-	-	-	-	11,326,836	11,326,836
Training	-	-	-	-	102,694	102,694
Regional animal shelter	-	-	-	-	1,882,089	1,882,089
The City of Hutto and Hutto ISD	-	-	-	-	924,690	924,690
Recreational facilities	-	-	-	-	2,933,781	2,933,781
Historical commission	-	-	-	-	18,110	18,110
Williamson County landfill	-	-	-	-	9,367,487	9,367,487
Healthcare Participation Program	-	-	-	-	240,046	240,046
Vehicle inventory tax interest	-	-	-	-	10,497	10,497
Community Improvement Projects Precinct 4	-	-	-	-	40,000	40,000
Total restricted	-	48,747,110	12,322,046	678,709,630	129,609,948	869,388,734
Committed to						
Cash reduction plan and long term transportation plan	65,284,779	-	-	-	-	65,284,779
Total committed	65,284,779	-	-	-	-	65,284,779
Unassigned	187,247,275	-	-	-	-	187,247,275
Total fund balances	$ 252,658,180	$ 49,600,316	$ 12,322,046	$ 678,709,630	$ 129,615,175	$ 1,122,905,347

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 TCDRS. 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 TCDRS through a report prepared for the County by TCDRS 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 lease 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 composes 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 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.

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.

Subscription-Based Information Technology Arrangements (SBITAs)
The County has non-cancellable contracts with SBITA vendors for the right to use information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). The County recognizes a subscription liability, reported with long-term debt, and a right-of-use subscription asset (an intangible asset), reported with other capital assets, in the government-wide and proprietary fund financial statements. The County recognizes subscription liabilities with an initial, individual value of $5,000 or more.

At the commencement of a SBITA, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of SBITA payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for SBITA payments made at or before the SBITA commencement date, plus certain initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT assets.

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

- The County uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The subscription term includes the noncancellable period of the SBITA.
- Subscription payments included in the measurement of the subscription liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, termination penalties if the County is reasonably certain to exercise such options, subscription contract incentives receivable from the SBITA vendor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

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

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.
- *Net 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.
- *Deferred revenues* – revenues that have been billed but not yet collected or collected within the availability period are reported as unavailable revenues. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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

Note 3. Implementation of New Accounting Standards

GASB Statement No. 101, *Compensated Absences* (GASB 101), improves the information needs of the financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods after December 15, 2023, with earlier application encouraged. GASB 101 was implemented in the County's fiscal year 2025 financial statements with a restatement of ($7,680,587) to the governmental activities net position as of October 1, 2024, to reflect the changes adopted to confirm to the new standard. See Note 20 for additional details.

GASB Statement No. 102, *Certain Risk Disclosures* (GASB 102), improves financial reporting by providing users of financial statements with essential information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. The requirements of this statement are effective for reporting periods beginning after June 15, 2024, with earlier application encouraged. GASB 102 was implemented in the County's fiscal year 2025 financial statements with no impact to amounts or disclosures previously reported.

Note 4. Upcoming Accounting Pronouncements

GASB Statement No. 103, *Financial Reporting Model Improvements* (GASB 103), improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 103 will be implemented in the County's fiscal year 2026 financial statements and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* (GASB 104), establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 104 will be implemented in the County's fiscal year 2026 financial statements and the impact has not yet been determined.

GASB Statement No. 105, *Subsequent Events* (GASB 105), improves financial reporting related to subsequent events by 1) clarifying the subsequent events time frame and the subsequent events that constitute recognized and non-recognized events and 2) specifies the information items that are required to be disclosed about subsequent events. The requirements of this statement are effective for reporting periods beginning after June 15, 2026, with earlier application encouraged. GASB 105 will be implemented in the County's fiscal year 2027 financial statements and the impact has not yet been determined.

Note 5. 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 legal level of budgetary control is at the department level. Management is authorized to transfer budgeted amounts between accounts within any department; however, any revisions that alter the total expenditures of any department must be approved by the County Commissioners. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures or expenses to budget are made on an ongoing basis. Budgets of the General, Special Revenue, and Debt Service are prepared on an annual basis. Formal budgetary integration is not employed for Capital Projects Funds because budgetary control is achieved through legally binding construction contracts.

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

Annually appropriated budgets are not adopted for all Special Revenue Funds. The Appellate Judicial System, Avery Centre Road District #1, Child Abuse Prevention, Child Safety, Community Improvement Pct. 4, County Sheriff, District Attorney Welfare Fraud, Fire Code Enforcement, Grants, 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 $890,331,634 exists in governmental activities as of September 30, 2025. 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, 2025, the amount of bonds outstanding that were used to finance construction of assets transferred to another governmental entity was approximately $506,000,000. These bonds will be paid with future property tax revenues restricted for debt service.

Note 6. 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.

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.

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.

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, 2025	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	$ 128,754,756	$ -	$ -	$ -	41
TexPool Prime	76,722,290	-	-	-	52
LOGIC	45,194,711	-	-	-	42
Texas Class	242,336,221	-	-	-	43
Texas Class Government Class	70,564,991	-	-	-	17
Money Market Fund	49,266,631	-	-	-	45
Investments by fair value level					
U.S. Treasury Bills	-	4,860,476	-	-	282
Commercial Paper	-	-	72,120,935	-	118
Municipals	-	-	5,474,989	-	812
U.S. Agency Securities	-	84,108,417	-	-	791
U.S. Treasury Bonds	-	505,115,243	-	-	330
Total	$ 612,839,600	$ 594,084,136	$ 77,595,924	$ -	

Interest Rate Risk. In accordance with its investment policy, the County seeks to mitigate exposure to declines in fair market values by limiting the average dollar-weighted maturity of its portfolio to a time frame considered appropriate for managing interest rate volatility and liquidity needs.

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
Money Market Fund	AAAm	Standard & Poor's
U.S. Agency Securities	AA+	Standard & Poor's
Commercial Paper	A-1+	Standard & Poor's

Note 7. 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						
	General	Special Road and Bridge	Debt Service	Capital Projects	Grants	Other Governmental Funds	Total
Receivables							
Property taxes	$ 2,752,104	$ 526,061	$ 1,832,846	$ -	$ -	$ 39,088	$ 5,150,099
Adjudicated fines	2,832,192	-	-	-	-	-	2,832,192
Emergency medical services	33,620,358	-	-	-	-	-	33,620,358
Due from Other governments	7,216,837	-	-	13,167,804	3,390,493	2,644,864	26,419,998
Interest	799,540	196,096	-	952,094	-	365,491	2,313,221
Leases	741,015						741,015
Other	2,014,058	362,906	-	-	-	467,064	2,844,028
Gross receivables	49,976,104	1,085,063	1,832,846	14,119,898	3,390,493	3,516,507	73,920,911
Less: allowance for uncollectibles	27,199,272	-	-	-	-	-	27,199,272
Net total receivables	$ 22,776,832	$ 1,085,063	$ 1,832,846	$ 14,119,898	$ 3,390,493	$ 3,516,507	$ 46,721,639

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	$ 2,752,104	$ -
Adjudicated fines	793,366	-
Emergency medical services	6,397,871	-
Leases	714,610	-
Other	-	584,625
Total general fund	10,657,951	584,625
Special road and bridge		
Delinquent property taxes receivable	524,316	-
Grants	157,282	-
Other	-	7,925
Total special road and bridge	681,598	7,925
Debt service fund		
Delinquent property taxes receivable	1,832,846	-
Total debt service fund	1,832,846	-
Capital projects fund		
Intergovernmental	-	100,000
Total capital projects fund	-	100,000
Grants fund		
Federal and state grant funds	-	53,031,054
Total grants fund	-	53,031,054
Other governmental funds		
Delinquent property taxes receivable	37,837	-
Election Services Contract Fees	-	3,616
Total other governmental funds	37,837	3,616
Total governmental funds	$ 13,210,232	$ 53,727,220

Note 8. Capital Assets

Capital asset activity for the year ended September 30, 2025, was as follows:

	Beginning Balance	Additions/ Transfers to	Disposals/ Transfers from	Ending Balance
Governmental activities				
Capital assets, not being depreciated / amortized				
Land	$ 780,555,729	$ 65,917,611	$ (1,820,915)	$ 844,652,425
Intangibles	7,780,948	-	(117,959)	7,662,989
Construction in progress	268,315,180	260,907,399	(126,939,522)	402,283,057
Total assets not being depreciated / amortized	1,056,651,857	326,825,010	(128,878,396)	1,254,598,471
Capital assets being depreciated / amortized				
Buildings and improvements	329,801,926	25,534,625	-	355,336,551
Machinery and equipment	137,328,385	9,135,687	(1,451,627)	145,012,445
Infrastructure	762,335,959	43,755,607	(3,524,142)	802,567,424
Intangible	15,595,264	-	-	15,595,264
Right-to-use Asset - equipment	533,597	112,150	(166,929)	478,818
Right-to-use Asset - software	6,262,748	1,866,895	(343,863)	7,785,780
Total capital assets being depreciated / amortized	1,251,857,879	80,404,964	(5,486,561)	1,326,776,282
Less: accumulated Depreciation / amortization				
Buildings and improvements	(120,802,266)	(9,190,275)	-	(129,992,541)
Machinery and equipment	(91,258,164)	(9,704,072)	1,384,786	(99,577,450)
Infrastructure	(309,302,192)	(36,645,523)	2,792,352	(343,155,363)
Intangible	(14,758,980)	(415,568)	-	(15,174,548)
Right-to-use Asset - equipment	(287,259)	(118,713)	166,929	(239,043)
Right-to-use Asset - software	(2,555,717)	(1,680,220)	343,863	(3,892,074)
Total accumulated depreciation / amortization	(538,964,578)	(57,754,371)	4,687,930	(592,031,019)
Total capital assets being depreciated / amortized, net	712,893,301	22,650,593	(798,631)	734,745,263
Governmental activities Capital assets, net	$ 1,769,545,158	$ 349,475,603	$ (129,677,027)	$ 1,989,343,734

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

Governmental activities		
General government	$	6,512,694
Public safety		8,566,598
Transportation support		38,541,713
Judicial		984,612
Community services		3,095,236
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets		53,518
Total depreciation / amortization expense - governmental activities	$	57,754,371

Construction Commitments

The County has active construction projects as of September 30, 2025. The projects include road construction, parks and park improvements, as well as facilities construction. As of September 30, 2025, the County's commitments with contractors were as follows:

Project	Spent-to-date	Remaining Commitment
Road construction, parks and park improvements, facilities construction	$ 2,403,405,559	$ 326,216,436

Note 9. Interfund Receivables, Payables, and Transfers

The composition of interfund transfers for the year ended September 30, 2025 is as follows:

	Transfers In					
	General	Debt Service	Capital Projects	Grants	Other Governmental	Total
Transfers out						
General	$ -	$ -	$ 30,469,089	$ -	$ 1,705,375	$ 32,174,464
Special road and bridge	-	-	20,895,315	-	-	20,895,315
Capital projects	-	-	-	265,883	-	265,883
Other governmental	38,085	16,280,000	1,846,211	299,358	530,509	18,994,163
Total transfers out	$ 38,085	$ 16,280,000	$ 53,210,615	$ 565,241	$ 2,235,884	$ 72,329,825

During the year, the General Fund transferred $30,469,089 to the Capital Projects Fund as part of the County's long-term transportation plan. It also transferred $1,684,744 to the Regional Animal Shelter Fund to assist with operational costs. Finally, the General Fund transferred $20,631 to JP #3 Local Youth Diversion Fund to partially fund salaries.

The Road and Bridge Fund transferred $20,895,315 to the Capital Projects Fund for various capital projects.

The Capital Projects Fund transferred $265,883 to the Grants Fund to provide local matching for intergovernmental grants.

The County Attorney Hot Checks Fund transferred $1,315 to the General Fund to assist with payment of expenditures. The Election Services Contract Fund transferred $409,494 to the Election HAVA Fund for equipment rental fees. The Pass-through Toll Fund transferred $16,280,000 to the Debt Service Fund to assist with debt service requirements. The WM – City of Hutto and Hutto ISD Fund transferred $411,892 to the Capital Projects Fund for waterline projects. The Somerset Hills #4 and Somerset Hills #3 Road District Funds transferred $100,000 and $1,192,579, respectively to the Capital Projects Fund for construction costs. The Conservation Foundation Fund, County Radio Communications System (RCS) Fund, and Election HAVA Fund transferred $53,456, $33,727, and $212,175 to the Grants Fund to provide local matching for intergovernmental grants. The Conservation Foundation Fund transferred $141,740 to the Capital Projects Fund to partially fund a remodeling project. The Truancy Program Fund transferred $36,770 to the General Fund to partially fund JP #3 expenditures.

The Election Services Contract Fund transferred $121,015 to the Elections Services Contract Discretionary Fund to fund various fees.

Note 10. Lease Receivable

The County leases various facilities and land to lessees. These leases are non-cancellable and terminate no later than October 2027. These leases are being presented in aggregate. The County recognized $230,687 in lease revenue and $14,410 in interest revenue during the current fiscal year related to these leases. As of September 30, 2025, the County's receivable for lease payments was $741,015. 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, 2025, the balance of the deferred inflow of resources was $714,610.

Principal and interest requirements to maturity for the lease receivable at September 30, 2025, are as follows:

Ending	General Governmental		
September 30:	Principal	Interest	Total
2026	$ 201,941	$ 11,351	$ 213,292
2027	175,112	8,986	184,098
2028	167,386	7,203	174,589
2029	59,230	5,359	64,589
2030	56,085	3,464	59,549
2031-2035	81,261	3,347	84,608
	$ 741,015	$ 39,710	$ 780,725

Note 11. 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 2025, the County had right-to-use assets of $478,818, which are recorded in capital assets on the statement of net position. These assets had $239,042 in accumulated amortization for the fiscal year of 2025.

The lease payables are reported with other long-term liabilities on the statement of net position. In the fiscal year 2025, the County reduced these payables by $8,862. The ending balance of these lease liabilities at September 30, 2025 was $244,233.

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

Governmental activities	Interest Rate	Lease Term Years	Balance at Year End
Office Equipment	0.2% - 3.18%	3-7	$ 244,233
Total Governmental activities			$ 244,233

Principal and interest requirements to maturity for the lease payables as of September 30, 2025 are as follows:

Fiscal Years Ending September 30:	Principal	Interest	Total
2026	$ 82,246	$ 3,468	$ 85,714
2027	65,611	2,218	67,829
2028	46,191	1,266	47,457
2029	42,203	555	42,758
2030	7,982	30	8,012
	$ 244,233	$ 7,537	$ 251,770

Note 12. Subscription-Based Information Technology Arrangements (SBITAs)

The County has entered into multiple SBITAs that allow the right-to-use the SBITA vendor's information technology software over the subscription term. The County is required to make monthly payments at its incremental borrowing rate or the interest rate stated or implied within the SBITAs. The SBITA rate, term and ending subscription liability are as follows:

Governmental Activities	Interest Rate	Lease Term Years	Balance at Year End
Operational Software	0 - 3.15%	1-4	$ 3,640,405
Total Governmental activities			$ 3,640,405

The future principal and interest SBITA payments as of fiscal year are as follows:

Fiscal Years Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2026	$ 1,760,282	$ 52,163	$ 1,812,445
2027	1,421,953	25,334	1,447,287
2028	302,850	-	302,850
2029	155,320	-	155,320
	$ 3,640,405	$ 77,497	$ 3,717,902

Note 13. 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, 2025:

	Balance September 30, 2024	Additions	Retirements	Balance September 30, 2025	Amounts Due Within One Year
Governmental activities					
Bonds payable					
Principal	$ 1,338,740,000	$ 303,295,000	$ (186,235,000)	$ 1,455,800,000	$ 142,800,000
Premium	123,215,966	21,432,608	(18,382,291)	126,266,283	13,151,565
Discounts	(952,448)	(44,012)	101,150	(895,310)	(54,356)
Total bonds payable	1,461,003,518	324,683,596	(204,516,141)	1,581,170,973	155,897,209
Leases Payable	253,095	112,150	(121,012)	244,233	82,246
Subscriptions Payable	3,279,671	1,856,895	(1,496,161)	3,640,405	1,760,282
Arbitrage liability	2,098,530	11,472,686	-	13,571,216	7,213,795
Net pension liability	106,816,379	90,199,561	(105,057,209)	91,958,731	-
Total OPEB liability	55,247,647	4,386,553	(16,002,196)	43,632,004	3,730,471
Compensated absences*	13,698,276	-	(434,203)	13,264,073	6,688,002
Total governmental activities	$ 1,642,397,116	$ 432,711,441	$ (327,626,922)	$ 1,747,481,635	$ 175,372,005

*Compensated absences are reported as a net change for the year as allowed under the provisions of GASB 101, paragraph 30. Beginning balance is restated for the implementation of GASB 101, *Compensated Absences.*

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.

Approximately $878,300,000 of the County's bonds outstanding as of September 30, 2025 were issued to construct or acquire capital assets for the County. As of September 30, 2025, the amount of bonds outstanding that are not used to construct or acquire assets for the County was approximately $578,000,000. 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
12/01/2012	Limited Taxable Refunding Bonds Series 2012	02/15/2029	$32,895,000	0.55 - 3.0%	2/15, 8/15	$9,845,000
04/23/2015	Limited Tax Refunding Bonds Series 2015	02/15/2030	74,295,000	2.0 - 5.0%	2/15, 8/15	10,355,000
05/28/2015	Unlimited Tax Road Bonds Series 2015	02/15/2038	90,205,000	4.0 - 5.0%	2/15, 8/15	860,000
10/15/2015	Limited Tax Refunding Bonds Series 2015A	02/15/2040	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	8,115,000
07/01/2016	Limited Tax Refunding Bonds Series 2016	02/15/2036	37,980,000	1.5 – 5.25%	2/15, 8/15	7,775,000
07/26/2017	Limited Tax Refunding Bonds Series 2017	02/15/2032	43,230,000	2.0 – 5.0%	2/15, 8/15	28,430,000
12/06/2017	Unlimited Tax Road Bonds Series 2017	02/15/2042	71,860,000	2.0 – 5.0%	2/15, 8/15	57,405,000
02/19/2020	Unlimited Tax Road Bonds Series 2020	02/15/2040	263,855,000	2.375 – 5.0%	2/15, 8/15	223,520,000
02/19/2020	Limited Tax Refunding and Park Series 2020	02/15/2040	40,065,000	3.0 – 5.0%	2/15, 8/15	24,570,000
02/17/2021	Limited Tax Refunding Bonds Series 2021	02/15/2031	12,670,000	2.0 – 4.0%	2/15, 8/15	3,265,000
02/17/2021	Limited Tax Refunding Bonds Taxable Series 2021	02/15/2033	180,760,000	.141 – 1.65%	2/15, 8/15	138,515,000
08/25/2021	Limited Tax Notes Series 2021	02/15/2028	175,510,000	4.0 – 5.0%	2/15, 8/15	82,010,000
07/20/2022	Unlimited Tax Road Bonds Taxable Series 2022	02/15/2042	104,715,000	4.0 – 5.0%	2/15, 8/15	95,065,000
Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date	Outstanding Balance

05/10/2023	Limited Tax Notes Series 2023	02/15/2030	137,155,000	5.0%	2/15, 8/15	110,935,000
04/04/2024	Unlimited Tax Road Bonds Series 2024	02/15/2044	141,555,000	4.0 - 5.0%	2/15, 8/15	141,555,000
04/04/2024	Limited Tax Notes Series 2024	02/15/2031	152,110,000	5.0%	2/15, 8/15	149,230,000
6/11/2025	Unlimited Tax Road Bonds Series 2025	02/15/2045	140,695,000	5.0%	2/15, 8/15	140,695,000
6/11/2025	Limited Tax Refunding and Park Bonds Series 2025	02/15/2045	66,130,000	5.0%	2/15, 8/15	66,130,000
6/11/2025	Limited Tax Notes Series 2025	02/15/2032	88,575,000	5.0%	2/15, 8/15	88,575,000

In June 2025, the County issued $140,695,000 in Unlimited Tax Road Bonds, Series 2025. The bonds constitute direct obligations of the District, payable from ad valorem taxes levied upon all taxable property. Interest at a rate of 5.0% is payable at February 15 and August 15 of each year.

In June 2025, the County issued $66,130,000 in Limited Tax Refunding and Park Bonds, Series 2025. The bonds constitute direct obligations of the District, payable from ad valorem taxes levied upon all taxable property. Interest at a rate of 5.0% is payable at February 15 and August 15 of each year. In part, these bonds were used to refund $40,825,000 of various bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. This advance refunding was undertaken to decrease the total debt service payments over the next 11 years by $1,579,618, and resulted in an economic gain of $2,254,276.

In June 2025, the County issued $88,575,000 in Limited Tax Notes, Series 2025. The notes constitute direct obligations of the District, payable from ad valorem taxes levied upon all taxable property. Interest at a rate of 5.0% is payable at February 15 and August 15 of each year.

In September 2025, the County legally defeased outstanding bonds totaling $19,500,000 by depositing $19,978,217 in trust with a bond escrow agent. This resulted in an expected cash flow savings of approximately $5,954,152 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, 2025, $19,500,000 of bonds considered defeased are still outstanding.

Blended Component Unit – Pearson Place Road District

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date	Outstanding Balance
09/13/2016	Unlimited Tax Road Bonds Series 2016	08/15/2041	$5,315,000	3.0 - 4.0%	2/15, 8/15	$4,045,000

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	$6,415,000
12/19/2018	Unlimited Tax Road Bonds Series 2018	08/15/2043	2,345,000	4.0%	2/15, 8/15	1,945,000

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. 3

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date	Outstanding Balance
09/12/2023	Unlimited Tax Road Bonds Series 2023	08/15/2048	$850,000	4.0-4.9%	2/15, 8/15	$830,000
09/12/2023	Unlimited Tax Road Bonds, Taxable Series 2023	08/15/2048	2,665,000	5.85- 7.2%	2/15, 8/15	2,615,000
09/19/2024	Unlimited Tax Road Bonds, Series 2024	08/15/2049	1,600,000	4.0-5.0%	2/15, 8/15	1,560,000
09/19/2024	Unlimited Tax Road Bonds, Taxable Series 2024	08/15/2049	1,315,000	5.25-5.5%	2/15, 8/15	1,280,000
09/23/2025	Unlimited Tax Road Bonds, Taxable Series 2025	08/15/2050	1,860,000	4.0-5.0%	2/15, 8/15	1,860,000

The bonds listed above were issued by Somerset Hills Road District No. 3, a blended component unit of Williamson County. The bonds constitute direct obligations of the Somerset No. 3 payable from ad valorem taxes levied upon all taxable property located within the Road District.

In September 2025, the District issued $1,860,000 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 4.00 to 5.00% is payable at February 15 and August 15 of each year.

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	$1,125,000
09/19/2020	Unlimited Tax Road Bonds Taxable Series 2020	08/15/2045	2,555,000	2.45 – 5.15%	2/15, 8/15	2,210,000
09/14/2021	Unlimited Tax Road Bonds Series 2021	08/15/2046	2,045,000	1.45 – 3.00%	2/15, 8/15	1,850,000
09/14/2021	Unlimited Tax Road Bonds Taxable Series 2021	08/15/2046	3,805,000	2.45 – 4.90%	2/15, 8/15	3,500,000
09/13/2022	Unlimited Tax Road Bonds Taxable Series 2022	08/15/2047	4,750,000	3.90 – 5.50%	2/15, 8/15	4,515,000
09/12/2023	Unlimited Tax Road Bonds Taxable Series 2023	08/15/2048	2,595,000	5.125 – 5.50%	2/15 , 8/15	2,270,000
09/19/2024	Unlimited Tax Road Bonds Series 2024	08/15/2049	5,255,000	4.0 - 5.0%	2/15 , 8/15	5,225,000
09/23/2025	Unlimited Tax Road Bonds Series 2025	08/15/2050	2,510,000	4.0 - 5.0%	2/15 , 8/15	2,510,000

The bonds listed above were issued by Somerset Hills Road District No. 4, a blended component unit of Williamson County. The bonds constitute direct obligations of the Somerset Hills Road District No. 4 payable from ad valorem taxes levied upon all taxable property located within the Road District.

In September 2025, the District issued $2,510,000 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 4.00 to 5.00% is payable at February 15 and August 15 of each year.

Blended Component Unit – Avery Centre Road District No. 1

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date	Outstanding Balance
09/19/2024	Unlimited Tax Road Bonds Series 2024	08/15/2049	$5,975,000	4.0 - 5.0%	2/15, 8/15	$5,815,000
09/23/2025	Unlimited Tax Road Bonds Series 2025	08/15/2050	$3,525,000	4.0 - 5.0%	2/15, 8/15	$3,525,000

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

In September 2025, the District issued $3,525,000 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 4.00% to 5.00% 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
2026	$ 142,800,000	$ 61,032,573	$ 203,832,573
2027	148,840,000	52,645,594	201,485,594
2028	146,545,000	46,575,306	193,120,306
2029	135,090,000	40,685,885	175,775,885
2030	135,670,000	34,846,834	170,516,834
2031-2035	345,880,000	114,787,643	460,667,643
2036-2040	253,890,000	61,711,737	315,601,737
2041-2045	139,100,000	16,521,059	155,621,059
2046-2050	7,985,000	970,933	8,955,933
Total	$ 1,455,800,000	$ 429,777,564	$ 1,885,577,564

Federal Arbitrage
The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed or are not performed correctly, a liability to the County could result. The County periodically engages an arbitrage consultant to perform the calculations in accordance with the Internal Revenue Service's rules and regulations. The County recognized an arbitrage liability of $13,571,216 as of September 30, 2025.

Note 14. Tax Abatements

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

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

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

Program	Amount of Taxes Abated during the Fiscal Year
Tax abatement program	$ 3,100,219
Tax increment financing program	9,065,587

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 15. Retirement Plan/Pensions

The County provides retirement, disability, and death benefits for all of its full-time 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 16.05% for the months of the accounting year in 2024 and 2025.

The deposit rate payable by the employee members for calendar year 2024 and 2025 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.

Actuarial Assumptions
The Total Pension Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	December 31, 2024
Actuarial cost method	Entry age (level percentage of pay)
Amortization method	Straight-line amortization over Expected Working Life
Asset valuation method	
Smoothing period	Five years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary increase	4.70%
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.

Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of December 31, 2024 are summarized below:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	13.0%	5.35%
Global Equities	4.0%	5.15%
International Equities-Developed	6.0%	4.75%
International Equities-Emerging	0.0%	4.75%
Investment-Grade Bonds	3.0%	2.55%
Strategic Credit	9.0%	3.70%
Direct Lending	16.0%	6.85%
Distressed Debt	4.0%	6.80%
REIT Equities	2.0%	3.95%
Master Limited Partnerships	2.0%	4.95%
Commodities	2.0%	1.00%
Private Real Estate Partnerships	6.0%	5.75%
Private Equity	25.0%	8.15%
Hedge Funds	6.0%	3.60%
Cash Equivalents	2.0%	1.10%
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, 2024:

	1% Decrease in Discount Rate (6.60%)	Discount Rate (7.60%)	1% Increase in Discount Rate (8.60%)
Total pension liability	$ 966,524,701	$ 838,746,463	$ 733,871,264
Fiduciary net pension	746,787,732	746,787,732	746,787,732
Net pension liability	$ 219,736,969	$ 91,958,731	$ (12,916,468)

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.

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, 2024:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at December 31, 2023	$ 780,252,784	$ 673,436,405	$ 106,816,379
Changes for the year:			
Service cost	25,258,270	-	25,258,270
Interest on total pension liability[1]	60,051,243	-	60,051,243
Effect of plan changes[2]	-	-	-
Effect of economic/demographic gains or losses	4,483,527	-	4,483,527
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(1,997,222)	(1,997,222)	-
Benefit payments	(29,302,139)	(29,302,139)	-
Administrative expenses	-	(406,521)	406,521
Member contributions	-	10,891,639	(10,891,639)
Net investment income	-	68,741,936	(68,741,936)
Employer contributions	-	24,972,969	(24,972,969)
Other[3]	-	450,665	(450,665)
Balance at December 31, 2024	$ 838,746,463	$ 746,787,732	$ 91,958,731

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

(2) No plan changes valued.

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

At September 30, 2025, the County reported pension expense of $19,331,107 related to the December 31, 2024 valuation. The breakdown of the components of pension expense is as follows:

	January 1, 2024 to December 31, 2024
Service cost	$ 25,258,270
Interest on total pension liability [1]	60,051,243
Effect of plan changes	-
Administrative expenses	406,520
Member contributions	(10,891,639)
Expected investment return net of investments expenses	(51,353,116)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	3,104,775
Recognition of assumption changes or inputs	555,975
Recognition of investment gains or losses	(7,350,256)
Other [2]	(450,665)
Pension expense	$ 19,331,107

(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 inflows and 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	$ 7,699,358	$ -
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	-	6,632,906
Contributions subsequent to the measurement date	19,656,500	-
Total	$ 27,355,858	$ 6,632,906

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of $19,656,500 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2025 (i.e., recognized in the County's financial statements September 30, 2026). 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
2025	$ (1,463,445)
2026	12,434,430
2027	(6,426,770)
2028	(3,477,763)
Total	$ 1,066,452

Note 16. 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, 2024.

Number of Members	
Actives	1,295
Retirees	94
Spouses of Retirees	32
Total	1,421

Total OPEB Liability

The County's total OPEB liability of $43,632,004 was measured as of September 30, 2025, and was determined by an actuarial valuation as of October 1, 2024.

Actuarial assumptions and other inputs: The total OPEB liability in the September 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age normal
Inflation	2.30%
Salary increases	3.25%
Discount rate	September 30, 2025: 4.85%
Healthcare cost trend rates	7.5% for 2024, gradually decreasing to an ultimate rate of 4.8% for 2073 and beyond.
Retiree premium increases	Same as Health cost trend above
Mortality	Pub-2010 Mortality (amount weighted) for Employees, Healthy Annuitants, Disabled Annuitants, and Contingent Annuitants projected forward (fully generational) with MP Ultimate, with adjustment factors as applied in the December 31, 2025 report for TCDRS

Changes in the Total OPEB Liability

Changes in Total OPEB Liability		Increase (Decrease) Total OPEB Liability
Balance at September 30, 2024	$	55,247,647
Changes for the year		
Service cost		2,265,696
Interest on total OPEB liability		2,120,857
Effect of economic/demographic gains or losses		(6,253,237)
Effect of assumptions, changes, or inputs		(6,018,488)
Benefit payments		(3,730,471)
Balance at September 30, 2025	$	43,632,004

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate for each period. In fiscal year 2025, amounts reflect an increase in the discount rate from the beginning of the year from 3.81% to 4.85%.

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 4.85%, 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 (3.85%) or 1 percentage point higher (5.85%) than the current rate.

	1% Decrease (3.85%)	Discount Rate (4.85%)	Increase (5.85%)
Total OPEB liability	$ 47,688,005	$ 43,632,004	$ 39,980,378

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	$ 38,870,349	$ 43,632,004	$ 49,241,753

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

OPEB Expense	October 1, 2024 to September 30, 2025
Service cost	$ 2,265,696
Interest on total OPEB liability	2,120,857
Effect of plan changes	-
Recognition of deferred inflows/ outflows of resources	
Recognition of economic/demographic gains or losses	(2,795,415)
Recognition of assumption changes or inputs	(1,896,175)
OPEB expense	$ (305,037)

As of September 30, 2025, 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	$ -	$ (9,069,867)
Changes of assumptions	2,260,759	(7,742,893)
Total	$ 2,260,759	$ (16,812,760)

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,	
2026	$ (4,889,572)
2027	(4,889,574)
2028	(3,458,025)
2029	(1,314,830)
	$ (14,552,001)

Note 17. 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.

	2025	2024
Claims liabilities at October 1	$ 1,747,125	$ 1,211,156
Incurred claims	24,941,657	23,468,612
Payments on claims	(25,074,222)	(22,932,643)
Claims liabilities at September 30	$ 1,614,560	$ 1,747,125

All claim liabilities are due within one year.

Note 18. 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, 2025.

The County is self-insured for workers' compensation claims. Effective October 1, 2024, the County is insured for workers' compensation losses in excess of $750,000 for Law Enforcement, Corrections, and EMS employees and $500,000 for all other employees per occurrence. Claims adjusting services are provided by a third party claims administrator. Workers' compensation premiums are based primarily upon the insured funds' claims experience and exposure and are reported as cost reimbursement interfund transactions. All workers' compensation losses are accumulated in an internal service fund which is being reimbursed by the premiums collected. When losses exceed premiums, the deficiencies are prorated and supplemented by the various applicable funds. As of September 30, 2025, accrued workers' compensation liability consists of incurred but not reported as well as unpaid reported claims totaling $1,012,090 and is recorded in the risk management fund. All claims liabilities are due within one year.

Note 19. 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, 2025, 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 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 $261,883 of the grant funds in the current year leaving a grant balance of $366,847.

Note 20. Restatement of Beginning Balances

During fiscal year 2025, a change in accounting principle for the adoption of GASB 101, *Compensated Absences*, resulted in a restatement of beginning net position, as follows:

	Government Wide Governmental Activities
Beginning balance, as previously reported	$ 1,343,320,982
Change in accounting principle - GASB 101	(7,680,587)
Beginning balance, as restated	$ 1,335,640,395

Note 21. Subsequent Events

In March 2026, the County entered into a contract in the amount of $75.8 million for the purchase of approximately 253 acres for a future Justice/Jail Complex. The County plans to issue debt in late May 2026 to cover this purchase along with additional expenditures for the 2023 Road Bond Program.

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)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ 25,258,270	$ 22,269,757	$ 18,322,441	$ 19,657,503	$ 17,340,537	$ 16,701,139	$ 15,804,355	$ 15,642,518	$ 17,893,905	$ 14,815,355
Interest (on the total pension liability)	60,051,243	55,683,009	47,616,895	44,608,468	42,977,885	39,917,510	35,689,583	32,877,469	31,852,375	29,475,312
Effect of plan changes	-	-	59,312,857	2,099,271	(22,228,818)	(828,893)	19,646,793	-	(67,208,224)	47,337,431
Effect of assumption changes or inputs	-	-	-	2,223,906	36,200,136	-	-	695,266	-	3,538,388
Effect of economic/demographic (gains) or losses	4,483,527	6,510,018	4,326,826	(2,901,276)	2,134,894	1,449,535	(1,954,916)	779,921	3,219,976	1,861,263
Benefit payments/refunds of contributions	(31,299,362)	(28,697,364)	(26,136,042)	(23,449,650)	(21,323,067)	(18,916,362)	(16,894,915)	(14,039,792)	(11,847,243)	(10,769,887)
Net change in total pension liability	58,493,678	55,765,420	103,442,977	42,238,222	55,101,567	38,322,929	52,290,900	35,955,382	(26,089,211)	86,257,862
Total pension liability, beginning of year	780,252,784	724,487,364	621,044,387	578,806,165	523,704,598	485,381,669	433,090,769	397,135,387	423,224,598	336,966,736
Total pension liability, end of year (a)	$ 838,746,462	$ 780,252,784	$ 724,487,364	$ 621,044,387	$ 578,806,165	$ 523,704,598	$ 485,381,669	$ 433,090,769	$ 397,135,387	$ 423,224,598
Plan fiduciary net position										
Contributions, employer	$ 24,972,969	$ 22,332,674	$ 21,080,460	$ 16,701,460	$ 17,343,898	$ 15,546,654	$ 14,528,673	$ 13,511,821	$ 12,287,219	$ 11,916,442
Contributions, employee	10,891,639	10,059,771	9,005,500	8,031,589	8,385,269	7,756,710	7,295,607	7,104,756	6,714,329	6,511,719
Investment income net of investment expenses	68,741,935	66,342,793	(37,636,475)	114,509,231	48,365,330	65,423,385	(7,416,183)	50,358,395	23,228,879	(5,233,124)
Benefit payments/refunds of contributions	(31,299,361)	(28,697,364)	(26,136,042)	(23,449,650)	(21,323,067)	(18,916,362)	(16,894,915)	(14,039,792)	(11,847,242)	(10,769,887)
Administrative expense	(406,521)	(351,645)	(353,561)	(344,234)	(380,970)	(356,698)	(320,009)	(266,702)	(252,419)	(224,964)
Other	450,665	423,288	1,086,589	179,744	176,767	215,406	186,405	90,122	1,080,637	133,570
Net change in plan fiduciary net position	73,351,326	70,109,517	(32,953,529)	115,628,140	52,567,227	69,669,095	(2,620,422)	56,758,600	31,211,403	2,333,756
Plan fiduciary net position, beginning of year	673,436,405	603,326,888	636,280,417	520,652,277	468,085,050	398,415,955	401,036,377	344,277,777	313,066,374	310,732,618
Plan fiduciary net position, end of year (b)	$ 746,787,731	$ 673,436,405	$ 603,326,888	$ 636,280,417	$ 520,652,277	$ 468,085,050	$ 398,415,955	$ 401,036,377	$ 344,277,777	$ 313,066,374
Net pension liability (asset), end of year (a) - (b)	$ 91,958,731	$ 106,816,379	$ 121,160,476	$ (15,236,030)	$ 58,153,888	$ 55,619,548	$ 86,965,714	$ 32,054,392	$ 52,857,610	$ 110,158,224
Plan fiduciary net position as a percentage of total pension liability	89.04%	86.31%	83.28%	102.45%	89.95%	89.38%	82.08%	92.60%	86.69%	73.97%
Covered payroll	$ 155,594,842	$ 143,711,011	$ 125,960,778	$ 114,707,911	$ 119,366,200	$ 110,810,137	$ 104,222,950	$ 101,060,813	$ 95,918,992	$ 93,024,552
Net pension liability (asset) as a percentage of covered payroll	59.10%	74.33%	96.19%	-13.28%	48.72%	50.19%	83.44%	31.72%	55.11%	118.42%

Notes to Schedule:

As of December 31 - measurement date

Williamson County, Texas

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

	Year Ended September 30,									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution[1]	$ 11,916,442	$ 11,989,874	$ 13,511,821	$ 14,528,673	$ 15,545,612	$ 17,343,898	$ 16,701,460	$ 20,380,460	$ 22,332,674	$ 24,086,082
Contributions in relation to the actuarially determined contribution[1]	12,620,147	13,253,738	14,220,775	15,356,663	16,372,146	16,740,244	16,755,560	20,463,648	22,449,642	24,969,008
Contribution deficiency (excess)	$ (703,705)	$ (1,263,864)	$ (708,954)	$ (827,990)	$ (826,534)	$ 603,654	$ (54,100)	$ (83,188)	$ (116,968)	$ (882,926)
Covered payroll[2]	$ 98,517,933	$ 100,107,812	$ 103,007,285	$ 109,619,505	$ 113,596,569	$ 115,098,045	$ 115,158,486	$ 132,484,839	$ 141,067,396	$ 155,578,077
Contributions as a percentage of covered payroll	12.8%	13.2%	13.8%	14.0%	14.4%	14.5%	14.6%	15.4%	15.9%	16.0%

(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	12.3 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 Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees 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. 2022: New investment return and inflation 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% flat COLA was adopted. 2022: Employer contributions reflect that a 1% flat COLA was adopted 2023: Employer contributions reflect that a 2% flat COLA was adopted 2024: Employer contributions reflect that a 1% flat COLA was adopted

Williamson County, Texas

Required Supplementary Information
Schedule of Changes in the County's
Total OPEB Liability and the Related Ratios (Unaudited)

	2025	2024	2023	2022	2021	2020	2019	2018	2017
	Year Ended September 30, 2025	Year Ended September 30, 2024	Year Ended September 30, 2023	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	$ 2,265,696	$ 2,448,335	$ 2,360,781	$ 4,079,450	$ 3,986,030	$ 3,778,921	$ 3,271,064	$ 3,471,046	$ 3,715,246
Interest (on the total OPEB liability)	2,120,857	2,224,469	2,280,814	1,448,872	1,368,014	1,544,353	2,158,752	1,851,146	1,531,390
Effect of plan changes	-	-	-	-	-	-	-	-	-
Effect of liability gains or losses	-	-	(7,166,939)	-	-	-	-	-	-
Effect of assumption changes or inputs	(6,018,488)	1,787,098	1,871,381	(8,874,014)	(241,718)	800,688	(2,525,476)	(2,364,153)	(2,511,244)
Effect of economic/demographic (gains) or losses	(6,253,237)	-	-	-	(614,167)	-	5,243,963	-	-
Benefit payments	(3,730,471)	(3,670,102)	(2,503,551)	(2,125,917)	(2,638,070)	(2,337,806)	(2,140,703)	(1,802,933)	(1,628,296)
Net change in total OPEB liability	(11,615,643)	2,789,800	(3,157,514)	(5,471,609)	1,860,089	3,786,156	6,007,600	1,155,106	1,107,096
Total OPEB liability, beginning of year	55,247,647	52,457,847	55,615,361	61,086,970	59,226,881	55,440,725	49,433,125	48,278,019	47,170,923
Total OPEB liability, end of year	$ 43,632,004	$ 55,247,647	$ 52,457,847	$ 55,615,361	$ 61,086,970	$ 59,226,881	$ 55,440,725	$ 49,433,125	$ 48,278,019
Covered-employee payroll	$ 108,883,203	$ 96,710,716	$ 93,666,553	$ 88,714,208	$ 85,921,751	$ 79,095,836	$ 76,606,137	$ 101,003,000	$ 96,932,000
Net pension liability as a percentage of covered-employee payroll	40.07%	57.13%	56.00%	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%
2023: 4.02% to 4.19%
2024: 4.19% to 3.81%
2025: 3.81% to 4.85%

Only nine 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, 2025

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Ad valorem taxes	$ 270,602,773	$ 270,602,773	$ 270,963,021	$ 360,248
Penalty and interest	911,650	911,650	(308,980)	(1,220,630)
Other taxes	2,874,900	2,874,900	3,015,931	141,031
Total taxes	274,389,323	274,389,323	273,669,972	(719,351)
Fees of office				
County sheriff	159,500	159,500	147,498	(12,002)
County clerk	3,268,150	3,268,150	3,712,272	444,122
Tax assessor/collector	11,606,000	11,606,000	12,229,722	623,722
District clerk	585,000	585,000	725,497	140,497
Justice of the peace, precinct 1	114,000	114,000	164,122	50,122
Justice of the peace, precinct 2	90,000	90,000	150,402	60,402
Justice of the peace, precinct 3	190,000	190,000	218,967	28,967
Justice of the peace, precinct 4	105,000	105,000	183,664	78,664
Constable, precinct 1	411,500	411,500	465,801	54,301
Constable, precinct 2	191,200	191,200	219,658	28,458
Constable, precinct 3	349,900	349,900	451,164	101,264
Constable, precinct 4	223,500	223,500	307,389	83,889
County attorney	23,400	23,400	22,507	(893)
Other	721,000	743,000	857,989	114,989
Total fees of office	18,038,150	18,060,150	19,856,652	1,796,502
Fines and forfeitures				
County clerk	330,000	330,000	383,973	53,973
District clerk	90,000	90,000	43,540	(46,460)
Justice of the peace, precinct 1	110,000	110,000	161,259	51,259
Justice of the peace, precinct 2	130,000	130,000	281,600	151,600
Justice of the peace, precinct 3	850,500	850,500	1,267,795	417,295
Justice of the peace, precinct 4	340,000	340,000	571,947	231,947
Total fines and forfeitures	1,850,500	1,850,500	2,710,114	859,614
Charges for services				
Emergency medical service	13,101,268	13,147,268	14,026,447	879,179
County sheriff	-	-	373,994	373,994
Constables	-	-	35,732	35,732
Parks	1,044,140	1,044,140	1,110,942	66,802
Other	6,243,860	6,243,860	7,138,795	894,935
Total charges for services	20,389,268	20,435,268	22,685,910	2,250,642
Intergovernmental				
Federal payments in lieu of taxes	70,000	70,000	74,480	4,480
State shared	3,391,734	3,524,348	7,449,647	3,925,299
Total intergovernmental	3,461,734	3,594,348	7,524,127	3,929,779
Investment earnings and other				
Investment earnings and unrealized gains/losses	14,654,675	14,654,675	16,964,794	2,310,119
Other/Miscellaneous	165,400	779,050	1,352,012	572,962
Total investment income and other	14,820,075	15,433,725	18,316,806	2,883,081
Total revenues	$ 332,949,050	$ 333,763,314	$ 344,763,581	$ 11,000,267

Williamson County, Texas

Schedule of Expenditures – Budget and Actual
General Fund
For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Expenditures				
General government				
County judge	$ 712,597	$ 645,507	$ 490,004	$ 155,503
Commissioners court	1,704,094	1,693,835	1,602,527	91,308
Commissioners, precinct 1	435,348	435,348	416,132	19,216
Commissioners, precinct 2	444,610	444,610	428,593	16,017
Commissioners, precinct 3	430,563	430,563	424,254	6,309
Commissioners, precinct 4	393,386	393,386	388,616	4,770
County clerk	1,037,346	997,750	906,067	91,683
Non-departmental	24,330,054	23,914,493	23,490,623	423,870
County auditor	3,950,716	4,012,516	3,525,408	487,108
County treasurer	740,744	740,754	678,028	62,726
Budget office	518,041	529,101	527,774	1,327
Tax assessor/collector	5,905,206	5,900,189	5,310,286	589,903
Infrastructure department	588,218	560,237	390,908	169,329
Facilities management	21,569,218	21,663,390	19,192,308	2,471,082
Information technology services	21,050,966	21,551,832	19,001,904	2,549,928
Human resources	1,866,938	1,890,938	1,647,566	243,372
General elections	3,173,936	3,222,023	2,562,269	659,754
Public Affairs	594,603	612,305	581,151	31,154
Purchasing	1,404,728	1,409,728	1,310,452	99,276
Total general government	90,851,312	91,048,505	82,874,870	8,173,635
Public safety				
Constable, precinct 1	1,990,126	2,022,985	1,913,516	109,469
Constable, precinct 2	1,750,106	1,750,106	1,905,169	(155,063)
Constable, precinct 3	2,357,667	2,388,081	1,922,604	465,477
Constable, precinct 4	2,300,957	2,321,619	2,189,207	132,412
County sheriff	35,890,331	36,542,028	34,964,914	1,577,114
Death Inquests	306,061	353,888	309,204	44,684
Department of public safety	158,667	158,667	157,418	1,249
Jail and law enforcement	40,541,726	40,851,245	39,068,539	1,782,706
Juvenile services	14,601,938	14,646,549	12,852,311	1,794,238
Adult probation	190,030	190,514	166,732	23,782
Emergency services	1,348,762	767,663	653,809	113,854
Emergency medical services	24,947,369	25,910,965	25,600,703	310,262
Emergency management	1,079,586	1,109,170	747,973	361,197
Fire Marshall Spec Ops/ Haz-Mat	1,003,325	1,042,597	799,812	242,785
Emergency 911 communications	9,396,950	9,608,579	8,024,021	1,584,558
Wireless communication	862,020	880,106	829,320	50,786
Public safety information technology	2,537,436	2,566,173	2,312,541	253,632
Total public safety	141,263,057	143,110,935	134,417,793	8,693,142
Judicial				
County courts-at-law	2,824,765	2,824,765	2,738,032	86,733
County court-at-law #1	644,745	658,045	632,721	25,324
County court-at-law #2	657,638	662,034	643,210	18,824
County court-at-law #3	661,033	665,649	664,632	1,017
County court-at-law #4	787,993	792,609	732,552	60,057
County court-at-law #5	598,760	602,424	594,534	7,890
District courts	4,761,902	4,829,902	4,783,179	46,723
Magistrate office	768,600	768,600	743,766	24,834
Pre-trial Office	1,990,301	2,122,616	1,883,474	239,142
Drug court program	107,458	135,458	102,940	32,518
Veterans court program	52,300	24,300	17,654	6,646
26th Judicial court	366,161	366,161	362,717	3,444
277th Judicial court	387,948	387,948	374,695	13,253
368th Judicial court	375,800	375,800	364,657	11,143
395th Judicial court	355,053	355,053	341,211	13,842
425th Judicial court	372,272	372,272	370,387	1,885
480th Judicial court	350,906	350,906	344,472	6,434

Williamson County, Texas

Schedule of Expenditures – Budget and Actual
General Fund – Continued
For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Expenditures (Continued)				
Judicial (Continued)				
District attorney	$ 7,900,585	$ 8,062,628	$ 7,718,142	$ 344,486
District clerk	3,231,814	3,231,814	2,681,604	550,210
Justice court, precinct 1	1,688,112	1,688,112	1,303,134	384,978
Justice court, precinct 2	1,594,397	1,709,597	1,647,448	62,149
Justice court, precinct 3	1,973,003	2,230,334	2,152,547	77,787
Justice court, precinct 4	1,805,847	1,944,847	1,934,932	9,915
County attorney	8,346,154	8,441,259	8,068,798	372,461
County clerk	1,734,637	1,778,342	1,730,247	48,095
Total judicial	44,338,184	45,381,475	42,931,685	2,449,790
Community services				
Veterans service	684,295	706,220	607,679	98,541
Health department	6,913,038	6,913,551	5,523,962	1,389,589
Agricultural extension service	482,094	484,029	424,631	59,398
Parks department	5,390,202	5,419,930	4,812,018	607,912
Public welfare	2,146,244	2,174,662	2,165,509	9,153
Child welfare	103,450	103,450	76,000	27,450
WC historical commission	2,163	2,163	1,320	843
Onsite sewer services	1,229,989	1,262,322	1,132,602	129,720
Total community services	16,951,475	17,066,327	14,743,721	2,322,606
Debt service				
Interest and other charges	-	65,557	65,557	-
Total debt service	-	65,557	65,557	-
Capital outlay	19,632,651	35,781,029	24,779,479	11,001,550
Total expenditures	$ 313,036,679	$ 332,453,828	$ 299,813,105	$ 32,640,723

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 183,977,504	$ 182,955,225	$ (1,022,279)
Intergovernmental	113,253	112,787	(466)
Investment earnings	1,613,800	1,740,330	126,530
Total revenues	185,704,557	184,808,342	(896,215)
EXPENDITURES			
Debt service			
Principal	123,770,000	123,770,000	-
Interest and other charges	56,067,244	55,024,627	1,042,617
Payment to bond escrow agent	19,978,215	19,978,215	-
Bond issuance fees	354,008	330,618	23,390
Total expenditures	200,169,467	199,103,460	1,066,007
Deficiency of revenues under expenditures	(14,464,910)	(14,295,118)	169,792
OTHER FINANCING SOURCES			
Issuance of long-term debt	6,927	6,926	(1)
Issuance of refunding bonds	37,930,000	37,930,000	-
Premium on issuance of debt	2,889,196	2,889,196	-
Payment to bond escrow agent	(41,409,791)	(41,409,791)	-
Transfers in	17,006,565	16,280,000	(726,565)
Total other financing sources	16,422,897	15,696,331	(726,566)
Net change in fund balance	1,957,987	1,401,213	(556,774)
FUND BALANCE, beginning	10,920,833	10,920,833	-
FUND BALANCE, ending	$ 12,878,820	$ 12,322,046	$ (556,774)

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 Centre Road District No. 1 – Avery Centre Road District No. 1 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 for constructing, improving, acquiring, maintaining, reimbursing, financing and operating macadamized, graveled or paved roads, and turnpikes and related bridges, trails, drainage works, and other similar improvements, and carrying out other improvements. 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, 2049.

Avery Ranch Road District – Avery Ranch Road District No. 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 the Capital Area Metropolitan Planning Organization (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 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.

Local Youth Diversion Program – This fund is used to account for the collection of a $50 administrative fee allowed by the State of Texas under Section 45.312 of the Code of Criminal Procedure. These funds can be used only to offset the cost of operations of youth diversion programs and may include employing a juvenile case manager to provide youth diversion services.

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, 2043.

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. The bonds are scheduled to be paid in full on August 15, 2041.

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. 3 – Somerset Hills Road District No. 3 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. The bonds are scheduled to be paid in full on August 15, 2048.

Somerset Hills Road District No. 4 – Somerset Hills Road District No. 4 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. The bonds are scheduled to be paid in full on August 15, 2048.

Specialty Court – Section121.00 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.

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.

Vehicle Inventory Tax – 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.

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, 2025

	Alternate Dispute Resolution	Appellate Judicial System	Avery Centre Road District No. 1	Avery Ranch Road District No. 1	CAMPO Personnel Fund	Child Abuse Prevention	Child Safety
ASSETS							
Cash and investments	$ 1,313,444	$ 5,404	$ 3,409,724	$ 53,423	$ 24	$ 12,020	$ 925,367
Accounts receivable (net of allowance)	2,593	535	565	6,240	-	-	-
Due from other funds	-	-	-	-	88,140	-	-
Due from other governments	-	-	-	-	306,754	-	-
Prepaids	-	-	-	-	-	-	-
TOTAL ASSETS	$ 1,316,037	$ 5,939	$ 3,410,289	$ 59,663	$ 394,918	$ 12,020	$ 925,367
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ -	$ 4,894	$ 3,393,410	$ -	$ -	$ -	$ -
Accrued liabilities	-	-	-	-	114,606	-	-
Due to other funds	-	-	-	-	280,312	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	-	4,894	3,393,410	-	394,918	-	-
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	563	6,144	-	-	-
Total deferred inflows of resources	-	-	563	6,144	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,316,037	1,045	16,316	53,519	-	12,020	925,367
Total fund balances	1,316,037	1,045	16,316	53,519	-	12,020	925,367
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 1,316,037	$ 5,939	$ 3,410,289	$ 59,663	$ 394,918	$ 12,020	$ 925,367

Williamson County, Texas
Combining Balance Sheet – Continued
Non-major Special Revenue Funds
September 30, 2025

	Community Improvement PCT 4	Conservation Foundation	County and District Court Technology	County Attorney Hot Check	County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System
ASSETS							
Cash and investments	$ 40,000	$ 27,505,607	$ 127,754	$ -	$ 4,612,061	$ 799,004	$ 1,110,496
Accounts receivable (net of allowance)	-	180,289	14	-	-	38,001	-
Due from other funds	-	11,118	-	-	-	-	12,838
Due from other governments	-	-	-	-	-	-	-
Prepaids	-	3,196	-	-	-	-	2,031
TOTAL ASSETS	$ 40,000	$ 27,700,210	$ 127,768	$ -	$ 4,612,061	$ 837,005	$ 1,125,365
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ -	$ 54,705	$ -	$ -	$ -	$ 4,114	$ 28,317
Accrued liabilities	-	14,396	-	-	-	-	16,690
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	-	69,101	-	-	-	4,114	45,007
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	3,196	-	-	-	-	2,031
Restricted	40,000	27,627,913	127,768	-	4,612,061	832,891	1,078,327
Total fund balances	40,000	27,631,109	127,768	-	4,612,061	832,891	1,080,358
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 40,000	$ 27,700,210	$ 127,768	$ -	$ 4,612,061	$ 837,005	$ 1,125,365

Williamson County, Texas
Combining Balance Sheet – Continued
Non-major Special Revenue Funds
September 30, 2025

	Court Facility Fee	Court Records Preservation	Court Reporter	Courthouse Security	District Attorney Asset Forfeitures	Election Chapter 19	Election HAVA
ASSETS							
Cash and investments	$ 778,565	$ 3,784	$ 1,304,521	$ 688,752	$ 541,459	$ 3,413	$ 1,374,225
Accounts receivable (net of allowance)	2,120	10	2,675	2,160	-	9,030	18,400
Due from other funds	-	-	-	4,409	1,538	-	-
Due from other governments	-	-	-	-	-	-	-
Prepaids	-	-	-	-	-	-	-
TOTAL ASSETS	$ 780,685	$ 3,794	$ 1,307,196	$ 695,321	$ 542,997	$ 12,443	$ 1,392,625
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ -	$ -	$ 3,077	$ -	$ 966	$ -	$ -
Accrued liabilities	-	-	-	6,920	-	-	-
Due to other funds	-	-	-	-	-	12,443	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	3,616	-
Total liabilities	-	-	3,077	6,920	966	16,059	-
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	780,685	3,794	1,304,119	688,401	542,031	(3,616)	1,392,625
Total fund balances	780,685	3,794	1,304,119	688,401	542,031	(3,616)	1,392,625
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 780,685	$ 3,794	$ 1,307,196	$ 695,321	$ 542,997	$ 12,443	$ 1,392,625

Williamson County, Texas

Combining Balance Sheet – Continued
Non-major Special Revenue Funds
September 30, 2025

	Election Services Contract	Fire Code Enforcement	Guardianship	Judicial Education Probate Court	Justice Court Technology	Justice of the Peace Security	Juvenile Fee
ASSETS							
Cash and investments	$ 566,153	$ 671,419	$ 174,801	$ 102,634	$ 437,693	$ 320,012	$ 290,153
Accounts receivable (net of allowance)	32,903	3,350	360	60	900	1,100	-
Due from other governments	-	-	-	-	-	-	-
Prepaids	-	-	-	-	-	-	-
TOTAL ASSETS	$ 599,056	$ 674,769	$ 175,161	$ 102,694	$ 438,593	$ 321,112	$ 290,153
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ 32,176	$ -	$ -	$ -	$ 516	$ 76	$ 6,822
Accrued liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Total liabilities	32,176	-	-	-	516	76	6,822
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	566,880	674,769	175,161	102,694	438,077	321,036	283,331
Total fund balances	566,880	674,769	175,161	102,694	438,077	321,036	283,331
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 599,056	$ 674,769	$ 175,161	$ 102,694	$ 438,593	$ 321,112	$ 290,153

Williamson County, Texas
Combining Balance Sheet – Continued
Non-major Special Revenue Funds
September 30, 2025

	Law Library	Local Provider Participation	Local Youth Diversion Program	Northwoods Road District	Pass-through Funding Program	Pearson Place Road District	Pretrial Intervention Program
ASSETS							
Cash and investments	$ 2,025,425	$ 244,339	$ 322,996	$ 358,074	$ 34,261,404	$ 959,283	$ 62,920
Accounts receivable (net of allowance)	3,740	-	656	7,196	122,858	76	-
Due from other funds	-	-	4,646	-	-	-	-
Due from other governments	-	-	-	-	2,338,110	-	-
Prepaids	-	-	-	-	-	-	-
TOTAL ASSETS	$ 2,029,165	$ 244,339	$ 328,298	$ 365,270	$ 36,722,372	$ 959,359	$ 62,920
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ 11,709	$ 4,293	$ 214	$ 410	$ -	$ 410	$ 52,180
Accrued liabilities	-	-	6,041	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	11,709	4,293	6,255	410	-	410	52,180
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	-	6,771	-	76	-
Total deferred inflows of resources	-	-	-	6,771	-	76	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	2,017,456	240,046	322,043	358,089	36,722,372	958,873	10,740
Total fund balances	2,017,456	240,046	322,043	358,089	36,722,372	958,873	10,740
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 2,029,165	$ 244,339	$ 328,298	$ 365,270	$ 36,722,372	$ 959,359	$ 62,920

Williamson County, Texas
Combining Balance Sheet – Continued
Non-major Special Revenue Funds
September 30, 2025

	Records Archive	Records Management and Preservation	Records Management	Records Technology	Regional Animal Shelter (WCRAS)	Somerset Hills Road District No. 3	Somerset Hills Road District No. 4
ASSETS							
Cash and investments	$ 5,299,249	$ 9,012,742	$ 20	$ 25,561	$ 1,806,253	$ 2,128,200	$ 2,749,942
Accounts receivable (net of allowance)	10,590	14,525	5	5	243,113	-	25,012
Due from other funds	13,581	29,460	-	-	110,851	-	-
Due from other governments	-	-	-	-	-	-	-
Prepaids	-	-	-	-	-	-	-
TOTAL ASSETS	$ 5,323,420	$ 9,056,727	$ 25	$ 25,566	$ 2,160,217	$ 2,128,200	$ 2,774,954
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ 1,488,336	$ 9,433	$ -	$ -	$ 130,663	$ 410	$ 410
Accrued liabilities	17,655	38,376	-	-	144,903	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	2,562	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	1,505,991	47,809	-	-	278,128	410	410
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	-	-	-	-	24,283
Total deferred inflows of resources	-	-	-	-	-	-	24,283
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	3,817,429	9,008,918	25	25,566	1,882,089	2,127,790	2,750,261
Total fund balances	3,817,429	9,008,918	25	25,566	1,882,089	2,127,790	2,750,261
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 5,323,420	$ 9,056,727	$ 25	$ 25,566	$ 2,160,217	$ 2,128,200	$ 2,774,954

Williamson County, Texas
Combining Balance Sheet – Continued
Non-major Special Revenue Funds
September 30, 2025

	Specialty Court	JJAEP Tier II	Tobacco	Teen Court Program	Unclaimed Juvenile Restitution	Vehicle Inventory Tax Fund	WC Historical Commission
ASSETS							
Cash and investments	$ 250,528	$ 520,902	$ 11,592,358	$ 4,351	$ 19,794	$ 10,497	$ 19,440
Accounts receivable (net of allowance)	270	79,948	-	-	-	-	-
Due from other funds	-	3,767	13,700	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepaids	-	-	-	-	-	-	-
TOTAL ASSETS	$ 250,798	$ 604,617	$ 11,606,058	$ 4,351	$ 19,794	$ 10,497	$ 19,440
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ 81	$ -	$ 261,355	$ 454	$ -	$ -	$ 1,330
Accrued liabilities	-	5,426	17,868	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	81	5,426	279,223	454	-	-	1,330
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	250,717	599,191	11,326,835	3,897	19,794	10,497	18,110
Total fund balances	250,717	599,191	11,326,835	3,897	19,794	10,497	18,110
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 250,798	$ 604,617	$ 11,606,058	$ 4,351	$ 19,794	$ 10,497	$ 19,440

Williamson County, Texas
Combining Balance Sheet – Continued
Non-major Special Revenue Funds
September 30, 2025

	WM - City of Hutto and Hutto ISD	WM - Community Recreation Facility	WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
ASSETS					
Cash and investments	$ 924,690	$ 2,933,781	$ 6,983,208	$ 2,321,935	$ 132,009,804
Accounts receivable (net of allowance)	-	-	62,344	-	871,643
Due from other funds	-	-	-	-	294,048
Due from other governments	-	-	-	-	2,644,864
Prepaids	-	-	-	-	5,227
TOTAL ASSETS	$ 924,690	$ 2,933,781	$ 7,045,552	$ 2,321,935	$ 135,825,586
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ 5,490,761
Accrued liabilities	-	-	-	-	382,881
Due to other funds	-	-	-	-	292,755
Due to other governments	-	-	-	-	2,562
Unearned revenue	-	-	-	-	3,616
Total liabilities	-	-	-	-	6,172,575
DEFERRED INFLOWS OF RESOURCES					
Deferred revenues	-	-	-	-	37,837
Total deferred inflows of resources	-	-	-	-	37,837
FUND BALANCES					
Nonspendable	-	-	-	-	5,227
Restricted	924,690	2,933,781	7,045,552	2,321,935	129,609,947
Total fund balances	924,690	2,933,781	7,045,552	2,321,935	129,615,174
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 924,690	$ 2,933,781	$ 7,045,552	$ 2,321,935	$ 135,825,586

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, 2025

	Alternate Dispute Resolution	Appellate Judicial System	Avery Centre Road District No. 1	Avery Ranch Road District No. 1	CAMPO Personnel Fund	Child Abuse Prevention	Child Safety
REVENUES							
Taxes	$ -	$ -	$ 384,716	$ 640,566	$ -	$ -	$ -
Fees of office	249,343	54,860	-	-	-	3,421	925,367
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,357,012	-	-
Investment earnings	46,280	-	49,283	22,317	-	-	26,542
Miscellaneous	-	-	76	-	-	-	-
Total revenues	295,623	54,860	434,075	662,883	2,357,012	3,421	951,909
EXPENDITURES							
Current							
General government	-	-	9,002,113	13,083	2,357,012	-	-
Public safety	-	-	-	-	-	-	-
Transportation support	-	-	-	-	-	-	-
Judicial	-	54,900	-	-	-	-	-
Community services	-	-	-	-	-	-	889,833
Conservation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	160,000	710,000	-	-	-
Interest and other charges	-	-	228,840	28,800	-	-	-
Bond issuance fees	-	-	152,616	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	54,900	9,543,569	751,883	2,357,012	-	889,833
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	295,623	(40)	(9,109,494)	(89,000)	-	3,421	62,076
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	3,525,000	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	(19,072)	-	-	-	-
Proceeds from subscriptions	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	3,505,928	-	-	-	-
NET CHANGE IN FUND BALANCES	295,623	(40)	(5,603,566)	(89,000)	-	3,421	62,076
FUND BALANCES, BEGINNING OF YEAR	1,020,414	1,085	5,619,882	142,519	-	8,599	863,291
FUND BALANCES, END OF YEAR	$ 1,316,037	$ 1,045	$ 16,316	$ 53,519	$ -	$ 12,020	$ 925,367

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, 2025

	Community Improvement PCT 4	Conservation Foundation	County and District Court Technology	County Attorney Hot Check	County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System
REVENUES							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fees of office	-	8,000	5,476	1,315	-	-	-
Fines and forfeitures	-	-	-	-	-	508,795	-
Charges for services	-	-	-	-	661,190	-	1,746,910
Intergovernmental	-	4,934,079	-	-	-	-	33,736
Investment earnings	-	1,302,774	-	-	160,971	20,375	40,842
Miscellaneous	20,000	318,491	-	-	-	-	68,551
Total revenues	20,000	6,563,344	5,476	1,315	822,161	529,170	1,890,039
EXPENDITURES							
Current							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	98,676	125,224	1,631,080
Transportation support	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-
Conservation	-	938,734	-	-	-	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	45,669	-	-	-	44,037	-
Total expenditures	-	984,403	-	-	98,676	169,261	1,631,080
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	20,000	5,578,941	5,476	1,315	723,485	359,909	258,959
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payments from sale of assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(195,196)	-	(1,315)	-	-	(33,727)
Total other financing sources (uses)	-	(195,196)	-	(1,315)	-	-	(33,727)
NET CHANGE IN FUND BALANCES	20,000	5,383,745	5,476	-	723,485	359,909	225,232
FUND BALANCES, BEGINNING OF YEAR	20,000	22,247,364	122,292	-	3,888,576	472,982	855,126
FUND BALANCES, END OF YEAR	$ 40,000	$ 27,631,109	$ 127,768	$ -	$ 4,612,061	$ 832,891	$ 1,080,358

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, 2025

	Court Facility Fee	Court Records Preservation	Court Reporter	Courthouse Security	District Attorney Asset Forfeitures	Election Chapter 19	Election HAVA
REVENUES							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fees of office	219,120	520	277,849	233,314	-	-	-
Fines and forfeitures	-	-	-	-	153,611	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	34,126	-
Investment earnings	25,172	21,499	47,423	25,682	16,036	-	58,357
Miscellaneous	-	-	-	-	6,855	-	22,060
Total revenues	244,292	22,019	325,272	258,996	176,502	34,126	80,417
EXPENDITURES							
Current							
General government	-	-	-	-	-	37,742	168,552
Public safety	-	-	-	-	-	-	-
Transportation support	-	-	-	-	-	-	-
Judicial	-	157,270	43,665	253,056	118,420	-	-
Community services	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	157,270	43,665	253,056	118,420	37,742	168,552
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	244,292	(135,251)	281,607	5,940	58,082	(3,616)	(88,135)
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Proceeds from subscriptions	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	409,494
Transfers out	-	-	-	-	-	-	(212,175)
Total other financing sources (uses)	-	-	-	-	-	-	197,319
NET CHANGE IN FUND BALANCES	244,292	(135,251)	281,607	5,940	58,082	(3,616)	109,184
FUND BALANCES, BEGINNING OF YEAR	536,393	139,045	1,022,512	682,461	483,949	-	1,283,441
FUND BALANCES, END OF YEAR	$ 780,685	$ 3,794	$ 1,304,119	$ 688,401	$ 542,031	$ (3,616)	$ 1,392,625

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, 2025

	Election Services Contract	Fire Code Enforcement	Guardianship	Judicial Education Probate Court	Justice Court Technology	Justice of the Peace Security	Juvenile Fee Fund
REVENUES							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fees of office	1,501,669	149,475	51,780	8,475	81,820	94,972	256
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Investment earnings	19,137	10,571	-	-	14,749	-	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	1,520,806	160,046	51,780	8,475	96,569	94,972	256
EXPENDITURES							
Current							
General government	985,930	-	-	-	-	-	-
Public safety	-	2,500	-	-	-	-	15,620
Transportation support	-	-	-	-	-	-	-
Judicial	-	-	52,500	2,757	23,677	456	-
Community services	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	985,930	2,500	52,500	2,757	23,677	456	15,620
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	534,876	157,546	(720)	5,718	72,892	94,516	(15,364)
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Proceeds from subscriptions	-	-	-	-	-	-	-
Transfers in	121,015	-	-	-	-	-	-
Transfers out	(530,509)	-	-	-	-	-	-
Total other financing sources (uses)	(409,494)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	125,382	157,546	(720)	5,718	72,892	94,516	(15,364)
FUND BALANCES, BEGINNING OF YEAR	441,498	517,223	175,881	96,976	365,185	226,520	298,695
FUND BALANCES, END OF YEAR	$ 566,880	$ 674,769	$ 175,161	$ 102,694	$ 438,077	$ 321,036	$ 283,331

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, 2025

	Law Library	Local Provider Participation	Local Youth Diversion Program	Northwood Road District	Pass-through Funding Program	Pearson Place Road District	Pretrial Intervention Program
REVENUES							
Taxes	$ -	$ 85,039,566	$ -	$ 695,595	$ -	$ 268,117	$ -
Fees of office	383,947	-	102,169	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	305,180
Intergovernmental	-	-	-	-	-	-	-
Investment earnings	75,943	563,029	-	29,174	2,056,366	50,150	-
Miscellaneous	-	94,620	-	-	-	-	-
Total revenues	459,890	85,697,215	102,169	724,769	2,056,366	318,267	305,180
EXPENDITURES							
Current							
General government	-	-	-	10,766	-	8,278	-
Public safety	-	-	-	-	-	-	-
Transportation support	-	-	-	-	229	-	-
Judicial	122,384	-	143,593	-	-	-	299,840
Community services	-	86,315,842	-	-	-	-	-
Conservation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	-	335,000	-	185,000	-
Interest and other charges	-	-	-	348,600	-	141,850	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	122,384	86,315,842	143,593	694,366	229	335,128	299,840
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	337,506	(618,627)	(41,424)	30,403	2,056,137	(16,861)	5,340
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payments from sale of assets	-	-	-	-	-	-	-
Transfers in	-	-	20,631	-	-	-	-
Transfers out	-	-	(36,770)	-	(16,280,000)	-	-
Total other financing sources (uses)	-	-	(16,139)	-	(16,280,000)	-	-
NET CHANGE IN FUND BALANCES	337,506	(618,627)	(57,563)	30,403	(14,223,863)	(16,861)	5,340
FUND BALANCES, beginning of year	1,679,950	858,673	379,606	327,686	50,946,235	975,734	5,400
FUND BALANCES, end of year	$ 2,017,456	$ 240,046	$ 322,043	$ 358,089	$ 36,722,372	$ 958,873	$ 10,740

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, 2025

	Records Archive	Records Management and Preservation	Records Management	Records Technology	Regional Animal Shelter (WCRAS)	Somerset Hills Road District No. 3	Somerset Hills Road District No. 4
REVENUES							
Taxes	$ -	$ -	$ -	$ -	$ -	$ 499,853	$ 1,479,121
Fees of office	1,012,086	1,453,397	946	480	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	272,022	-	-
Intergovernmental	-	-	-	-	1,575,999	-	-
Investment earnings	231,532	401,698	14,214	-	58,355	47,421	132,348
Miscellaneous	-	-	-	-	863,823	-	-
Total revenues	1,243,618	1,855,095	15,160	480	2,770,199	547,274	1,611,469
EXPENDITURES							
Current							
General government	2,380,386	2,088,764	487,515	333,325	-	1,481,767	4,916,332
Public safety	-	-	-	-	-	-	-
Transportation support	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Community services	-	-	-	-	4,215,761	-	-
Conservation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	-	-	-	145,000	605,000
Interest and other charges	-	-	-	-	-	348,606	912,295
Bond issuance fees	-	-	-	-	-	98,482	103,996
Capital outlay	-	-	-	-	-	-	-
Total expenditures	2,380,386	2,088,764	487,515	333,325	4,215,761	2,073,855	6,537,623
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,136,768)	(233,669)	(472,355)	(332,845)	(1,445,562)	(1,526,581)	(4,926,154)
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	1,860,000	2,510,000
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	(10,281)	(14,659)
Proceeds from subscriptions	-	-	-	-	-	-	-
Transfers in	-	-	-	-	1,684,744	-	-
Transfers out	-	-	-	-	-	(1,192,579)	(100,000)
Total other financing sources (uses)	-	-	-	-	1,684,744	657,140	2,395,341
NET CHANGE IN FUND BALANCES	(1,136,768)	(233,669)	(472,355)	(332,845)	239,182	(869,441)	(2,530,813)
FUND BALANCES, beginning of year	4,954,197	9,242,587	472,380	358,411	1,642,907	2,997,231	5,281,074
FUND BALANCES, end of year	$ 3,817,429	$ 9,008,918	$ 25	$ 25,566	$ 1,882,089	$ 2,127,790	$ 2,750,261

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, 2025

	Specialty Court	JJAEP Tier II	Tobacco	Teen Court Program	Unclaimed Juvenile Restitution	Vehicle Inventory Tax Fund	WC Historical Commission
REVENUES							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fees of office	36,245	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	98,407	816,752	-	-	-	-
Investment earnings	-	-	491,623	-	2,044	-	-
Miscellaneous	7,025	-	181,407	-	-	29,836	3,232
Total revenues	43,270	98,407	1,489,782	-	2,044	29,836	3,232
EXPENDITURES							
Current							
General government	-	-	-	-	-	19,339	-
Public safety	-	104,463	-	-	-	-	-
Transportation support	-	-	-	-	-	-	-
Judicial	17,381	-	-	290	-	-	-
Community services	-	-	914,513	-	-	-	3,529
Conservation	-	-	-	-	-	-	-
Debt service	-						
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	17,381	104,463	914,513	290	-	19,339	3,529
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	25,889	(6,056)	575,269	(290)	2,044	10,497	(297)
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Proceeds from subscriptions	-	-	31,721	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	31,721	-	-	-	-
NET CHANGE IN FUND BALANCES	25,889	(6,056)	606,990	(290)	2,044	10,497	(297)
FUND BALANCES, beginning of year	224,828	605,247	10,719,845	4,187	17,750	-	18,407
FUND BALANCES, end of year	$ 250,717	$ 599,191	$ 11,326,835	$ 3,897	$ 19,794	$ 10,497	$ 18,110

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, 2025

	WM - City of Hutto and Hutto ISD	WM - Community Recreation Facility	WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ 89,007,534
Fees of office	-	-	-	-	6,856,302
Fines and forfeitures	-	-	-	-	662,406
Charges for services	-	-	-	-	2,985,302
Intergovernmental	-	-	-	-	9,850,111
Investment earnings	-	121,182	255,282	94,061	6,532,432
Miscellaneous	823,784	411,691	823,784	411,691	4,086,926
Total revenues	823,784	532,873	1,079,066	505,752	119,981,013
EXPENDITURES					
Current					
General government	-	-	-	-	24,290,904
Public safety	-	-	-	-	1,977,563
Transportation support	-	-	-	-	229
Judicial	-	-	-	-	1,290,189
Community services	250,000	-	-	-	92,589,478
Conservation	-	-	-	-	938,734
Debt service					
Principal	-	-	-	-	2,140,000
Interest and other charges	-	-	-	-	2,008,991
Bond issuance fees	-	-	-	-	355,094
Capital outlay	-	-	-	-	89,706
Total expenditures	250,000	-	-	-	125,680,888
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	573,784	532,873	1,079,066	505,752	(5,699,875)
OTHER FINANCING SOURCES (USES)					
Issuance of long-term debt	-	-	-	-	7,895,000
Premium on issuance of long-term debt	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	(44,012)
Proceeds from subscriptions	-	-	-	-	31,721
Transfers in	-	-	-	-	2,235,884
Transfers out	(411,892)	-	-	-	(18,994,163)
Total other financing sources (uses)	(411,892)	-	-	-	(8,875,570)
NET CHANGE IN FUND BALANCES	161,892	532,873	1,079,066	505,752	(14,575,445)
FUND BALANCES, beginning	762,798	2,400,908	5,966,486	1,816,183	144,190,619
FUND BALANCES, ending	$ 924,690	$ 2,933,781	$ 7,045,552	$ 2,321,935	$ 129,615,174

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 190,000	$ 249,343	$ 59,343
Investment earnings	38,000	46,280	8,280
Total revenues	228,000	295,623	67,623
EXPENDITURES			
Current			
Judicial	8,596	-	8,596
Total expenditures	8,596	-	8,596
Net change in fund balance	219,404	295,623	76,219
FUND BALANCE, beginning	1,020,414	1,020,414	-
FUND BALANCE, ending	$ 1,239,818	$ 1,316,037	$ 76,219

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Avery Centre Road District No. 1
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 388,878	$ 384,716	$ (4,162)
Investment earnings	13,000	49,283	36,283
Miscellaneous	-	76	76
Total revenues	401,878	434,075	32,197
EXPENDITURES			
Current			
General government	11,050	9,002,113	(8,991,063)
Debt service			
Principal	160,000	160,000	-
Interest and other charges	228,840	228,840	-
Bond issuance fees	400	152,616	(152,216)
Total expenditures	400,290	9,543,569	(9,143,279)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,588	(9,109,494)	(9,111,082)
OTHER FINANCING SOURCES (USES)			
Issuance of long-term debt	-	3,525,000	3,525,000
Discount on issuance of long-term debt	-	(19,072)	-
Total other financing sources and (uses)	-	3,505,928	3,525,000
Net change in fund balance	1,588	(5,603,566)	(5,605,154)
FUND BALANCE, beginning	5,619,882	5,619,882	-
FUND BALANCE, ending	$ 5,621,470	$ 16,316	$ (5,605,154)

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Avery Ranch Road District No. 1
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 627,937	$ 640,566	$ 12,629
Investment earnings	11,300	22,317	11,017
Total revenues	639,237	662,883	23,646
EXPENDITURES			
Current			
General government	15,750	13,083	2,667
Debt service			
Principal	710,000	710,000	-
Interest and other charges	28,800	28,800	-
Total expenditures	754,550	751,883	2,667
Net change in fund balance	(115,313)	(89,000)	26,313
FUND BALANCE, beginning	142,519	142,519	-
FUND BALANCE, ending	$ 27,206	$ 53,519	$ 26,313

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 2,594,627	$ 2,357,012	$ (237,615)
Total revenues	2,594,627	2,357,012	(237,615)
EXPENDITURES			
Current			
General government	2,912,096	2,357,012	555,084
Total expenditures	2,912,096	2,357,012	555,084
Net change in fund balance	(317,469)	-	317,469
FUND BALANCE, beginning	-	-	-
FUND BALANCE, ending	$ (317,469)	$ -	$ 317,469

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Conservation Foundation
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Investment earnings	$ 915,000	$ 1,302,774	$ 387,774
Fees of office	-	8,000	8,000
Intergovernmental	4,934,079	4,934,079	-
Miscellaneous	8,525	318,491	309,966
Total revenues	5,857,604	6,563,344	705,740
EXPENDITURES			
Current			
Conservation	1,336,871	938,734	398,137
Capital outlay	82,555	45,669	36,886
Total expenditures	1,419,426	984,403	435,023
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,438,178	5,578,941	1,140,763
OTHER FINANCING USES			
Transfers out	(255,951)	(195,196)	60,755
Total other financing uses	(255,951)	(195,196)	60,755
Net change in fund balance	4,182,227	5,383,745	1,201,518
FUND BALANCE, beginning	22,247,364	22,247,364	-
FUND BALANCE, ending	$ 26,429,591	$ 27,631,109	$ 1,201,518

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ -	$ 5,476	$ 5,476
Total revenues	-	5,476	5,476
EXPENDITURES			
Total expenditures	-	-	-
Net change in fund balance	-	5,476	5,476
FUND BALANCE, beginning	122,292	122,292	-
FUND BALANCE, ending	$ 122,292	$ 127,768	$ 5,476

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 1,315	$ 1,315	$ -
Total revenues	1,315	1,315	-
EXPENDITURES			
Total expenditures	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	1,315	1,315	-
OTHER FINANCING USES			
Transfers out	(1,315)	(1,315)	-
Total other financing uses	(1,315)	(1,315)	-
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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	$ -	$ 508,795	$ 508,795
Investment earnings	16,000	20,375	4,375
Miscellaneous revenue	-	-	-
Total revenues	16,000	529,170	513,170
EXPENDITURES			
Current			
Public safety	190,788	125,224	65,564
Capital outlay	146,372	44,037	102,335
Total expenditures	337,160	169,261	167,899
Net change in fund balance	(321,160)	359,909	681,069
FUND BALANCE, beginning	472,982	472,982	-
FUND BALANCE, ending	$ 151,822	$ 832,891	$ 681,069

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 1,615,000	$ 1,746,910	$ 131,910
Intergovernmental	-	33,736	33,736
Investment earnings	34,000	40,842	6,842
Miscellaneous	-	68,551	68,551
Total revenues	1,649,000	1,890,039	241,039
EXPENDITURES			
Current			
Public safety	1,709,870	1,631,080	78,790
Capital outlay	15,932	-	15,932
Total expenditures	1,725,802	1,631,080	94,722
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(76,802)	258,959	335,761
OTHER FINANCING SOURCES			
Transfers out	(33,727)	(33,727)	-
Total other financing sources	(33,727)	(33,727)	-
Net change in fund balance	(110,529)	225,232	335,761
FUND BALANCE, beginning	855,126	855,126	-
FUND BALANCE, ending	$ 744,597	$ 1,080,358	$ 335,761

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Court Facility Fee
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 180,000	$ 219,120	$ 39,120
Investment earnings	10,000	25,172	15,172
Total revenues	190,000	244,292	54,292
EXPENDITURES			
Total expenditures	-	-	-
Net change in fund balance	190,000	244,292	54,292
FUND BALANCE, beginning	536,393	536,393	-
FUND BALANCE, ending	$ 726,393	$ 780,685	$ 54,292

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ -	$ 520	$ 520
Investment earnings	130,000	21,499	(108,501)
Total revenues	130,000	22,019	(107,981)
EXPENDITURES			
Current			
Judicial	157,270	157,270	-
Total expenditures	157,270	157,270	-
Net change in fund balance	(27,270)	(135,251)	(107,981)
FUND BALANCE, beginning	139,045	139,045	-
FUND BALANCE, ending	$ 111,775	$ 3,794	$ (107,981)

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Court Reporter
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 225,000	$ 277,849	$ 52,849
Investment earnings	36,500	47,423	10,923
Total revenues	261,500	325,272	63,772
EXPENDITURES			
Current			
Judicial	87,548	43,665	43,883
Total expenditures	87,548	43,665	43,883
Net change in fund balance	173,952	281,607	107,655
FUND BALANCE, beginning	1,022,512	1,022,512	-
FUND BALANCE, ending	$ 1,196,464	$ 1,304,119	$ 107,655

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Courthouse Security
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 225,000	$ 233,314	$ 8,314
Investment earnings	28,000	25,682	(2,318)
Total revenues	253,000	258,996	5,996
EXPENDITURES			
Current			
Judicial	260,305	253,056	7,249
Total expenditures	260,305	253,056	7,249
Net change in fund balance	(7,305)	5,940	13,245
FUND BALANCE, beginning	682,461	682,461	-
FUND BALANCE, ending	$ 675,156	$ 688,401	$ 13,245

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	$ -	$ 153,611	$ 153,611
Investment earnings	13,500	16,036	2,536
Miscellaneous	-	6,855	6,855
Total revenues	13,500	176,502	163,002
EXPENDITURES			
Current			
Judicial	173,328	118,420	54,908
Total expenditures	173,328	118,420	54,908
Net change in fund balance	(159,828)	58,082	217,910
FUND BALANCE, beginning	483,949	483,949	-
FUND BALANCE, ending	$ 324,121	$ 542,031	$ 217,910

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 153,602	$ 34,126	$ (119,476)
Total revenues	153,602	34,126	(119,476)
EXPENDITURES			
Current			
General government	153,602	37,742	115,860
Total expenditures	153,602	37,742	115,860
Net change in fund balance	-	(3,616)	(3,616)
FUND BALANCE, beginning	-	-	-
FUND BALANCE, ending	$ -	$ (3,616)	$ (3,616)

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Election HAVA
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Investment earnings	$ 50,000	$ 58,357	$ 8,357
Miscellaneous	-	22,060	22,060
Total revenues	50,000	80,417	30,417
EXPENDITURES			
Current			
General government	273,250	168,552	104,698
Capital Outlay	430,850	-	430,850
Total expenditures	704,100	168,552	535,548
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(654,100)	(88,135)	565,965
OTHER FINANCING SOURCES			
Transfers In	-	409,494	409,494
Transfers Out	-	(212,175)	(212,175)
Total other financing sources	-	197,319	197,319
Net change in fund balance	(654,100)	109,184	763,284
FUND BALANCE, beginning of yea	1,283,441	1,283,441	-
FUND BALANCE, ending	$ 629,341	$ 1,392,625	$ 763,284

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 1,399,690	$ 1,501,669	$ 101,979
Investment earnings	-	19,137	19,137
Total revenues	1,399,690	1,520,806	121,116
EXPENDITURES			
Current			
General government	1,362,730	985,930	376,800
Total expenditures	1,362,730	985,930	376,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	36,960	534,876	497,916
OTHER FINANCING SOURCES (USES)			
Transfers in	-	121,015	121,015
Transfers out	(530,509)	(530,509)	-
Total other financing sources (uses)	(530,509)	(409,494)	121,015
Net change in fund balance	(493,549)	125,382	618,931
FUND BALANCE, beginning	441,498	441,498	-
FUND BALANCE, ending	$ (52,051)	$ 566,880	$ 618,931

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Guardianship
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 52,000	$ 51,780	$ (220)
Total revenues	52,000	51,780	(220)
EXPENDITURES			
Current			
Judicial	52,500	52,500	-
Total expenditures	52,500	52,500	-
Net change in fund balance	(500)	(720)	(220)
FUND BALANCE, beginning	175,881	175,881	-
FUND BALANCE, ending	$ 175,381	$ 175,161	$ (220)

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 8,000	$ 8,475	$ 475
Total revenues	8,000	8,475	475
EXPENDITURES			
Current			
Judicial	4,000	2,757	1,243
Total expenditures	4,000	2,757	1,243
Net change in fund balance	4,000	5,718	1,718
FUND BALANCE, beginning	96,976	96,976	-
FUND BALANCE, ending	$ 100,976	$ 102,694	$ 1,718

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 46,000	$ 81,820	$ 35,820
Investment earnings	13,000	14,749	1,749
Total revenues	59,000	96,569	37,569
EXPENDITURES			
Current			
Judicial	71,387	23,677	47,710
Total expenditures	71,387	23,677	47,710
Net change in fund balance	(12,387)	72,892	85,279
FUND BALANCE, beginning	365,185	365,185	-
FUND BALANCE, ending	$ 352,798	$ 438,077	$ 85,279

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 60,000	$ 94,972	$ 34,972
Total revenues	60,000	94,972	34,972
EXPENDITURES			
Current			
Judicial	11,152	456	10,696
Total expenditures	11,152	456	10,696
Net change in fund balance	48,848	94,516	45,668
FUND BALANCE, beginning	226,520	226,520	-
FUND BALANCE, ending	$ 275,368	$ 321,036	$ 45,668

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes In Fund Balance – Budget and Actual
Juvenile Fee
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ -	$ 256	$ 256
Total revenues	-	256	256
EXPENDITURES			
Current			
Public Safety	19,999	15,620	$ (4,379)
Total expenditures	19,999	15,620	(4,379)
Net change in fund balance	(19,999)	(15,364)	4,635
FUND BALANCE, beginning	298,695	298,695	-
FUND BALANCE, ending	$ 278,696	$ 283,331	$ 4,635

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes In Fund Balance – Budget and Actual
Law Library
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 305,000	$ 383,947	$ 78,947
Investment earnings	68,000	75,943	7,943
Total revenues	373,000	459,890	86,890
EXPENDITURES			
Current			
Judicial	200,000	122,384	77,616
Total expenditures	200,000	122,384	77,616
Net change in fund balance	173,000	337,506	164,506
FUND BALANCE, beginning	1,679,950	1,679,950	-
FUND BALANCE, ending	$ 1,852,950	$ 2,017,456	$ 164,506

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes In Fund Balance – Budget and Actual
Local Youth Diversion Program
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 59,600	$ 102,169	$ 42,569
Total revenues	59,600	102,169	42,569
EXPENDITURES			
Current			
Judicial	187,842	143,593	44,249
Total expenditures	187,842	143,593	44,249
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(128,242)	(41,424)	86,818
OTHER FINANCING SOURCES			
Transfers in	20,632	20,631	1
Transfers out	(36,770)	(36,770)	-
Total other financing sources	(16,138)	(16,139)	(1)
Net change in fund balance	(144,380)	(57,563)	86,817
FUND BALANCE, beginning	379,606	379,606	-
FUND BALANCE, ending	$ 235,226	$ 322,043	$ 86,817

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 682,267	$ 695,595	$ 13,328
Investment earnings	30,000	29,174	(826)
Total revenues	712,267	724,769	12,502
EXPENDITURES			
Current			
General government	11,450	10,766	684
Debt service			
Principal	335,000	335,000	-
Interest and other charges	348,600	348,600	-
Total expenditures	695,050	694,366	684
Net change in fund balance	17,217	30,403	13,186
FUND BALANCE, beginning	327,686	327,686	-
FUND BALANCE, ending	$ 344,903	$ 358,089	$ 13,186

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 273,593	$ 268,117	$ (5,476)
Investment earnings	60,000	50,150	(9,850)
Total revenues	333,593	318,267	(15,326)
EXPENDITURES			
Current			
General government	9,275	8,278	997
Debt service			
Principal	185,000	185,000	-
Interest and other charges	141,850	141,850	-
Total expenditures	336,125	335,128	997
Net change in fund balance	(2,532)	(16,861)	(14,329)
FUND BALANCE, beginning	975,734	975,734	-
FUND BALANCE, ending	$ 973,202	$ 958,873	$ (14,329)

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 299,840	$ 305,180	$ 5,340
Total revenues	299,840	305,180	5,340
EXPENDITURES			
Current			
Judicial	299,840	299,840	-
Total expenditures	299,840	299,840	-
Net change in fund balance	-	5,340	5,340
FUND BALANCE, beginning	-	5,400	5,400
FUND BALANCE, ending	$ -	$ 10,740	$ 10,740

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Records Archive
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 950,000	$ 1,012,086	$ 62,086
Investment earnings	230,000	231,532	1,532
Total revenues	1,180,000	1,243,618	63,618
EXPENDITURES			
Current			
General government	3,834,873	2,380,386	1,454,487
Total expenditures	3,834,873	2,380,386	1,454,487
Net change in fund balance	(2,654,873)	(1,136,768)	1,518,105
FUND BALANCE, beginning	4,954,197	4,954,197	-
FUND BALANCE, ending	$ 2,299,324	$ 3,817,429	$ 1,518,105

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 1,317,000	$ 1,453,397	$ 136,397
Investment earnings	382,000	401,698	19,698
Total revenues	1,699,000	1,855,095	156,095
EXPENDITURES			
Current			
General government	2,530,769	2,088,764	442,005
Total expenditures	2,530,769	2,088,764	442,005
Net change in fund balance	(831,769)	(233,669)	598,100
FUND BALANCE, beginning	9,242,587	9,242,587	-
FUND BALANCE, ending	$ 8,410,818	$ 9,008,918	$ 598,100

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Records Management
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ -	$ 946	$ 946
Investment earnings	23,750	14,214	(9,536)
Total revenues	23,750	15,160	(8,590)
EXPENDITURES			
Current			
General government	495,915	487,515	8,400
Total expenditures	495,915	487,515	8,400
Net change in fund balance	(472,165)	(472,355)	(190)
FUND BALANCE, beginning	472,380	472,380	-
FUND BALANCE, ending	$ 215	$ 25	$ (190)

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Records Technology
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ -	$ 480	$ 480
Total revenues	-	480	480
EXPENDITURES			
Current			
General government	357,132	333,325	23,807
Total expenditures	357,132	333,325	23,807
Net change in fund balance	(357,132)	(332,845)	24,287
FUND BALANCE, beginning	358,411	358,411	-
FUND BALANCE, ending	$ 1,279	$ 25,566	$ 24,287

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Charges for service	$ 205,500	$ 272,022	$ 66,522
Intergovernmental	2,164,980	1,575,999	(588,981)
Investment earnings	50,317	58,355	8,038
Miscellaneous	841,796	863,823	22,027
Total revenues	3,262,593	2,770,199	(492,394)
EXPENDITURES			
Current			
Community services	5,915,142	4,215,761	1,699,381
Total expenditures	5,915,142	4,215,761	1,699,381
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(2,652,549)	(1,445,562)	1,206,987
OTHER FINANCING SOURCES			
Transfers in	1,821,355	1,684,744	(136,611)
Total other financing sources	1,821,355	1,684,744	(136,611)
Net change in fund balance	(831,194)	239,182	1,070,376
FUND BALANCE, beginning	1,642,907	1,642,907	-
FUND BALANCE, ending	$ 811,713	$ 1,882,089	$ 1,070,376

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Somerset Hills Road District No. 3
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 489,742	$ 499,853	$ 10,111
Investment earnings	18,000	47,421	29,421
Total revenues	507,742	547,274	39,532
EXPENDITURES			
Current			
General government	11,225	1,481,767	(1,470,542)
Debt service			
Principal	145,000	145,000	-
Interest and other charges	348,806	348,606	200
Bond issuance fees	-	98,482	(98,482)
Total expenditures	505,031	2,073,855	(1,568,824)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,711	(1,526,581)	(1,529,292)
OTHER FINANCING SOURCES (USES)			
Issuance of long-term debt	-	1,860,000	1,860,000
Discount on issuance of long-term debt	-	(10,281)	(10,281)
Transfers out	-	(1,192,579)	(1,192,579)
Total other financing sources (uses)	-	657,140	657,140
Net change in fund balance	2,711	(869,441)	(872,152)
FUND BALANCE, beginning	2,997,231	2,997,231	-
FUND BALANCE, ending	$ 2,999,942	$ 2,127,790	$ (872,152)

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 1,432,062	$ 1,479,121	$ 47,059
Investment earnings	40,000	132,348	92,348
Total revenues	1,472,062	1,611,469	139,407
EXPENDITURES			
Current			
General government	15,250	4,916,332	(4,901,082)
Debt service			
Principal	605,000	605,000	-
Interest and other charges	912,696	912,295	401
Bond issuance fees	-	103,996	(103,996)
Total expenditures	1,532,946	6,537,623	(5,004,677)
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(60,884)	(4,926,154)	(4,865,270)
OTHER FINANCING SOURCES (USES)			
Issuance of long-term debt	-	2,510,000	2,510,000
Premium on issuance of long-term debt	-	-	-
Discount on issuance of long-term debt	-	(14,659)	(14,659)
Transfers Out	-	(100,000)	(100,000)
Total other financing sources (uses)	-	2,395,341	2,395,341
Net change in fund balance	(60,884)	(2,530,813)	(2,469,929)
FUND BALANCE, beginning	5,281,074	5,281,074	-
FUND BALANCE, ending	$ 5,220,190	$ 2,750,261	$ (2,469,929)

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Specialty Court
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	$ 33,750	$ 36,245	$ 2,495
Miscellaneous	-	7,025	7,025
Total revenues	33,750	43,270	9,520
EXPENDITURES			
Current			
Judicial	22,750	17,381	5,369
Total expenditures	22,750	17,381	5,369
Net change in fund balance	11,000	25,889	14,889
FUND BALANCE, beginning	224,828	224,828	-
FUND BALANCE, ending	$ 235,828	$ 250,717	$ 14,889

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 98,407	$ 98,407
Total revenues	-	98,407	98,407
EXPENDITURES			
Current			
Public safety	249,056	104,463	144,593
Total expenditures	249,056	104,463	144,593
Net change in fund balance	(249,056)	(6,056)	243,000
FUND BALANCE, beginning	605,247	605,247	-
FUND BALANCE, ending	$ 356,191	$ 599,191	$ 243,000

Williamson County, Texas
Schedule of Revenues, Expenditures And
Changes In Fund Balance – Budget And Actual
Tobacco
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 450,000	$ 816,752	$ 366,752
Investment income	475,000	491,623	16,623
Miscellaneous	-	181,407	181,407
Total revenues	925,000	1,489,782	564,782
EXPENDITURES			
Current			
Community services	1,034,843	914,513	120,330
Total expenditures	1,034,843	914,513	120,330
EXCESS OF REVENUES OVER EXPENDITURES	(109,843)	575,269	685,112
OTHER FINANCING USES			
Proceeds from subscriptions	31,721	31,721	-
Total other financing uses	31,721	31,721	-
Net change in fund balance	(78,122)	606,990	685,112
FUND BALANCE, beginning	10,719,845	10,719,845	-
FUND BALANCE, ending	$ 10,641,723	$ 11,326,835	$ 685,112

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, 2025

	Final	Actual	Variance Positive (Negative)
EXPENDITURES			
Current			
Judicial	$ 4,978	$ 290	$ 4,688
Total expenditures	4,978	290	4,688
Net change in fund balance	(4,978)	(290)	4,688
FUND BALANCE, beginning	4,187	4,187	-
FUND BALANCE, ending	$ (791)	$ 3,897	$ 4,688

Williamson County, Texas
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Vehicle Inventory Tax
For the Fiscal Year Ended September 30, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Miscellaneous	$ 384,800	$ 29,836	$ (354,964)
Total revenues	384,800	29,836	(354,964)
EXPENDITURES			
Current			
General government	384,800	19,339	365,461
Total expenditures	384,800	19,339	365,461
Net change in fund balance	-	10,497	10,497
FUND BALANCE, beginning	-	-	-
FUND BALANCE, ending	$ -	$ 10,497	$ 10,497

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, 2025

	Final	Actual	Variance Positive (Negative)
REVENUES			
Miscellaneous	$ 3,200	$ 3,232	$ 32
Total revenues	3,200	3,232	32
EXPENDITURES			
Current			
Community service	12,523	3,529	8,994
Total expenditures	12,523	3,529	8,994
Net change in fund balance	(9,323)	(297)	9,026
FUND BALANCE, beginning of year	18,407	18,407	-
FUND BALANCE, ending	$ 9,084	$ 18,110	$ 9,026

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 Management – This fund is used to account for the maintenance and repair of motor vehicles and related costs.

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

Williamson County, Texas
Combining Statement of Net Position
Internal Service Funds
September 30, 2025

	Benefits Program	Fleet Management	Risk Management	Total
ASSETS				
Current assets				
Cash and investments	$ 19,061,867	$ -	$ 1,521,918	$ 20,583,785
Accounts receivables	81,000	3,433	-	84,433
Due from other funds	22,996	-	7,107	30,103
Interest receivable	31,805	-	-	31,805
Inventory	-	279,741	-	279,741
Prepaid expenses	559,277	-	117,000	676,277
Total current assets	19,756,945	283,174	1,646,025	21,686,144
Non-current assets				
Capital assets				
Machinery and equipment	-	693,124	-	693,124
Intangibles	-	6,547	-	6,547
Less accumulated depreciation and amortization	-	(608,476)	-	(608,476)
Total non-current assets	-	91,195	-	91,195
Total assets	19,756,945	374,369	1,646,025	21,777,339
LIABILITIES				
Current liabilities				
Accounts payable	10,658	178,637	12,291	201,586
Accrued liabilities	1,643,085	65,285	1,021,329	2,729,699
Due to other funds	-	71,766	-	71,766
Total liabilities	1,653,743	315,688	1,033,620	3,003,051
NET POSITION				
Net investment in capital assets	-	91,195	-	91,195
Unrestricted	18,103,202	(32,514)	612,405	18,683,093
TOTAL NET POSITION	$ 18,103,202	$ 58,681	$ 612,405	$ 18,774,288

Williamson County, Texas

Combining Statement of Revenues, Expenses
and Changes in Net Position
Internal Service Funds
For the Fiscal Year Ended September 30, 2025

	Benefits Program	Fleet Management	Risk Management	Total
OPERATING REVENUES				
Employer contributions	$ 21,768,750	$ -	$ 2,113,062	$ 23,881,812
Employee contributions	5,949,527	-	-	5,949,527
Charge for services	-	4,904,667	-	4,904,667
Total operating revenues	27,718,277	4,904,667	2,113,062	34,736,006
OPERATING EXPENSES				
Claims	24,941,657	-	-	24,941,657
Payments to individuals	-	-	2,253,427	2,253,427
Insurance	3,224,187	-	-	3,224,187
Administration	2,288,331	1,129,372	-	3,417,703
Supplies and parts	-	3,542,015	-	3,542,015
Depreciation and amortization	-	53,518	-	53,518
Total operating expenses	30,454,175	4,724,905	2,253,427	37,432,507
OPERATING INCOME	(2,735,898)	179,762	(140,365)	(2,696,501)
NON-OPERATING REVENUES (EXPENSES)				
Interest income (expense)	926,385	-	52,696	979,081
Capital contributions	-	1,872	-	1,872
Total non-operating revenues (expenses)	926,385	1,872	52,696	980,953
CHANGE IN NET POSITION	(1,809,513)	181,634	(87,669)	(1,715,548)
TOTAL NET POSITION, beginning	19,912,715	(122,953)	700,074	20,489,836
TOTAL NET POSITION, ending	$ 18,103,202	$ 58,681	$ 612,405	$ 18,774,288

Williamson County, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended September 30, 2025

	Benefits Program	Fleet Management	Risk Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	$ 27,723,677	$ 4,907,155	$ 2,113,062	$ 34,743,894
Payments to suppliers	(28,495,727)	(3,634,492)	(1,969,475)	(34,099,694)
Payments to employees	(2,311,327)	(1,261,704)	(7,107)	(3,580,138)
Net cash flows provided by operating activities	(3,083,377)	10,959	136,480	(2,935,938)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Capital contributions	-	1,872	-	1,872
Net cash flows used in noncapital financing activities	-	1,872	-	1,872
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	-	(12,831)	-	(12,831)
Net cash flows used in capital and related financing activities	-	(12,831)	-	(12,831)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings and other revenue	1,001,976	-	52,696	1,054,672
Net cash flows provided by investing activities	1,001,976	-	52,696	1,054,672
Change in cash and cash equivalents	(2,081,401)	-	189,176	(1,892,225)
CASH AND CASH EQUIVALENTS, beginning	21,143,268	-	1,332,742	22,476,010
CASH AND CASH EQUIVALENTS, ending	$ 19,061,867	$ -	$ 1,521,918	$ 20,583,785
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income	$ (2,735,898)	$ 179,762	$ (140,365)	$ (2,696,501)
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation and amortization	-	53,518	-	53,518
Change in assets and liabilities				
Accounts receivable	5,400	2,488	-	7,888
Due from other funds	(22,996)	-	(7,107)	(30,103)
Inventory	-	(10,704)	-	(10,704)
Prepaid expenses	(169,630)	-	(67,000)	(236,630)
Accounts payable	(31,823)	(91,753)	(71,203)	(194,779)
Accrued liabilities	(128,430)	9,980	422,155	303,705
Due to other funds	-	(132,332)	-	(132,332)
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ (3,083,377)	$ 10,959	$ 136,480	$ (2,935,938)

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:

- County Attorney Hot Check Restitution
- District Attorney Forfeitures
- County Clerk Trust
- District Clerk Trust
- Juvenile Services
- Sheriff's Office Inmate Trust
- Sheriff's Office Cash Bond
- Tax Assessor – Collector
- Bail Bonds
- CAMPO

Williamson County, Texas
Combining Statement of Net Position
Fiduciary Funds
September 30, 2025

	County Attorney Hot Checks	District Attorney Forfeitures	County Clerk Trust	District Clerk Trust	Juvenile Services	Sheriff's Office Inmate Trust
ASSETS						
Cash and investments	$ 3,098	$ 417,067	$ 36,061,140	$ 8,774,969	$ 34,421	$ 276,476
Accounts receivable	-	-	-	-	-	-
Prepaids	-	-	-	-	-	-
TOTAL ASSETS	3,098	417,067	36,061,140	8,774,969	34,421	276,476
LIABILITIES						
Accounts payable	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-
NET POSITION						
Individuals, organizations, and other governments	3,098	417,067	36,061,140	8,774,969	34,421	276,476
TOTAL NET POSITION	$ 3,098	$ 417,067	$ 36,061,140	$ 8,774,969	$ 34,421	$ 276,476

Williamson County, Texas
Combining Statement of Net Position
Fiduciary Funds - Continued
September 30, 2025

	Sheriff's Office Cash Bond	Tax Assessor-Collector	Bail Bonds	CAMPO	Total Custodial Funds
ASSETS					
Cash and investments	$ 162,301	$ 15,012,455	$ 2,591,397	$ -	$ 63,333,324
Accounts receivable	-	-	-	2,936,034	2,936,034
Prepaids	-	-	-	40,206	40,206
TOTAL ASSETS	162,301	15,012,455	2,591,397	2,976,240	66,309,564
LIABILITIES					
Accounts payable	-	-	-	674,112	674,112
Due to other governments	-	-	-	1,873,287	1,873,287
Total liabilities	-	-	-	2,547,399	2,547,399
NET POSITION					
Individuals, organizations, and other governments	162,301	15,012,455	2,591,397	428,841	63,762,165
TOTAL NET POSITION	$ 162,301	$ 15,012,455	$ 2,591,397	$ 428,841	$ 63,762,165

Williamson County, Texas

Combining Statement of Revenues, Expenses
and Changes in Net Position
Fiduciary Funds
For the Fiscal Year Ended September 30, 2025

	County Attorney Hot Checks	District Attorney Forfeitures	County Clerk Trust	District Clerk Trust	Juvenile Services	Sheriff's Office Inmate Trust
ADDITIONS						
Tax collections from other governments	$ -	$ -	$ -	$ -	$ -	$ -
Fees for other government	1,315	-	-	-	-	-
Held for others	14,385	692,474	36,408,414	7,841,751	22,080	2,608,303
Interest Income	-	16,465	1,017,591	86,078	1,974	-
Total additions	15,700	708,939	37,426,005	7,927,829	24,054	2,608,303
DEDUCTIONS						
Payments to other governments	1,872	1,093,239	290,565	390,683	35,684	1,158,586
Payments to individuals	11,164	26,233	29,410,814	2,870,220	-	1,386,110
Total deductions	13,036	1,119,472	29,701,379	3,260,903	35,684	2,544,696
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	2,664	(410,533)	7,724,626	4,666,926	(11,630)	63,607
NET POSITION, beginning of year	434	827,600	28,336,514	4,108,043	46,051	212,869
NET POSITION, end of year	$ 3,098	$ 417,067	$ 36,061,140	$ 8,774,969	$ 34,421	$ 276,476

Williamson County, Texas
Combining Statement of Revenues, Expenses
and Changes in Net Position
Fiduciary Funds - Continued
For the Fiscal Year Ended September 30, 2025

	Sheriff's Office Cash Bond	Tax Assessor-Collector	Bail Bonds	CAMPO	Total Custodial Funds
ADDITIONS					
Tax collections from other governments	$ -	$ 3,099,089,737	$ -	$ -	$ 3,099,089,737
Fees for other government	-	-	-	-	1,315
Held for others	2,838,985	-	160,000	9,455,891	60,042,283
Interest Income	-	1,893,060	-	-	3,015,168
Total additions	2,838,985	3,100,982,797	160,000	9,455,891	3,162,148,503
DEDUCTIONS					
Payments to other governments	-	3,050,409,453	-	126,218	3,053,506,300
Payments to individuals	2,831,581	50,642,733	154,000	8,351,484	95,684,339
Total deductions	2,831,581	3,101,052,186	154,000	8,477,702	3,149,190,639
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	7,404	(69,389)	6,000	978,189	12,957,864
NET POSITION, beginning of year	154,897	15,081,844	2,585,397	(549,348)	50,804,301
NET POSITION, end of year	$ 162,301	$ 15,012,455	$ 2,591,397	$ 428,841	$ 63,762,165

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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

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Financial Trends 156
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity 160
These schedules contain trend information to help the reader assess the County's most significant local revenue resource.

Debt Capacity 167
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.

Economic and Demographic Indicators 172
These schedules contain economic and demographic information to help the reader understand the environment within which the County's financial activities take place.

Operating Information 174
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.

Miscellaneous Information 179
These pages contain additional data about the area, communities, colleges, medical facilities, and County government offices.

Williamson County, Texas

Table 1

Net Position by Component
Last Ten Fiscal Years
(Full Accrual Basis of Accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental activities										
Net investment in capital assets	$ 1,565,842,320	$ 1,331,729,835	$ 1,209,223,449	$ 1,001,153,598	$ 270,544,977	$ 716,022,842	$ 637,304,132	$ 388,681,714	$ 412,098,469	$ 365,342,452
Restricted	864,716,668	871,723,729	700,591,876	699,215,634	606,279,506	70,967,293	60,512,370	76,157,795	61,342,122	49,879,697
Unassigned	(1,031,561,292)	(860,132,582)	(777,717,630)	(749,057,671)	(168,337,998)	(221,331,942)	(250,047,739)	(115,140,490)	(222,463,184)	(287,988,424)
Total Governmental activities net position	$ 1,398,997,696	$ 1,343,320,982	$ 1,132,097,695	$ 951,311,561	$ 708,486,485	$ 565,658,193	$ 447,768,763	$ 349,699,019	$ 250,977,407	$ 127,233,725
Primary government										
Net investment in capital assets	$ 1,565,842,320	$ 1,331,729,835	$ 1,209,223,449	$ 1,001,153,598	$ 270,544,977	$ 716,022,842	$ 637,304,132	$ 388,681,714	$ 412,098,469	$ 365,342,452
Restricted	864,716,668	871,723,729	700,591,876	699,215,634	606,279,506	70,967,293	60,512,370	76,157,795	61,342,122	49,879,697
Unassigned	(1,031,561,292)	(860,132,582)	(777,717,630)	(749,057,671)	(168,337,998)	(221,331,942)	(250,047,739)	(115,140,490)	(222,463,184)	(287,988,424)
Total primary government net position	$ 1,398,997,696	$ 1,343,320,982	$ 1,132,097,695	$ 951,311,561	$ 708,486,485	$ 565,658,193	$ 447,768,763	$ 349,699,019	$ 250,977,407	$ 127,233,725

Source: Annual Comprehensive Financial Report

Notes:
Financial data includes Avery Ranch, Pearson Place, Northwoods No. 1, Somerset Hills No. 3, Somerset Hills No. 4, and Avery Centre No. 1 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

Table 2

Changes in Net Position
Last Ten Fiscal Years
(Full Accrual Basis of Accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Expenses										
Governmental activities:										
General government	$ 157,581,643	$ 120,176,434	$ 94,990,584	$ 95,241,179	$ 81,509,475	$ 95,818,018	$ 58,051,710	$ 54,797,454	$ 34,560,332	$ 48,471,235
Public safety	142,298,463	147,418,771	168,344,228	109,407,176	97,377,417	109,312,387	116,707,999	99,809,010	69,592,308	115,818,653
Transportation support	264,416,495	109,699,020	122,432,160	89,819,635	92,821,273	81,453,260	62,487,644	72,329,109	55,114,815	99,775,558
Judicial	44,407,170	41,353,084	44,515,813	32,902,982	27,235,265	30,242,867	33,832,980	27,337,346	18,656,716	31,025,054
Community services	113,867,766	59,390,503	49,864,644	45,197,557	31,102,956	30,383,602	48,664,236	32,584,267	15,685,849	21,383,743
Conservation	7,238,391	728,476	684,354	740,997	962,046	1,373,775	709,525	369,119	1,300,206	560,710
Interest on long term debt	61,446,048	38,762,528	31,286,522	32,446,311	35,118,001	40,758,044	38,255,649	40,588,916	39,492,764	41,283,450
Total governmental activities expenses	791,255,976	517,528,816	512,118,305	405,755,837	366,126,433	389,341,953	358,709,743	327,815,221	234,402,990	358,318,403
Total primary government expenses	791,255,976	517,528,816	512,118,305	405,755,837	366,126,433	389,341,953	358,709,743	327,815,221	234,402,990	358,318,403
Program Revenues										
Governmental activities										
Fees, fines and charges for services:										
General government	30,510,174	29,047,849	27,307,533	29,408,569	29,566,682	22,780,725	19,619,138	18,442,156	17,726,272	16,936,279
Public safety	20,723,961	16,521,273	20,677,933	18,088,427	13,335,568	12,527,369	13,466,619	14,595,110	13,330,502	12,310,097
Transportation support	11,490,518	11,617,063	10,774,362	10,695,833	10,019,724	8,821,259	9,016,332	7,807,781	5,901,946	6,267,221
Judicial	6,457,499	5,797,498	5,065,274	4,147,635	3,669,049	4,471,701	5,160,524	5,465,161	6,487,199	5,920,681
Community services	2,988,330	2,318,671	2,511,417	2,600,751	2,468,687	2,395,247	2,251,911	267,917	3,694,941	2,515,080
Conservation	317,966	38,548	1,004,799	1,930,744	499,466	2,136,744	1,268,122	1,974,710	-	-
Operating grants and contributions	99,535,064	71,405,749	66,147,266	56,632,343	53,433,019	64,303,593	13,699,587	17,125,735	7,389,422	7,021,670
Capital grants and contributions	21,891,386	37,521,246	78,721,735	137,008,334	36,176,049	49,873,724	68,415,425	48,139,969	54,957,868	63,114,526
Total governmental activities program revenues	193,914,898	174,267,897	212,210,319	260,512,636	149,168,244	167,310,362	132,897,658	113,818,539	109,488,150	114,085,554
Total primary government program revenues	193,914,898	174,267,897	212,210,319	260,512,636	149,168,244	167,310,362	132,897,658	113,818,539	109,488,150	114,085,554
Net (expense) revenue										
Governmental activities	(597,341,078)	(343,260,919)	(299,907,986)	(145,243,201)	(216,958,189)	(222,031,591)	(225,812,085)	(213,996,682)	(124,914,840)	(244,232,849)
Total primary government net expense	(597,341,078)	(343,260,919)	(299,907,986)	(145,243,201)	(216,958,189)	(222,031,591)	(225,812,085)	(213,996,682)	(124,914,840)	(244,232,849)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes, levied for general purposes	185,428,928	217,056,989	196,965,239	181,421,949	171,768,414	163,932,640	146,561,112	120,231,990	140,500,042	128,577,499
Property taxes, levied for farm to market	57,826,298	54,344,042	41,539,986	34,399,660	29,432,670	27,439,690	25,264,772	23,002,816	20,691,651	18,552,068
Property taxes, levied for debt service	271,865,005	187,332,313	167,188,852	161,656,245	139,783,452	127,048,877	122,161,032	129,065,600	88,542,902	79,408,330
Other taxes	88,055,497	26,304,520	24,543,802	21,774,138	16,291,760	11,304,726	15,533,141	31,775,438	1,497,202	1,328,610
Investment earnings	57,522,651	69,128,101	50,115,081	(11,761,190)	2,325,656	9,818,234	14,119,674	8,477,449	4,713,739	2,826,060
Miscellaneous	-	318,241	341,160	577,475	184,529	376,854	242,098	165,001	2,014,239	1,785,938
Transfers	-	-	-	-	-	-	-	-	-	-
Total governmental activities	660,698,379	554,484,206	480,694,120	388,068,277	359,786,481	339,921,021	323,881,829	312,718,294	257,959,775	232,478,505
Total primary government	660,698,379	554,484,206	480,694,120	388,068,277	359,786,481	339,921,021	323,881,829	312,718,294	257,959,775	232,478,505
Change in net position										
Governmental activities	63,357,301	211,223,287	180,786,134	242,825,076	142,828,292	117,889,430	98,069,744	98,721,612	133,044,935	(11,754,344)
Total primary government	$ 63,357,301	$ 211,223,287	$ 180,786,134	$ 242,825,076	$ 142,828,292	$ 117,889,430	$ 98,069,744	$ 98,721,612	$ 133,044,935	$ (11,754,344)
Restatement	$ (7,680,587)	$ -	$ -	$ -	$ -	$ -	$ (9,301,253)	$ -	$ -	$ -

Source: Annual Comprehensive Financial Report

Notes:
Financial data includes Avery Ranch, Pearson Place, Northwoods No. 1, Somerset Hills No. 3, Somerset Hills No. 4, and Avery Centre No. 1 Road Districts (blended component units).

Williamson County, Texas **Table 3**

Fund Balances
Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General fund										
Nonspendable	$ 126,126	$ 90,295	$ 88,808	$ 22,624	$ 638,440	$ 667,944	$ 721,804	$ 824,721	$ 811,865	$ 857,744
Committed	65,284,779	66,951,388	48,813,426	40,907,524	36,528,891	32,074,882	28,263,350	19,350,387	12,071,125	3,534,167
Unassigned	187,247,275	170,706,542	153,654,737	135,158,551	130,659,577	106,276,815	91,171,890	93,426,415	86,343,485	82,585,995
Total general fund	$ 252,658,180	$ 237,748,225	$ 202,556,971	$ 176,088,699	$ 167,826,908	$ 139,019,641	$ 120,157,044	$ 113,601,523	$ 99,226,475	$ 86,977,906
All other governmental funds										
Nonspendable	$ 858,433	$ 1,403,718	$ 1,118,969	$ 388,907	$ 104,332,262	$ 116,846,937	$ 127,582,740	$ 131,595,069	$ 445,019	$ 601,831
Restricted	869,488,734	868,912,681	702,049,623	374,809,973	335,794,554	345,228,101	208,524,559	122,870,856	288,414,746	348,991,227
Committed	-	-	-	-	-	-	-	760,215	1,366,480	1,360,754
Unassigned, reported in:										
Special Revenue Fund	-	-	-	-	-	-	-	(3,201)	-	-
Debt Service Fund	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	$ 870,347,167	$ 870,316,399	$ 703,168,592	$ 375,198,880	$ 440,126,816	$ 462,075,038	$ 336,107,299	$ 255,222,939	$ 290,226,245	$ 350,953,812

Source: Annual Comprehensive Financial Report

Notes:

Financial data includes Avery Ranch, Pearson Place, Northwoods No. 1, Somerset Hills No. 3, Somerset Hills No. 4, and Avery Centre No. 1 Road Districts (blended component units).

Williamson County, Texas

Table 4

Changes in Fund Balances
Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
REVENUES										
Taxes	$ 603,482,561	$ 483,178,141	$ 431,187,472	$ 398,041,068	$ 356,796,154	$ 329,776,593	$ 309,654,849	$ 303,321,453	$ 251,551,065	$ 227,954,402
Fees of office	26,712,954	25,083,718	24,985,714	25,090,192	23,609,021	19,753,745	19,600,375	17,967,236	18,408,551	17,991,608
Fines and forfeitures	3,372,520	3,245,661	2,194,241	2,404,851	2,007,876	2,294,774	3,268,799	4,800,979	3,514,690	3,264,463
Charges for services	27,635,628	59,725,895	56,243,117	45,594,693	48,699,982	18,140,575	11,216,001	16,291,536	11,335,018	12,406,825
Intergovernmental	100,262,923	27,088,504	24,176,490	23,693,534	20,658,080	55,861,777	17,710,468	16,152,728	15,057,500	14,903,803
Motor vehicle registration	6,518,370	6,105,960	6,085,600	5,913,654	5,794,859	5,301,340	5,412,380	5,131,450	4,850,250	4,896,590
Investment earnings	56,541,698	67,947,659	49,281,602	(11,888,394)	2,316,954	9,788,825	14,042,511	8,424,121	4,675,363	2,811,197
Miscellaneous	6,643,627	18,994,348	16,170,879	19,211,440	11,827,129	16,208,702	7,723,409	5,430,887	5,225,020	2,420,846
Total revenues	831,170,281	691,369,886	610,325,115	508,061,038	471,710,055	457,126,331	388,628,792	377,520,390	314,617,457	286,649,734
EXPENDITURES										
General government	151,916,697	111,885,472	95,659,780	92,549,234	83,255,796	90,628,083	46,448,317	49,906,736	41,042,745	32,771,043
Public safety	140,850,286	131,185,064	123,123,876	107,391,512	97,606,790	98,014,783	95,144,618	90,317,289	87,083,604	83,385,196
Transportation support	107,829,696	73,297,672	71,266,543	57,964,912	56,686,628	56,406,448	54,415,845	62,272,488	49,588,767	46,317,285
Judicial	44,402,485	40,468,367	37,075,117	32,716,802	28,485,809	28,434,116	29,002,842	26,009,286	24,302,479	23,301,897
Community services	110,747,561	52,156,768	43,026,046	42,422,278	30,553,089	28,074,843	44,502,247	30,036,178	17,909,180	16,474,180
Conservation	938,734	739,720	672,611	736,358	962,046	759,147	570,742	365,588	397,307	308,850
Capital outlay	339,398,970	248,151,248	207,112,570	133,326,756	83,153,675	88,596,988	67,404,676	71,816,984	62,980,025	37,121,889
Debt service										
Principal	125,910,000	107,160,000	95,793,300	89,610,000	59,014,956	49,121,210	74,142,796	50,422,241	47,744,735	51,568,941
Interest	57,099,175	44,438,800	40,748,494	39,525,996	40,895,522	45,547,639	34,940,444	36,735,087	35,945,914	39,704,479
Bond issuance costs	2,663,698	2,994,596	886,518	1,146,599	2,410,395	2,577,613	5,450,147	19,971,098	-	-
Payment to bond escrow agent	19,978,215	19,979,042	29,978,788	24,978,837	24,772,451	41,974,821	262,193	782,916	841,179	1,248,338
Total expenditures	1,101,735,517	832,456,749	745,343,643	622,369,284	507,797,157	530,135,691	452,284,867	438,635,891	367,835,935	332,202,098
EXCESS (DEFICIENCY) OF REVENUES										
OVER (UNDER) EXPENDITURES	(270,565,236)	(141,086,863)	(135,018,528)	(114,308,246)	(36,087,102)	(73,009,360)	(63,656,075)	(61,115,501)	(53,218,478)	(45,552,364)
OTHER FINANCING SOURCES (USES)										
Transfers in	72,329,825	43,525,806	60,288,548	64,825,464	25,136,452	42,896,535	30,316,939	24,490,605	18,783,537	13,473,488
Transfers out	(72,329,825)	(43,525,806)	(60,288,548)	(64,825,464)	(25,136,452)	(42,896,535)	(29,516,939)	(24,490,605)	(18,783,537)	(13,473,488)
Proceeds from sale of capital assets	263,109	144,154	98,192	141,357	1,236,480	258,134	570,887	4,592,075	455,502	428,175
Leases	112,150	-	159,860	257,959	-	-	-	2,156,875	1,214,557	-
Subscriptions	1,856,895	-	5,426,752	-	-	-	-	-	-	-
Payment to bond escrow agent	(41,409,791)	-	-	-	(196,163,891)	(11,652,168)	(3,696,000)	-	(60,823,844)	(65,104,636)
Bond discount	(44,012)	(126,764)	(103,501)	(104,370)	-	(396,458)	(12,594)	(320,576)	-	(36,478)
Bond premium	21,432,608	35,598,534	13,412,059	8,221,947	26,494,279	45,513,846	285,006	4,233,470	7,942,896	11,075,993
Issuance of long-term debt	265,365,000	307,810,000	143,265,000	109,465,000	374,790,400	307,810,000	5,895,000	71,860,000	51,750,000	80,715,000
Issuance of refunding bonds	37,930,000	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	285,505,959	343,425,924	162,258,362	117,981,893	206,357,268	341,533,354	3,842,299	82,521,844	539,111	27,078,054
NET CHANGE IN FUND BALANCES	$ 14,940,723	$ 202,339,061	$ 27,239,834	$ 3,673,647	$ 170,270,166	$ 268,523,994	$ (59,813,776)	$ 21,406,343	$ (52,679,367)	$ (18,474,310)
RESTATEMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 49,566,028
Debt services (principal and interest) as percentage of noncapital expenditures	26.7%	29.4%	31.3%	31.5%	35.0%	30.9%	28.4%	24.0%	27.5%	31.2%

Source: Annual Comprehensive Financial Report

Note:
Financial data includes Avery Ranch, Pearson Place, Northwoods No. 1, Somerset Hills No. 3, Somerset Hills No. 4, and Avery Centre No. 1 Road Districts (blended component units).

Williamson County, Texas

Table 5

Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

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
2025	$ 101,583,225,575	$ 48,203,554,516	$ 12,283,028,958	$ 7,445,401,227	$ 39,402,952,420	$ 130,112,257,856	0.355670
2024	97,117,613,589	46,082,347,730	12,332,353,139	6,525,103,923	41,136,339,436	120,921,078,945	0.333116
2023	103,741,524,073	37,757,764,275	12,086,204,119	5,741,154,915	52,330,550,264	106,996,097,118	0.338116
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

Road and Bridge

Fiscal Year	Residential Property	Commercial Property	Other Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2025	$ 101,583,227,575	$ 48,203,554,516	$ 12,283,028,958	$ 7,455,401,227	$ 30,240,177,114	$ 139,285,035,162	0.044329
2024	97,117,613,589	46,082,348,608	12,332,353,139	6,525,103,923	32,624,192,002	129,433,227,257	0.044329
2023	103,741,617,623	37,757,764,822	12,086,204,119	5,741,154,915	44,429,150,866	114,897,590,613	0.037492
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

Source:
Williamson Central 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

Table 6

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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
County direct rates										
General	$ 0.211770	$ 0.199216	$ 0.204216	$ 0.235846	$ 0.251529	$ 0.251529	$ 0.251529	$ 0.259029	$ 0.269029	$ 0.274029
Debt Service	0.143900	0.133900	0.133900	0.165000	0.167190	0.167190	0.167500	0.167500	0.167500	0.167500
Road and bridge	0.044329	0.044329	0.037492	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000	0.040000
Total direct rate	0.399999	0.377445	0.375608	0.440846	0.458719	0.458719	0.459029	0.466529	0.476529	0.481529
City and Town rates										
Austin	0.477600	0.445800	0.462700	0.541000	0.533500	0.443100	0.440300	0.444800	0.441800	0.458900
Bartlett	0.716600	0.750000	0.554900	0.715000	0.425800	0.425800	0.473800	0.516800	0.580100	0.578200
Cedar Park	0.363000	0.370000	0.390000	0.432000	0.446977	0.447000	0.449000	0.457500	0.470000	0.479500
Coupland	0.222678	0.201431	0.163232	0.215934	0.237459	0.250000	0.250000	0.250000	0.250000	0.250000
Florence	0.586173	0.603330	0.622790	0.700000	0.720000	0.705019	0.643509	0.700000	0.704030	0.717906
Georgetown	0.364700	0.374000	0.374000	0.401000	0.418000	0.420000	0.420000	0.420000	0.424000	0.434000
Granger	0.847478	0.840000	0.840000	0.840000	0.745621	0.754136	0.678557	0.765316	0.807429	0.836986
Hutto	0.399553	0.422114	0.421980	0.536448	0.600000	0.631351	0.515171	0.515171	0.520443	0.528500
Jarrell	0.394004	0.414004	0.419500	0.419500	0.419500	0.419500	0.419500	0.419500	0.419580	0.430000
Leander	0.417282	0.417282	0.432325	0.479699	0.536867	0.541867	0.551867	0.577867	0.599000	0.632920
Liberty Hill	0.483027	0.454559	0.454559	0.454559	0.454559	0.490187	0.500000	0.500000	0.500000	0.527842
Pflugerville	0.542800	0.536200	0.481300	0.486300	0.486300	0.497600	0.497600	0.539900	0.539900	0.540500
Round Rock	0.360000	0.342000	0.342000	0.397000	0.439000	0.439000	0.420000	0.430000	0.425000	0.414650
Taylor	0.591368	0.628774	0.648953	0.765115	0.809215	0.809215	0.788000	0.798000	0.803893	0.813893
Thorndale	0.528083	0.535500	0.646195	0.718100	0.728100	0.750000	0.750000	0.820000	0.780000	0.810000
Thrall	0.420931	0.403332	0.422267	0.507143	0.596285	0.597740	0.643336	0.652805	0.470773	0.474446
Weir	0.159947	0.150717	0.177029	0.214857	0.227259	0.223293	0.223293	0.212370	0.222637	0.242648
School District rates										
Bartlett	1.242141	1.169200	1.354600	1.150000	1.094400	1.083800	1.154680	1.154680	1.154680	1.154680
Burnet Consolidated	0.843000	0.874200	1.059600	1.077000	1.146300	1.185000	1.260000	1.280000	1.320000	1.330000
Coupland	1.196900	1.169200	0.949708	1.005851	1.153957	0.970000	1.040050	1.040050	1.040050	1.040050
Florence	1.104200	1.106500	1.291900	1.123800	1.233900	1.300300	1.360000	1.370000	1.370000	1.350000
Georgetown	1.054400	1.046700	1.213600	1.231000	1.307100	1.339000	1.409000	1.409000	1.409000	1.398000
Granger	1.213100	1.154700	1.250800	0.918200	1.012600	1.026200	1.105000	1.105000	1.105000	1.105000
Hutto	1.205200	1.207500	1.392900	1.420300	1.466500	1.498350	1.600000	1.620000	1.665500	1.670000
Jarrell	1.166900	1.169200	1.354600	1.372000	1.426600	1.470000	1.492500	1.420000	1.367500	1.367500
Leander	1.086900	1.108700	1.274600	1.337000	1.418400	1.437500	1.510000	1.511870	1.511870	1.511570
Lexington	0.887400	0.887500	1.072900	1.090300	1.146800	1.198350	1.300000	1.212240	1.217400	1.220000
Liberty Hill	1.226900	1.169200	1.344600	1.362000	1.364700	1.470000	1.540000	1.540000	1.540000	1.540000
Pflugerville	1.106900	1.109200	1.264600	1.388000	1.422300	1.450000	1.520000	1.540000	1.540000	1.540000
Round Rock	0.893100	0.919000	1.062600	1.133600	1.221200	1.234800	1.304800	1.304800	1.332500	1.332500
Taylor	1.100000	1.100000	1.285400	1.332800	1.403300	1.468300	1.570000	1.570000	1.570000	1.450000
Thorndale	1.255200	0.757500	0.942900	0.970000	1.008000	1.068350	1.170000	1.170000	1.170000	1.310000
Thrall	1.205200	1.207700	1.289700	1.289700	1.289700	1.287350	1.389000	1.389000	1.389000	1.284000

Williamson County, Texas **Table 6**

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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Municipal Utility Districts rates										
Berry Creek Highland	0.550000	0.550000	0.550000	0.550000	0.550000	N/A	N/A	N/A	N/A	N/A
Block House	0.550400	0.590500	0.659500	0.700000	0.760000	0.808500	0.781000	0.801000	0.801000	0.827000
Brushy Creek (BC)	0.401653	0.419543	0.419543	0.432059	0.460000	0.460000	0.460000	0.460000	0.465000	0.470000
BC-Defined Areas	0.100000	0.115000	0.127500	0.140000	0.160000	0.165000	0.175000	0.190000	0.225000	0.270000
Cool Water	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A
CLL #1	0.822000	0.822000	0.930000	0.930000	N/A	N/A	N/A	N/A	N/A	N/A
Fern Bluff	0.190000	0.200000	0.210000	0.250000	0.279000	0.400000	0.420000	0.434500	0.444500	0.464500
Highlands at Mayfield Ranch	0.505200	0.518100	0.539400	0.632100	0.850000	0.900000	0.950000	0.950000	0.950000	0.950000
Lakeside WCID 2A/MUD #2A	0.955000	0.967500	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000
Lakeside #3	0.690000	0.690000	0.712500	0.794000	0.840000	0.840000	0.840000	0.840000	0.840000	0.847000
Leander #1	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
Leander #2	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
Leander #3	1.000000	1.000000	1.000000	1.000000	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	0.350000	0.350000	0.350000
Meadows of Chandler Creek	0.286000	0.297200	0.309200	0.337600	0.360000	0.360000	0.370000	0.401400	0.425000	0.435000
North Austin #1	0.224600	0.224600	0.235500	0.262500	0.281700	0.283000	0.283000	0.288000	0.289000	0.317000
North San Gabriel #1	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A
North San Gabriel #2	0.412500	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	N/A	N/A	N/A
NW Williamson #1	0.950000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NW Williamson #2	0.950000	0.950000	0.950000	0.950000	0.950000	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	0.400000	0.400000	0.400000
Paloma Lakes #1	0.377500	0.420000	0.440000	0.520000	0.610000	0.615000	0.650000	0.900000	0.943500	0.950000
Paloma Lakes #2	0.425000	0.507500	0.541500	0.639000	0.750000	0.830000	0.850000	0.950000	0.950000	0.950000
Parkside at Mayfield Ranch	0.390400	0.407500	0.438000	0.497000	0.575000	0.575000	0.617700	0.700000	0.950000	0.950000
Parkside on the River #1	0.920000	0.920000	0.920000	0.920000	N/A	N/A	N/A	N/A	N/A	N/A
Parkside on the River #2	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	0.275000	0.295500	0.321500	0.351300	0.351300	0.353500	0.342500	0.352500	0.356500	0.365000
Rancho Del Cielo	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Round Rock #1	0.680000	0.680000	0.680000	0.680000	0.680000	N/A	N/A	N/A	N/A	N/A
Round Rock #2	0.511000	0.511000	0.511000	0.511000	N/A	N/A	N/A	N/A	N/A	N/A
Siena MUD #1	0.551000	0.583900	0.608500	0.680000	0.750000	0.850000	0.850000	0.950000	0.950000	0.950000
Siena MUD #2	0.615000	0.630000	0.646000	0.750000	0.850000	0.950000	0.950000	0.950000	0.950000	0.950000
Sonterra	0.703500	0.703500	0.715000	0.947500	0.947500	0.947500	0.947500	0.950000	0.950000	0.950000
SE Williamson County #1	0.459500	0.459500	0.459500	0.514500	0.540000	0.540000	0.540000	0.540000	0.540000	N/A
Stonewall Ranch	0.717500	0.763000	0.784400	0.866500	0.900000	0.900000	0.900000	0.901500	0.901500	0.901500
Vista Oaks	0.222200	0.235000	0.256100	0.290700	0.320000	0.330000	0.330000	0.520000	0.545000	0.610000
Walsh Ranch	0.370000	0.415900	0.438100	0.496000	0.588800	0.600000	0.620000	0.650000	0.720000	0.720000
Watch Hill	0.539800	0.557200	0.630500	0.630500	0.650000	0.650000	0.650000	0.650000	0.650000	0.650000
Wells Branch	0.240000	0.257000	0.282900	0.335000	0.370000	0.373000	0.373000	0.379500	0.387300	0.390000

Williamson County, Texas **Table 6**

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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
West Williamson County #1	0.714000	0.720500	0.763500	0.874000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000
West Williamson County #2	0.682000	0.682000	0.823000	0.869000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A
Williamson County #10	0.390000	0.411500	0.455500	0.500000	0.550000	0.550000	0.550000	0.600000	0.620000	0.670000
Williamson County #11	0.386000	0.396000	0.442500	0.517500	0.570000	0.585000	0.600000	0.620000	0.650000	0.750000
Williamson County #12	0.739600	0.735500	0.772500	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
Williamson County #13	0.526800	0.547100	0.571800	0.719700	0.820000	0.850000	0.850000	0.850000	0.850000	0.850000
Williamson County #15	0.488700	0.520000	0.590000	0.675000	0.745000	0.805000	0.870000	0.900000	0.900000	0.900000
Williamson County #19	0.556100	0.642500	0.642500	0.818800	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
Williamson County #19A	0.600700	0.694600	0.722900	0.828700	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
Williamson County #19B	0.850000	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A
Williamson County #19C	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #19E	0.760500	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #19F	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #19G	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #19H	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #22	0.865000	0.865000	0.867500	0.932000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Williamson County #23	0.920000	0.930000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Williamson County #25	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000	0.920000
Williamson County #26	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000
Williamson County #28	0.607500	0.625000	0.650000	0.650000	0.650000	0.650000	0.650000	0.650000	0.650000	N/A
Williamson County #29	0.650000	0.650000	0.650000	0.650000	0.650000	0.650000	N/A	N/A	N/A	N/A
Williamson County #30	0.735500	0.735500	0.735500	0.917000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A
Williamson County #31	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A
Williamson County #32	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	N/A
Williamson County #34	0.632500	0.632500	0.646500	0.658000	0.666000	0.666000	0.666000	0.666000	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	0.950000
Woodside #1	0.550000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson-Travis #1	0.273300	0.288100	0.301800	0.329100	0.347900	0.385000	0.407900	0.431600	0.466200	0.510000

Williamson County, Texas

Table 6

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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Emergency Service Districts rates										
ESD #1-Jollyville VFD	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.085393	0.091765	0.100000
ESD #2-Sam Bass VFD	0.098216	0.094296	0.095689	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #3-Hutto	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.096374	0.100000	0.100000	0.100000
ESD #4-Liberty Hill	0.074944	0.067969	0.067054	0.083155	0.093295	0.098250	0.098250	0.098250	0.096124	0.100000
ESD #5-Jarrell	0.099400	0.100000	0.093672	0.087244	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #6-Weir	0.100000	0.061900	0.077853	0.077853	0.100000	0.100000	0.094663	0.099606	0.100000	0.100000
ESD #7-Florence	0.100000	0.080166	0.086729	0.100000	0.100000	0.092915	0.094257	0.094790	0.096400	0.100000
ESD #8-Georgetown	0.096817	0.094073	0.093793	0.100000	0.100000	0.100000	0.100000	0.093771	0.094000	0.950000
ESD #9-Round Rock	0.097704	0.094366	0.094855	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	0.090900	0.090900	0.090900	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #12-Cedar Park	0.085984	0.090698	0.088870	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
Other Taxing District rates										
Anderson Mill Limited District	0.121104	0.122544	0.130000	0.110083	0.117455	0.117707	0.117008	0.117083	0.123360	0.126000
Austin Community College	0.101300	0.098600	0.098700	0.104800	0.105800	0.104900	0.104800	0.100800	0.102000	0.100500
Avery Centre Road District	0.150000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Avery Ranch Road District	0.027000	0.032000	0.041400	0.066500	0.074096	0.076600	0.081000	0.085000	0.088010	0.097500
EWC Higher Education Center	0.039130	0.038320	0.038320	0.044560	0.048440	0.046040	0.045340	0.045652	0.045652	0.045905
Georgetown Village PID	0.120000	0.120000	0.120000	0.140000	0.140000	0.140000	0.140000	0.140000	0.140000	0.200000
Donahoe Creek Watershed	0.023200	0.022700	0.018400	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
Lower Brushy Creek WCID	0.016546	0.016265	0.017374	0.019139	0.020000	0.020000	N/A	N/A	N/A	N/A
Northwoods Road District	0.187881	0.197500	0.207500	0.245300	0.272500	0.282500	0.284600	0.290000	N/A	N/A
Pearson Place Road District	0.057265	0.061000	0.070240	0.090000	0.100000	0.110000	0.120000	0.157799	0.275000	N/A
Somerset Hills Rd District	0.290000	0.290000	0.290000	0.290000	0.290000	N/A	N/A	N/A	N/A	N/A
Upper Brushy Creek WCID 1A	0.017000	0.017000	0.017500	0.017500	0.020000	0.020000	0.020000	0.020000	0.019823	0.020000
Williamson County WSID #3	0.599500	0.621000	0.642000	0.699000	0.746500	0.746500	0.723000	0.723000	0.723000	0.730600

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

Table 7

Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)

Taxpayer	2025 Taxable Assessed Value [a]	2025 Rank	2025 Percentage of Total County Taxable Assessed Value	2016 Taxable Assessed Value [a]	2016 Rank	2016 Percentage of Total County Taxable Assessed Value
Samsung Austin Semiconductor LLC	$ 1,525,416,879	1	1.17 %	$ -		- %
City of Round Rock	576,729,349	2	0.44	-		-
Dell Computer Holdings LP	451,608,880	3	0.35	297,994,581	1	0.63
Oncor Electric Delivery Company [b]	422,806,665	4	0.32	156,686,900	3	0.33
Apple Inc.	360,000,000	5	0.28	-		-
ZT Systems	293,750,487	6	0.23	-		-
Atmos Energy/Mid-Tex Distribution	275,135,502	7	0.21	-		-
BRI 1869 Parmer LLC [c]	270,000,000	8	0.21	-		-
Linde Inc	255,936,716	9	0.20	-		-
Citicorp North America	228,807,327	10	0.18	-		-
Texas Essential Housing Public Facility Corporation	-		-	-		-
Property Reserve Inc.	-		-	-		-
Parmer Lane Austin LP	-		-	159,000,000	2	0.34
CPG Round Rock LP & SPG Round Rock NS LP	-		-	138,431,301	4	0.29
Lakeline Developers	-		-	100,547,179	5	0.21
1890 Ranch Ltd. [d]	-		-	92,900,096	6	0.20
Dell Computer Corp.	-		-	91,256,835	7	0.19
HEB Grocery Company	-			84,056,275	8	0.18
Baltgem Development Corp. Et, Al.	-			77,884,064	9	0.16
Cedar Park Health System LP	-		-	76,854,617	10	0.16
Total	$ 4,660,191,805		3.58 %	$ 1,275,611,848		2.69 %
Total taxable assessed value	$ 130,112,257,856		100.00 %	$ 47,417,522,347		100.00 %

Source:
Williamson County Tax Assessor/Collector
Williamson Central 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

Table 8

Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

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
2025	$ 455,330,796	$ -	$ 455,330,796	$ 453,435,456	99.58 %	$ -	$ 453,435,456	99.58 %
2024	400,651,596	(3,711,367)	396,940,230	398,513,829	99.47	(2,014,295)	396,499,535	99.89
2023	360,989,161	(2,952,898)	358,036,264	359,818,195	99.68	(1,891,303)	357,926,893	99.97
2022	337,127,235	(1,355,977)	335,771,258	336,341,550	99.77	(759,248)	335,582,303	99.94
2021	307,662,737	(1,023,269)	306,639,468	306,618,717	99.66	(185,213)	306,433,505	99.93
2020	287,731,016	(516,089)	287,214,927	286,685,003	99.64	357,956	287,042,959	99.94
2019	265,165,868	(772,676)	264,393,192	264,291,945	99.67	(74,518)	264,217,427	99.93
2018	244,736,683	(396,856)	244,339,828	243,894,515	99.66	324,573	244,219,089	99.95
2017	226,354,963	(380,214)	225,974,749	225,670,341	99.70	202,116	225,872,457	99.95
2016	204,948,985	(261,057)	204,687,927	204,238,533	99.65	359,053	204,597,587	99.96

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
2025	$ 58,043,592	$ -	$ 58,043,592	$ 57,804,398	99.59 %	$ -	$ 57,804,398	99.59 %
2024	54,214,270	(465,563)	53,748,707	53,928,927	99.47	(238,874)	53,690,053	99.89
2023	41,452,358	(283,238)	41,169,120	41,315,674	99.67	(181,141)	41,134,533	99.92
2022	34,063,565	(117,212)	33,946,352	33,982,512	99.76	(58,652)	33,923,860	99.93
2021	29,285,975	(94,609)	29,191,366	29,186,355	99.66	(14,610)	29,171,744	99.93
2020	27,329,229	(47,290)	27,281,939	27,229,942	99.64	35,885	27,265,827	99.94
2019	25,123,998	(72,067)	25,051,931	25,041,825	99.67	(3,861)	25,037,964	99.94
2018	22,771,977	(34,958)	22,737,020	22,694,141	99.66	31,861	22,726,002	99.95
2017	20,580,268	(32,458)	20,547,810	20,518,625	99.70	18,296	20,536,921	99.95
2016	18,399,217	(22,519)	18,376,698	18,336,167	99.66	32,706	18,368,872	99.96

Source:

Williamson County Tax Assessor/Collector

Notes:

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

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

Williamson County, Texas

Table 9

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

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	Leases Payable	Subscriptions Payable	Capital Leases			
2025	$ 1,084,795,339	$ -	$ 22,087,679	$ 470,937,278	$ -	$ 244,233	$ 3,640,405	$ -	$ 1,581,704,934	N/A	$ 2,174
2024	864,741,849	-	91,814,621	429,224,348	-	253,094	3,279,671	-	1,389,313,583	4.15%	1,910
2023	833,446,966	-	124,751,452	297,214,436	-	389,271	4,614,762	-	1,260,416,886	3.40%	1,808
2022	903,654,748	-	160,687,647	172,489,852	-	468,148	-	-	1,237,300,395	3.68%	1,843
2021	858,945,572	-	189,078,297	197,437,327	-	-	-	-	1,245,461,196	4.36%	1,937
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	343,654,005	-	-	-	-	-	1,031,616,230	5.62%	1,951

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 No. 1 Road District, Somerset Hills No. 3 Road District, Somerset Hills No. 4 Road District and Avery Center No. 1 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 **Table 10**

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

Fiscal Year	General Bonded Debt Outstanding					Amounts Available for Debt Service	Total	Actual Percentage Taxable Property Value [a]	Per Capita [b]
	General Obligation Bonds	Accumulated Accretion of Interest [c]	Certificate of Obligations	Tax Anticipation Notes [d]	Total				
2025	$ 1,084,795,339	$ -	$ 22,087,679	$ 470,937,278	$ 1,577,820,296	$ 7,887,111	$ 1,569,933,185	1.21 %	$ 2,158
2024	939,995,039	-	91,814,621	429,224,349	1,461,034,009	10,075,526	1,450,958,483	1.20	1,994
2023	833,446,966	-	124,751,452	297,214,436	1,255,412,854	7,848,648	1,247,564,206	1.17	1,789
2022	903,654,748	-	160,687,647	172,489,852	1,236,832,247	6,776,072	1,230,056,175	1.45	1,832
2021	858,945,572	-	189,078,297	197,437,327	1,245,461,196	5,474,488	1,239,986,708	1.65	1,928
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	278,100,017	-	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	343,654,005	-	1,031,616,230	8,269,822	1,023,346,408	2.16	1,936

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, Somerset Hills No. 3, Somerset Hills No. 4, and Avery Centre No. 1 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

Table 11

Direct and Overlapping Governmental Activities Debt
September 30, 2025
(Unaudited)

Governmental Unit	Debt Outstanding [1]	Estimated Percentage Applicable [1, a]	Estimated Share of Overlapping Debt
City and Town			
Austin	$ 1,747,315,000	5.26 %	$ 91,908,769
Bartlett	2,130,000	65.71	1,399,623
Cedar Park	251,610,000	93.08	234,198,588
Florence	2,503,000	100.00	2,503,000
Georgetown	509,325,000	100.00	509,325,000
Granger	110,000	100.00	110,000
Hutto	556,880,000	100.00	556,880,000
Jarrell	35,900,000	100.00	35,900,000
Leander	294,840,000	78.86	232,510,824
Liberty Hill	6,385,000	100.00	6,385,000
Pflugerville	824,475,000	0.51	4,204,823
Round Rock	418,660,000	97.05	406,309,530
Taylor	156,760,000	100.00	156,760,000
Thorndale	10,875,000	0.15	16,312
Thrall	1,310,000	100.00	1,310,000
City and Town Subtotal	4,819,078,000		2,239,721,469
School Districts			
Bartlett	24,257,000	51.54	12,502,058
Burnet Consolidated	47,780,000	0.81	387,018
Coupland	26,865,000	97.03	26,067,110
Florence	57,255,000	87.03	49,829,026
Georgetown	1,107,370,000	100.00	1,107,370,000
Granger	42,635,000	100.00	42,635,000
Hutto	770,055,000	100.00	770,055,000
Jarrell	378,085,104	100.00	378,085,104
Leander	1,515,387,418	72.74	1,102,292,808
Lexington	7,096,000	0.65	46,124
Liberty Hill	946,077,702	100.00	946,077,702
Pflugerville	678,530,000	0.23	1,560,619
Round Rock	911,250,000	74.37	677,696,625
Taylor	123,339,916	100.00	123,339,916
Thorndale	32,977,000	9.50	3,132,815
Thrall	76,575,000	100.00	76,575,000
School Districts Subtotal	6,745,535,140		5,317,651,925
Municipal Utility Districts			
3 B&J MUD	12,300,000	100.00	12,300,000
Berry Creek Highlands	5,700,000	100.00	5,700,000
Block House	5,970,000	100.00	5,970,000
Brushy Creek (BC)	9,730,000	100.00	9,730,000
Brushy Creek (BC) - Sendero Springs & Cornerstone	7,220,000	100.00	7,220,000
CLL	11,715,000	100.00	11,715,000
Cool Water	45,245,000	100.00	45,245,000
Highlands at Mayfield Ranch	30,030,000	100.00	30,030,000
Lakeside #3	17,335,000	11.86	2,055,931
Lakeside WCID #2-A	36,845,000	4.69	1,728,031
Leander #1	22,475,000	100.00	22,475,000
Leander #2	24,865,000	100.00	24,865,000
Leander #3	4,615,000	100.00	4,615,000
Leander TODD #1	33,485,000	100.00	33,485,000
North Austin #1	3,475,000	89.85	3,122,288
North San Gabriel #1	32,950,000	100.00	32,950,000
North San Gabriel #2	5,620,000	100.00	5,620,000
Northwest Williamson County #2	21,520,000	100.00	21,520,000
Palmera Ridge	26,715,000	100.00	26,715,000
Paloma Lake #1	16,320,000	100.00	16,320,000
Paloma Lake #2	14,280,000	100.00	14,280,000
Parkside at Mayfield Ranch	18,785,000	100.00	18,785,000
Parkside On The River #1	20,940,000	100.00	20,940,000
Rancho del Cielo	16,500,000	100.00	16,500,000

Round Rock #2		19,625,000	100.00	19,625,000
Siena #1	$	47,850,000	100.00 %	47,850,000
Siena #2		28,335,000	100.00	28,335,000
Sonterra		65,020,000	100.00	65,020,000
Southeast Williamson County		48,490,000	100.00	48,490,000
Stonewall Ranch		22,105,000	100.00	22,105,000
Upper Brushy Creek WCID		48,465,000	100.00	48,465,000
Walsh Ranch		3,755,000	100.00	3,755,000
Watch Hill		2,760,000	100.00	2,760,000
West Williamson Co #1		32,375,000	100.00	32,375,000
West Williamson Co #2		29,215,000	100.00	29,215,000
Williamson County #10		8,895,000	100.00	8,895,000
Williamson County #11		16,445,000	100.00	16,445,000
Williamson County #12		65,490,000	100.00	65,490,000
Williamson County #13		22,645,000	100.00	22,645,000
Williamson County #15		27,545,000	100.00	27,545,000
Williamson County #19		51,745,000	100.00	51,745,000
Williamson County #19A		44,435,000	100.00	44,435,000
Williamson County #19B		17,540,000	100.00	17,540,000
Williamson County #19C		22,435,000	100.00	22,435,000
Williamson County #19E		20,735,000	100.00	20,735,000
Williamson County #19F		18,855,000	100.00	18,855,000
Williamson County #22		32,435,000	100.00	32,435,000
Williamson Co MUD #23		105,640,000	100.00	105,640,000
Williamson Co MUD #25		48,185,000	100.00	48,185,000
Williamson Co MUD #26		6,805,000	100.00	6,805,000
Williamson Co MUD #28		53,940,000	100.00	53,940,000
Williamson Co MUD #29		42,210,000	100.00	42,210,000
Williamson Co MUD #30		16,070,000	100.00	16,070,000
Williamson Co MUD #31		38,725,000	100.00	38,725,000
Williamson Co MUD #32		43,630,000	100.00	43,630,000
Williamson Co MUD #34		17,135,000	100.00	17,135,000
Williamson-Liberty Hill MUD		38,050,000	100.00%	38,050,000
Municipal Utility Districts Subtotal		1,574,545,000		1,523,796,249
Other				
Austin Community College		657,685,000	20.23	133,049,676
Williamson County Water, Sewer, Irrigation, Drainage District #3		26,425,000	86.32	22,810,060
Other Subtotal		684,110,000		155,859,736
Total Overlapping Debt		13,823,268,140		9,237,029,378
County Debt [2]				
Williamson County		1,532,494,572	100.00	1,532,494,572
Pearson Place Road District (blended component unit)		4,045,000	100.00	4,045,000
Northwoods Road District (blended component unit)		8,360,000	100.00	8,360,000
Somerset Hills Road District No. 4 (blended component unit)		23,205,000	100.00	23,205,000
Somerset Hills Road District No. 3 (blended component unit)		8,145,000	100.00	8,145,000
Avery Centre Road District No. 1 (blended component unit)		9,340,000	100.00	9,340,000
Total County Wide Direct Debt		1,581,704,934		1,581,704,934
Total direct and overlapping debt	$	15,404,973,074		$ 10,818,734,312

Source:
[1] Municipal Advisory Council of Texas
[2] Williamson County Auditor's Office

Note:

Williamson County, Texas

Table 12

Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Total taxable value	$ 130,112,257,856	$ 120,921,078,945	$ 106,996,097,118	$ 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
Assessed value of real property	122,666,856,629	114,395,975,022	101,254,942,203	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
Debt limit rate	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Debt limit	30,666,714,157	28,598,993,756	25,313,735,551	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
Debt applicable to limit:										
General bonded debt	1,577,820,296	1,461,034,009	1,255,412,854	1,236,832,247	1,245,461,196	1,139,091,151	899,622,478	983,685,139	981,999,155	1,031,616,230
Less: amount set aside for repayment of general bonded debt	7,887,111	10,075,526	7,848,648	6,776,072	5,474,488	9,215,935	3,641,844	4,909,310	14,022,061	8,269,822
Total net debt applicable to limit	1,569,933,185	1,450,958,483	1,247,564,206	1,230,056,175	1,239,986,708	1,129,875,216	895,980,634	978,775,829	967,977,094	1,023,346,408
Legal debt margin	$ 29,096,780,972	$ 27,148,035,273	$ 24,066,171,345	$ 18,687,513,769	$ 16,488,083,113	$ 15,478,673,919	$ 14,383,895,898	$ 12,832,915,975	$ 11,449,667,627	$ 9,976,333,300
Total net debt applicable to the limit as a percentage of debt limit	5.12%	5.07%	4.93%	6.18%	6.99%	6.80%	5.86%	7.09%	7.80%	9.30%

Notes:

This schedule includes Avery Ranch, Pearson Place, Northwoods, Somerset Hills No. 3 and Somerset Hills No. 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 **Table 13**

Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

	County					State of Texas	United States
Year	Estimated Population [a]	Personal Income (thousands of dollars) [a]	Per Capita Personal Income [a]	School Enrollment [b]	Unemployment Rate [c, d, e]	Per Capita Personal Income [a]	Per Capita Personal Income [a]
2025	727,480	N/A	N/A	115,920	3.9 %	N/A	N/A
2024	727,480	$ 33,471,366	$ 53,505	139,321	3.6	$ 40,752	$ 44,673
2023	697,191	37,121,500	51,260	111,969	3.7	39,446	43,289
2022	671,418	33,608,383	47,574	109,744	2.8	37,514	41,261
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

Notes:

N/A - Not available

*Personal Income last update in 2023

Sources:

[a] 2015 to 2024 - U.S. Census Bureau QuickFacts update through 2024

[b] School enrollment provided by the National Center for Education Statistics

[c] September rate for 2015 to 2024 - Texas Workforce Commission

[d] September rate for 2015 to 2024 - Tracer Texas Labor Market Information website

[e] September rate 2023-2024 - U.S. Bureau of Labor Statistics

Williamson County, Texas **Table 14**

Principal Employers
Current Year and Nine Years Ago
(Unaudited)

	2025			2016		
Employer [a]	**Employees** [b]		**Percentage of Total County Employment**	**Employees** [b]		**Percentage of Total County Employment**
Dell Computer	10,000	1	4.25 %	14,000	1	5.37
Apple, Inc.	7,000	2	2.97			N/A
H-E-B, LP	7,000	3	2.97	995	7	0.38
Round Rock ISD	6,236	4	2.65	5,800	2	2.22
Leander ISD	5,649	5	2.40	4,823	3	1.85
Williamson County	2,023	6	0.86	1,646	4	0.63
Georgetown ISD	2,000	7	0.85	1,543	6	0.59
Kalahari Resorts & Conventions	1,830	8	0.78			N/A
Hutto ISD	1,474	9	0.63			N/A
City of Round Rock	1,130	10	0.48	890	8	0.34
Sears (Teleserve)	N/A		N/A	1,600	5	0.61
Emerson Process Management	N/A		N/A	880	9	0.34
Round Rock Premium Outlets	N/A		N/A	800	10	0.31
Total	44,342		18.84 %	32,977		12.64
Total Avg. Employees for the 1st Qtr per [c]	235,489			260,818		

Source:
[a] Individual employers provided employee count
[b] Individual cities provided employee count.
[c] US Bureau of Labor Statistics (2022-2025)

Williamson County, Texas

Table 15

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

Function	Fiscal Year 2025[a]	2024[a]	2023[a]	2022[a]	2021[a]	2020[a]	2019[a]	2018[a]	2017[a]	2016[a]
General government	326	321	310	297	286	284	270	262	249	252
Judicial	316	287	291	278	266	255	248	242	224	231
Public safety	1,080	1,107	1,033	1,034	1,023	1,036	1,022	1,002	979	989
Transportation	182	157	167	159	154	154	134	129	129	129
Community services	119	61	103	85	83	83	78	59	47	46
Total	2,023	1,933	1,812	1,853	1,812	1,811	1,752	1,694	1,628	1,646

Source: Williamson County Human Resource or Payroll Department

Note:
[a] Budgeted positions

Function/Program or Department	Fiscal Year 2025[a]	2024[a]	2023[a]	2022[a]	2021[a]	2020[a]	2019[a]	2018[a]	2017[a]	2016[a]
General government	21	19	22	19	18	17	17	12	12	12
Commissioners court	39	36	35	33	33	33	30	28	28	28
Building maintenance	3	3	3	3	3	3	3	3	2	2
Budget office	33	33	31	29	29	29	29	29	29	29
County auditor	10	10	10	10	10	10	10	24	24	25
County clerk	4	4	4	4	4	4	4	7	7	7
County judge	5	5	5	5	5	5	5	5	5	5
County treasurer	6	17	17	14	14	14	14	-	-	-
County wide records mgmt-Co clerk	17	13	13	12	12	12	12	12	11	11
Elections	18	18	18	18	18	18	17	17	17	17
Fleet services	1	1	1	1	1	1	1	1	1	1
HUD CDBG	5	4	-	-	-	-	-	-	-	-
Human resources	20	20	17	18	16	15	15	15	11	14
Information techonology services	64	60	59	57	52	52	45	42	38	38
Infrastructure	1	1	2	2	2	2	2	2	2	2
Purchasing	12	12	11	11	10	10	10	10	9	9
Tax assessor/collector	67	62	62	61	59	59	56	55	53	52
	326	318	310	297	286	284	270.15	262.35	249	252

Williamson County, Texas

Table 15

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

Function/Program or Department	Fiscal Year									
	2025[a]	2024[a]	2023[a]	2022[a]	2021[a]	2020[a]	2019[a]	2018[a]	2017[a]	2016[a]
Judicial										
County attorney	71	61	57	60	55	56	55	55	53	52
District attorney	56	48	56	49	46	43	42	38	35	33
County clerk	22	21	21	21	21	21	20	20	20	20
District clerk	36	35	35	34	33	33	33	31	28	28
County courts at law	24	21	20	16	16	16	16	16	16	16
District courts	22	21	21	19	17	17	16	16	16	25
Justice of the Peace	57	55	55	55	54	53	51	51	51	51
Courthouse security	2	2	2	2	2	2	2	2	2	3
Magistrates office	4	4	4	4	4	4	10	10	-	-
Personal bond office	-	-	-	-	-	-	3	3	3	3
Pretrial	22	19	20	18	18	10	-	-	-	-
	316	287	266	278	266	255	248	242	224	231
Public Safety										
911 Communications/EOC	106	108	85	85	85	85	84	86	83	82
911 Addressing	-	-	-	3	3	3	3	3	3	3
Constables	58	58	56	55	55	55	54	53	52	52
Death Inquest	4	-	-	-	-	-	-	-	-	-
DPS	1	1	1	1	1	1	2	2	2	2
EMS	174	172	164	161	154	154	147	140	133	145
HAZ-MAT	6	6	5	4	4	4	4	-	-	-
Jail	324	324	324	326	322	326	321	314	315	313
Juvenile services	163	161	161	162	162	162	164	164	164	162
Mobile outreach	-	-	-	8	12	11	11	17	9	13
Sheriff	244	240	237	229	225	235	232	223	218	217
	1,080	1,070	1,023	1,034	1,023	1,036	1,022	1,002	979	989
Transportation										
Road and bridge	165	157	150	142	137	137	134	129	129	129
CAMPO	17	17	17	17	17	17	-	-	-	-
	182	174	154	159	154	154	134	129	129	129
Community Services										
Agricultural extension service	4	4	4	3	3	3	3	3	3	3
Animal shelter	55	41	35	32	31	32	31	20	18	18
Conservation	4	3	2	2	3	2	2	2	2	2
On site sewer facilities	11	11	10	10	9	9	9	8	-	-
Parks	33	32	39	27	27	27	23	21	19	18
Tobacco fund (HUG program)	4	3	4	3	3	3	3	-	-	-
Veterans services	8	7	9	8	7	7	7	5	5	5
	119	101	83	85	83	83	78	59	47	46
	2,023	1,950	1,812	1,853	1,795	1,794	1,752	1,694	1,628	1,646

Note:
[a] Budgeted positions
Source: Williamson County Human Resource or Payroll Department

Williamson County, Texas

Table 16

Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

Function/Program	Fiscal Year 2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General government										
Number of A/P checks issued	8,434	8,102	7,961	7,781	7596	12,248	9,406	10,356	12,196	14,477
Number of outgoing A/P wires	194	145	173	201	193	164	180	180	151	138
Number of invoices processed	39,857	40,713	39,165	30,189	28,744	34,576	34,933	37,837	39,388	41,304
Number of Pcard charges	17,554	15,819	14,507	13,466	13,292	13,681	14,827	13,818	12,073	9,712
Number of electronic payments	7,962	7,640	7,097	6,138	5,910	6,451	6,328	6,845	4,520	3,462
Judicial										
Hot check cases										
Number of checks processed	43	40	101	67	61	418	478	441	650	804
Number of theft by check cases filed	81	54	98	4	12	51	81	101	104	120
Public Safety										
Number of 911 calls received	107,793	112,229	158,748	119,259	111,941	79,825	95,578	83,136	63,589	86,049
EMS 911 runs	35,704	31,460	37,364	33,710	29,839	25,804	25,465	24,114	22,856	21,318
EMS transfer runs	846	855	776	844	337	719	555	807	808	847
Number of total EMS runs	36,550	32,315	38,140	34,554	30,176	26,523	26,020	24,921	23,664	22,655
Average EMS response time in minutes	9:40	10:17	10:59	9:40	9:06	8:31	7:51	8:04	7:54	7:53
Average Jail daily population	678	582	585	620	575	493	572	561	694	647
Jail bookings	9,590	10,747	10,387	9,354	6938	8,109	13,055	12,997	13,805	13,826
Jail releases	9,640	10,710	10,660	9,309	6862	8,291	13,076	12,711	13,964	13,687
Jail inmates at 9/30/2025	625	640	594	617	578	500	558	590	641	796
Violations reported by Sheriff Office	15,229	9,749	11,077	7,564	17,784	17,094	22,198	17,246	21,022	20,445
Annual fire inspections	115	158	2039	1,573	329	-	-	-	-	-
Fire investigations	46	35	35	40	51	-	-	-	-	-
Transportation*										
Roadway resurfacing (CL miles)	136	132	127	117	133	104	88	91	94.45	102
Hot Mix Asphalt Overlay (CL miles)	7	2	2	2	12	14	7	9	-	5
Crack Seal Applied (LN miles)	300	400	365	353	296	286	271	250	228	77
Asphalt Patches Applied (Tons)	21,684	23,587	22,614	14,380	18,700	19,800	18,100	14,880	14,995	23,500
Bridge / Bridge Class Culvert Replacement (each)	-	1	3	2	4	5	6	14	26	-
Culvert Replacement and Maintenance (each)	96	70	37	30	164	114	135	177	303	234
Major Roadway Rehabilitation (CL miles)	9	8	8	18	10	9	9	7	10	13
Mowing along roadways (miles) **	4,223	3,694	4091	5758	5165	6012	5563	4772	5901.36	9386
Ditch and culvert cleaning (CL miles)	5	1	1	0.25	5	5	5	9	7	14
Striping and Delineation Applied (CL miles)	72	112	100	166	171	173	180	154	86	62
Signage Replaced (each)	3,352	2,536	2,006	2,193	2,645	2,487	2,562	2,588	2,071	2,348
Grade and Shape Gravel Roads (CL miles)	117	185	208	152	159	153	158	171	180	101
Community Services										
Participants using sport fields	128,445	121,874	104,861	102,758	99,575	80,777	113,008	144,987	147,680	148,361
Parks Dept. reservations	14,323	16,036	10,416	7,507	4,196	3,582	4,526	4,445	5,492	6,497
Riders of the miniature train	29,334	32,612	36,459	41,768	39,040	23,741	26,178	34,957	35,838	32,583

Source:
Various County departments
*"CL miles" refer to Center Line Miles
**Mowing is now reported in Total Miles instead of Center Line Miles.

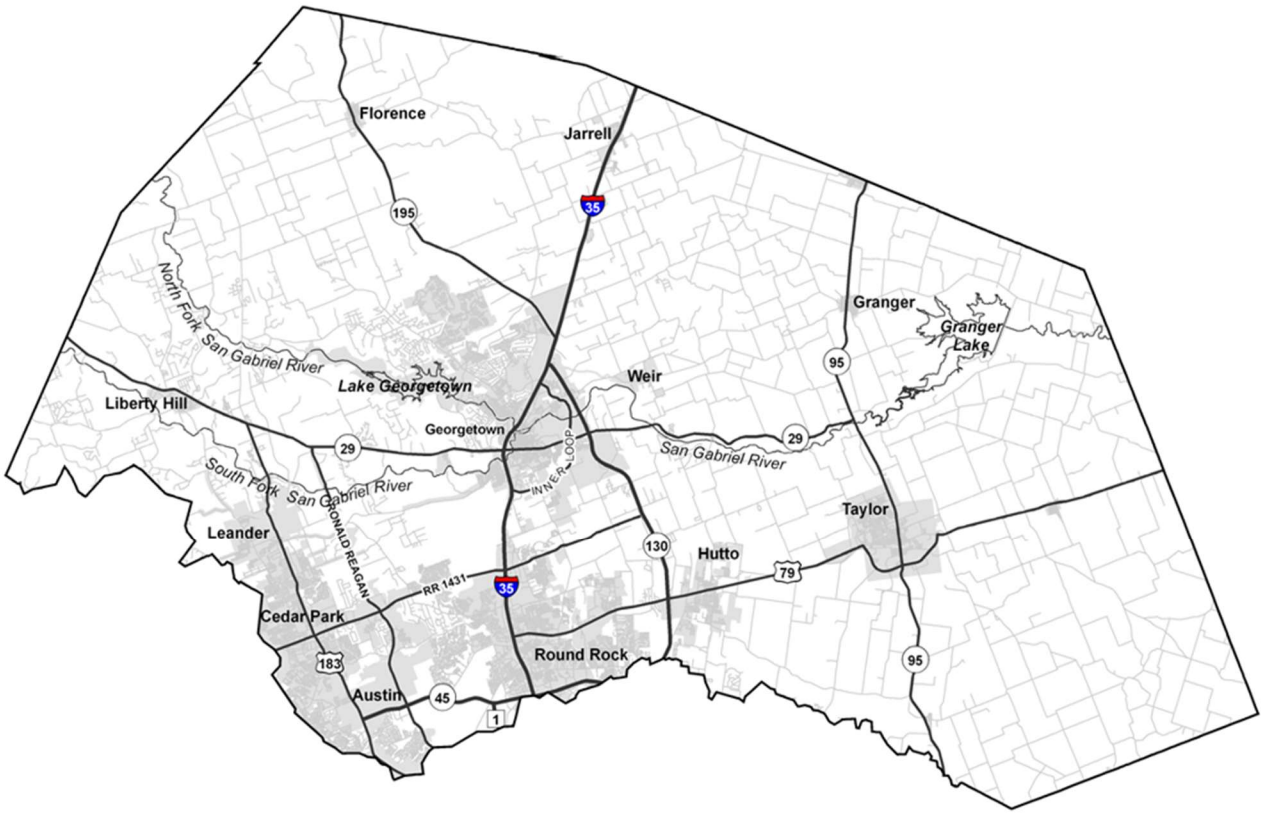
Williamson County, Texas **Table 17**

Capital Assets by Function/Program
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year									
Function/Program	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
General government										
Buildings/facilities - all functions	67	66	62	62	61	57	56	63	65	65
Vehicles	132	142	90	74	66	61	78	44	53	51
Judicial										
Vehicles	17	16	14	14	14	14	13	12	12	12
Public safety										
Vehicles	596	552	519	508	516	518	565	490	469	436
Transportation										
Miles of roadway maintained	1,585	1,585	1,572	1,551	1,521	1,513	1,498	1,493	1,485	1,474
Bridges	224	224	224	223	223	212	212	211	212	212
Vehicles	233	280	266	278	261	225	368	272	283	269
Community services										
Parks acreage										
Developed	438.5	438.5	438.5	363.5	363.5	363.5	363.5	363.5	363.5	363.5
Total	2,992.66	2,992.66	2,992.66	2,992.66	2,935.00	2,935.00	2,935.00	3,532.70	3,524.40	3,389.80
Hike and bike trails (miles)	49.97	49.97	49.97	29.97	29.75	28.85	28.85	28.85	28.85	28.25
Fields										
Cricket	2	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	3	3	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	1	1	1	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	14	13	13	10	10	10	10	10	10	10
Campsites	151	151	151	77	77	77	77	26	28	28
Vehicles	83	57	55	57	48	25	18	32	33	36

Source:
Various County departments and Texas Department of Transportation

Williamson County, Texas
Map



MISCELLANEOUS INFORMATION

Organized in 1848

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

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

Population: 727,480 (U.S. Census Bureau July 2024 data)

Quality of Life:

Hospitals: St. David's Hospitals are in Round Rock and Georgetown, with Emergency Centers in Cedar Park and Leander. Baylor Scott & White Medical Centers are in Round Rock and Taylor. Seton Medical Center Williamson is in Round Rock. Cedar Park Regional Medical Center is in Cedar Park. Specialized pediatric care is available at Dell Children's Medical Center North in Avery Ranch and Texas Children's Hospital off SH 45.

Recreation:

Athletics: Round Rock Express (AAA Minor League Baseball team) plays at Dell Diamond in Round Rock, Texas Stars AHL hockey team and Austin Spurs NBA G-League basketball team both play at the H-E-B Center at Cedar Park, community athletic leagues including softball, tennis, kickball, pickleball, 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: Lake Georgetown and Granger Lake offer fishing, camping, water sports and wading. Five county parks offer 50 miles of hiking, biking, and running trails; sport fields, disc golf course, playgrounds, and a splash pad. Numerous city parks including Georgetown's large Creative Playscape in San Gabriel Park, and Round Rock's Play for All Abilities Park off A.W. Grimes Blvd.

The Cedar Rock Railroad miniature train operates in the Southwest Williamson County Regional Park. River Ranch County Park includes 1,354 acres of meadowlands, woodlands, hills, and escarpments, providing hill country vistas between Leander and Liberty Hill. It offers park users the opportunity to explore, learn, camp, picnic, hike, fish, ride their horses, nature watch or just relax outside.

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 in Georgetown. Round Rock also offers classes from Texas State University and Texas A&M Health Science Center. The East Williamson County Higher Education Center, in Hutto, offers classes from Temple College, Texas State Technical College Waco and Texas A&M University.

Williamson County, Texas

Government Office Information – Continued

Family: Williamson County is a great place for families. The Williamson Museum in Georgetown offers exhibits, programs and tours of the Williamson County Historic Courthouse. The Dan Moody Museum in Taylor focuses on the life of Texas's youngest governor. 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. Kalahari, located in Round Rock, is the largest indoor water park in the United States. The Crossover in Cedar Park provides an indoor ice-skating rink and other sports, wellness and entertainment events.

Historic Sites: Williamson County has a rich history. The historic courthouse on the Georgetown Square is the county's fifth courthouse and a good example of Beaux Arts style architecture. On the west side of the courthouse is a marker noting Williamson County's location on the Chisholm Trail. Other historic spots include the round rock in Brushy Creek near Chisholm Trail Crossing Park that Round Rock was named after, Berry Springs Park and Preserve home to a century old heritage pecan grove and Berry family cemetery, Old Settlers Association on Palm Valley Boulevard in Round Rock, and the Gault Site near Florence with evidence of people in America more than 20,000 years ago.

Community Events: The Williamson County Fair and Rodeo is held each October at the Williamson County Expo Center. Other events include Sheriff's Posse Rodeo in Jarrell, Taylor's Main Street Car Show, The Williamson Museum's Pioneer Day at Old Settler's Park, Georgetown Red Poppy Festival and Two Step Inn, Round Rock's Frontier Days and Arts Fest, 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, Old Town Street Festival in Leander, Whimsy and Wonder in Liberty Hill, and more. Music and entertainment events are held at the HEB Center at Cedar Park. In addition, the Williamson County Expo Center in Taylor hosts a wide variety of family-friendly events, including concerts, rodeos, public meetings, livestock shows, shopping markets, dog shows and barrel races.

Economic Resources[2]:

Business: Williamson County's cities support a diverse and robust economic base that includes advanced manufacturing, technology, defense, space, life sciences and health care, entertainment, and destination retail. The County is home to major international corporations such as Apple, Dell, Samsung, Emerson Process Management, Pegatron, Compal and Firefly Aerospace, among others. In partnership with the City of Cedar Park, Williamson County established the Central Texas Spaceport Development Corporation (CTSDC), a nonprofit organization focused on infrastructure investment and development for specialized launch and landing facilities supporting spacecraft, rockets, and satellites. Williamson County also participates in the Williamson County Economic Development Partnership, collaborating with regional partners to market the County internationally as a premier location for business and investment.

Minerals: Building stone, sand, gravel, and oil.

Agriculture[3]: The area consists primarily of Blacklands. However, mixed hardwood timber and brush are prevalent in many areas. The major field crops in the area are corn, cotton, winter wheat, grain sorghum and grasslands.

The 2025 Williamson County annual agriculture increment report shows the county had 105,340 acres of feed corn for a total crop value of $70,662,100; 2,654 acres of grain sorghum for a total crop value of $1,526,315, 5,466 acres of lint and cottonseed for a total crop value of $6,237,127; 5,394 acres of winter wheat for grain for a total crop value of $1,575,138; 200 acres of oats for grain for a total crop value of $65,040; 281 acres of native and improved pecans for a total crop value of $168,000; the county had approximately 67,228 acres of hay land, and 96,889 acres of native grasslands.

Total estimated income from beef production in Williamson County for 2025 was $49,776,184. This included calves, replacement heifers, slaughter bulls/cull cows and value added to stocker cattle.

The Green Industry, which includes nurser and greenhouse, lawn and garden equipment, landscape services, florists, flower and nursery supplies, and greenhouse manufacturing with revenues of $756,609,867.

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]:

University	Fall 2024 Enrollment
Austin Community College	39,727
Concordia University Texas	1,614
Huston-Tillotson University	1,029
St. Edward's University	2,730
Southwestern University	1,459
Temple College	5,381
Texas A&M Health Science Center	3,750
Texas State University (Round Rock)	2,200
TSTC East Williamson County (Hutto)	399
University of Texas	53,864

Health Care Facilities Located Near or Within the County [b]:

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

Williamson County, Texas

Government Office Information – Continued

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-
- Lake Aire Medical Center, Georgetown
- Pediatrics at Hutto
- Round Rock Health Clinic
- Texas A&M HSC Whitestone, Cedar Park

Express Urgent Care, Round Rock
EasyCare Round Rock, Austin Diagnostic Clinic
Family Medical Center of Cedar Park
Family Medical Center of Georgetown
Family Medicine Associates of Round Rock
Family Medicine Clinic of Georgetown
FastMed Urgent Care – Georgetown, Taylor
Georgetown Medical Clinic
Health Center at Scott and White Hospital, Taylor
Hill Country Family Health Specialists
Lakeline Emergency Center LLC
Leander Healthcare Center
Lone Star Circle of Care Federally Qualified Health Center
- A.W. Grimes Medical Offices, Round Rock
- Dell Children's - Circle of Care Adolescent Health at Texas A&M HSC, Round Rock
- Family Medicine at Lake Aire Medical Center, Georgetown
- LSCC OB/GYN, Round Rock
- Psychiatry & Behavioral Health at Lake Aire Medical Center, Georgetown
- Psychiatry & Behavioral Health at Round Rock Health Clinic, Round Rock
- 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

Minute Clinic – Cedar Park, Georgetown, Round Rock
NextCare Urgent Care-Austin North, Georgetown, Round Rock
Northwest Diagnostic Clinic, Cedar Park
Physician Associates of Georgetown
Physician's Center, P.A., Georgetown
Pro-Med Minor Emergency Center, N. Hwy 183
Rapid Care Clinic, Leander
Redi Clinic – Cedar Park, Round Rock
Rock Springs – Changes, Round Rock
Baylor Scott & White Clinic – Cedar Park, Cedar Park West, Georgetown, Hutto, Johns (Taylor), University (Round Rock), Round Rock West
Seton Cedar Park
St. David's Urgent Care, Round Rock, Georgetown, Hutto, Cedar Park
St. David's Emergency Center, Leander
T&K Physician Associates, Georgetown
Texas MedClinic, Round Rock
Town Center Family Medicine of Cedar Park
Town Center Family Medicine of Cedar Park

Clinic facilities (continued):
Urgent and Family Care, Parmer Lane

Public Health Centers:
Williamson County and Cities Health District – Cedar Park, Round Rock, Taylor

Volunteer Clinic Facilities:
Pflugerville Community Health Center North (Low Cost Clinic)
Sacred Heart Community Clinic, Round Rock
Samaritan Health Ministries

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, TEXAS

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.

I. CONSTITUTIONAL ELECTED OFFICES

A. Commissioners Court

Williamson County is a political body. The administrative body of the County is the Commissioners Court, which 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 and serves as the presiding officer. The County Judge may also preside over the constitutional County Court. However, in Williamson County, the traditional judicial functions of the County Judge have been delegated to the County Courts at Law. 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 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.

B. District Courts

There are six 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 cases of divorce and family law, child welfare cases, 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 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.

C. Constables

There are four precinct Constables in Williamson County, each of whom is elected by the qualified voters of one of four precincts in the County. 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.

D. 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 Family and Protective Services in cases involving abuse or neglect of children or abuse, neglect, or exploitation of elderly or disabled adults, obtains commitment orders for individuals suffering from mental illness and substance abuse, and responds to Public Information Act requests for the County. The County Attorney serves as a legal advisor to County and precinct elected officials as requested. Where applicable, the County Attorney represents the County in civil litigation matters.

E. 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.

F. 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, Texas Supreme Court, and the United States Supreme Court.

G. 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.

H. Justice of the Peace Courts

There are four precinct Justices 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 at Law 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.

I. Sheriff

The qualified voters of the County elect the Sheriff. 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.

J. 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, municipal utility district, special district, public improvement district, and water control district 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 titling and registering of motor vehicles, collecting state and County license fees, occupation fees, and state motor vehicle sales taxes.

K. Treasurer

The countywide electorate elects the Treasurer. The duties of the 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 Treasurer include signatory authority for all payroll related payments with the countersignature of the County Auditor. Also, the Treasurer is responsible for the reconciliation of all bank accounts upon which the Treasurer acts as signatory. The 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 Treasurer serves as the co-Certified Investment Officer for the County relative to all requirements of the Public Funds Investment Act.

II. STATUTORY ELECTED OFFICES

A. County Court at Law

There are five 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.

III. STATUTORY APPOINTED OFFICES

A. 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 serves as the fiscal officer for the Community Services and Corrections Department and Chief Fiscal Officer for Juvenile Services. In addition, the County Auditor serves as the co-Certified Investment Officer for the County relative to all requirements of the Public Funds Investment Act.

B. 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.

C. Chief Juvenile Probation Officer

The Williamson County Juvenile Board is comprised by state statute 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 through the Williamson County Juvenile Services (WCJS) department. Duties of the chief juvenile probation 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. Currently, there are four office locations, one in each County precinct. The central office, or Juvenile Justice Center, houses Central Administration, Juvenile Court, Juvenile Detention Center, C.O.R.E. Residential Treatment Center, the Juvenile Justice Alternative Education program (S.T.E.P.), 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. One hundred sixty-five (165) full-time employees including youth engagement specialists (juvenile probation and supervision offices), case managers, counselors, social workers, teachers, 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.

D. Community Supervision and Corrections Department Director

The Community Supervision and Corrections Department (CSCD) (also known as Adult Probation Department) Director is appointed by the District and County Court at Law Judges. 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 programing 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.

E. Elections Administrator

The Elections Administrator is the County Elections Official and is appointed by the Williamson County Election Commission. The duties of the Elections Administrator include all voter registration activities for over 422,383 registered voters in 163 precincts and the conduct of election activities for more than 44 County, city, and school governments, as well as 90 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.

IV. COMMISSIONERS COURT DEPARTMENTS

A. County Extension Service Agent

The Williamson County Office of the Texas Agricultural Extension Service is a unique partnership between the County Commissioners Court and 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.

B. County Manager

The Commissioners Court appoints the County Manager for Williamson County. The County Manager is responsible for providing leadership and executing direct supervision over certain management, professional and administrative staff. The County Manager oversees the functions of Human Resources, Pre Trial Services, Death Inquest Investigators, Veterans Services, and Community Block Development Grants for the County. Additionally, the County Manager's Office provides administrative oversight for Purchasing, Extension Services, and the Animal Shelter.
Aside from management areas, the County Manager will aid in departmental and long-range planning, ensure policy compliance, and assess that strategic planning goals are met. Several large projects have been assigned to this office including justice complex planning, the countywide strategic plan, interim facility planning, and long-range precinct planning.

C. Emergency Services Senior Director

The 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, 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 responds to local disasters by coordinating recovery activities with local, regional, and state entities. The 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. Emergency Communications handles all 911 communications between the general public and County, City, and

Special District Agencies tasked with rapid response. EMS responds to all emergency medical calls and handles transport of patients within the County except within the City of Georgetown.

D. Facilities Management Senior Director

The Commissioners Court appoints the Facilities Management Senior Director. The Facilities Management 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.

E. General Counsel and Risk Manager

The Commissioners Court appoints the General Counsel to provide legal services specifically for the Commissioners Court and its departments. General Counsel also provides legal services to other elected offices on matters related to the Commissioners Court or on matters that may implicate County liability. In addition to serving as a legal advisor on all matters related to County business and functions, General Counsel assists with open government obligations, policy development, economic development, procurement and contracting, human resources, claims management, and civil litigation matters, including oversight of outside counsel.

The Risk Manager serves under General Counsel and is responsible for developing and overseeing the County's Risk Management program, including the casualty and liability insurance programs, resolution of damage claims made against the County and damage to County property and assets, the workers' compensation program, mitigation of risk programs, and assistance to General Counsel and outside counsel on pending litigation matters

F. Human Resources Senior Director

The Commissioners Court appoints the Human Resources (HR) Senior Director. The Senior Director must ensure the County follows state and federal employment laws, that job 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, wellness program, and 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 oversees compliance with Williamson County compensation policies and directs the annual salary study process.

G. Infrastructure Senior Director

The Commissioners Court appoints the Senior Director of Infrastructure of Williamson County. It is the Senior Director's duty to control and direct the following five areas: Fleet Services, Road and Bridge Division, Development Services and Drainage Division, Environmental Services Division, and the Road Bond Office. It is the responsibility of the Senior Director to serve as a liaison with local, state, and federal organizations as well as the public. Fleet Services personnel maintains Williamson County's fleet of vehicles and equipment, makes recommendations during the budget process for equipment replacement needs of county departments and assists 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 Development Services and Drainage Division is responsible for the review of plats in the unincorporated area of the County and management of the County's participation in the FEMA flood plain program. The Environmental Services Division is responsible for the permitting of all onsite septic systems and oversite of the Williamson County landfill. The Road Bond Office is a privatized division and is responsible for the management of the County's road bond program.

H. Parks Department Senior Director

The Commissioners Court appoints the Parks Department Senior Director. 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.

I. Purchasing Agent

In a county with a population of more than 100,000 the Commissioners Court may employ a Purchasing Agent. 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.

J. Regional Animal Shelter Director

The Williamson County Regional Animal Shelter is a multi-jurisdictional shelter established by the County and multiple municipalities within the County. The mission of the Animal 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 Animal 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 the County utilizing input from the Regional Animal Shelter's Board of Directors.

K. Technology Services Senior Director

The Commissioners Court appoints the Technology Services Senior Director of Williamson County. The Technology Services Senior Director is the Chief Information Officer for the County and oversees the functions of Technology Services (TS), Geographic Information Systems (GIS), Wireless Communications, 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 countywide 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. Wireless Communications manages the radio system between the various Public Safety Agencies within the County. 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.

L. Veterans County 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 Veterans County Services Officer and the number of Assistant Veterans County 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 and receive entitled benefits from the U. S. 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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400 W. 6th, Suite 3200
Austin, Texas 78701
512-609-1900

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, 2025, 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 27, 2026.

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.*

Weaver and Tidwell, L.L.P.

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 27, 2026

400 W. 6th, Suite 3200
Austin, Texas 78701
512-609-1900

Independent Auditor's Report on Compliance for Each Major Federal and State Program and Report on Internal Control over Compliance Required by the Uniform Guidance and State of Texas 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 Grant Management Standards (TXGMS) 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, 2025. 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, 2025.

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 TXGMS. Our responsibilities under those standards, the Uniform Guidance, and TXGMS 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 TXGMS 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 TXGMS 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 TXGMS, 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.

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 TXGMS. 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 27, 2026

Williamson County, Texas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended September 30, 2025

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 Management Standards?	____ Yes	X No

Identification of major federal programs:

20.205	Highway Planning and Construction (HPC)
97.036	FEMA Public Assistance Grant

Identification of major state programs:

	Flood Plain Grant
Dollar threshold use to distinguish between type A and type B programs?	$2,090,116 - Federal
	$750,000 - State

Auditee qualified as low-risk auditee?	X Yes	____ No

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, 2025

Federal Grantor/ Pass Through Grantor Program Title	Federal Assistance Listing Number	Grant or Identifying Number	Pass-Through to Non-State Entities	Expenditures Direct	Expenditures 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	HHS000285100011	$ -	$ 85,485	$ 85,485
Total Passed Through Texas Department of Family and Protective Services			-	85,485	85,485
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	85,485	85,485
U.S. DEPARTMENT OF THE INTERIOR					
Passed Through Texas Parks & Wildlife Department					
Wilco Regional Habitat Conservation	15.615	CA-0002862	-	132,219	132,219
Total Passed Through Texas Parks & Wildlife Department			-	132,219	132,219
TOTAL U.S. DEPARTMENT OF THE INTERIOR			-	132,219	132,219
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-2024-SS-05096	-	116,482	116,482
Total Passed Through Texas Office of the Governor - Division of Emergency Management			-	116,482	116,482
Passed Through Texas Department of Public Safety -					
Winter Storm Mara	97.036	DR-4705-TX	-	1,813	1,813
Winter Storm Mara	97.036	4705DRTXP00000001	-	3,496,620	3,496,620
Winter Storm Mara	97.036	4705DRTX900000001	-	101,180	101,180
Total ALN 97.036			-	3,599,613	3,599,613
Total Passed Through Texas Department of Public Safety - Winter Storm Mara			-	3,599,613	3,599,613
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	3,716,095	3,716,095
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs					
Community Development Block Grant	14.218	B-16-US-48-0502	207,900	-	207,900
Community Development Block Grant	14.218	B-20-US-48-0502	22,134	-	22,134
Community Development Block Grant- (CARES)	14.218	B-20-US-48-0502	218,913	-	218,913
Community Development Block Grant	14.218	B-22-US-48-0502	500,085	-	500,085
Community Development Block Grant	14.218	B-23-US-48-0502	848,932	31,319	880,251
Community Development Block Grant	14.218	B-24-US-48-0502	342,004	125,188	467,192
Total Direct Programs			2,139,968	156,507	2,296,475
Passed Through Texas General Land Office					
Hazard Mitigation Plan Grant	14.218	22-130-058-E524	-	23,975	23,975
Total Passed Through Texas General Land Office			-	23,975	23,975
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			2,139,968	180,482	2,320,450
U.S. DEPARTMENT OF JUSTICE					
Direct Programs					
Equitable Sharing Program	16.922	TX2460000 410411	-	93,539	93,539
Total Direct Programs			-	93,539	93,539
Passed Through University of Texas at Austin					
Step Up Grant	16.540	15PJDP-21-GK-04689-MUMU	-	137,123	137,123
Step Up Grant	16.540	15PJDP-23-GK-06152-TITL	-	10,301	10,301
Total Passed through University of Texas at Austin			-	147,424	147,424

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, 2025

Federal Grantor/ Pass Through Grantor Program Title	Federal Assistance Listing Number	Grant or Identifying Number	Pass-Through to Non-State Entities	Expenditures Direct	Expenditures Total
FEDERAL AWARDS					
U.S. DEPARTMENT OF JUSTICE (continued)					
Passed Through Office of Justice Programs					
State Alien Assistance Program (SCAAP)	16.606	15PBJA-24-RR-05910-SCAA	$ -	$ 254,376	$ 254,376
Wilco Transformative Justice	16.838	15PBJA-22-GK-04587-MUMU	-	324,276	324,276
Family Drug Court Grant	16.838	15PJDP-21-GG-04528-COAP	-	160,637	160,637
BJA FY 24 Substance Abuse Program	16.838	15PBJA-24-GG-04486-COAP	-	440,076	440,076
Total ALN 16.838			-	924,989	924,989
Edward Byrne Memorial Justice Assistance Grant Program-					
JAG Grants	16.738	15PBJA-23-GG-03800-JAGX	-	10,742	10,742
JAG Grants	16.738	15PBJA-24-GG-04832-JAGX	-	11,829	11,829
Total ALN 16.738			-	22,571	22,571
Total Passed through Office of Justice Programs			-	1,201,936	1,201,936
Passed Through Texas Office of Governor-					
Victims of Crime Act Grant	16.575	15POVC-23-GG-00468-ASSI	-	28,098	28,098
Total Passed through Texas Office of Governor			-	28,098	28,098
TOTAL U.S. DEPARTMENT OF JUSTICE			-	1,470,997	1,470,997
U.S. DEPARTMENT OF TRANSPORTATION					
Passed Through Texas Department of Transportation					
Highway Planning & Construction					
RM 2243 from US 183A to IH-35	20.205	2103-01-038	-	25,723	25,723
IH 35 from RM 1431 to SH45 Operational Study -	20.205	3486-01-008	-	21,232,140	21,232,140
IH 35 from RM 1431 to SH45 Operational Study -	20.205	0204-02-034	-	293,209	293,209
Walking Path and Landscape at Tippit Middle School	20.205	0914-05-243	-	642,407	642,407
Total Highway Planning & Construction			-	22,193,479	22,193,479
Total Passed Through Texas Department of Transportation			-	22,193,479	22,193,479
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	22,193,479	22,193,479
U.S. DEPARTMENT OF TREASURY					
Direct Programs					
Equitable Sharing Program	21.016	TX2460000 410412	-	1,405	1,405
COVID 19- Coronavirus State and Local Fiscal Recovery Funds	21.027	NA	34,097,860	4,491,239	38,589,099
Passed Through Office Of Court Administration					
OCA ARPA	21.027	NA	-	100,458	100,458
Total ALN 21.027			34,097,860	4,591,697	38,689,557
TOTAL U.S. DEPARTMENT OF TREASURY			34,097,860	4,593,102	38,690,962
U.S. ELECTION ASSISTANCE COMMISSION					
Passed Through Texas Secretary of the State					
HAVA Election Security	90.404	TXHAVA-ES2025-246	-	1,060,851	1,060,851
Total Passed Through Texas Secretary of the State			-	1,060,851	1,060,851
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	1,060,851	1,060,851
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 36,237,828	$ 33,432,710	$ 69,670,538
STATE AWARDS					
OFFICE OF THE ATTORNEY GENERAL					
Direct Programs					
2024 Texas Vine Program		C-01837	-	31,194	31,194
Total Direct Programs			-	31,194	31,194
TOTAL OFFICE OF THE ATTORNEY GENERAL			-	31,194	31,194

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, 2025

State Grantor/ Pass Through Grantor Program Title	Federal Assistance Listing Number	Grant or Identifying Number	Pass-Through to Non-State Entities	Expenditures Direct	Expenditures Total
STATE AWARDS					
TEXAS WATER DEVELOPMENT BOARD					
Direct Programs					
Flood Plain Grant		G1001290	-	261,883	261,883
Total Direct Programs			-	261,883	261,883
TOTAL TEXAS WATER DEVELOPMENT BOARD			-	261,883	261,883
TEXAS PARKS AND WILDLIFE DEPARTMENT					
Direct Programs					
Go Program		52-2421	-	29,430	29,430
Total Direct Programs			-	29,430	29,430
TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT			-	29,430	29,430
TEXAS INDIGENT DEFENSE COMMISSION					
Direct Programs					
Texas Indigent Defense Formula Grant		212-25-246	-	277,490	277,490
Total Direct Programs			-	277,490	277,490
TOTAL TEXAS INDIGENT DEFENSE COMMISSION			-	277,490	277,490
TEXAS VETERANS COMMISSION					
Direct Programs					
General Assistance Program		R-2024-2018005187	-	152,659	152,659
Veteran Treatment Court		R-2024-2018005178	-	156,628	156,628
General Assistance Program		R-2024-2018005606	-	76,443	76,443
Veteran Treatment Court		R-2024-2018005331	-	55,229	55,229
Total Direct Programs			-	440,959	440,959
TOTAL TEXAS VETERANS COMMISSION			-	440,959	440,959
TOTAL EXPENDITURES OF STATE AWARDS			$ -	$ 1,040,956	$ 1,040,956
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			$ 36,237,828	$ 34,473,666	$ 70,711,494

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, 2025, 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.

Note 5. Expenditures Incurred in a Prior Year

The County disclosed amounts in the Schedule of Expenditures of Federal Awards incurred in a prior year as follows:

Description	Amount
ALN 97.036 - Winter Storm Mara	$ 3,599,613
	$ 3,599,613

WILLIAMSON COUNTY, TEXAS

POPULAR ANNUAL FINANCIAL REPORT

Fiscal year end September 30, 2025

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The Popular Annual Financial Report (PAFR) provides a less technical discussion of County finances by providing important financial data that presents a brief explanation on where the county-wide resources come from, how those dollars are spent, and how those transactions benefit the citizens.

The PAFR is generated using the financial information taken from the 2025 Annual Comprehensive Financial Report (ACFR) that was audited by Weaver and Tidwell, LLP with an unmodified opinion. An unmodified opinion indicates the financial statements are prepared according to Generally Accepted Accounting Principals (GAAP) and are free from material misstatements concerning the overall financial position of the County.

Photography Credits: Parks, EMS, SO, and HNTB

MESSAGE FROM THE COUNTY ADUITOR

Dear Citizens of Williamson County,

It is my pleasure to present the Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2025, which highlights all Williamson County Law Enforcement personnel. This financial summary includes discussions of County initiatives and trends in the local economy. The document provides important financial data that presents a brief explanation on where the county-wide resources come from, how those dollars are spent, and how those transactions benefit the citizens.

Williamson County employs law enforcement in the County Attorney's office, each Constables office, the District Attorney's office, the Sheriff's Office, and Jail. Some of the services provided are: Traffic Enforcement; Property Crimes Investigations; Violent Crime Investigations; Community Programs and Education such as DARE and Junior Deputy Academy; Environmental Crime Investigations; Civil Process; assistance to Prosecutors with Evidence for a Trial; Escorting Victims of Crime to court safely; and Security in the various Court Rooms. Please read on to learn more about the excellent work and dedication that these employees provide the citizens of Williamson County.

The County continues to experience major job growth, proliferation of business, and residential development. Williamson County's population was 727,480 in 2024 and is expected to grow to more than 1.6 million by 2050. The Bureau of Labor Statistics ranked Hutto as the 13th fastest growing city in the nation between July 2023 and July 2024. The Austin area was also ranked as the fifth fastest-growing job market for major metropolitan areas in the United States. The tech sector has become the primary driver of jobs in the region. Some of the largest employers in the area now include Samsung, Tesla, Amazon, and Apple. Samsung has continued construction on a $17 billion semiconductor factory. The six million square foot plant is scheduled to begin operations in 2026. The County's unemployment rate did increase slightly over the last year, from 3.6% in September 2024 to 3.9% in September 2025, remaining lower than the 4.4% unemployment rate for Texas as of September 2025.

Taxable Assessed Valuation (TAV) growth has been solid, spurred by affordable home prices and ample developable land which fuels property tax revenue growth. In fiscal year 2025 TAV grew 10.2%. The AAA credit rating that Williamson County continues to maintain provides further assurances that Williamson County is a great steward of our citizen's money.

This report is not intended to replace the Annual Comprehensive Financial report (ACFR); the function of this report is to provide a readable and understandable format regarding the County's finances. Both the ACFR and PAFR are available on our website: https://wilco.mygovcenter.com/cms/cms?id=82. I invite you to share any questions, concerns, feedback or recommendations you may have by emailing julie.kiley@wilcotx.gov.

Respectfully Submitted,

Julie M. Kiley

Julie M. Kiley, CPA
Williamson County Auditor

COUNTY GOVERNMENT

Top Row (Left to Right):

County Judge Steven Snell
Commissioner Pct. 4 Russ Boles

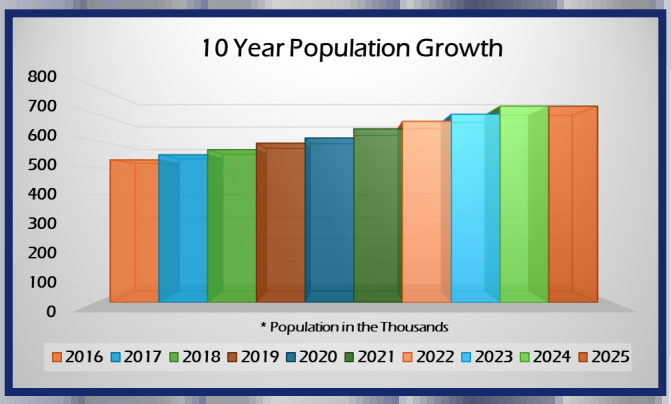
Bottom Row (Left to Right):

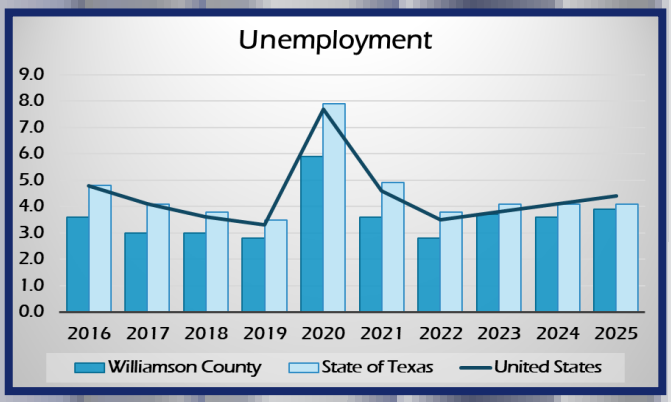
Commissioner Pct. 2 Cynthia Long
Commissioner Pct. 1 Terry Cook
Commissioner Pct. 3 Valerie Covey

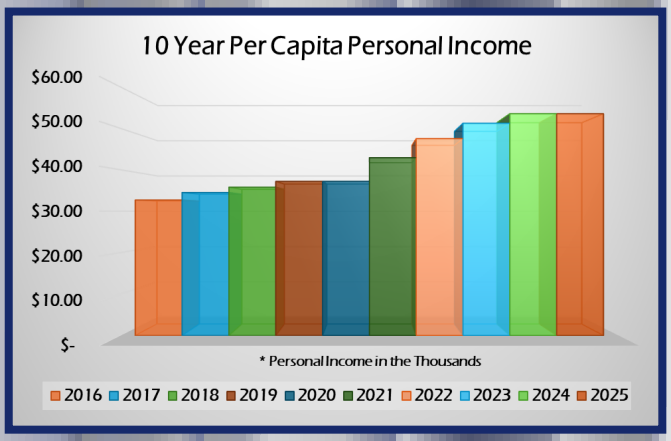
Williamson County, Texas
Elected Officials *

Judge, 26th Judicial District Court	Donna King
Judge, 277th Judicial District Court	Stacey Mathews
Judge, 368th Judicial District Court	Sarah Bruchmiller
Judge, 395th Judicial District Court	Ryan D. Larson
Judge, 425th Judicial District Court	Betsy Lambeth
Judge, 480th Judicial District Court	Terence M. Davis
County Judge	Steve Snell
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	Kevin Wilkie
Constable, Precinct 4	Paul Leal
County Clerk	Nancy Rister
Judge, County Court at Law No. 1	Brandy Hallford
Judge, County Court at Law No. 2	Laura Barker
Judge, County Court at Law No. 3	Doug Arnold
Judge, County Court at Law No. 4	John B. McMaster
Judge, County Court at Law No. 5	Will Ward
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	Angela Williams
Justice of the Peace, Precinct 3	Evelyn McLean
Justice of the Peace, Precinct 4	Rhonda Redden
County Attorney	Doyle "Dee" Hobbs
Sheriff	Matthew Lindemann
Tax Assessor/Collector	Larry Gaddes

* As of September 30, 2025







PROPERTY TAX AND TRENDS

Debt Service Fund

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

Road & Bridge Fund

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

The tables to the right provide the revenues, expenditures, and ending fund balance over the past three years for both the Debt Service Fund and Road and Bridge Fund.

Debt Service Fund - $M	2025	2024	2023
Revenue	$ 184.81	$ 162.49	$ 144.85
Expenditures	$ 199.10	$ 168.23	$ 163.58
Excess (deficiency) of Revenue & Expenses	$ (14.30)	$ (5.74)	$ (18.73)
Other financing sources (uses)	$ 15.70	$ 6.28	$ 21.02
Net Change in Fund Balance	$ 1.40	$ 0.54	$ 2.29
Beginning Fund Balance	$ 10.92	$ 10.38	$ 8.08
Ending Fund Balance	$ 12.32	$ 10.92	$ 10.37

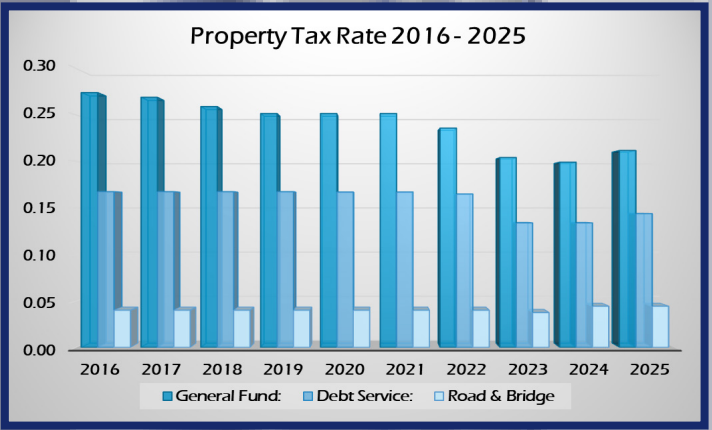
Road & Bridge Special Revenue Fund - $M	2025	2024	2023
Revenue	$ 69.59	$ 68.33	$ 53.64
Expenditures	$ 42.45	$ 37.97	$ 33.69
Excess (deficiency) of Revenue & Expenses	$ 27.14	$ 30.36	$ 19.95
Other financing sources (uses)	$ (20.79)	$ (20.22)	$ (15.80)
Net Change in Fund Balance	$ 6.35	$ 10.14	$ 4.15
Beginning Fund Balance	$ 43.25	$ 33.10	$ 28.95
Ending Fund Balance	$ 49.60	$ 43.24	$ 33.10

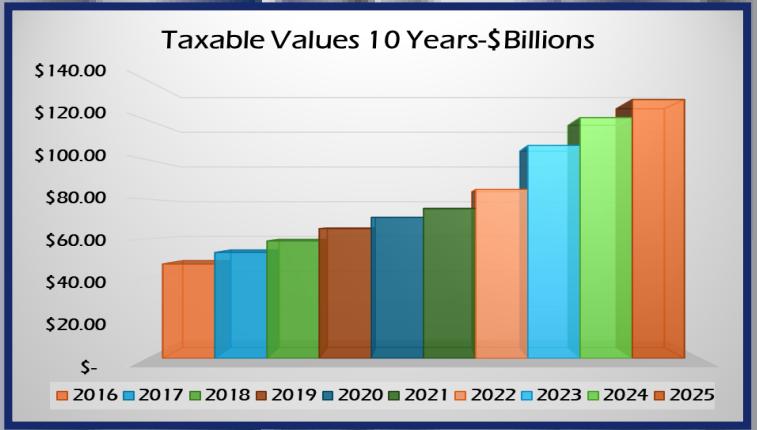
Williamson County Tax Rate

The 2024 tax rate for Fiscal Year 2025 is $.399999 per $100 value and broken down as follows:

*General Fund: $0.211770
*Debt Fund: $0.143900
*Road Bridge: $0.044329

The graph below reflects the taxable values and changes in tax rates by each source since 2016.





FINANCIAL TREND SUMMARY

Wilco Public Safety Statistics

	2025	2024	2023
Number of 911 Calls Received	107,793	112,229	158,748
EMS 911 Runs	35,704	31,460	37,364
EMS Transfers Runs	846	855	776
Number of Total EMS Runs	36,550	32,315	38,140
Average EMS Response Time in Mins.	9:40	10:17	10:59
Average Jail Daily Population	678	582	585
Jail Bookings	9,590	10,747	10,387
Jail Releases	9,640	10,710	10,660
Jail Inmates at 9/30	625	640	594
Violations Report by Sheriff's Office	15,229	9,749	11,077
Annual Fire Inspections	115	158	2,039
Fire Investigations	46	35	35

How Your Tax Dollars Are Spent:

Total Expenses for FY 2025: $791,255,976

General Government
19.92%

Public Safety
17.98%

Transportation
33.42%

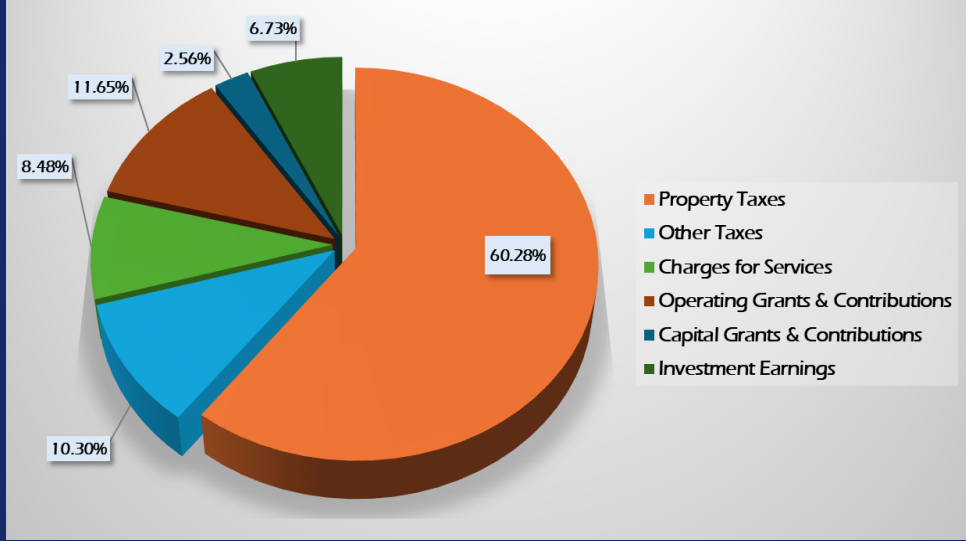
Judicial Services
5.61%

Community Services
14.39%

Conservation
0.91%

Long-Term Debt
7.77%

Governmental Revenue By Source



GOVERNMENT-WIDE STATEMENTS

Williamson County Financial Activity Statement

General Revenue	2025	2024	2023
Property Taxes:			
Levied for general purposes	$ 185,428,928	$ 217,056,989	$ 196,965,239
Levied for road & bridge	$ 57,826,298	$ 54,344,042	$ 41,539,986
Levied for debt service	$ 271,865,005	$ 187,332,313	$ 167,188,852
Other taxes	$ 88,055,497	$ 26,304,520	$ 24,543,802
Charges for Services	$ 72,488,448	$ 65,340,902	$ 67,341,318
Operating grants & contributions	$ 99,535,064	$ 71,405,749	$ 66,147,266
Capital grants & contributions	$ 21,891,386	$ 37,521,246	$ 78,721,735
Investment earnings	$ 57,522,651	$ 69,128,101	$ 50,115,081
Miscellaneous	$ -	$ 318,241	$ 341,160
Total Revenue	**$ 854,613,277**	**$ 728,752,103**	**$ 692,904,439**
Expenses			
General Government	$ 157,580,567	$ 120,176,434	$ 94,990,584
Public Safety	$ 142,298,463	$ 147,418,771	$ 168,344,228
Transportation Support	$ 264,416,495	$ 109,699,020	$ 122,432,160
Judicial	$ 44,407,170	$ 41,353,084	$ 44,515,813
Community Services	$ 113,868,842	$ 59,390,503	$ 49,864,644
Conservation	$ 7,238,391	$ 728,476	$ 684,354
Interest on long-term debt	$ 61,446,048	$ 38,762,528	$ 31,286,522
Total Expenses	**$ 791,255,976**	**$ 517,528,816**	**$ 512,118,305**
Monies Received over Services Rendered	**$ 63,357,301**	**$ 211,223,287**	**$ 180,786,134**

Government-Wide Statements are designed to provide readers with a broad overview of Williamson County's finances in a manner similar to a private sector business. Both the Statement of Activities and Statement of Net position are presented in the Government-Wide Statements.

Statement of Activities presents information demonstrating how the County's net position changed during the current fiscal year. All changes in net position are reported shortly after the underlying event occurs regardless of the timing of related cash flows.

FUND ACCOUNTING

Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund

	2025	2024	2023
Revenue			
Taxes	$ 273,669,972	$ 242,388,952	$ 222,043,939
Fees of Office	$ 19,856,652	$ 18,876,846	$ 18,195,641
Fines & Forfeitures	$ 2,710,114	$ 2,537,852	$ 1,952,559
Intergovernmental	$ 7,524,127	$ 3,002,807	$ 2,607,870
Charges for Services	$ 22,685,910	$ 22,629,827	$ 18,952,568
Investment Income & Other	$ 16,964,794	$ 20,449,887	$ 14,556,019
Miscellaneous	$ 1,352,012	$ 1,276,400	$ 780,634
Total Revenue	$ 344,763,581	$ 311,162,571	$ 279,089,230
Expenditures			
Current:			
General Government	$ 82,874,870	$ 81,084,528	$ 73,142,592
Public Safety	$ 134,417,793	$ 124,523,013	$ 117,137,875
Judicial	$ 42,931,685	$ 38,230,173	$ 35,552,095
Community Services	$ 14,743,721	$ 15,145,786	$ 13,197,429
Debt Service:			
Principal	$ -	$ -	$ -
Interest and other charges	$ 65,557	$ 102,769	$ 98,620
Capital Outlay	$ 24,779,479	$ 5,645,770	$ 2,610,874
Total Expenditures	$ 299,813,105	$ 264,732,039	$ 241,739,485
Excess of Revenues over Expenditures	$ 44,950,476	$ 46,430,532	$ 37,349,745
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	$ 158,534	$ 144,154	$ 98,192
Proceeds from Subscription Liabilities	$ 1,825,174	$ -	$ 5,426,752
Proceeds from Lease	$ 112,150	$ -	$ 159,860
Transfers In	$ 38,085	$ 1,020	$ 1,590
Transfers Out	$ (32,174,464)	$ (11,384,452)	$ (16,567,867)
Total Other Financing Sources (Uses)	$ (30,040,521)	$ (11,239,278)	$ (10,881,473)
Net Change in Fund Balances	$ 14,909,955	$ 35,191,254	$ 26,468,272
Fund Balance, Beginning	$ 237,748,225	$ 202,556,971	$ 176,088,699
Fund Balance, Ending	$ 252,658,180	$ 237,748,225	$ 202,556,971

Fund Accounting: groups revenue received into related accounts to maintain control over resources that have been segregated for specific activities. The County, like other State and Local Governments, uses fund accounting to ensure compliance with finance-related requirements. All funds of the County can be dividedinto three categories:

Governmental Funds: are used to account for essentially the same functions as government-wide. However, the main function for governmental funds is to focus on near-term inflows and outflows of available resources as well as unencumbered balances at the end of the fiscal year. Williamson County maintains 58 governmental funds.

Proprietary Funds: are used to accumulate and allocate costs internally among the County's various functions. The only type of proprietary funds maintained by the County is Internal Service Funds, which includes the Fleet Maintenance Fund, Risk Fund, and the Benefits Fund.

Fiduciary Funds: are used to account for resources held for the benefit of parties outside the County.

Wilco Services Statistics

Function/Program	2025	2024	2023
County Employees	2,023	1,950	1,904
General Government			
Number of A/P checks issued	8,434	8,102	7,961
Number of outgoing A/P wires	194	145	173
Number of invoices processed	39,857	40,713	39,165
Number of Pcard charges	17,554	15,819	14,507
Number of electronic payments	7,962	7,640	7,097
Judicial			
Hot Check Cases			
Number of Checks Processed	43	40	101
Number of Theft by Check Cases Filed	81	54	98

STATEMENT OF NET POSITION

Williamson County
Condensed Statement of Net Position

	2025	2024	2023
Assets			
Current Assets	$ 1,347,796,565	$ 1,356,363,470	$ 1,148,122,593
Capital Assets	$ 1,989,343,734	$ 1,769,545,158	$ 1,564,303,000
Total Assets	$ 3,337,140,299	$ 3,125,908,628	$ 2,712,425,593
Deferred Outflows of Resources	$ 34,090,955	$ 40,740,114	$ 57,440,606
Total Deferred Outflows of Resources	$ 34,090,955	$ 40,740,114	$ 57,440,606
Liabilities			
Current Liabilities	$ 197,855,398	$ 175,834,850	$ 180,052,957
Noncurrent Liabilities	$ 1,747,481,635	$ 1,634,716,529	$ 1,440,506,214
Total Liabilities	$ 1,945,337,033	$ 1,810,551,379	$ 1,620,559,171
Deferred Inflows of Resources	$ 26,896,525	$ 12,776,380	$ 17,209,333
Total Deferred Inflows of Resources	$ 26,896,525	$ 12,776,380	$ 17,209,333
Net Position			
Net Investment in Capital Assets	$ 1,565,842,320	$ 1,331,729,835	$ 1,209,223,449
Restricted	$ 864,716,668	$ 871,723,729	$ 700,591,876
Unrestricted	$ (1,031,561,292)	$ (860,132,582)	$ (777,717,630)
Total Net Position	$ 1,398,997,696	$ 1,343,320,983	$ 1,132,097,695

The Statement of Net Position presents information on all of the County's assets and liabilities. The difference between the assets and liabilities are reported as the net position. The Statement of Net Position is comprised of the following:

* Capital Assets represent the value of assets less depreciation and the associated outstanding debt incurred to purchase an asset.
* Restricted Assets are cash or other valuable assets put aside for a specific purpose.
* Unrestricted Assets are items that do not have to be held for a specific purpose.
* Deferred Outflows of Resources are the consumption of net assets applied to a future reporting period.
* Deferred Inflows of Resources are the purchase of net assets by government that is applied to a future reporting period.

Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of Williamson County is improving or deteriorating. In 2025, total net position increased by $55.7 million compared to 2024 due to capital contributions and property taxes. Capital assets increased by $219.8 million because of ongoing county road improvements, right of way purchases, and equipment purchases. The acceptance of several new subdivisions contributed to this increase. Noncurrent liabilities increased by $112.8 million. This increase in 2025 is due to the issuance of $140.7 million in unlimited tax road bonds, $88.6 million in Limited Tax Notes, and $66.1 million in Limited Tax Refunding and Park Bonds.

DEBT AND BOND ACTIVITY

Pass-Through Toll Revenue

In 2011, Williamson County signed a second Pass-Through agreement with TxDOT for the construction of northbound frontage roads and ramps on IH-35 in Georgetown. TxDOT will reimburse a maximum of $12,096,700. The reimbursement from TxDOT is based on a calculation of $0.07 per vehicle mile traveled; no more than $1,099,700 will be reimbursed annually on the completed project. The amount received to date is $9,758,590.35.

Refunded and Defeased Debt

In September 2025, the County redeemed and defeased $20.0 million of the 2016 Limited Tax Refunding Bonds. $20.0 million of debt service was deposited in an escrow account. The debt defeasance resulted in savings of $5,954,152 million in interest payments over the next 11 years. Since 2004, Williamson County has saved more than $110.9 million due to refinancing debt and has defeased a par value of $215.8 million for a savings of $101.1 million.

Tax Anticipation Note (TAN)

In June 2025, Williamson County issued a Tax Anticipation Note (TAN) in the amount of $88.6 M. The TAN is a short-term debt security issued by a government. Williamson County issued the TAN to pay for specific projects specifically right of way and roadway improvements.

Voter Approved Bonds

On November 2, 2023, Williamson County voters approved $825 million in road bonds and $59 million in park bonds. In June 2025, the county sold road bonds as well as park and refunding bonds for $140,695,000 and $66,130,000 respectively. The refunding portion of the Park Bonds consisted of $37,930,000 which resulted in a savings of $1,579,618.

Ranking	Top 10 Taxpayers	Value in $
1	Samsung Austin Semiconductor LLC	$ 1.525 B
2	City of Round Rock	$ 576.73 M
3	Dell Computer Holdings LP	$ 451.61 M
4	Oncor Electric Delivery Company b	$ 422.81 M
5	Apple Inc.	$ 360.00 M
6	ZT Systems	$ 293.75 M
7	Atmos Energy/Mid-Tex Distribution	$ 275.13 M
8	BRI 1869 Parmer LLC c	$ 270.00 M
9	Linde Inc	$ 255.94 M
10	Citicorp North America	$ 228.81 M

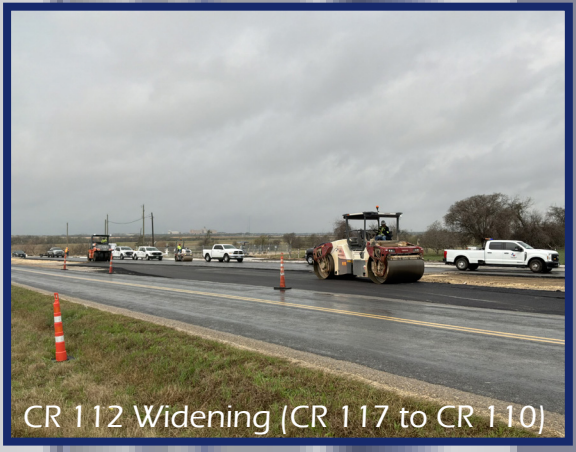
Ranking	Top Employers	No. of Employees
1	Dell Computer	10,000
2	Apple, Inc.	7,000
3	H-E-B, LP	7,000
4	Round Rock ISD	6,236
5	Leander ISD	5,649
6	Williamson County	2,023
7	Georgetown ISD	2,000
8	Kalahari Resorts & Conventions	1,830
9	Hutto ISD	1,474
10	City of Round Rock	1,130

MAJOR CAPITAL PROJECTS

Major Capital Projects
Annual Expenditures FY 2025

Project Name	$M	Type
CR 314 Safety Improvements & Widening	$ 3.5	Road
Old Settlers Boulevard	$ 3.6	Road
CR 112 Widening (CR 117 to CR 110)	$ 4.0	Road
Bagdad Rd/CR 279 (Lp 332 to CR 281)	$ 4.2	Road
Corridor C/SH29 Bypass	$ 5.0	Road
CR 255/289	$ 12.1	Road
Corridor H/Sam Bass Rd	$ 14.2	Road
Juvenile Justice Center-Additional Detention	$ 19.1	Building
Administration Building	$ 44.6	Building
Southeast Inner Loope Segment 2	$ 44.6	Road

Old Settler's Blvd


CR 112 Widening (CR 117 to CR 110)

Administration Building

Corridor H/Sam Bass Road

Juvenile Justice Center
Additional Detention

WILLIAMSON COUNTY LAW ENFORCEMENT

What does a typical shift look like for the officers?

A typical shift begins with a briefing; this is when the Law Enforcement (LE) team reviews assignments, active cases, shares important updates such as recent incidents, and brief training reminders. Deputies balance multiple responsibilities from Traffic Enforcement, Property Crimes Investigations, Violent Crime Investigations, Community Programs and Education such as DARE and Junior Deputy Academy, Environmental Crime Investigations, Civil Process, assistance to Prosecutors with Evidence for a Trial, Escorting Victims of Crime to court safely, and Security in the various Court Rooms. From start to finish, each shift blends routine duties with unpredictable events. Through visibility, responsiveness, and professionalism, deputies work to keep the community safe and informed every day.

What types of calls does Law Enforcement (LE) respond to and how does LE decide what is a priority on busy days?

The type of calls the LE handles vary depending on community needs and time of day. Calls range from domestic disputes, verbal altercations, vehicle accidents, medical emergencies, traffic violations, property crimes, and high-priority emergencies (crimes in progress, active shooter, bomb threats, homicides, robbery, missing or endangered people).

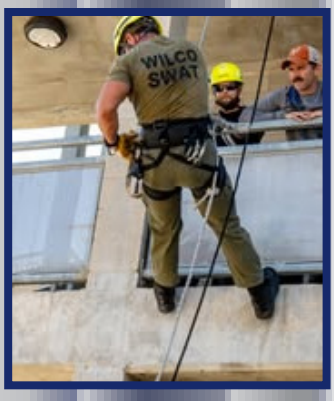
Deputies determine what is a priority based on:

1.)Threat to Life - Situations where lives are at immediate risk.
2.)Crimes in Progress - Crimes actively occurring.
3.)Public Safety Hazards - Hazards that could endanger the community.
4.)Property Crimes and Non-Emergency Calls – Low-risk situations.

This structured approach ensures we allocate resources where they matter most, protecting lives, preventing crimes, and maintaining public safety.

What training do officers receive for de-escalation?

Deputies undergo comprehensive training designed to reduce the need for force and resolve situations safely. Mandatory courses include De-escalation, Verbal Judo, Personal Communication Skills, and Duty to Intervene.



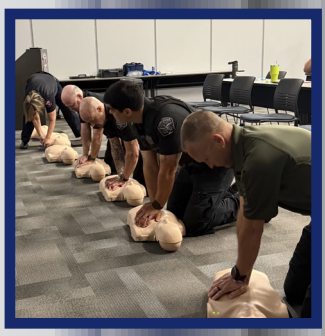
What are some facts the Community need to know about Law Enforcement (LE)?

- Police work is not only a physical job, but it is also a psychological strain on deputies due to the trauma scenes, dealing with victims of abuse, cases involving children, and death.
- LE continuously train.
- LE are part of the community and do their best to show compassion, empathy, and fairness.
- Deputy Constables Offices are a dual entity and enforce both civil and criminal laws.
- The Sheriff's office is a law enforcement entity like a municipality. The difference is the office is led by the Sheriff, who is an elected official. The Sheriff's Office patrols the entire County, oversees the county jail, and handles loose livestock.

What can residents do to help the community to be safe and teach children to rely on law enforcement?

Residents play a vital role in keeping the community safe. Simple actions such as staying aware of unusual activity, securing homes and vehicles, report concerns promptly (See Something, Say Something), and knowing your neighbors are encouraged.

Both the Constables and Sheriffs office offer several opportunities for families and children to learn about Law Enforcement. Programs such as DARE, Junior Deputy Academy, Youth and Young Adults Citizen's Academy, Community Helpers, and Don't Mark Me are many of the programs offered. Events such as Touch a Truck, National Night Out, Trunk or Treat, and other community events are other opportunities for families to learn about safety, interact with deputies, and strengthen the bond between our offices and the community.

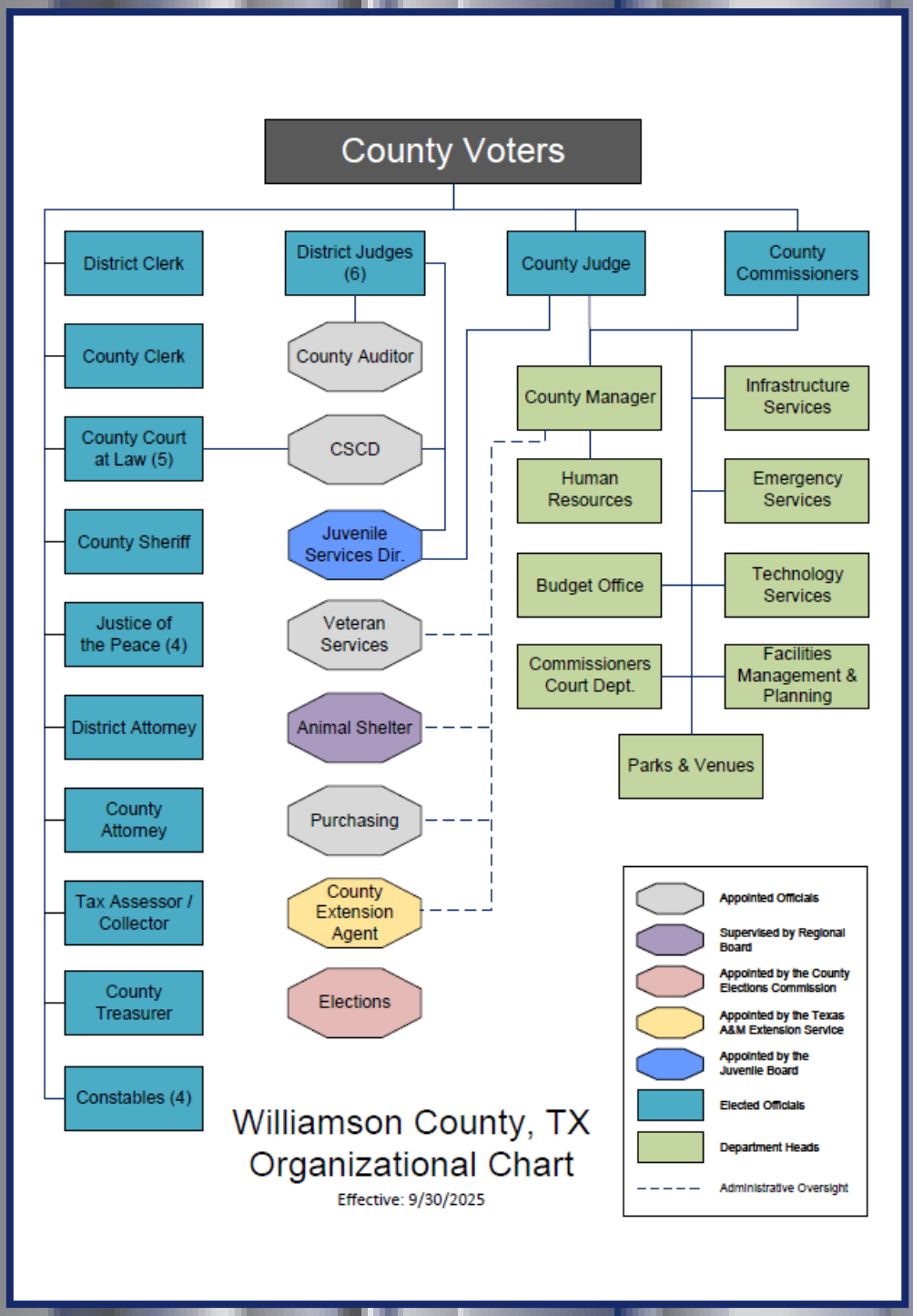


What are the duties of a County Attorney and District Attorney Investigator?

- Provides security for the office, prosecutions teams, and trial witnesses.
- Act as liaison between law enforcement agency officers and prosecutors.
- Locating and contacting victims or witnesses of crimes.
- Coordinating witness travel and accommodations for court hearings or trial.
- Collect and preserve evidence.
- Assist police agencies in obtaining court orders, subpoenas, and search warrants for their investigation into criminal cases.

Special thanks to Williamson County Law Enforcement for providng pictures and information regarding their roles.

WILLIAMSON COUNTY HIGHLIGHTS



Wilco Earns ETC Institute's "Leading the Way" Award for Service Excellence

Wilco Emergency Medical Services Annual Recognition Ceremony

Wilco Justices of Peace Honored with Recognition of Excellence in Organ Donation Award

COUNTY AUDITOR'S OFFICE

For fiscal year ended September 30, 2024, the Governmental Finance Offices Association of the United States and Canada (GFOA) has given an Award of Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to Williamson County for the 19th consecutive year.

In order to receive an Award of Oustanding Achievement in Popular Annual Financial Reporting, a government unit must publish a PAFR whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. We believe our current report continues to conform to the PAFR requirements, and we are submitting the current year report to GFOA.

County Auditor - Julie M. Kiley, CPA

First Assistant County Auditor - Jalyn Morris, CIA, CFE

Financial Accounting:
- Financial Director - Ganae Hempe, CPA, CFE
- Assistant Financial Director - Pam Navarrette
- Senior Accountant - Kevin Hawlik, CPA
- Accountant II - Tammy Becton, Andrea Bigon, Karen Knightstep
- Accountant I - Nicole Bius, Reagen Radicke
- Accounting Specialist - Kelli Seshiki
- Accounts Payable Manager - Belinda Chapa
- Accounts Payable Lead - Leticia Gomez
- Accounts Payable Auditor - Lisa Besler, Shari Carlson, Teri Clough, Angella Faris, Annette Flores, Nancy Schiller, Miranda Stubbs

Payroll/Operations Manager - Nathan Zinsmeyer
- Payroll Lead - Diane Ostolaza
- Payroll Specialist - Arcelia Kent
- Payroll/AP Auditor - Donna Black

Internal Audit:
- Internal Audit Director - Joel Brophy, CIA, CFE, CRMA, CICA
- Assistant Internal Audit Director - Jasmine Triplett, CIA, CCEP
- Contract Auditor - Garrett Murray
- Senior Internal Auditor - Linda Sumner
- Internal Auditor II - Leticia Sanchez
- Internal Auditor I - Abel Ortega, Riley Purcell

Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

Williamson County Texas

For its Annual Financial Report
For the Fiscal Year Ended

September 30, 2024

Executive Director/CEO

Constable Precinct One
1801 East Old Settlers Boulevard, Suite 105
Round Rock, Texas 78644
Phone: (512) 244-8650
https://www.wilcotx.gov/387/Precinct-One

Constable Precinct Two
350 Discovery Boulevard, Suite 205
Cedar Park, Texas 78613
Phone: (512) 260-4270
https://www.wilcotx.gov/398/Precinct-Two

Constable Precinct Three
100 Wilco Way, Suite C101
Georgetown, Texas 78626
Phone: (512) 943-1434
https://www.wilcotx.gov/399/Precinct-Three

Constable Precinct Four
412 Vance Street, Suite 3
Taylor, Texas 76574
Phone: (512) 352-4181
https://www.wilcotx.gov/402/Precinct-Four

Williamson County Attorney
405 MLK, Suite 7
Georgetown, TX 78626
Phone: (512) 943-1125

Williamson County District Attorney
405 MLK, Suite 1
Georgetown, TX 78626
Phone: (512) 943-1243

Sheriff's Office
508 S. Rock Street
Georgetown, Texas 78626
Phone: (512) 943-1300
Non-Emergency: (512) 864-8282
https://www.wilcotx.gov/637/Sheriffs-Office

Williamson County, Texas
Office of the County Auditor
Popular Annual Financial Report
September 30, 2025
710 S. Main Street, Suite 301
Georgetown, Texas 78626

Commissioners Court - Regular Session **31.**

Meeting Date: 04/21/2026

Creation of a New Position for the Elections Department

Submitted By: Ashlie Holladay, Budget Office

Department: Budget Office

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider, and take appropriate action on the creation and funding of a Public Information Act Coordinator position within the Elections Department to assist with timely processing of public information requests and improve compliance with statutory deadlines. This position will handle intake, tracking, redacting, response coordination, and reporting for PIA requests, with emphasis on elections-related data and records.

Public Background

The Elections Department has experienced a sustained increase in complex public information requests, particularly surrounding elections' administration, voter data inquiries, and ballot and equipment records. These requests frequently require coordination with multiple departments, specialized redactions, and adherence to strict statutory timelines. Elections-related materials may involve confidential information, security-sensitive documentation, and statutory exemptions that require careful review and redaction. Without dedicated staffing, existing personnel are diverted from mission-critical election duties (training, logistics, compliance, and voter support), creating an increased risk of delayed responses or incomplete PIA responses which could lead to potential complaints and litigation. Human Resources has recommended a grade of B26 at $56,987.77 annually. If approved, this position would be effective April 24th, 2026, to coincide with the beginning of a new pay period (not on 5/1/26 as indicated in the job description attachment itself). Total funding needed for salary and fringe is $35,710.49. Funds are available in 409 Non-Departmental for succession planning events and are not expected to be spent this fiscal year. Should the court approve this item, the line item transfer is attached and may be approved as well.

Fiscal Impact

From/To	Acct No.	Description	Amount
FROM	0100-0409-001100	NonDept/FT Salary	$24,986.95
FROM	0100-0409-002010	NonDept/FICA	$1,911.50
FROM	0100-0409-002020	NonDept/Retirement	$3,748.04
FROM	0100-0409-002030	NonDept/Employer Insur	$5,064.00
TO	0100-0492-001100	Elections/FT Salary	$24,986.95

TO	0100-0492-002010	Elections/FICA	$1,911.50
TO	0100-0492-002020	Elections/Retirement	$3,748.04
TO	0100-0492-002030	Elections/Employer Insur	$5,064.00

Attachments

PIA Coord Job Description
Staffing Form for PIA Coordinator

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 02:16 PM
Form Started By: Ashlie Holladay		Started On: 04/14/2026 08:12 AM
Final Approval Date: 04/14/2026		

Williamson County Job Description

Department/Office: Elections

Job Title: PIA Coordinator | FLSA: NE | Pay Grade: B.26 | Effective Date: 05/01/2026

JOB SUMMARY

Reporting directly to the Elections Administrator, responsible for managing and processing requests for public information in compliance with the Texas Public Information Act. Understanding and following all legal guidelines on the proper handling of sensitive information and maintaining the highest level of professionalism. Ensures transparency, accuracy, and timely responses while coordinating with internal departments, legal counsel, and requestors. This position also assists with record retention practices and ensures adherence to all applicable laws and regulations of the Texas Election Code, Texas Administrative Code, and the Texas Public Information Act.

EXAMPLES OF WORK PERFORMED

- Receives, logs, evaluates, and processes all Public Information Act (PIA) requests.
- Reviews requested records to determine responsiveness, confidentiality, and applicable legal exceptions.
- Maintains organized records of requests, responses, and associated documentation in accordance with retention schedules.
- Ensures all responses are complete and accurate.
- Coordinates with internal stakeholders to locate responsive documents.
- Ensures all deadlines mandated by statue are met.
- Builds and maintains strong relationships with the County Attorney's office, the County IT Department, and other County Departments as required.
- Maintains a current understanding of all laws, advisories, and best put forth by the Secretary of State's office and the County Attorney's office on fulfilling Public Information Requests.
- Conducts analysis and research to determine the best methods to fulfil extensive requests.
- Provides guidance to staff on proper handling of records and confidentiality procedures.
- Prepares correspondence, cost estimates, clarifications, and status updates to requestors.
- Maintains a clear chain of custody on physical documents.
- Cross trains with office staff in other areas to ensure continuity of departmental operations.
- Communicates frequently via telephone, e-mail, and in person with the public.
- Answers questions and concerns via email, phone, or in person in a timely and professional manner.
- Creates best practices for records management policies and procedures.

ORGANIZATION RELATIONSHIPS

- Reports directly to – Elections Administrator
- Direct Reports – No

PHYSICAL DEMANDS

- Position involves frequent sitting, standing, walking, climbing, bending, heavy lifting, and operating equipment.
- Position involves safely operating a motor vehicle.

ENVIRONMENTAL FACTORS

- Work is primarily indoors.
- May be required to perform some work outdoors in inclement weather (heat, cold, wet conditions).

Regular travel between work sites is required.

The above statements are intended to describe the general nature and level of work being performed by individuals assigned to this job. They are not intended to be an exhaustive list of all responsibilities, duties, and skills required of personnel so classified in this position. This job description is subject to change as the needs and requirements of the job change.

MINIMUM QUALIFICATIONS

- Associate degree in Government, Public Administration, Business Administration, or a related field and one (1) year of coordinating or training experience; OR an equivalent combination of education and experience.
- Knowledge of Texas Election Code, Texas Public Information Act procedures, and Texas State Library and Archives policies.

LICENSES AND CERTIFICATIONS

Required within thirty (30) days of employment

- Valid Texas driver's license

PREFERRED QUALIFICATIONS

- Bachelor's degree in a related field
- Two (2) years of experience working within law, Public Information, or related field.
- Prior experience working in Elections and/or public-sector environment.
- Registered Election Official (REO) Certification within two (2) years of employment.
- Certified Elections Registration Administrator (CERA) Certification within five (5) years of employment.

EMPLOYMENT TESTING

Employment is contingent on passing any post-offer pre-employment screening as listed below:

- Criminal background check: Yes
- Motor Vehicle Record check: No
- Drug screening: No
- Physical exam: No
- Psychological exam: No
- Additional: N/A

IRREGULAR HOURS

- Work outside of normal office hours (Monday-Friday 8 a.m. to 5 p.m.) may be required.
- May be deemed essential personnel in the event of an emergency.

TOBACCO FREE WORKPLACE POLICY

Williamson County is a tobacco free workplace. The use of tobacco products (e.g., cigarettes, cigars, pipes, snuff, chew, etc.) and Electronic Nicotine Delivery Systems (ENDS) (e.g., vapor, e-cigarettes,

etc.) prohibited on all Williamson County premises. Employees who violate this policy are subject to appropriate disciplinary action up to and including termination of employment.

Staffing Adjustment Request Form

Purpose: To request adjustment/reclassification to a current position or to request a new position.

A continued focus of the budgetary process is to evaluate the current effectiveness of our staffing needs. It is the priority of the Court to provide adequate and qualified staffing for offices and departments while ensuring efficiency. Requests for staff should be made only for new programs and/or upon demonstrated increases in service requirements that cannot be met with improved technology or changes in procedures.

All requests for staffing changes must include one form per request and *be attached to its own Change Request in Questica.* All requests must include performance measures or goals as they correlate to the Williamson County Strategic Plan.

Department Information	
Date of Request: 04/09/2029	
Department: Elections	Contact Name: Bridgette Escobedo
New Position Priority *(If requesting more than one position, please rank requests)*:	
Type of Request: ☒ New Position ☐ New Initiative ☐ Reduction in Headcount ☐ Conversion ☐ PT to FT Conversion ☐ Reclassification (Grade, Salary, Title Change)	

Requested Action	
CURRENT POSITION (If applicable)	**NEW REQUESTED POSITION**
Position Control Number (PCN): **Position Title & Grade:**	**Position Title and Grade/Step:** PIA Coordinator/B26
Position Type: ☐ Full-Time ☐ Part-Time ☐ Temporary	**Position Type:** ☒ Full-Time ☐ Part-Time ☐ Temporary
Funding: ☐ Current General Fund ☐ Grant Funds ☐ Other Vacancy: ☐ Other:	**Funding:** ☒ Current General Fund ☐ Grant Funds ☐ Other Vacancy: ☐ Other:
Current Salary:	Proposed Salary: $56,987.77
Proposed Effective Date (If other than October 1): 05/01/2026	

Brief Summary of Request (to include description of the need for the requested position to include 5 primary important functions of this position. Please include the percentage of time spent on each function).

The PIA Coordinator will serve as the primary liaison between the Elections Department and the County Attorney's Office to ensure timely and accurate fulfillment of Public Information Act (PIA) requests. This position is responsible for performing a variety of clerical and administrative tasks, including gathering data, preparing reports, collecting documentation, and responding to inquiries from the County Attorney's Office.

-Review incoming requests, ensure compliance with deadlines, prepare responsive documents, and serve as the primary point of contact for legal staff. (50%)
-Collect required data, reports, communications, and supporting materials from Elections staff and other departments as needed. (25%)
-Communicate with the IT warehouse to recall archived electronic and physical records as needed for each request. (10%)
-Perform filing, scanning, data entry, tracking request status, maintaining logs, and preparing documents. (10%)
-Provide timely updates and responses to the County Attorney's Office regarding request progress or questions. (5%)

Description of Request

Link to Strategic Plan

Select the appropriate Strategic Plan Initiative and explain how this request supports the County's or your department's Strategic Plan?

☐ Financial Sustainability ☐ Strong Community Safety ■ High Performing Government ■ Customer Focused Workforce ■ Thoughtful Growth ☐ Innovative and Modern Facilities

Brief Explanation:

The PIA Coordinator will support the strategic plan by enhancing transparency and accountability by ensuring timely, accurate responses to Public Information Act (PIA) requests. This role strengthens Legal and Regulatory Compliance by coordinating closely with the County Attorney's Office. The PIA Coordinator reduces exposure to legal challenges by maintaining careful documentation, meeting statutory deadlines, and safeguarding sensitive information. This role helps the department demonstrate compliance with state law and a commitment to transparent operations. Regular collaboration with the IT warehouse and adherence to records retention standards contribute to strategic priorities around data governance, secure information management, and long-term preservation of county records.

Describe the benefits of this request

How will the addition of this position or change strengthen and/or benefit the department (efficiencies, increased revenue generation, increased service levels, etc)?

Having a dedicated PIA coordinator enhances the department's ability to respond efficiently and consistently to public inquiries, demonstrating a commitment to openness and accountability—critical for the Elections Department. This will strengthen transparency and public trust and improves compliance. Ensuring timely, accurate responses to Public Information Act (PIA) requests minimizes the risk of non-compliance, legal challenges, and potential penalties. This role adds a layer of protection for the department and the county.

Collaboration and Impacts

Was this proposal discussed with other departments/agencies that provide similar or supporting services that could be impacted? Please describe the impact and list the other departments/agencies and their points of contact. Suggest ways departments/agencies may be able to collaborate/cost share to ensure success of the proposal. Consider the strain on other services, duplication of services, etc.

For example: If a new court were to be created, the District Attorney's Office, the County Attorney's Office, the District Clerk's Office, Bailiffs and the County Clerk's Office would be impacted because they would have an additional court/customer to which they would need to provide services. Their workloads would be affected, and they may or may not currently have the resources to handle an additional customer.

The County Attorney proposed the addition of this position to help ensure compliance with applicable laws and guidelines. Having a dedicated person responsible for fulfilling the PIA requests will ensure timely responses, especially during election periods.

☐Have you attached or listed below Department Performance Measures and/or Justification for this request?

Space Allocation

If requesting a new position, is office space currently available? ☒ Yes ☐ No

If **yes**, describe where: Inner Loop Annex/Elections Department

If **no**, describe plan to acquire space for this proposal. Identify proposed position location and list cost of renovations, if any, in the Questica Change Request.

Disclaimer: Estimating equipment costs does not guarantee the purchase is approved. Proper purchasing protocol must be followed.

If you have any questions or need assistance when filling out this form, please do not hesitate to contact the Budget Office: Saira Hernandez (x33756), Sarah Crain (x31453), Ashlie Holladay (x31551)

When this electronic form has been completed, please submit in: Questica Change Request

In addition to this request form, please see chart below for additional information that may be required:
Please note – We are requesting PCNs to be listed with position titles in Organizational Charts

Request Code	Request Type	Explanation of Request Type	Required Documentation
NEW	New Position Request	Add an additional PT or FT employee to your department/office	Staffing Modification Form Job Description Current & Proposed Org Chart
CUR	Current Position Changes	Make a change to an existing PCN (ie. stipends and/or supplements)	
RCL	Reclassification	Make a minor change to an existing PCN job description (including title, grade, and possibly exemption status). *Rarely done outside the salary study. Please refer to EPM*	HR Reclassification Form Current Job Description New Job Description Current & Proposed Org Chart
CONV	Conversion	A significant change to the job description (usually 40% or more), that includes the addition or deletion of significant duties or responsibilities. Will include title, grade and/or FLSA status change. If the conversion results in a position change that is not consistent with original intent of the position, it will be reviewed by the Budget Office.	Staffing Modification Form Current Job Description New Job Description Current & Proposed Org Chart
INIT	New Initiative	Request departmental projects over and above normal operations (ie. Forming a call center involving new staff and equipment/furniture)	Staffing Modification Form Job Description Current & Proposed Org Chart
SAL_ADJ	Payroll Line Adjustment	Should be used for Payroll line items that are not attached to a PCN (ie. Overtime; Temp Labor)	
PT_FT	Part Time to Full Time	Request converting a PT position to a FT position.	Staffing Modification Form Job Description Current & Proposed Org Chart
CAP	Capital	CIP project request reviewed by Commissioners CT outside of operating budget	CIP Request Form Supporting Docs/Pictures Quotes
FAC	Facilities Enhancements	A routine maintenance/repair request to your office submitted to Facilities	FE Request Form Supporting Docs/Pictures Quotes
CL	Career Ladder Changes	Request a new title/grade for a specific PCN on an approved Career Ladder	Copy of CL Policy (If Available)

Commissioners Court - Regular Session **32.**

Meeting Date: 04/21/2026

BJA Adult Treatment Court Enhancement Grant Application

Submitted By: Tanya Kunz, County Court At Law #2

Department: County Court At Law #2

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider and take appropriate action on a request by County Court at Law 2 to apply for an Adult Treatment Court Enhancement Grant offered by the Bureau of Justice Assistance to support the Williamson County DWI/Drug Court Program.

Public Background

The Adult Treatment Court Program Enhancement Grant was released in March 2026. Grant applications are due on May 4, 2026. This grant is a reimbursement grant with a 25% In-Kind match requirement. The purpose of the funding is to provide enhanced services for the CCL2 DWI/ Drug Court Program to provide specialized treatment court services to continue its mission to enhance public safety by providing supervision and treatment to offenders through a judicially supervised court that ensures accountability and recovery. This grant would provide additional services that would also reduce recidivism.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Grants Mang. Request

Notice of Funding

Program Case Manager Job Description

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:32 PM
Form Started By: Tanya Kunz		Started On: 04/14/2026 11:03 AM
Final Approval Date: 04/14/2026		

Grants Management Request Questionnaire

BackGround Information

Please note: The county's acceptance of a grant will generally form a contract and; therefore, the application for a grant must be considered and approved by the Commissioners Court prior to making such application.

All grant applications must be approved by the Commissioners Court prior to the submittal of an application to a funding agency. The completed Grants Management Request Form located on the Budget Sharepoint site and any required resolutions or forms must be attached to the agenda item for consideration or approval of the program and/or funding request to the Commissioners Court. The request for approval to apply for grant funding must identify the purpose or need of the funding, current metrics, and data points to be collected by the department to show performance measures and/or improved services provided. All sections and questions on the Grants Management Request Form must be completed.

Programs or projects that are currently funded by a granting source must receive approval of the Commissioners Court to re-apply for the grant funding opportunity. Requests to re-apply must identify known decreasing funding policies by the granting agency and a sustainability plan for the grant funded program or personnel moving forward. This includes requests for full or partial funding. Should dollars be needed to fund a position and/or assets (or maintenance of) from the general fund or road and bridge fund due to grant expiration, non-renewal or a change in the percentage of funding received or percentage of allocation, the process would be as follows:

1. Notification of grant expiration will be sent out via the Auditor's Office 90 days prior to the expiration date
2. The department is responsible for placing an item on the agenda to request funding no later than July 1st of each year for the following year's budget. Agenda item placement MUST include the completed "Grant Questionnaire" form located in SharePoint
3. Should funding be approved by the Commissioners Court, funds will be added as applicable to the budget prior to adoption for the next fiscal year

This process applies to but is not limited to the following examples:

- Grant has covered 100% of costs in the past and will now cover 80%. The remaining 20% must be requested from the Court
- The grant has expired, renewal is no longer an option, and the department would like to fund the position and/or program beyond the expiration date
- The grant covers the person but not the assets (or vice versa) to go with the position; a request for funding of the assets must be made
- The grant does not cover merit/COLA increases that may be awarded by the Court for the following year
- Any situation in which funds, or an increase in funds, are being requested from the general fund or road and bridge fund

DIRECTIONS

Please complete the answers to the best of your ability. If a question does not relate to your request, please mark it N/A (Not Applicable). If your answer requires further research, please mark it as N/R (Needing Research) and give an estimated date such information will be obtained. When finished, please print and upload the form to the Agenda.

Grant Title/Project Name: *

BJA FY25 Adult Treatment Court Enhancement Grant

Department: *

County Court at Law #2

Requestor: *

Tanya Kunz x

Contact Email: *

tanya.kunz@wilcotx.gov

Contact Phone Number: *

512-943-1568

Start Date: *

10/1/2026

End Date: *

9/30/2030

Please select request category: *

- [ ] Asset
- [ ] Personnel
- [ ] Service
- [x] Specify your own value:

Specialty Treatment Court

If other, please specify category

Describe the purpose of the grant in detail to include all requirements.

The funds requested through this grant will provide major support for the CCL2 DWI/Drug Court program for the next 48 months starting on 10/1/26-9/30/30 (FY 2026 through FY 2030). Specifically, it will fund 50% of a new grant funded Program Case Manager (PCM) position for the DWI/Drug Court Program (DDCP). Substance use monitoring, Peer Support Services and mental health/ substance use treatment for participants. Through this grant, CCL2 will be able to provide specialized treatment court services to approximately 35 participants each year, for a total of approximately 140 participants over a four year period. By providing these services, CCL2 will continue its mission to enhance public safety by providing supervision and treatment to offenders through a judicially supervised, therapeutic Court that ensures accountability and recovery. The Peer Support Services are to train up to 4 people to provide peer support services in the DDCP such as transportation to and from court-ordered activities, prosocial activities, and developing a court-ordered Alumni Group for long-term sustained recovery. The PCM is a new position that will be fully grant funded between the two BJA Grants. The new Program Case Manager is necessary as national best practices changed requiring more assessments be completed to determine if a participant's risk/need has lowered while progressing in the program. In addition, the new PCM will start conducting the DUI-RANT assessment on all 2nd offense DWI's to determine if the person is a candidate for the DDCP.

According to the BJA, the enhancement grants are available to Counties with an operational adult treatment court. It requires a 25% match, adherence to evidence-based substance use disorder treatment, mandatory drug testing and provisions of transitional services in a judicially supervised criminal court setting.

As part of the grant proposal packet, Williamson County will be required to submit Federal Forms SF 424 (form standards) and SF LLL (lobbying disclosure) and have a current SAM registration.

Select the type of grant your department is applying for:

- [x] Federal
- [ ] State
- [ ] Local
- [ ] Federal Pass-thru
- [ ] Private Foundation

What is the amount of the grant?

655,484.25

Please provide a breakdown of the total cost above.

Breakdown of Cost

1.New Grant Funded Position: $188.650.25 (over 48 months)

Salary and Fringe for the new Program Case Manager position (50% salary). The new PCM is necessary as national best practices changed requiring more assessments be completed to determine if a participant's risk/need has lowered while progressing in the program.

- Year 1 Approximately $44,419.87
- Year 2 Approximately $45,988.38
- Year 3 Approximately $48,042.15
- Year 4 Approximately $50,199.85

2. Substance Use Monitoring $152.000 (over 48 months)

- $76,800. (approximately $19,200./yr.) will provide SCRAM
- $9,000 (approximately $2,250./yr.) will provide drug testing supplies
- $66,200.(approximately $16,550./yr.) will provide drug patches and interlock/portable monitoring device services

3. Peer Support Services $9,600 (over 48 months)

- Approximately $2,400/yr.-.The Peer Support Services are to train up to 4 people to provide peer support services in our specialty courts such as transportation to and from court-ordered activities, prosocial activities, and developing a court-ordered Alumni Group for long-term sustained recovery.

4. Mental Health and Substance Use Treatment $256,000. (over 48 months)

- Approximately $64,000./yr. will provide group and individual counseling for participants in the program.

5. Office Supplies/ Furniture $7,244. (over 4 years)

- Approximately $1,811./yr. will provide 50% of one dell laptop computer with a monitor and docking station, one office chair, one desk, one printer and general supplies for the new grant funded Program Case Manager position.

6. Travel /Training $12,000. (over 4 years)

- Approximately $3,000/yr. for one DDCP Team Member to attend the All- Rise National Specialty Court Conference.

7. Transportation $30,000. (over 4 years)

- Approximately $2,500/yr. to cover rideshare (Uber/Lift) for participants to attend required groups.
- Approximately $5,000/yr. to cover mileage for the Peer Support Services provider to transport participants to required groups.

Is there a match requirement?

(●) Yes
( ) No

If yes, how much is the match amount?

$163,871.07 over 48 months In Kind match

What is the source of the match?

Timesheets from Probation Officers who support the DDCP Program.

Does the grant cover the cost of the request 100%?

(●) Yes
( ) No

Other Request Questions Only

List other similar items in the County and/or region and if they are available for use?

N/A

How is this item request different from any similar assets currently in the County and/or region?

N/A

What types of events/purpose would this item be used for that cannot be accomplished with a current County asset?

N/A

Identify the number of personnel required to operate this item and/or be available for the function where it is to be used?

N/A

Please explain how this item will create the need for more or less personnel (or mark n/a for no change)?

N/A

Where will the item be stored?

N/A

What is the useful life of the item?

N/A

Will a replacement be requested from general funds when useful life has been exhausted? (OR)

- ○ Yes
- ◉ No

OR = category Other Request

Does this item require insurance coverage?

- ○ Yes
- ◉ No

Will this item require any form of licensing?

- ○ Yes
- ◉ No

Will this item require on-going maintenance? Please describe the maintenance required along with an estimate for these costs?

N/A

How will this item be funded when the grant ends?

The grant is specifically designed to support the enhancement of the DWI/Drug Court Program in CCL2. If grant funding is not awarded in the future, the DDCP may not be able to sustain itself without funding from Williamson County.

Budgetary Impact

What is the overall budgetary impact? (i.e. revenue generation, expense reduction, etc.)

None

Please identify any additional equipment needed/required (now or in the future) should the grant/asset is awarded.

None

What is the cost and frequency to maintain/update the additional equipment?

n/a

What is the impact of this grant application on other internal/county departments?

By granting the funding request recidivism will be reduced and the enhancement services to the DDCP will provide sustained recovery for participants, which benefits our community.

Please identify any known decrease in funding at this time.

None

Performance Measures

Is this a new program to your department/office?

- ○ Yes
- ◉ No

Please show historical data points or performance measures, statistics, services provided, etc. or any/all updates for re-application

The Williamson County Misdemeanor DWI/Drug Court has been in existence since 2006. It has served approximately 734 participants with 579 successful graduates and 32 currently active in the program

Version: 22.0
Created at 4/10/2026 12:29 PM by Tanya Kunz
Last modified at 4/14/2026 10:39 AM by Tanya Kunz

Save Cancel

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OMB No. 1121-0329
Approval Expires 02/28/2027

BJA FY25 Adult Treatment Court Program

Total Amount To Be Awarded Under This Funding Opportunity: $48,659,892

Anticipated Award Ceiling: Up to $2,500,000

Anticipated Period of Performance Duration: 48 months

Funding Opportunity Number: O-BJA-2025-172483

Deadline to submit SF-424 in Grants.gov: **April 27, 2026, by 11:59 p.m. Eastern Time**
Deadline to submit application in JustGrants: **May 4, 2026, by 8:59 p.m. Eastern Time**

BJA
Bureau of Justice Assistance
U.S. Department of Justice

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BASIC INFORMATION

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA) is accepting applications for funding in response to this notice of funding opportunity (NOFO).

Agency Name	U.S. Department of Justice Office of Justice Programs Bureau of Justice Assistance
NOFO Title	BJA FY25 Adult Treatment Court Program
Announcement Type	Initial
Funding Opportunity Number	O-BJA-2025-172483
Assistance Listing Number	16.585

Executive Summary

This NOFO will support the implementation and enhancement of Adult Treatment Court (ATC) operations. ATCs integrate Substance Use Disorder (SUD) treatment, mandatory drug testing, incentives and sanctions, and transitional services in a judicially supervised criminal court setting that has jurisdiction over individuals with substance use disorders. These courts aim to reduce recidivism and overdose fatalities, while increasing access to treatment and recovery support that leads to long-term recovery.

Please see the Eligible Applicants section for the eligibility criteria.

- **Category 1: Planning and Implementation (Anticipated Award Amount: $950,000)**
  Planning and Implementation grants are available to eligible jurisdictions ready to commit to a 6-month planning phase followed by an implementation and/or launch of an ATC that supports core capacity and provides critical behavioral health treatment, case management and coordinated judicial supervision, sanctions and incentives, and other supportive services, such as transitional housing, peer recovery services, relapse prevention and employment services, that can reduce recidivism.

- **Category 2: Enhancement (Anticipated Award Amount: $1,000,000)**
  Enhancement grants are available to eligible jurisdictions with a fully operational ATC. Funding may assist a jurisdiction to scale up the ATC program's capacity; provide access to or enhance treatment capacity or other critical support services; enhance court operations; expand or enhance court services; or improve the quality and/or intensity of services based on needs assessments.

- **Category 3: Statewide (Anticipated Award Amount: $2,500,000)**
  Statewide grants are available to state applicants for funding to improve, enhance, or expand ATC services statewide. Activities include creation of new treatment courts where needed and expanding treatment and services in already established treatment courts; reviews of the program policies and procedures; and data collection and analysis to assess program practices and track recidivism. This could include training to address staff turnover and offer operational skills updates and to expand treatment resources in locations with critical substance use needs. These are intended to be one-time projects to enhance

capacity that can be sustained.

OJP is committed to advancing work that furthers DOJ's mission to uphold the rule of law, to keep our country safe, and to protect civil rights. OJP provides federal leadership, funding, and other critical resources to directly support law enforcement, combat violent crime, protect American children, provide services to American crime victims, and address public safety challenges, including human trafficking and the opioid crisis.

Key Dates and Times

Funding Opportunity Release Date	March 19, 2026
SAM.gov Registration/Renewal	Recommend beginning process by March 19, 2026, and no later than April 11, 2026
Step 1: Grants.gov Application Deadline	11:59 p.m. Eastern Time on April 27, 2026
Step 2: JustGrants Application Deadline	8:59 p.m. Eastern Time on May 4, 2026

Funding Details

Total Amount To Be Awarded Under This Funding Opportunity: $48,659,892

- **C-BJA-2025-00091-PROD, Category 1: Planning and Implementation**
  - Anticipated Number of Awards: 9
  - Anticipated Award Ceiling: $950,000
  - Anticipated Period of Performance Start Date: October 1, 2025
  - Anticipated Period of Performance Duration: 48 Month
- **C-BJA-2025-00092-PROD, Category 2: Enhancement**
  - Anticipated Number of Awards: 30
  - Anticipated Award Ceiling: $1,000,000
  - Anticipated Period of Performance Start Date: October 1, 2025
  - Anticipated Period of Performance Duration: 48 Month
- **C-BJA-2025-00093-PROD, Category 3: Statewide**
  - Anticipated Number of Awards: 4
  - Anticipated Award Ceiling: $2,500,000
  - Anticipated Period of Performance Start Date: October 1, 2025
  - Anticipated Period of Performance Duration: 48 Month

Note: Applicants may propose a budget that is less than the anticipated award ceiling amount. The budget should be reasonable to conduct the proposed project and be within the applicant's capacity to manage.

Availability of Funds

This funding opportunity, and awards under this funding opportunity, are subject to the availability of funding and any changes or additional requirements that may be imposed by the agency or by law. In addition, nothing in this NOFO is intended to, nor does it, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States or its departments, agencies, entities, officers, employees, agents, or any other person.

Statutory Authority

Pub. L. No. 90-351, Title I, Part EE (codified at 34 U.S.C. 10611 - 10619); Full-Year Continuing Appropriations Act, 2025 (Pub. L. No. 119-4, Div. A, Secs. 1101(a)(2) and 1301(4), 139 Stat. 9, 10-11, 17; see Pub. L. No. 118-42, 138 Stat. 25, 148, para. 15(A)).

Agency Contact Information

For assistance with the requirements of this funding opportunity:

OJP Response Center
Phone: 800-851-3420 or 202-353-5556 (TTY for hearing-impaired callers only)
Email: OJP.ResponseCenter@usdoj.gov
Hours of operation: 9:00 a.m. to 5:00 p.m. Eastern Time (ET) Monday–Friday

For assistance with **SAM.gov** (registration/renewal):

SAM.gov Help Desk
Phone: 866-606-8220
Web: SAM.gov Help Desk (Federal Service Desk)
Hours of operation: 8:00 a.m. to 8:00 p.m. ET Monday–Friday

For assistance with **Grants.gov** (registration, submission of the Application for Federal Assistance SF-424):

Grants.gov Customer Support Hotline
Phone: 800-518-4726, 606-545-5035
Email: support@grants.gov
Web: Grants.gov Customer Support
Hours of operation: 24 hours a day, 7 days a week, except on federal holidays

For assistance with **JustGrants** (registration, submission of full application):

JustGrants Service Desk
Phone: 833-872-5175
Email: JustGrants.Support@usdoj.gov
Hours of operation: 7:00 a.m. to 9:00 p.m. ET Monday–Friday and 9:00 a.m. to 5:00 p.m. ET on Saturday, Sunday, and federal holidays.

For procedures related to unforeseen technical issues beyond the control of the applicant that impact submission by the deadlines, see Experiencing Technical Issues Preventing Submission of an Application (Technical Waivers).

Resources for Applying

OJP Grant Application Resource Guide: Referred to as the "Application Resource Guide" throughout the NOFO, this resource provides guidance to help applicants for OJP funding prepare and submit their applications.

JustGrants Application Submission Training Webpage: Offers helpful information and resources on the grant application process.

Note: If this NOFO requires something different from any guidance provided in the Application Resource Guide, the difference will be noted in this NOFO and the applicant should follow the guidance in this NOFO.

ELIGIBILITY

Eligible Applicants

The types of entities that are eligible to apply for this funding opportunity are listed below:

For **Category 1:** Planning and Implementation and **Category 2**: Enhancement, the following entities are eligible to apply:

- **Government Entities**
  - State governments
  - County governments
  - City or township governments
  - Native American Tribal governments (federally recognized)
- **Other**
  - Other units of local government

For **Category 3:** Statewide, the following entities are eligible to apply:

- **Other**
  - State agencies

State Government Entities: For the purposes of this NOFO, "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

"Other" Entities Definition:

- **Other Units of Local Government:** For the purposes of this notice of funding opportunity, other units of local government include towns, boroughs, parishes, villages, or other general purpose political subdivisions of a state.
- **State Agencies**: For the purposes of this NOFO, state agencies include the state administering agency (SAA), the administrative office of the courts, state criminal justice agencies, the state substance abuse agency, and other state agencies involved with the provision of substance use and/or mental health services, or related services.

Additional Applicant Eligibility Factors

For Categories 1 and 2, applicants must demonstrate that they have the authority to operate the treatment court(s) to be funded under this award, consistent with this NOFO and the project narrative. This should include documentation in the program narrative that they have the authority and have coordinated with other key partners as noted.

Limit on Number of Applications

An applicant may submit multiple applications under this NOFO. An applicant may apply for both Category 1 and Category 2 awards if each application is for a different treatment court program. Additionally, an applicant may submit multiple applications within the same category (either Category 1 or Category 2) if each application proposes funding for a different treatment court program.

Applications under which two or more entities (project partners) would carry out the federal

award will be considered. However, only one entity may be the applicant for the NOFO; any others must be proposed as subrecipients. See the Application Resource Guide for additional information on subawards.

Cost Sharing/Match Requirement

This NOFO requires cost sharing/match.

Please see Program Description: Cost Sharing/Match Requirement for details on the match calculation and what types of contributions are acceptable.

PROGRAM DESCRIPTION

General Purpose of the Funding

The purpose of the ATC Program is to prevent overdoses and reduce the use of opioids, stimulants, and other substances by high-risk/high-need individuals involved in the criminal justice system. ATCs effectively integrate SUD treatment, mandatory drug testing, incentives and sanctions, and transitional services in judicially supervised criminal court settings that have jurisdiction over persons who have an SUD or co-occurring mental health disorder to reduce recidivism, increase access to treatment and recovery support services, and prevent overdose fatalities.

Eligible Adult Treatment Court Types

Driving while intoxicated (DWI)/driving under the influence (DUI) courts, co-occurring courts (participants diagnosed with both substance use and mental health disorders), and tribal healing to wellness courts (THWCs) are eligible for this NOFO. Applicants should refer to their relevant local statutes for definitions of the legal age of an "adult."

Category 1: Planning and Implementation

Planning and Implementation grants are available to eligible jurisdictions ready to commit to a 6-month planning phase followed by an implementation and/or launch of an ATC that supports core capacity and provides critical behavioral health treatment, case management and coordinated judicial supervision, sanctions and incentives, and other supportive services, such as transitional housing, peer recovery services, relapse prevention and employment services, that can reduce recidivism.

Category 2: Enhancement

Enhancement grants are available to eligible jurisdictions with a fully operational ATC. Funding may assist a jurisdiction to scale up the ATC program's capacity; provide access to or enhance treatment capacity or other critical support services; enhance court operations; expand or enhance court services; or improve the quality and/or intensity of services based on needs assessments.

Category 3: Statewide

Statewide grants are available to state applicants for funding to improve, enhance, or broadly support ATC services statewide. Activities include creation of new treatment courts where needed and expanding treatment and services in already established treatment courts; audits of the program policies and procedures; and data collection and analysis to assess program practices and track recidivism. This could include training to address staff turnover and offer operational skills updates and to expand treatment resources in locations with critical substance use needs. These are intended to be one-time projects to enhance capacity that can be sustained.

Note: The applicant must demonstrate that eligible participants promptly enter the treatment court program following a determination of their eligibility. BJA will not fund award applications for treatment courts that require an initial period of incarceration unless the period of incarceration is mandated by statute for the offense in question. In such instances, the

applicant must demonstrate that the person receives withdrawal and treatment services, if available, while incarcerated and will begin treatment services immediately upon release.

Violent Offender Prohibition
Under the Adult Treatment Court Discretionary Grant Program authorization, BJA funds may not be used to serve persons who are "violent offenders." This prohibition applies to programs or activities funded by the BJA award, including match funds contributed by the grantee.

A person who is *presently charged* with an offense as described in 34 U.S.C. § 10613(a)(1) would be *ineligible* to participate.

Disqualifying convictions are only those convictions indicated in 34 U.S.C. §10613(a)(1) that occur *after* the initiation of proceedings that led to the person's consideration for participation in the drug court program, whereas 34 U.S.C. § 10613(a)(2) only speaks to those convictions that occurred *prior* to the initiation of those proceedings.

Note: Not included in the "violent offender" definition are charges that are dropped or reduced to a nonviolent offense or charged prior to a person's participation in the program, or convictions punishable by less than one year of incarceration. Answers to questions about the "violent offender" prohibition can be found in the Frequently Asked Questions on BJA's funding website.

Note: Grantees may use other funds for their treatment court programs and serve these participants using those other funds. Grantees must be able to track these expenditures to ensure the separation of funds. Documentation must be maintained to show to an auditor if necessary.

Controlled Substance Act
Award recipients are prohibited from using federal funds to support programs or activities that violate the Controlled Substances Act, 21 U.S.C. § 801, et seq., regardless of local or state practices or laws. Programs or activities funded under a BJA ATC award must ensure that participants are periodically tested for the use of controlled substances, including medical marijuana.

Note: Applicants may request funds under this NOFO to support veteran participants across all three program categories. However, dedicated funding for Veterans Treatment Courts (VTCs) is available through a separate BJA Veterans Treatment Court Program NOFO. Applicants whose primary focus is planning, implementing, or enhancing a VTC should apply under that opportunity.

Program Requirements
Consistent with the authorizing statute at 34 U.S.C. 10611, courts must demonstrate ongoing judicial supervision for individuals with substance use disorders, including those with co-occurring mental health needs, and active coordination with the appropriate state or local prosecutor. Courts must administer sanctions and services which shall include substance use treatment for each participant; offender management and aftercare services (such as relapse prevention, health care, education, vocational training, job and housing placement, and

childcare or other family support services); and, when practicable, participants payment in whole or in part for treatment costs and restitution.

Any economic sanctions imposed must not interfere with participant rehabilitation.

ATC program grant recipients must require mandatory periodic drug testing that is accurate and practicable. Each participant must be tested for every controlled substance that the participant has been known to abuse and for any that the court may require. The courts must impose graduated sanctions that increase punitive measures, therapeutic measures, or both whenever a participant fails a drug test. Such sanctions and measures may include but are not limited to one or more of the following:

- Incarceration
- Detoxification treatment
- Residential treatment
- Increased time in the program
- Termination from the program
- Increased drug screening requirements
- Increased court appearances
- Increased counseling
- Increased supervision
- Electronic monitoring
- In-home restriction
- Community service
- Family counseling
- Anger management classes

Applicants should refer to the Application Contents, Submission Requirements, and Deadlines: Budget Detail Form for information on allowable and unallowable costs that may inform the development of their project design.

Agency Funding Priorities

In order to advance public safety and help meet its mission, OJP will provide priority consideration to applicants that propose (as applicable within the scope of this funding opportunity) projects designed to advance the goals listed below. Applicants seeking priority consideration should describe in the proposal narrative (and in the budget detail form, if applicable) which of the following goal(s) the project is intended to advance and how it will do so:

(a) Directly supporting law enforcement operations (including immigration law enforcement operations);

(b) Combatting violent crime;

(c) Supporting services to American citizens

(d) Protection of American children; and

(e) Support of American victims of trafficking and sexual assault.

In addition to the Agency priorities listed above, priority consideration will be given under this NOFO to applicants in states and units of local government that actively meet the below criteria, to the maximum extent permitted by law:

(i) Enforce prohibitions on open illicit drug use;

(ii) Enforce prohibitions on urban camping and loitering;

(iii) Enforce prohibitions on urban squatting;

(iv) Enforce, and where necessary, adopt, standards that address individuals who are a danger to themselves or others and suffer from serious mental illness or substance use disorder, or who are living on the streets and cannot care for themselves, through assisted outpatient treatment or by moving them into treatment centers or other appropriate facilities via civil commitment or other available means, to the maximum extent permitted by law; or

(v) For state applicants, substantially implement and comply with, to the extent required, the registration and notification obligations of the Sex Offender Registry and Notification Act, particularly in the case of registered sex offenders with no fixed address, including by adequately mapping and checking the location of homeless sex offenders.

Applicants seeking this additional priority consideration, should complete the Agency Funding Priorities Inventory – Ending Crime and Disorder (Funding Priority Inventory 3) in JustGrants to indicate which criteria they are actively meeting.

Note: Addressing these priority areas is one of many factors that OJP considers in making funding decisions. Receiving priority consideration for one or more priority areas does not guarantee a funding award.

Unallowable Uses of Funds

The following are certain unallowable costs and certain activities that are out of the program scope and will not be funded.

1. Out of program scope is any program or activity, at any tier that, directly or indirectly, violates (or promotes or facilitates the violation of) federal immigration law (including 8 U.S.C. § 1373) or impedes or hinders the enforcement of federal immigration law—including by failing to comply with 8 U.S.C. § 1373, give access to DHS agents, or honor DHS requests and provide requested notice to DHS agents.

2. Out of program scope is any program or activity, at any tier that violates any applicable Federal civil rights or nondiscrimination law. This includes violations that – (1) indirectly violate the law, including by promoting or facilitating violations; or (2) unlawfully favor individuals in any race or protected group, including on a majority or minority, or privileged or unprivileged, basis, within a given area, population, or sector.

3. As specified in the DOJ Grants Financial Guide, in Chapter 3.13 “Unallowable Costs” (“Legal Services for Aliens”), any obligations of funds, at any tier, under this award to provide (or to support the provision of) legal services to any removable alien or any alien otherwise unlawfully present in the United States shall be unallowable costs for purposes any award made under this notice, but the foregoing shall not be understood to apply— (1) to legal services to obtain protection orders for victims of crime; or (2) to

immigration-related legal services that may be expressly authorized or required by any law, or any judicial ruling, governing or applicable to the award.

Program Goals and Objectives

The purpose of this program is to provide adult treatment courts, their partners, and criminal justice professionals with the resources needed to plan, implement, enhance, and sustain treatment court programs for individuals with SUDs who are involved in the criminal justice system. BJA seeks to support ATC programs in reducing recidivism, increasing access to treatment, recovery support services, and preventing overdose fatalities.

Goal 1: Help individuals in the ATC program with substance use, mental health, and co-occurring disorders to gain access to evidence-based treatment and recovery support services.

Objective 1: Increase the number of potential participants screened (i.e., determine eligibility), assessed (i.e., identify criminogenic risk, SUD, or mental health conditions), and referred for treatment courts and services.

Objective 2: Ensure all grantees administer mandatory and random drug and alcohol testing of program participants to help monitor substance use and treatment progress over the project period.

Objective 3: Ensure all grantees provide, develop, or increase access to and recruitment and retention in treatment for substance use disorders and offer recovery support services.

Goal 2: Reduce recidivism and improve ATC success rates.

Objective 1: Increase the number of individuals who successfully complete the treatment court program by expanding treatment programs, incorporating supervision, drug testing, and program sanctions and incentives.

Objective 2: Reduce the current recidivism rate among program participants actively participating in the grant program.

Goal 3: To ensure access to services for all eligible individuals seeking entry (program eligibility criteria) into the ATC program.

Objective 1: Collect and track data for individuals who qualify and disqualify for the ATC program.

How Awards Will Contribute to Program Goals/Objectives

The award recipients will plan, implement, or expand ATC programs aimed at improving criminal justice and recovery outcomes for participants. The recipients will focus on improving safety and health outcomes for program participants through identifying high risk/high need adults, collaboration with the justice system, and access to treatment and recovery support services. These efforts will contribute to reducing criminal justice involvement and improve public safety.

Expected Outcomes: Deliverables and Performance Measures

To achieve the goals and objectives of this funding opportunity, OJP has identified expected deliverables that must be produced by a recipient. OJP has also identified performance measures (pieces of data) that will indicate how a recipient is achieving the performance goals and objectives previously identified. Recipients will need to collect and report this performance measure data to OJP.

OJP will measure success by reviewing a recipient's submission of performance reports and data and the extent to which project implementation reflects progress toward the goals and objectives of this NOFO.

Deliverables

Recipients under this funding opportunity do not need to submit any deliverables other than the standard Post-Award Requirements and Administration.

Performance Measures

OJP will require each award recipient to submit regular performance reports that communicate progress toward achieving the goals and objectives identified in Program Goals and Objectives. Applicants can visit OJP's performance measurement page for more information on performance measurement activities.

A list of performance measure questions for this program can be found at the following links for each category, Category 1: Planning and Implementation; Category 2: Enhancement; Category 3: Statewide.

Funding Instrument

OJP expects to make awards under this funding opportunity as grants. See the "Administrative, National Policy, and Other Legal Requirements" section of the Application Resource Guide for a brief discussion of important statutes, regulations, and award conditions.

Cost Sharing/Match Requirements

This funding opportunity requires cost sharing or match from the award recipient. "Match" means the portion of project costs not paid by federal funds or contributions (*e.g.*, staff time not charged to the federal share of the budget, supplies provided by the recipient). Items provided as part of the match must support the fulfillment of proposed activities, be allowable costs under this funding opportunity, and have documentation of their value. The match may not be used for, and may not consist of, costs that are unallowable for this funding opportunity. See Application Contents, Submission Requirements, and Deadlines: Budget Detail Form for more details on this funding opportunity's unallowable costs.

Recipients must satisfy this match requirement with cash and/or in-kind contributions. "In-kind" contributions may be in the form of services, supplies, real property (*e.g.*, office space), and/or equipment.

Explanation of the Calculation

This NOFO requires a 25 percent match based on the total project costs. Federal funds awarded under this NOFO may not cover more than 75 percent of the total costs of the project being funded. The applicant must cover at least 25 percent of the total project costs.

If an award recipient's proposed match is more than the required match amount and OJP approves the proposed budget, then that total match amount becomes part of the project budget, which is subject to audit.

How To Calculate Match

Formula					
Step 1	Award Amount	÷	75% of Federal Share	=	Total (Adjusted) Project Cost
Step 2	Total (Adjusted) Project Cost	x	25% of Recipient Share	=	Required Match
Example:					
Match Requirement: 75/25 (Federal Share/Recipient Share) Federal Award Amount: $1,000,000					
Step 1	$1,000,000	÷	75% Federal Share	=	$1,333,334 (rounded up)
Step 2	$1,333,334	x	25% of Recipient Share	=	$333,334 (total minimum match required)

See the Application Resource Guide for additional information on this match requirement and step-by-step instructions for entering match amounts in the budget.

Match Waiver: The required match may be waived upon request by a grantee. See 34 U.S.C. § 10616(a). To be considered for a waiver of match, a letter of request signed by the Authorized Representative must be submitted with the application describing the reason for the request (e.g., fiscal hardship). A match waiver request must be submitted as a separate attachment to the application through JustGrants.

APPLICATION CONTENTS, SUBMISSION REQUIREMENTS, AND DEADLINES

This NOFO contains all the information needed to apply for this funding opportunity. The application for this funding opportunity is submitted through web-based forms and attachments in Grants.gov and JustGrants through the steps that follow.

Unique Entity Identifier (UEI) and SAM.gov Registration

To submit an application, an applicant must have an active registration in the System for Award Management (SAM.gov). SAM.gov assigns entities a unique entity identifier (UEI) that is required for the entity to apply for federal funding. Applicants will enter their UEI with their application. Award recipients must then maintain an active UEI for the duration of their award's period of performance.

First-time Registration: Entities registering in SAM.gov for the first time will submit information about their entity type and structure, financial information (such as dates of the fiscal year, banking information, and executive compensation), entity points of contact, and other information. The information is reviewed and verified by SAM.gov, and then a UEI is issued. This process may take several weeks, so entities considering applying for funding should begin the registration process as soon as possible.

Renewing an Existing Registration: Entities must renew their SAM.gov registration every 12 months to keep it active. If an entity does not renew their SAM.gov registration, it will expire. An expired registration can delay or prevent the submission of an application for funding in Grants.gov and JustGrants.

Applicants are encouraged to start the SAM.gov registration or renewal process **at least 30 days prior to the application's Grants.gov deadline.** Applicants who fail to begin the registration or renewal process at least 10 business days prior to the Grants.gov deadline may not be able to complete the process in time and will not be considered for a technical waiver that allows for late submission.

Submission Instructions: Summary

Applications must be submitted to DOJ electronically through a two-step process that begins in Grants.gov and is completed in JustGrants. See Basic Information: Key Dates and Times for the Grants.gov and JustGrants application deadlines.

- **Step 1:** The applicant must submit the required Application for Federal Assistance SF-424 by the Grants.gov deadline.
- **Step 2:** The applicant must submit the full application, including attachments, through JustGrants by the deadline (see JusticeGrants.usdoj.gov).

Submission Step 1: Grants.gov Submission of SF-424

Access/Registration

If the applicant does not already have a Grants.gov account, they will need to register for this opportunity in Grants.gov. Applicants should follow the Grants.gov Quick Start Guide for Applicants to register, create a workspace, assign roles, submit an application, and troubleshoot issues.

Submission of the SF-424

Applicants will begin the application process in Grants.gov with the submission of the SF-424, which collects the applicant's name, address, and UEI; the funding opportunity number; and proposed project title, among other information. The SF-424 must be signed by the Grants.gov Authorized Organizational Representative for the applicant.

See the Application Resource Guide for additional information on completing the SF-424.

Section 8F – Applicant Point of Contact: Please include the name and contact information of the individual **who will complete the application in JustGrants.** JustGrants will use this information (*i.e.*, email address) to assign the application to this user in JustGrants.

Section 19 – Intergovernmental Review: This funding opportunity is not subject to Executive Order (E.O.) 12372 (Intergovernmental Review). Applicants should answer section 19 by selecting, "Program is not covered by E.O. 12372."

An applicant should submit the SF-424 as early as possible and recommended not later than 48 hours before the Grants.gov deadline. If an applicant fails to submit the SF-424 in Grants.gov by the deadline, they will be unable to submit their application in JustGrants.

Once the first part of the application has been successfully submitted in Grants.gov, the Grants.gov Workspace status will change from "In Progress" to "Submitted." Applicants will also receive a series of four Grants.gov email notifications. Refer to the DOJ Application Submission Checklist for additional details.

If an applicant needs to update information in the SF-424 after it is submitted in Grants.gov, they can update the information as part of their JustGrants submission (see Application Contents, Submission Requirements, and Deadlines: Standard Applicant Information). They do not need to submit an update in Grants.gov.

Submission Step 2: JustGrants Submission of Full Application

Access/Registration

For first-time JustGrants applicants, once the application is received from Grants.gov, DOJ will send an email (from DIAMD-NoReply@usdoj.gov) to the email address listed in Section 8F of the SF-424 with instructions on how to create a JustGrants account. This email should arrive within 24 hours after confirmation from Grants.gov of the SF-424 submission.

Creating and setting up a JustGrants account consists of three steps:

1. Follow the instructions in the email to first confirm who will be the Entity Administrator (the person who manages which staff can access JustGrants on behalf of the applicant).
2. Log in to JustGrants and confirm the information in the Entity Profile.
3. Invite other individuals who will serve as the Application Submitter and the Authorized Representative for the applicant to register for JustGrants.

These steps should be completed in JustGrants as early as possible and recommended not later than 48 hours before the JustGrants deadline. Once registered in JustGrants, the Application Submitter will receive a link in an email to complete the rest of the application in JustGrants. Applicants can find additional information on JustGrants registration in the DOJ Grant Application Submission Checklist.

Preparing for Submission

Some of the required sections of the application will be entered directly into JustGrants, and other sections will require documents to be uploaded and attached. Therefore, applicants should allow enough time before the JustGrants deadline to prepare, enter, and upload all the requirements of the application.

Applicants may save their application in the system and add to or change the application as needed prior to hitting the "Submit" button at the end of the application in JustGrants. After the application deadline, no changes or additions can be made to the application. **OJP recommends that applicants submit the complete application package in JustGrants at least 48 hours prior to the JustGrants deadline.**

For additional information, including file name and type requirements, see the "How To Apply" section in the Application Resource Guide.

Standard Applicant Information

The Standard Applicant Information section of the JustGrants application is pre-populated with the SF-424 data submitted in Grants.gov. The applicant will need to review the Standard Applicant Information in JustGrants and can make whatever edits are needed. Within this section, the applicant will need to add ZIP codes for areas affected by the project; confirm their Authorized Representative; and confirm the organization's unique entity identifier, legal name, and address.

Proposal Abstract

A proposal abstract (no more than 2,000 characters) summarizing the proposed project must be completed in the JustGrants web-based form. The text from abstracts will be made publicly available on the OJP.gov and USASpending.gov websites if the project is awarded, so this section of the application should not contain any personally identifiable information (e.g., the name of the project director).

The abstract should be in paragraph form without bullets or tables and written in the third person (e.g., they, the community, their, themselves, rather than I or we). The abstract should include the following information:

- The name of the applicant's proposed project.
- The purpose of the proposed project (i.e., what the project will do and why it is necessary).
- Where the project will take place (i.e., the service area, if applicable).
- Who will be served by the project (i.e., who will be helped or have their needs addressed by the project).
- What activities will be carried out to complete the project.
- The subrecipient(s)/partner organizations or entities, if known.
- Deliverables and expected outcomes (i.e., what the project will achieve).

See the Application Resource Guide for an example of a proposal abstract.

Data Requested with Application

Financial Management and System of Internal Controls Questionnaire (including Applicant Disclosure of High-Risk Status)

The Financial Management and System of Internal Controls Questionnaire helps OJP assess what financial management and internal control systems the applicant has in place, whether these systems would be sufficient to maintain a funding award, and the associated potential risks of an applicant as part of the pre-award risk assessment process. Every OJP applicant (other than an individual applying in their personal capacity, not representing an applicant organization) is required to complete the web-based form in JustGrants. See the Application Resource Guide: Financial Management and System of Internal Controls Questionnaire (including Applicant Disclosure of High-Risk Status) for additional guidance on how to complete the questionnaire.

Agency Funding Priorities Inventory

Applicants seeking priority consideration under the Agency Funding Priorities section should answer the two inventory question sets, entitled Agency Funding Priorities Inventory and Agency Funding Priorities Inventory – Ending Crime and Disorder (Funding Priority Inventory 3), in their entirety in the web-based form in JustGrants.

Proposal Narrative

Format of the Proposal Narrative: The Proposal Narrative will be submitted as an attachment in JustGrants. The attached document should be double-spaced, using a standard 12-point size font; have no less than 1-inch margins; have numbered pages; and should not exceed 20 pages. If the Proposal Narrative does not comply with these restrictions, OJP may consider such noncompliance in peer review and in final award decisions.

Sections of the Proposal Narrative: The Proposal Narrative must include the five sections listed below. If the applicant seeks priority consideration, the Proposal Narrative must state which priority goal(s) the applicant's project will advance and describe how (see section, Agency Funding Priorities under Program Description).

1. Description of the Need: What critical issue or problem is the applicant proposing to address with this project? All applicants should include:

- A concise explanation of the need(s), gap(s), or challenge the project targets.
- Relevant data, research, or documentation substantiating the existence, magnitude, and effect of the identified need on the target population and its surrounding community.
- Describe the target population including:
  - Criminogenic risk levels.
  - Substance use trends.
  - Justice involvement including charge and offense types being considered and average jail/prison sentences.
- Describe the type(s) of SUD treatment and recovery support service needs of the jurisdiction.
- Specify the proposed type of adult treatment court(s) for which funds are requested:
  - ATC
  - Co-occurring court
  - DWI/DUI court
  - THWC
- How the need relates to the purpose of the NOFO.

- Why federal funding is needed to support the program.

For **Category 3** applicants please also include the following:

- An overview of the state's current efforts and strategic approach to sustain existing and fostering the development of new ATCs or other problem-solving court models.
- How are existing treatment courts meeting the needs:
  - Note whether current courts are operating effectively, efficiently, and at full capacity.
  - Identify any gaps in capacity including differences between urban, suburban and rural areas.
  - If courts are under used, explain any non-budget reasons that limit participation (e.g., staffing, policies, referral issues).
  - Describe the impact of these issues.
- State whether the applicant seeks to expand the number or capacity of ATCs in the state.

2. Project Goals and Objectives: How will the proposed project address the need identified and address the purpose of the NOFO? Please include:

- Project goals (goals are broad, visionary statements on what the applicant hopes to accomplish).
- Project objectives (objectives are specific outcomes the applicant plans to achieve through project activities).
- How the applicant's goals and objectives relate to the goals and objectives of the NOFO

3. Project Design and Implementation: How will the applicant implement project activities that meet the goals and objectives?

For **Categories 1, 2 and 3** applicants seeking to fund new or enhance current ATCs include the following:

- Program Overview
  - The name, location, and address of the ATC site(s) proposed or to be enhanced.
  - How the proposal conforms to the framework of the state treatment court strategy, if one exists.
  - State current and planned number of participants (if applicable).
  - Explain the legal authority to handle these cases and how they will be managed.
  - Provide the total number of participants proposed to receive services with these grant funds during the 48-month period of the grant.
- Core Project Activities and Implementation
  - Explain how you will implement and apply evidence-based practices.
  - What activities the applicant will conduct to achieve the proposed goals and objectives.
  - How the applicant will deliver or complete those activities.
  - When the activities will take place.
  - Who in the applicant's organization will staff the activities, including key staff.
  - Who will participate in and benefit from the activity.
  - What deliverables, reports, and other items will be produced as part of the project.
- Participant Pathway

  - Explanation of how potential participants (target population) will be referred, screened, and assessed for the program:
    - Clearly describe who the program is intended to serve.
    - Describe each step in the process from referral to assessment.
    - Name the validated assessment tool(s) you will use and briefly explain why.
    - Describe how you will assess and provide early assessment and entry into treatment for those at risk of overdose.
  - Description of eligibility criteria.
  - Illustrate how the treatment court will identify, assess, and prioritize participation and services for high-risk/high-needs persons, including persons with repeat criminal justice involvement and SUDs.
- Treatment and Services Framework
  - Explain how access to treatment will be ensured, including access to clinically appropriate medications to treat SUD and therapy/counseling.
  - List key program activities, including:
    - Program length and phases
    - Minimum, maximum and average length of program participation
    - Case management
    - Community supervision with randomized drug testing
    - Recovery supports (e.g., education, employment, housing, peer support)
    - Family services
    - Overdose prevention and response strategies
    - Judicial supervision
  - How the project supports long-term participant success, including recovery and support network development.
- Monitoring
  - An outlined plan to track program outcomes, activities, and successes including:
    - How services will be monitored to ensure quality and effectiveness.
    - How participant access and retention data will be collected and analyzed.
- Implementation Timeline
  - Applicants must include the Timeline web-based form (in JustGrants) which should address the key steps tied to the program design outlined in this section.

For **Category 3** applicants proposing activities to broadly support ATCs include the following:

- Explain how you will help local courts implement and apply evidence-based practices in their ATC programs.
- How comprehensive data will be used to enhance the capacity and quality of ATCs statewide.
- If training implementation or expansion is planned, indicate the projected number of treatment courts to be served and cite the data source used to establish this estimate.
- Explain how access to treatment will be addressed, including clinically appropriate medications to treat SUD, as well as therapy and counseling.
- Describe how the applicant will support the provision of coordinated recovery support services such as transitional housing, peer support, and family related services, if relevant.

4. Capabilities and Competencies: What administrative and technical capacity and expertise does the applicant bring to successfully complete this project? Please include:

- A short description of the applicant's capacity to deliver the proposed project and meet the requirements of the award, including collecting and reporting the required performance measure data. Who will be responsible for this task, and how will the applicant collect the data? Refer to Program Description: Performance Measures for additional details on performance measures for this funding opportunity.
- A description of projects or activities the applicant organization has conducted, or is currently conducting, that demonstrate the applicant's ability to undertake the proposed project activities.
- A summary of relevant experience of team members with key responsibilities for implementing the project. Who in the applicant's organization will staff which activities and describe the roles for key staff.
- Identify personnel other than team members who are critical to the program's success and discuss their roles, responsibilities, and qualifications.
- If the applicant plans to use subrecipient to help conduct the project, please name them (if they are known) or describe how the applicant will identify them. Please describe their role in conducting project activities. This should align with Memoranda of Understanding (MOUs) and/or letters of support for this project.
- If there are other partners who will help conduct the project, please name them (if they are known) or describe how the applicant will identify them. Please describe their role in conducting project activities. This should align with MOUs and/or letters of support for this project.

5. Sustainability: This proposal should not assume that continued or additional funding is available after this award period. Please include a sustainability strategy that identifies state, local, or other possible funding or resource support.

Project Evaluations: An applicant that proposes to use award funds to conduct project evaluations must follow the guidance in the "Note on Project Evaluations" section in the Application Resource Guide.

Budget and Associated Documentation: Budget Detail Form

The applicant will complete the JustGrants budget detail form. The form collects the individual costs under each cost category needed to implement the proposed project. Applicants should ensure that the name/description of each cost is clear and provide the detailed calculation (e.g., cost per unit and number of units) for the total cost. Applicants should enter additional narrative, as needed, to fully describe the cost calculations and connection to the project goals and objectives (including, if applicable, describing connections to OJP priority goals).

Budget proposals should include the funding needed to implement the proposed activities. In preparing their budget proposals, applicants should consider what types of costs are allowable, if awarded funding. Costs are allowable when they are reasonable, allocable to, and necessary for the performance of the project funded under the federal award and when they comply with the funding statute and agency requirements, including the conditions of the award and the cost principles set out in 2 C.F.R. Part 200, Subpart E and the DOJ Grants Financial Guide.

Examples of Allowable Use of Funds

Applicants may apply for funding to include the following:

- **Court Operations and Services:** Administrative, management, and operational activities that support court management and court administration.
- **Equipment and Supplies:** Computer hardware and software for internet access and email capability.
  - Data management systems for record keeping and case management.
  - Cell phones, telephones, pagers, printers, and copiers as needed for program implementation.
  - Office supplies, postage, and other necessary program and outreach supplies.
  - Urine screen analysis supplies and equipment.
  - Overdose prevention supplies.
- **Enhance Capacity to Expand Treatment Services** Implementation of resources to improve or expand the treatment court and or criminal justice personnel, substance use and mental health providers, peer recovery experts, and those providing other recovery support or treatment court staffing and coordination. This can include building the expertise of probation officers, case managers, clinicians, prosecutors, defense attorneys, and judges about substance use and mental health disorders. Operational treatment courts can utilize funding to expand and enhance their court by:
  - Scaling up its existing court program's capacity.
  - Providing access to or enhance treatment capacity or other critical support services.
  - Enhancing court operations.
  - Expanding or enhancing court services.
  - Building or enhancing collection and use of key treatment court operation and outcome data.
  - Improving the quality and/or intensity of services based on needs assessments.
- **Training and Travel:** Off-site specific training for identified program staff to improve or develop skills in the areas related to operating a treatment court. Use of award funds for off-site training, meetings, or conference attendance is allowable and should be planned in alignment with the goals of the ATC program. If applicants choose to allocate funds for training and travel, all expenses must be reasonable, necessary, and compliant with applicable federal regulations, as outlined in the Application Resource Guide.

  Applicants may include estimated costs for travel and accommodations for up to three core team members under Category 1, and up to eight core team members under Categories 2 and 3, to attend up to two conferences or trainings annually.

  Applicants may propose specific training opportunities in the application; however, final approval of training selections will occur post-award, and BJA may also recommend additional relevant events. All training and travel costs must be detailed and itemized—including airfare, lodging, per diem, registration, and related expenses—and should reflect prudent use of funds.

Costs Associated with a Conference/Meeting/Training: An applicant that proposes to use award funds for activities related to a conference, meeting, training, or similar event should review the Application Resource Guide for information on prior approval, planning, and reporting costs for a conference/meeting/training.

Costs Associated With Language Assistance and Access: If an applicant proposes a program or activity that would deliver services or benefits to individuals, the costs of taking reasonable steps to provide meaningful access to those services or benefits for individuals with limited English proficiency may be allowable in specific grant programs. Costs to provide reasonable accommodation and facilitate language access for individuals who are deaf or hard of hearing may also be allowable in specific grant programs. See the Application Resource Guide for information on costs associated with language assistance.

Examples of Unallowable Use of Funds

Funding Restrictions/Unallowable Expenses: The budget must explicitly describe how the proposed budget items directly apply to the program design and how they will assist the applicant in meeting the program objectives. In addition to unallowable costs identified in the DOJ Grants Financial Guide, award funds may not be used for the following:

- Prizes
- Rewards
- Entertainment
- Trinkets
- Any other monetary incentives, including client stipends, gift cards, vehicle purchases, or food and beverages. All recipients and subrecipients (including any for-profit organization) must forgo any profit or management fee.
- Land acquisition
- Compensation of federal employees
- Travel of Department of Justice (DOJ) employees

For additional information about how to prepare a budget for federal funding, see the Application Resource Guide section on "Budget Preparation and Submission Information" and the technical steps to complete the budget form in JustGrants in the Complete the Application in JustGrants: Budget training.

Budget and Associated Documentation: Budget/Financial Attachments

Indirect Cost Rate Agreement (if applicable): An applicant with a current, federally approved indirect cost rate agreement should upload it as an attachment in JustGrants.
Indirect costs are costs of an organization that are not readily assignable to a particular project but are necessary for the operation of the organization and the performance of the project.

Examples of costs usually treated as indirect include those incurred for operation and maintenance of offices or workspaces and salaries of administrative or support staff. The requirements for the development and submission of indirect cost proposals and cost allocation plans are listed in Appendices III–VII of 2 C.F.R. Part 200. A non-federal applicant should follow the guidelines applicable to its type of organization. See the DOJ Grants Financial Guide and the OJP Grant Application Resource Guide for additional information on indirect cost rate agreements.

Consultant Rate (if applicable): OJP has established maximum rates for consultants; see the "Listing of Costs Requiring Prior Approval" section of the DOJ Grants Financial Guide for more information. If an applicant proposes a rate for a consultant on their project that is higher than

the established maximum rate and receives an award, then the award recipient must submit a document requesting approval for the rate and cannot incur costs at the higher rate without prior OJP approval. The award recipient must provide justification for why the proposed rate is higher than the established maximum rate, such as why the rate is reasonable and consistent with that paid for similar services in the marketplace.

Limitation on Use of Award Funds for Employee Compensation for Awards Over $250,000; Waiver (if applicable): If an applicant proposes to hire employees with federal award funds, for any award of more than $250,000, the recipient may not use federal funds to pay total cash compensation (salary plus cash bonuses) to any employee of the recipient at a rate that exceeds 110 percent of the maximum annual salary payable to a member of the federal government's Senior Executive Service (SES) at an agency with a Certified SES Performance Appraisal System for that year. Applicants may request a waiver from this requirement by submitting the appropriate form. See the Application Resource Guide for information on the "Limitation on Use of Award Funds for Employee Compensation for Awards over $250,000; Waiver."

Disclosure of Process Related to Executive Compensation (if applicable): An applicant that is a nonprofit organization may be required to make certain disclosures relating to the processes it uses to determine the compensation of its officers, directors, trustees, and key employees. If applicable, the applicant will upload a description of the process used to determine executive compensation as an attachment in JustGrants. See the Application Resource Guide for information.

Memorandum of Understanding (MOU) (Categories 1 & 2)

Applicants who are required to provide MOUs should document and describe the role of key partners, including subrecipients, in the MOU. For each named partner involved in the project (whether as a subrecipient that will receive federal funds to carry out part of the federal award, or otherwise), applicants should include a signed Memorandum of Understanding (MOU) that confirms the partner's agreement to support the project through commitments of staff time, space, services, or other project needs. MOUs demonstrate the commitment of partner organizations to participate in the project. An MOU is a formalized commitment of staff and/or resources that is signed by authorized representatives of both partner organizations. The MOU must address the overall objectives of the treatment court program.

Each MOU should include the following:

- Names of the organizations involved in the agreement.
- Signed by the ATC Judge, Court Administrator, and by the nonprofit agency.
- What service(s) and other work will be performed under the agreement by what organization.
- Details of the financial responsibility between the organization and ATC.
- Duration of the agreement.
- Outlined responsibilities and expectations for coordination of services agreed upon by all treatment court team members and the nonprofit agency or applicant.
- Key ATC team members (names and roles) to include the judge, prosecutor, defense attorney, treatment provider, researcher/evaluator, case manager/specialist, community supervision representative, and program coordinator.

MOUs are to be submitted as a separate attachment in JustGrants.

Additional Application Components

The applicant should attach the additional requested documentation listed below in JustGrants.

- **Curriculum Vitae or Resumes:** Provide resumes of key personnel who will work on the proposed project or a description of the experience and skills of key personnel necessary to implement the project.
- **Tribal Authorizing Resolution (if applicable):** An application in response to this NOFO may require inclusion of tribal authorizing documentation as an attachment. If applicable, the applicant will upload the tribal authorizing documentation as an attachment in JustGrants. See the Application Resource Guide for information on Tribal authorizing resolutions.
- **Research and Evaluation Independence and Integrity Statement:** If an application proposes research (including research and development) and/or evaluation, the applicant must demonstrate research/evaluation independence and integrity, including appropriate safeguards, before it may receive award funds. The applicant will upload documentation of its research and evaluation independence and integrity as an attachment in JustGrants. For additional information, see the Application Resource Guide.
- **Letters of Support (LOS):** Given the collaborative nature of these projects, letters of support are encouraged to document support from key partners. Also note the guidance below on recommended LOS related to state support.

  A letter of support is from an entity or individual that knows the applicant's work. The letter tends to speak to the applicant's capacity to implement their proposed project for the benefit of the community. It differs from an MOU in that the entity is not committing staff, services, or supplies to help the applicant implement the project. Applicants should include, for each named supporting entity, a signed letter of support that outlines the supporting entity's reasons for supporting the project.

  Each letter of support may include descriptions of the following:

  - Relationship between the applicant entity and the supporting entity.
  - Need for and benefits that would be gained from the project.
  - Applicant's capacity to complete the proposed project.

  Letters of support should be signed and submitted as one separate attachment to the application in JustGrants.
- **Chief Justice, State Court Administrator, or Designee Letter:** Nontribal applicants are encouraged to include a letter from the chief justice of the state's highest court, the state court administrator, or a designee (e.g., the state treatment or problem-solving court coordinator) describing how the proposed application would enhance statewide efforts related to treatment courts and/or is part of the state's treatment court strategy. The letter should be addressed to the BJA Director. Applicants will submit the letter by uploading it as an attachment in JustGrants.

- **State Substance Abuse Agency Director or Designee Letter:** Nontribal applicants are encouraged to include a letter from the state substance abuse (SSA) director or designated representative in support of the application and include confirmation that the proposal conforms to the framework of the state strategy of substance abuse treatment.

  Applicants will submit the letter by uploading it as an attachment in JustGrants. A listing of SSAs can be found at https://nasadad.org/ssa-web-sites/.

- **Application Goals, Objectives, Deliverables, and Timeline Web-based Form:** A timeline is required and must outline when the objectives will be met during the program period. It must summarize the major activities, responsible parties, and expected completion dates for the principal tasks required to plan and/or implement and manage the treatment court program. Applicants must indicate the number of program participants to be served each quarter to demonstrate how they will reach the target number of participants to be served before the end of the grant period.

- **Subaward Management Plan (Category 3):** Applicants whose budgets include subawards are required to submit as an attachment their written policies and procedures for administering subawards, including:

  - A detailed description of the formal selection process, including information on the applicant's process for requesting proposals (e.g., posting a notice on its website, invitations via email or traditional mail, advertisements); reaching out to stakeholders, including via webinars; receiving applications and processing them; conducting programmatic and financial reviews of the applications; evaluating and scoring applications, including the criteria used; and award notification.

  - A description for monitoring subrecipients that, at a minimum, must include a plan for (1) reviewing financial and performance reports submitted by the subrecipients; (2) following up to ensure subrecipients act to address deficiencies found through audits, onsite reviews, and other means; and (3) issuing a management decision based on the audit findings that pertain to the subaward.

  - A separate attachment of the written policies and procedures in place for statewide applicants administering subawards to help launch a new ATC and/or scale up an existing ATC.

Disclosures and Assurances

The applicant will address the following disclosures and assurances.

Disclosure of Lobbying Activities: JustGrants will prompt each applicant to indicate if it is required to complete and submit a lobbying disclosure under 31 U.S.C. § 1352.

The applicant is required by law to complete and submit a lobbying disclosure form (Standard Form/SF-LLL) if it has paid or will pay any person to lobby in connection with the award for which it is applying AND this application is for an award in excess of $100,000. This disclosure requirement is not applicable to such payments by an Indian Tribe, tribal organization, or any other Indian organization that are permitted by other federal law.

Lobbying means (for this requirement) influencing or attempting to influence an officer or

employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress. See 31 U.S.C. § 1352; 28 C.F.R. part 69. Note: Most applicants do not engage in activities that trigger this disclosure requirement.

An applicant that is not required by law (31 U.S.C. § 1352) to complete and submit a lobbying disclosure, should enter "No." By doing so, the applicant is affirmatively asserting (under applicable penalties) that it has nothing to disclose under 31 U.S.C. § 1352 with regard to the application for the award at issue.

Disclosure of Duplication in Cost Items: To ensure funding coordination across grantmaking agencies, and to avoid unnecessary or inappropriate duplication of grant funding, the applicant must disclose if it has any pending applications for federal funding, including pending applications for subawards of federal funds, for the same project and the same budget items included in this proposal. Complete the JustGrants Applicant Disclosure of Duplication in Cost Items form. See the Application Resource Guide for additional information.

DOJ Certified Standard Assurances: Review and accept the DOJ Certified Standard Assurances in JustGrants. See the Application Resource Guide for additional information.

DOJ Certifications: Review the DOJ document Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements; Coordination with Affected Agencies. An applicant must review and sign the certification document in JustGrants. See the Application Resource Guide for more information.

Applicant Disclosure and Justification – DOJ High-Risk Grantees (if applicable): If applicable, submit the DOJ High-Risk Disclosure and Justification as an attachment in JustGrants. A DOJ high-risk recipient is an award recipient that has received a DOJ high-risk designation based on a documented history of unsatisfactory performance, financial instability, management system or other internal control deficiencies, noncompliance with award terms and conditions on prior awards, or that is otherwise not responsible. See the Application Resource Guide for additional information.

Submission Dates & Times

Refer to Basic Information: Key Dates and Times for the submission dates and times.

Applicants should submit their applications as early as possible and recommended not later than 48 hours before the deadlines. To be considered timely, the full application must be submitted in JustGrants by the JustGrants application deadline. Applicants will use the Certify and Submit feature in JustGrants to confirm that all required application components have been entered, which includes identifying the Authorized Representative for the applicant. Once the application is submitted, the Application Submitter, Authorized Representative, and Entity Administrator receive a confirmation email.

An applicant will receive emails after successfully submitting application components in Grants.gov and JustGrants and should retain all emails and other confirmations received from the SAM.gov, Grants.gov, and JustGrants systems.

Experiencing Technical Issues Preventing Submission of an Application (Technical Waivers)

If an applicant misses a deadline due to unforeseen technical issues with SAM.gov, Grants.gov, or JustGrants, the applicant may request a waiver to submit an application after the deadline. OJP will only consider requests to submit an application via alternative methods or after the deadline when the applicant can document that there is a technical issue with a government system that was beyond their control and that prevents submission of the application via the standard process prior to the deadlines. Issues resulting from circumstances within the applicant's control, such as failure to begin the SAM.gov, Grants.gov, or JustGrants registration and application process in sufficient time, will not be considered.

Requests and documentation must be sent to the OJP Response Center at OJP.ResponseCenter@usdoj.gov. Applicants should follow these steps if they experience a technical issue:

1. **Contact the relevant help desk to report the issue and receive a tracking number.**

   See Basic Information: Contact Information for the phone numbers, email addresses, and operating hours of the SAM.gov, Grants.gov, and JustGrants help desks. Reports of technical issues to the help desk must occur **before** the application deadline.

   If an applicant calls the help desk and experiences a long wait time, they can also email the help desk to obtain a tracking number. Tracking numbers are generated automatically when an applicant emails the applicable service desk, and for this reason, long call wait times for support do not relieve the applicant of the responsibility of getting a tracking number.

2. **If an applicant has technical issues with SAM.gov or Grants.gov, the applicant must contact the OJP Response Center at OJP.ResponseCenter@usdoj.gov within 24 hours of the Grants.gov deadline to request approval to submit after the deadline. The applicant's request will need to include:**
    - A description of the technical difficulties experienced (provide screenshots if applicable).
    - A timeline of the applicant's submission efforts (e.g., date and time the error occurred, date and time of actions taken to resolve the issue and resubmit, and date and time support representatives responded).
    - An attachment of the complete grant application and all the required documentation and materials (this serves as a "manual" submission of the application).
    - The applicant's unique entity identifier (UEI).
    - Any SAM.gov, Grants.gov, and JustGrants Service Desk tracking/ticket numbers documenting the technical issue.
3. **If an applicant has technical issues with JustGrants that prevent application submission by the deadline, the applicant must contact the OJP Response Center at OJP.ResponseCenter@usdoj.gov within 24 hours of the JustGrants deadline to request approval to submit after the deadline. See step 2 for the list of information the applicant must provide as part of its request.**

As a reminder: the waiver request will not be considered unless it includes documentation of attempts to receive technical assistance to resolve the issue prior to the application deadline. OJP will review each waiver request and the required supporting documentation and notify the applicant whether the request for late submission has been approved or denied. An applicant that does not provide documentation of a technical issue (including all information previously listed), or that does not submit a waiver request within the required time period, will be denied.

For more details on the waiver process, OJP encourages applicants to review the "Experiencing Technical Issues" section in the Application Resource Guide.

APPLICATION REVIEW

Responsiveness (Basic Minimum Requirements) Review

OJP screens applications to ensure they meet the basic minimum requirements (BMR) prior to conducting the merit review. Following are the basic minimum requirements for this funding opportunity. If OJP determines that an application does not include these elements, it will not proceed to merit review and will not receive any further consideration.

- The application is submitted by an eligible applicant.
- The requested award amount does not exceed the award ceiling.
- The application is responsive to the scope of the NOFO.
- The following application elements are included:
  - SF-424 (Grants.gov)
  - Proposal Abstract
  - Proposal Narrative (JustGrants)
  - Application Goals, Objectives, Deliverables, and Timeline web-based form
  - Budget detail form, which includes the budget items, their calculations, and explanation (JustGrants)
  - Fiscal Agent MOU must be included for government/other entities applying on behalf of the agency operating the treatment court.
  - Subaward Management Plan (for applicable Category 3 statewide applicants) if budget includes subawards

Applicants whose application fails to meet the BMR are provided notice (including an appropriate point of contact for questions) within a few weeks after the submission due date.

Merit Review Criteria

Peer Review Criteria

Applications that meet the basic minimum requirements will be evaluated for technical merit by peer reviewers based on how the proposed project/program addresses the following criteria:

- **Description of the Need (15%):** What critical issue or problem the applicant is proposing to address with this project.
- **Project Goals and Objectives (20%):** How the proposed project will address the identified need and the purpose of the funding opportunity.
- **Project Design and Implementation (40%):** The strength of how the applicant will implement activities, including the soundness of the project design and how the activities align to the stated goals and objectives.
- **Capabilities and Competencies (15%):** The applicant's administrative and technical capacity to successfully complete this project.
- **Sustainability (5%)**: A clear and realistic plan to maintain key activities and impact beyond the grant period.
- **Budget (5%):** Completeness and cost effectiveness.

Programmatic and Financial Review Criteria

After the peer review, applications undergo additional programmatic and financial reviews. OJP staff may reach out to applicants during the programmatic or financial review if a submitted form

is incomplete or needs to be updated. Note that OJP staff are not authorized to provide information on peer review scores or comment on programmatic, risk, or budget/financial reviews while the merit review is in progress.

In addition to BMR and peer review criteria, other important considerations for OJP include geographic coverage, strategic priorities, available funding, past performance, fidelity to the evidence-based practice, and the extent to which the budget detail form accurately explains project costs that are reasonable, necessary, and otherwise allowable under federal law and applicable federal cost principles. If cost sharing/match is not required for this opportunity, applicants will not receive higher consideration by proposing a voluntary match contribution in their budget.

Risk Review

Pursuant to the Part 200 Uniform Requirements, before award decisions are made, OJP also reviews information related to applicant risk. OJP assesses whether an applicant with one or more prior federal awards has a satisfactory record of performance, integrity, and business ethics, including by (among other things) checking whether the applicant is listed in SAM.gov as excluded from receiving a federal award.

Depending on the severity and nature of the risk factors, the risk assessment may result in the removal of an applicant from consideration or selection for award, or it may result in additional post-award conditions and oversight for an awarded applicant.

In addition, if OJP anticipates that an award will exceed $250,000 in federal funds, OJP also must review and consider any information about the applicant that appears in the non-public segment of the integrity and performance system accessible through SAM.gov.

Important Note on Responsibility/Qualification Data (formerly FAPIIS): An applicant may review and comment on any information about its organization that currently appears in SAM.gov and was entered by a federal awarding agency. OJP will consider such comments by the applicant, in addition to the other information in SAM.gov, in its assessment of the risk posed by the applicant.

Selection Process

All final award decisions will be made by the Assistant Attorney General, unless a statute explicitly authorizes award decisions by another official or there is written delegation of authority to another official. This official may consider not only peer review ratings and program office recommendations, but also other factors as indicated in the “Application Review” section to make final award decisions. For additional information on the application review process, see the Application Resource Guide.

AWARD NOTICES

Federal Award Notices

For successful applicants, JustGrants will send a system-generated email to the Application Submitter, Authorized Representative, and Entity Administrator with information on accessing their official award package in JustGrants. The award package will include key information (such as funding amount and period of performance) as well as award conditions that must be followed. The Authorized Representative for the entity should accept or decline the award within 45 days of the notification. See the Application Resource Guide for information on award notifications and instructions.

Applicants not selected for an award will receive notification after all award recipients have been notified. OJP also provides unsuccessful applicants with a summary of peer reviewer comments.

Future Funding Opportunities

OJP may, in certain cases, provide additional funding in future years to awards made under this funding opportunity through continuation awards. When making continuation award decisions, OJP will consider, among other factors, OJP's strategic priorities, a recipient's overall management of the award, and the progress of the work funded under the award.

Applications submitted under this FY 2025 funding opportunity may be funded in future fiscal years, dependent on, among other considerations, the merit of the applications and the availability of appropriations.

POST-AWARD REQUIREMENTS AND ADMINISTRATION

Reporting

All award recipients under this funding opportunity will be required to submit the following reports and data:

- Quarterly financial reports.
- Quarterly performance reports.
- Final financial and performance reports.
- If applicable, an annual audit report in accordance with the Part 200 Uniform Requirements or specific award conditions.

See the Application Resource Guide for additional information on specific post-award reporting requirements, including performance measure data and the method for submitting reports in OJP's online systems. Future awards and fund drawdowns may be withheld if reports are delinquent, and in appropriate cases, OJP may require additional reports.

Performance Measure Reporting

Award recipients are required to submit performance measure data in the Performance Measurement Tool (PMT) quarterly and separately submit semi-annual performance reports in JustGrants. Applicants selected for an award will receive further guidance on post-award reporting processes.

Program- and Award-Specific Award Conditions

OJP includes various conditions on its awards. These may include program-specific conditions, which typically apply to all recipients of a funding opportunity, and award-specific conditions, which are included to address recipient-specific issues (*e.g.*, programmatic or financial risk). Recipients may view all conditions, and actions required to satisfy those conditions, in the award package in JustGrants.

Administrative, National Policy, and Other Legal Requirements

If selected for funding, in addition to implementing the funded project consistent with the OJP-approved application, the recipient must comply with all award conditions and all applicable requirements of federal statutes and regulations, including the applicable requirements referred to in the assurances and certifications executed in connection with award acceptance. For additional information on these legal requirements, see the “Administrative, National Policy, and Other Legal Requirements” section in the Application Resource Guide.

Civil Rights Compliance

If a successful applicant accepts funding from OJP—as a recipient of OJP funding—that award recipient must comply with certain federal civil rights laws that prohibit the award recipient from discriminating on the basis of race, color, national origin, sex, religion, or disability in how it delivers its program’s services or benefits and in its employment practices. The civil rights laws that may be applicable to the award include, but are not limited to, Title VI of the Civil Rights Act of 1964, the nondiscrimination provisions of the Omnibus Crime Control and Safe Streets Act of 1968, and Section 504 of the Rehabilitation Act of 1973. These and other federal civil rights laws are discussed in greater detail on OJP’s Legal Overview—FY 2025 Awards webpage under the

"Civil Rights Requirements" section. Additional resources are available from the OJP Office for Civil Rights.

Compliance with Federal civil rights and nondiscrimination laws is material to the government's decision to make any award and payment under this program, including for purposes of the False Claims Act, and each recipient will be required to certify (in its acceptance of the conditions of the award) that it does not operate any programs (including any such programs having components relating to diversity, equity, and inclusion) that violate any applicable Federal civil rights or nondiscrimination laws.

See OJP's Partnerships with Faith-Based and Other Neighborhood Organizations webpage for specific information for faith-based organizations applying under this NOFO.

Financial Management and System of Internal Controls

Award recipients and subrecipients (including recipients or subrecipients that are pass-through entities) must, as described in the Part 200 Uniform Requirements set out at 2 C.F.R. 200.303, comply with standards for financial and program management. See the Application Resource Guide for additional information.

Information Technology Security Clauses

An application in response to this NOFO may require inclusion of information related to information technology security. See the Application Resource Guide for more information.

Other Reporting Requirements

Applicants and recipients are required to notify OJP if you know that you or any of your organization's principals for the award transaction are presently excluded or disqualified (*i.e.*, debarred or suspended) or otherwise meet any of the criteria in 2 C.F.R. 180.335. Recipients must comply with requirements in 2 C.F.R. Part 180, as implemented by DOJ in 2 C.F.R. Part 2867, which, among other things, require recipients to check certain information sources and, in some cases, notify the federal awarding agency prior to the agency awarding federal funds via contracts or subawards.

If a recipient's award includes a federal share of more than $500,000 over the period of performance of the award, then the award (per 2 C.F.R. 200.113) will include a condition that may require the recipient to report and maintain certain information (relating to certain criminal, civil, and administrative proceedings) in SAM.gov. See the Reporting Requirements page for more information.

OTHER INFORMATION

Information Regarding Potential Evaluation of Programs and Activities

OJP may conduct or support an evaluation of the projects and activities funded under this NOFO. For additional information on what should be included in the application, see the Application Resource Guide section "Information Regarding Potential Evaluation of Programs and Activities."

Freedom of Information and Privacy Act

See the Application Resource Guide for important information on the Freedom of Information and Privacy Act (5 U.S.C. §§ 552 and 552a).

Applicants are advised not to include any unnecessary personally identifiable information, sensitive law enforcement information, or confidential financial information with the application.

Provide Feedback to OJP

See the Application Resource Guide for information on how to provide feedback to OJP

APPLICATION CHECKLIST
BJA FY25 Adult Treatment Court Program

This application checklist has been created as an aid in developing an application. For more information, reference the "OJP Application Submission Steps" in the OJP Grant Application Resource Guide and the DOJ Application Submission Checklist.

SAM.gov Registration/Renewal

- Confirm that your entity's registration in the System for Award Management (SAM.gov) is active through the NOFO period. Submit a new or renewal registration in SAM.gov, if needed (see Application Resource Guide).

Grants.gov Registration

- Acquire an Authorized Organization Representative (AOR) and a Grants.gov username and password (see Application Resource Guide).
- Acquire AOR confirmation from the E-Business Point of Contact (E-Biz POC) (see Application Resource Guide).

Grants.gov Opportunity Search

- Search for the funding opportunity in Grants.gov using the opportunity number, assistance listing number, or keyword(s).
- Select the correct Competition ID.
- Access the funding opportunity and application package (see Step 7 under "OJP Application Submission Steps" in the Application Resource Guide).
- Sign up for Grants.gov email notifications (optional) (see Application Resource Guide).

Funding Opportunity Review and Project Planning

- Review all sections of the NOFO.
- Confirm your entity is eligible to receive funding (see Eligibility: Eligible Applicants).
- Confirm your proposed budget is within the allowable limits (see Basic Information: Funding Details), includes only allowable costs (see Application Contents, Submission Requirements, and Deadlines: Budget Detail Form), and includes cost sharing if applicable (see Program Description: Cost Sharing/Match Requirements).
- Review the performance measures for this funding opportunity and confirm you will be prepared to collect and report on this data (see Program Description: Performance Measures).
- Review the "Legal Overview—FY 2025 Awards" in the OJP Funding Resource Center and confirm you are prepared to follow the requirements.
- Read OJP policy and guidance on conference approval, planning, and reporting under "Listing of Costs Requiring Prior Approval" in the DOJ Grants Financial Guide or see the Application Resource Guide.

Submission Step 1: Grants.gov

After registering with SAM.gov, submit the SF-424 in Grants.gov.

- Complete and submit the SF-424 by the deadline.
- Confirm Section 8F of the SF-424 lists the name and contact information of the individual

who will complete the application in JustGrants.

- Confirm that, within 48 hours of your submission in Grants.gov, you receive four (4) Grants.gov email notifications:
  - A submission receipt.
  - A validation receipt.
  - A grantor agency retrieval receipt
  - An agency tracking number assignment.
- If no Grants.gov receipt and validation email is received, or if error notifications are received, contact the Grants.gov Customer Support Hotline at 800-518-4726, 606-545-5035, or support@grants.gov regarding technical difficulties (see the Application Resource Guide section on "Experiencing Unforeseen Technical Issues").
- Confirm that, within 24 hours after receipt of confirmation emails from Grants.gov, the individual listed in Section 8F of the SF-424 receives an email from JustGrants with login instructions.

Submission Step 2: JustGrants

- Complete the following information:
  - Entity and User Verification (first-time applicants)
  - Standard Applicant Information
  - Proposal Abstract*
  - Financial Management and System of Internal Controls Questionnaire (see Application Resource Guide)
  - Agency Funding Priorities Inventory
  - Agency Funding Priorities Inventory – Ending Crime and Disorder (Funding Priority Inventory 3)
- Upload the Proposal Narrative.*
- Complete the budget detail form.*
- Upload other budget/financial attachments, as applicable.
- Upload additional application components, as applicable.
  - Application Goals, Objectives, Deliverables, and Timeline web-based form*
  - Subaward Management Plan (for applicable Category 3 statewide applicants)
- Upload MOU, if applicable*
  - A Fiscal Agent MOU must be included for government/other entities applying on behalf of the agency operating the treatment court.
- Complete the required disclosures and assurances:
  - Disclosure of Lobbying Activities and submission of SF-LLL, if prompted by the system
  - Disclosure of Duplication in Cost Items
  - DOJ Certified Standard Assurances
  - Applicant Disclosure and Justification – DOJ High-Risk Grantees
- Complete the required DOJ Certification on Lobbying; Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements; Coordination with Affected Agencies.

Note: Items designated with an asterisk must be submitted for an application to meet the basic minimum requirements review. If OJP determines that an application does not include the designated items, it will neither proceed to peer review nor receive further consideration.

JustGrants Review, Certification, and Application Submission

- Address any validation errors displayed on screen after attempted submission, then return to the "Certify and Submit" screen to submit the application.
- Note the confirmation message at the top of the page. Users will also receive a notification in the "bell" alerts confirming submission.
- If you do not receive an application submission confirmation email or validation from JustGrants, or if you receive an error notification, please contact the JustGrants Service Desk at 833-872-5175 or JustGrants.Support@usdoj.gov. See the Application Resource Guide for additional information.

Williamson County Job Description

Department/Office: Comm Court - Grants

Job Title: Program Case Manager | FLSA: Exempt | Pay Grade: | Effective Date:

JOB SUMMARY

Reporting directly to Program Manager, the Program Case Manager (PCM) facilitates case flow and the activities of participating agencies, provides professional and evaluation services, monitors participant's progress, and maintains appropriate documentation requiring independent judgment and prudent decision making of high complexity.

EXAMPLES OF WORK PERFORMED

- Provides professional evaluation and assessment services; assesses, documents, tracks, and recommends treatment for individuals participating in each program
- Conducts orientations for incoming applicants once approved for the Veterans Treatment Court and DWI/Drug Court Program
- Complete SBIRT and DUI RANT with individuals in custody, to identify potential applicants to expedite the application process.
- Provides in-depth orientation to applicants, to include those in custody
- Manages the applicant referral process
- Interviews, screens, and gathers demographic information on offenders whose charges qualify for the treatment court program
- Monitors and reports participants' compliance with program requirements
- Supervises, manages and coordinates case management and counseling staff in the performance of their duties at weekly meetings with the VA, Bluebonnet Trails, local providers, and Adult Probation to ensure participants' treatment and supervision plans are followed and updated as necessary for best practices
- Coordinates and collaborates with community resources and the multi-disciplinary team to discuss and update policies and procedures
- Supports and counsel's participants in crisis situations
- Supports participants' life skills such as time management, budgeting, and job search
- Provides community resource referrals to participants regarding medical, housing, counseling, employment, and education
- Conducts follow-up assessments and reevaluates participants' individualized case plans
- Ensures grant funding specific to treatment is being utilized appropriately
- Ensures comprehensive filing systems and databases are maintained and up to date
- Enters and verifies data within AIMS database
- Attends all meetings and trainings to stay abreast of regulations, legislation, and issues related to specialty courts, as required
- Performs special duties as assigned

ORGANIZATION RELATIONSHIPS

- Reports directly to – Program Manager
- Collaboration with County and District Attorney's Office, Veterans Administration, Veterans Services, Local Mental Health Authority (Bluebonnet Trails), and other local providers.

PHYSICAL DEMANDS

- Position involves prolonged sitting at a workstation, visual examination of documents, reaching, walking, twisting, bending, standing and occasional lifting/carrying

ENVIRONMENTAL FACTORS

- Work is primarily indoors in an air-conditioned environment
- Travel between work sites as required

The above statements are intended to describe the general nature and level of work being performed by individuals assigned to this job. They are not intended to be an exhaustive list of all responsibilities, duties, and skills required of personnel so classified in this position. This job description is subject to change as the needs and requirements of the job change.

MINIMUM QUALIFICATIONS

- Bachelor's degree in Social Work, Counseling, OR a related field and one (2) years of related experience
- Working knowledge of Microsoft Office Suite

LICENSES AND CERTIFICATIONS

Required

- Licensed Chemical Dependency Counselor (LCDC)
- Licensed Baccalaureate Social Worker (LBSW)

Required within thirty (30) days of employment

- Valid driver's license

PREFERRED QUALIFICATIONS

- Master's degree
- Licensed Professional Counselor-Associate (LPC-A)
- Licensed Professional Counselor (LPC)
- Licensed Master Social Worker (LMSW)
- Knowledge of substance abuse, additions, mental illnesses, and casework practices
- Treatment modalities
- Knowledge of military and veteran culture
- Interpersonal communications in a collaborative format

EMPLOYMENT TESTING

Employment is contingent on passing any post-offer pre-employment screening as listed below:

- Criminal background check: Yes
- Motor Vehicle Record check: Yes
- Drug screening: No
- Physical exam: No
- Psychological exam: No

- Additional: N/A

IRREGULAR HOURS

- Work outside of the normal office hours (Monday-Friday 8 a.m. to 5 p.m.) may be required
- May be deemed essential personnel in the event of an emergency

TOBACCO FREE WORKPLACE POLICY

Williamson County is a tobacco free workplace. The use of tobacco and non-tobacco products such as vapor, e-cigarettes and the use of chewing tobacco or like products is prohibited on all Williamson County premises. Employees who violate this policy are subject to appropriate disciplinary action up to and including termination of employment.

SUPPLEMENTAL INFORMATION

Williamson County is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. If you require an accommodation in order to apply for a position, please request assistance from the Human Resources Department.

Williamson County Job Description

Department/Office: Comm Court - Grants

Job Title: Program Case Manager FLSA: Exempt Pay Grade: Effective Date:

Revision number	Description	Entered by	Effective Date
0000	New issue – Salary Study Cycle 5A	EP/KD	

Commissioners Court - Regular Session **33.**

Meeting Date: 04/21/2026

BJA Veterans Treatment Court Program Enhancement Grant Application

Submitted By: Tanya Kunz, County Court At Law #2

Department: County Court At Law #2

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss and take appropriate action on a request by County Court at Law 2 to apply for a Veterans Treatment Court Grant offered by the Bureau of Justice Assistance to support the Williamson County Veterans Treatment Court.

Public Background

The Notice of Funding was released in March 2026. Grant applications are due on May 4, 2026. This is a reimbursement grant with no match requirement. The purpose of this funding is to provide support for the CCL2 Veterans Treatment Court by providing specialized treatment court services to eligible Veterans. The additional services would allow the Veterans Treatment Court to continue its mission to enhance public safety by providing supervision and treatment to offenders through a judicially supervised, therapeutic court that ensures accountability and recovery. The additional services would also continue to reduce recidivism. The grant funding period, if selected for this grant, would be October 1, 2026, to 9/30/2030.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Grant Management Request

Funding Opportunity Announcement

Program Case Manager Job Description

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:32 PM
Form Started By: Tanya Kunz		Started On: 04/14/2026 11:42 AM
Final Approval Date: 04/14/2026		

Grants Management Request Questionnaire

BackGround Information

Please note: The county's acceptance of a grant will generally form a contract and; therefore, the application for a grant must be considered and approved by the Commissioners Court prior to making such application.

All grant applications must be approved by the Commissioners Court prior to the submittal of an application to a funding agency. The completed Grants Management Request Form located on the Budget Sharepoint site and any required resolutions or forms must be attached to the agenda item for consideration or approval of the program and/or funding request to the Commissioners Court. The request for approval to apply for grant funding must identify the purpose or need of the funding, current metrics, and data points to be collected by the department to show performance measures and/or improved services provided. All sections and questions on the Grants Management Request Form must be completed.

Programs or projects that are currently funded by a granting source must receive approval of the Commissioners Court to re-apply for the grant funding opportunity. Requests to re-apply must identify known decreasing funding policies by the granting agency and a sustainability plan for the grant funded program or personnel moving forward. This includes requests for full or partial funding. Should dollars be needed to fund a position and/or assets (or maintenance of) from the general fund or road and bridge fund due to grant expiration, non-renewal or a change in the percentage of funding received or percentage of allocation, the process would be as follows:

1. Notification of grant expiration will be sent out via the Auditor's Office 90 days prior to the expiration date
2. The department is responsible for placing an item on the agenda to request funding no later than July 1st of each year for the following year's budget. Agenda item placement MUST include the completed "Grant Questionnaire" form located in SharePoint
3. Should funding be approved by the Commissioners Court, funds will be added as applicable to the budget prior to adoption for the next fiscal year

This process applies to but is not limited to the following examples:

- Grant has covered 100% of costs in the past and will now cover 80%. The remaining 20% must be requested from the Court
- The grant has expired, renewal is no longer an option, and the department would like to fund the position and/or program beyond the expiration date
- The grant covers the person but not the assets (or vice versa) to go with the position; a request for funding of the assets must be made
- The grant does not cover merit/COLA increases that may be awarded by the Court for the following year
- Any situation in which funds, or an increase in funds, are being requested from the general fund or road and bridge fund

DIRECTIONS

Please complete the answers to the best of your ability. If a question does not relate to your request, please mark it N/A (Not Applicable). If your answer requires further research, please mark it as N/R (Needing Research) and give an estimated date such information will be obtained. When finished, please print and upload the form to the Agenda.

Grant Title/Project Name: *

BJA FY25 Veterans Treatment Court Enhancement Grant

Department: *

County Court at Law #2

Requestor: *

Tanya Kunz x

Contact Email: *

tanya.kunz@wilcotx.org

Contact Phone Number: *

512-943-1568

Start Date: *

10/1/2026

End Date: *

9/30/2030

Please select request category: *

- [ ] Asset
- [ ] Personnel
- [ ] Service
- [x] Specify your own value:

SpecialtyTreatment Court

If other, please specify category

Describe the purpose of the grant in detail to include all requirements.

The funds requested through this grant will provide major support for the CCL2 Veterans Treatment Court (VTC) for the next 48 months starting 10/1/26-9/30/30 (FY 2026 through FY 2030). Specifically, it will fund 50% of a new grant funded position for a Program Case Manager position and Peer support services. Through this grant, CCL2 will be able to provide specialized treatment court services to approximately 40 participants each year, for a total of approximately 160 participants over the next four years. By providing these types of in-depth services, CCL2 will continue its mission to enhance public safety by providing supervision and treatment to offenders through a judicially supervised, therapeutic Court that ensures accountability and recovery. The Peer Support Services are to train up to 4 people to provide peer support services in the VTC such as transportation to and from court-ordered activities, prosocial activities, and developing a court-ordered Alumni Group for long-term sustained recovery. The new Program Case Manager's position will be fully grant funded between the two BJA grants. The new PCM is necessary as national best practices changed requiring more assessments be completed to determine if a participant's risk/need has lowered while progressing in the program. In addition, the WCVTC has been asked to participate in a national research study with Dr. Brian Meyer regarding PTSD and Veterans which will require numerous assessments to be completed throughout each participant's process in the program. A national research study of this magnitude has never been conducted with a Veterans Treatment Court in the United States according to Dr. Meyer. The study will take approximately two years and will require detailed information gathering for the study to be published at the conclusion.

According to the BJA, the enhancement grants are available to Counties with an operational adult treatment court. It requires adherence to evidence-based substance use disorder treatment, mandatory drug testing and provisions of transitional services in a judicially supervised criminal court setting.

As part of the grant proposal packet, Williamson County will be required to submit Federal Forms SF 424 (form standards) and SF LLL (lobbying disclosure) and have a current SAM registration.

Select the type of grant your department is applying for:

- [x] Federal
- [ ] State
- [ ] Local
- [ ] Federal Pass-thru
- [ ] Private Foundation

What is the amount of the grant?

247,494.25

Please provide a breakdown of the total cost above.

Breakdown of Cost

1.New Grant Funded Position: $188,650.25 (over 48 months)

Salary and Fringe for Program Case Manager (50% salary). The new PCM is necessary as national best practices changed requiring more assessments be completed to determine if a participant's risk/need has lowered while progressing in the program. In addition, the WCVTC has been asked to participate in a national research study with Dr. Brian Meyer regarding PTSD and Veterans requiring numerous assessments to be completed throughout each participant's process in the program. A national research study of this magnitude has never been conducted with a Veterans Treatment Court in the United States according to Dr. Meyer.

- Year 1 Approximately $44,419.87
- Year 2 Approximately $45,988.38
- Year 3 Approximately $48,042.15
- Year 4 Approximately $50,199.85

2. Peer Support Services $9,600 (over 48 months)

- Approximately $2,400/yr., The Peer Support Services are to train up to 4 people to provide peer support services in our specialty courts such as transportation to and from court-ordered activities, prosocial activities, and developing a court-ordered Alumni Group for long-term sustained recovery.

3. Office Supplies/ Furniture $7,244. (over 48 months)

- Approximately $1,811./yr. will provide 50% of one dell laptop computer with a monitor and docking station, one office chair, one desk, one printer and general supplies for the new grant funded Program Case Manager position.

4. Travel /Training $12,000. (over 48 months)

- Approximately $3,000/yr. for one VTC Team Member to attend the All- Rise National Specialty Court Conference.

5. Transportation $30,000. (over 48 months)

- Approximately $2,500/yr. to cover rideshare (Uber/Lift) for participants to attend required groups.
- Approximately $5,000/yr. to cover mileage for Peer Support Services to transport participants to required groups.

Is there a match requirement?

- ◯ Yes
- ◉ No

Does the grant cover the cost of the request 100%?

- ◉ Yes
- ◯ No

Other Request Questions Only

List other similar items in the County and/or region and if they are available for use?

N/A

How is this item request different from any similar assets currently in the County and/or region?

N/A

What types of events/purpose would this item be used for that cannot be accomplished with a current County asset?

N/A

Identify the number of personnel required to operate this item and/or be available for the function where it is to be used?

N/A

Please explain how this item will create the need for more or less personnel (or mark n/a for no change)?

N/A

Where will the item be stored?

N/A

What is the useful life of the item?

N/A

Will a replacement be requested from general funds when useful life has been exhausted? (OR)

- ◯ Yes
- ◯ No

OR = category Other Request

Does this item require insurance coverage?

- ◯ Yes

◯ No

Will this item require any form of licensing?

◯ Yes

◯ No

Will this item require on-going maintenance? Please describe the maintenance required along with an estimate for these costs?

N/A

How will this item be funded when the grant ends?

This grant is specifically designed to support the enhancement of the Veterans Treatment Court. If grant funding is not available in the future the VTC may not be able to sustain itself with out funding from Williamson County.

Budgetary Impact

What is the overall budgetary impact? (i.e. revenue generation, expense reduction, etc.)

None

Please identify any additional equipment needed/required (now or in the future) should the grant/asset is awarded.

None

What is the cost and frequency to maintain/update the additional equipment?

N/A

What is the impact of this grant application on other internal/county departments?

By granting the funding request, recidivism will be reduced. The enhanced services to the VTC will provide sustained recovery for participants, which benefits our community.

Please identify any known decrease in funding at this time.

None

Performance Measures

Is this a new program to your department/office?

◯ Yes

◉ No

Please show historical data points or performance measures, statistics, services provided, etc. or any/all updates for re-application

The Williamson County Veterans Treatment Court was established in 2015. It has served 342 participants with 277 successful graduates and 30 currently active in the program.

Version: 9.0
Created at 4/10/2026 3:19 PM by Tanya Kunz
Last modified at 4/14/2026 10:40 AM by Tanya Kunz

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OMB No. 1121-0329
Approval Expires 02/28/2027

BJA FY25 Veterans Treatment Court Program

Anticipated Total Amount To Be Awarded Under This Funding Opportunity: $26,031,807

Anticipated Award Ceiling: $2,500,000

Anticipated Period of Performance Duration: 48 months

Funding Opportunity Number: O-BJA-2025-172484

Deadline to submit SF-424 in Grants.gov: **April 27, 2026, by 11:59 p.m. Eastern Time**
Deadline to submit application in JustGrants: **May 4, 2026, by 8:59 p.m. Eastern Time**

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Bureau of Justice Assistance
U.S. Department of Justice

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BASIC INFORMATION

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP), Bureau of Justice Assistance is accepting applications for funding in response to this notice of funding opportunity (NOFO).

Agency Name	U.S. Department of Justice Office of Justice Programs Bureau of Justice Assistance
NOFO Title	BJA FY25 Veterans Treatment Court Program
Announcement Type	Initial
Funding Opportunity Number	O-BJA-2025-172484
Assistance Listing Number	16.043

Executive Summary

This NOFO will support the implementation and enhancement of veterans treatment court (VTC) operations. VTCs connect justice-involved veterans to treatment for substance use disorders (SUD), mental health disorders (MHD), co-occurring mental health and substance use disorders (MHSUD), post-traumatic stress disorder (PTSD), and traumatic brain injury (TBI). Funding supports service coordination, and recovery support services. VTCs integrate mandatory drug testing, incentives and sanctions, and transitional services in judicially supervised criminal court settings that have jurisdiction over veterans with behavioral health treatment needs. These courts aim to reduce recidivism and overdose fatalities, while increasing access to treatment and recovery support that leads to long-term recovery.

Please see the Eligible Applicants section for the eligibility criteria.

- **Category 1: Planning and Implementation (Anticipated Award Amount: $950,000)**
  Category 1 supports the planning and implementation and/or launch of a VTC. These courts will support core capacity and provide critical behavioral health treatment, case management and coordinated judicial supervision, sanctions and incentives, and other supportive services, such as transitional housing, peer recovery services, relapse prevention and employment services, that can reduce recidivism.

- **Category 2: Enhancement (Anticipated Award Amount: $1,000,000)**
  Category 2 supports the enhancement of a fully operational VTC. Funding can assist a jurisdiction to scale up the VTC program's capacity; provide access to or enhance treatment capacity or other critical support services; enhance court operations; expand or enhance court services; or improve the quality and/or intensity of services based on needs assessments.

- **Category 3: Statewide (Anticipated Award Amount: $2,500,000)**
  Category 3 supports state applicants to improve, enhance, or expand VTC services statewide. Activities include expanding treatment and services; audits of program policies and procedures; and data collection and analysis to assess program practices and track recidivism. These are intended to be one-time projects to enhance capacity that can be sustained.

OJP is committed to advancing work that furthers DOJ's mission to uphold the rule of law, to keep our country safe, and to protect civil rights. OJP provides federal leadership, funding, and other critical resources to directly support law enforcement, combat violent crime, protect American children, provide services to American crime victims, and address public safety challenges, including human trafficking and the opioid crisis.

Key Dates and Times

Funding Opportunity Release Date	March 18, 2026
SAM.gov Registration/Renewal	Recommend beginning process by March 18, 2026, and no later than April 11, 2026
Step 1: Grants.gov Application Deadline	11:59 p.m. Eastern Time on April 27, 2026
Step 2: JustGrants Application Deadline	8:59 p.m. Eastern Time on May 4, 2026

Funding Details

Anticipated Total Amount To Be Awarded Under This Funding Opportunity: $26,031,807

Anticipated Number of Awards: 20

Anticipated Period of Performance Start Date: October 1, 2025

Anticipated Period of Performance Duration: 48 months

- **C-BJA-2025-00094-PROD, Category 1: Planning and Implementation**
  - Anticipated Number of Awards: 6
  - Anticipated Award Ceiling: $950,000
  - Anticipated Period of Performance Start Date: October 1, 2025
  - Anticipated Period of Performance Duration: 48 months
- **C-BJA-2025-00095-PROD, Category 2: Enhancement**
  - Anticipated Number of Awards: 12
  - Anticipated Award Ceiling: $1,000,000
  - Anticipated Period of Performance Start Date: October 1, 2025
  - Anticipated Period of Performance Duration: 48 months
- **C-BJA-2025-00096-PROD, Category 3: Statewide**
  - Anticipated Number of Awards: 3
  - Anticipated Award Ceiling: $2,500,000
  - Anticipated Period of Performance Start Date: October 1, 2025
  - Anticipated Period of Performance Duration: 48 months

Note: Applicants may propose a budget that is less than the anticipated award ceiling amount. The budget should be reasonable to conduct the proposed project and be within the applicant's capacity to manage.

Availability of Funds

This funding opportunity, and awards under this funding opportunity, are subject to the availability of funding and any changes or additional requirements that may be imposed by the agency or by law. In addition, nothing in this NOFO is intended to, nor does it, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States or its departments, agencies, entities, officers, employees, agents, or any other person.

Statutory Authority

Full-Year Continuing Appropriations Act, 2025 (Pub. L. No. 119-4, Div. A, Secs. 1101(a)(2) and 1301(4), 139 Stat. 9, 10-11, 17; *see* Pub. L. No. 118-42, 138 Stat. 25, 148, para. 15(D))

Agency Contact Information

For assistance with the requirements of this funding opportunity:

OJP Response Center
Phone: 800-851-3420 or 202-353-5556 (TTY for hearing-impaired callers only)
Email: OJP.ResponseCenter@usdoj.gov
Hours of operation: 9:00 a.m. to 5:00 p.m. Eastern Time (ET) Monday–Friday

For assistance with **SAM.gov** (registration/renewal):

SAM.gov Help Desk
Web: SAM.gov Help Desk (Federal Service Desk)
Hours of operation: 8:00 a.m. to 8:00 p.m. ET Monday–Friday

For assistance with **Grants.gov** (registration, submission of the Application for Federal Assistance SF-424):

Grants.gov Customer Support Hotline
Phone: 800-518-4726, 606-545-5035
Email: support@grants.gov
Web: Grants.gov Customer Support
Hours of operation: 24 hours a day, 7 days a week, except on federal holidays

For assistance with **JustGrants** (registration, submission of full application):

JustGrants Service Desk
Phone: 833-872-5175
Email: JustGrants.Support@usdoj.gov
Hours of operation: 7:00 a.m. to 9:00 p.m. ET Monday–Friday and 9:00 a.m. to 5:00 p.m. ET on Saturday, Sunday, and federal holidays.

For procedures related to unforeseen technical issues beyond the control of the applicant that impact submission by the deadlines, see Experiencing Technical Issues Preventing Submission of an Application (Technical Waivers).

Resources for Applying

OJP Grant Application Resource Guide: Referred to as the "Application Resource Guide" throughout the NOFO, this resource provides guidance to help applicants for OJP funding prepare and submit their applications.

JustGrants Application Submission Training Webpage: Offers helpful information and resources on the grant application process.

Note: If this NOFO requires something different from any guidance provided in the Application Resource Guide, the difference will be noted in this NOFO, and the applicant should follow the guidance in this NOFO.

ELIGIBILITY

Eligible Applicants

The types of entities that are eligible to apply for this funding opportunity are listed below:

Category 1: Planning and Implementation and Category 2: Enhancement

- **Government Entities**
  - State governments
  - County governments
  - City or township governments
  - Native American tribal governments (federally recognized)
  - Native American tribal governments (other than federally recognized)
- **Other**
  - Other units of local government

Category 3: Statewide

- **Other**
  - State agencies

State Government Entities: For the purposes of this NOFO, "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

"**Other" Entities Definitions:**

- **Other Units of Local Government:** For the purposes of this NOFO, other units of local government include towns, boroughs, parishes, villages, or other general purpose political subdivisions of a state.
- **State Agencies**: For the purposes of this NOFO, state agencies includes state administering agency (SAA), the administrative office of the courts, state criminal justice agencies, the state substance abuse agency, and other state agencies involved with the provision of substance use and/or mental health services, or related services.

Additional Applicant Eligibility Factors

For Categories 1 and 2, applicants must demonstrate that they have the authority to operate the treatment court(s) to be funded under this award, consistent with this NOFO and the project narrative. This should include documentation that they have the authority in the program narrative and also have coordinated with other key partners as noted.

Limit on Number of Applications

An applicant may submit multiple applications under this NOFO, including multiple applications within the same category (Category 1 and/or Category 2). Each application must be for a distinct VTC program, regardless of category. Also, an entity may be proposed as a subrecipient in more than one application.

Applications under which two or more entities (project partners) would carry out the federal award will be considered. However, only one entity may be the applicant for the NOFO; any

others must be proposed as subrecipients. See the Application Resource Guide for additional information on subawards.

Cost Sharing/Match Requirement

This NOFO does **not** require cost sharing/match.

PROGRAM DESCRIPTION

General Purpose of the Funding

The purpose of the VTC Program is to reduce the use of opioids, stimulants, and other substances, including alcohol, by high-risk/high-need veterans involved in the criminal justice system.

VTCs effectively integrate substance use and mental health disorder treatment, mandatory drug testing, incentives and sanctions, and transitional services in judicially supervised court settings that have jurisdiction over veterans in the criminal justice system who have SUD and/or co-MHD, including those with a history of violence and PTSD and/or TBI.

Category 1: Planning and Implementation

Planning and Implementation grants are available to eligible jurisdictions ready to commit to a 6-month planning phase followed by an implementation and/or launch of a VTC that supports core capacity and provides critical behavioral health treatment, case management and coordinated judicial supervision, sanctions and incentives, and other supportive services, such as transitional housing, peer recovery services, relapse prevention and employment services, that can reduce recidivism, including serving veterans who cannot or do not have access to Department of Veterans Affairs (VA) services.

Category 2: Enhancement

Enhancement grants are available to eligible jurisdictions with a fully operational VTC. Funding may assist a jurisdiction to scale up the VTC program's capacity; provide access to or enhance treatment capacity or other critical support services; enhance court operations; expand or enhance court services; or improve the quality and/or intensity of services based on needs assessments, including serving veterans who cannot or do not have access to VA services.

Category 3: Statewide

Statewide grants are available to state applicants to improve, enhance, or expand veterans treatment court services statewide. Activities include expanding treatment and services; reviewing programs' policies and procedures; and data collection and analysis to assess program practices and track recidivism. This could include training to address staff turnover and offer operational skills updates and to expand treatment resources in locations with critical substance use needs. These are intended to be one-time projects to enhance capacity that can be sustained.

Early Identification of Eligible Veterans Participants

Early identification of veterans is essential for screening and referring eligible veteran participants to VTCs. This process includes coordination with the VA and their local Veterans Justice Outreach Specialists (VJOs) and the use of the Veterans Reentry Search Service (VRSS) and/or the mobile SQUARES tool. VRSS and SQUARES are free tools that the VA offers for justice system agencies to check the veteran status of defendants or incarcerated people.

Note: The applicant must demonstrate that eligible participants promptly enter the VTC program following a determination of their eligibility. The applicant must demonstrate that persons initially incarcerated receive treatment services while incarcerated, if available, and begin VTC services immediately upon release.

Controlled Substance Act

Award recipients are prohibited from using federal funds to support programs or activities that violate the Controlled Substances Act, 21 U.S.C. § 801, et seq, regardless of local or state practices or laws. Programs or activities funded under a BJA VTC award must ensure that participants are periodically tested for the use of controlled substances, including medical marijuana.

Applicants should refer to Application Contents, Submission Requirements, and Deadlines: Budget Detail Form for information on allowable and unallowable costs that may inform the development of their project design.

Agency Funding Priorities

In order to advance public safety and help meet its mission, OJP will provide priority consideration to applicants that propose (as applicable within the scope of this funding opportunity) projects designed to advance the goals listed below. Applicants seeking priority consideration should specify in the proposal narrative (and in the budget detail form, if applicable) which of the following goal(s) the project is intended to advance and how it will do so:

(a) Directly supporting law enforcement operations (including immigration law enforcement operations);

(b) Combatting violent crime;

(c) Supporting services to American citizens;

(d) Protecting American children; and

(e) Support of American victims of trafficking and sexual assault.

In addition to the agency priorities listed above, priority consideration will be given under this NOFO to applicants in states and units of local government that actively meet the below criteria, to the maximum extent permitted by law:

(i) enforce prohibitions on open illicit drug use;

(ii) enforce prohibitions on urban camping and loitering;

(iii) enforce prohibitions on urban squatting;

(iv) enforce, and where necessary, adopt, standards that address individuals who are a danger to themselves or others and suffer from serious mental illness or substance use disorder, or who are living on the streets and cannot care for themselves, through assisted outpatient treatment or by moving them into treatment centers or other appropriate facilities via civil commitment or other available means, to the maximum extent permitted by law; or

(v) for state applicants, substantially implement and comply with, to the extent required, the registration and notification obligations of the Sex Offender Registry and Notification Act, particularly in the case of registered sex offenders with no fixed address, including by adequately mapping and checking the location of homeless sex offenders.

Applicants seeking this additional priority consideration, should complete the "Agency Funding Priorities Inventory – Ending Crime and Disorder (Funding Priority Inventory 3)" in JustGrants to indicate which criteria they are actively meeting.

Note: Addressing these priority areas is one of many factors that OJP considers in making funding decisions. Receiving priority consideration for one or more priority areas does not guarantee a funding award.

Unallowable Uses of Funds

The following are certain unallowable costs and certain activities that are out of the program scope and will not be funded.

1. Out of program scope is any program or activity, at any tier that, directly or indirectly, violates (or promotes or facilitates the violation of) federal immigration law (including 8 U.S.C. § 1373) or impedes or hinders the enforcement of federal immigration law—including by failing to comply with 8 U.S.C. § 1373, give access to DHS agents, or honor DHS requests and provide requested notice to DHS agents.
2. Out of program scope is any program or activity, at any tier that violates any applicable Federal civil rights or nondiscrimination law. This includes violations that (1) indirectly violate the law, including by promoting or facilitating violations; or (2) unlawfully favor individuals in any race or protected group, including on a majority or minority, or privileged or unprivileged, basis, within a given area, population, or sector.
3. As specified in the DOJ Grants Financial Guide, in Chapter 3.13 "Unallowable Costs" ("Legal Services for Aliens"), any obligations of funds, at any tier, under this award to provide (or to support the provision of) legal services to any removable alien or any alien otherwise unlawfully present in the United States shall be unallowable costs for purposes any award made under this notice, but the foregoing shall not be understood to apply (1) to legal services to obtain protection orders for victims of crime; or (2) to immigration-related legal services that may be expressly authorized or required by any law, or any judicial ruling, governing or applicable to the award.

Program Goals and Objectives

The purpose of this program is to provide VTCs and professionals in the criminal justice system with the resources needed to plan, implement, enhance, and sustain treatment court programs for veterans with substance use disorders who are involved in the criminal justice system in order to reduce recidivism, increase access to treatment and recovery support, and prevent overdose.

Goal 1: Help veterans in the veterans treatment court program with substance use, mental health, and co-occurring disorders to gain access to treatment and recovery support services.

> **Objective 1:** Increase the number of potential participants identified and screened (i.e., determine eligibility) and assessed (i.e., identity criminogenic risk, substance use or mental health conditions) from open to close of project period.

Objective 2: Ensure all grantees administer mandatory and random drug and alcohol testing of program participants to help monitor substance use and treatment progress over the project period.

Objective 3: Ensure all grantees provide, develop, or increase access to substance use and mental health treatment, as well as recovery support services, over the project period.

Goal 2: Reduce recidivism and improve veterans treatment court success rates.

Objective 1: Enhance coordination of services with key partners in the program (including the VA).

Objective 2: Improve graduation rates for all treatment court participants actively participating in the grant program.

Objective 3: Reduce the current recidivism rate among program participants actively participating in the grant program.

Goal 3: Ensure access to services for all eligible veterans seeking to gain access into the veterans treatment court program.

Objective 1: Collect and track data for individuals who qualify and disqualify for the VTC program.

How Awards Will Contribute to Program Goals/Objectives

The award recipients will plan, implement, or expand VTC programs aimed at improving criminal justice and recovery outcomes for veterans in VTCs. The recipients will focus on improving safety and health outcomes for program participants through identifying justice-involved veterans, collaboration with the justice system and the VA, access to treatment services and recovery support. These efforts will contribute to reducing criminal justice involvement and improve public safety and the well-being of veterans facing these challenges.

Expected Outcomes: Deliverables and Performance Measures

To achieve the goals and objectives of this funding opportunity, OJP has identified expected deliverables that must be produced by a recipient. OJP has also identified performance measures (pieces of data) that will indicate how a recipient is achieving the performance goals and objectives previously identified. Recipients will need to collect and report this performance measure data to OJP.

OJP will measure success by reviewing a recipient's submission of performance reports and data and the extent to which project implementation reflects progress toward the goals and objectives of this NOFO.

Deliverables

Recipients under this funding opportunity will not submit any deliverables beyond the standard Post-Award Requirements and Administration.

Performance Measures

OJP will require each award recipient to submit regular performance reports that communicate progress toward achieving the goals and objectives identified in Program Goals and Objectives.

Applicants can visit OJP's performance measurement page for more information on performance measurement activities.

A list of treatment court performance measure questions for all treatment court funding opportunities can be found at the following links:

- **Category 1: Planning and Implementation**
- **Category 2: Enhancement**
- **Category 3: Statewide**

Funding Instrument

OJP expects to make awards under this funding opportunity as grants. See the "Administrative, National Policy, and Other Legal Requirements" section of the Application Resource Guide for a brief discussion of important statutes, regulations, and award conditions.

APPLICATION CONTENTS, SUBMISSION REQUIREMENTS, AND DEADLINES

This NOFO contains all the information needed to apply for this funding opportunity. The application for this funding opportunity is submitted through web-based forms and attachments in Grants.gov and JustGrants through the steps that follow.

Unique Entity Identifier (UEI) and SAM.gov Registration

To submit an application, an applicant must have an active registration in the System for Award Management (SAM.gov). SAM.gov assigns entities a unique entity identifier (UEI) that is required for the entity to apply for federal funding. Applicants will enter their UEI with their application. Award recipients must then maintain an active UEI for the duration of their award's period of performance.

First-time Registration: Entities registering in SAM.gov for the first time will submit information about their entity type and structure, financial information (such as dates of the fiscal year, banking information, and executive compensation), entity points of contact, and other information. The information is reviewed and verified by SAM.gov, and then a UEI is issued. This process may take several weeks, so entities considering applying for funding should begin the registration process as soon as possible.

Renewing an Existing Registration: Entities must renew their SAM.gov registration every 12 months to keep it active. If an entity does not renew their SAM.gov registration, it will expire. An expired registration can delay or prevent the submission of an application for funding in Grants.gov and JustGrants.

Applicants are encouraged to start the SAM.gov registration or renewal process **at least 30 days prior to the application's Grants.gov deadline.** Applicants who fail to begin the registration or renewal process at least 10 business days prior to the Grants.gov deadline may not be able to complete the process in time and will not be considered for a technical waiver that allows for late submission.

Submission Instructions: Summary

Applications must be submitted to DOJ electronically through a two-step process that begins in Grants.gov and is completed in JustGrants. See Basic Information: Key Dates and Times for the Grants.gov and JustGrants application deadlines.

- **Step 1:** The applicant must submit the required Application for Federal Assistance SF-424 by the Grants.gov deadline.
- **Step 2:** The applicant must submit the full application, including attachments, through JustGrants by the deadline (see JusticeGrants.usdoj.gov).

Submission Step 1: Grants.gov Submission of SF-424

Access/Registration

If the applicant does not already have a Grants.gov account, they will need to register for this opportunity in Grants.gov. Applicants should follow the Grants.gov Quick Start Guide for Applicants to register, create a workspace, assign roles, submit an application, and troubleshoot issues.

Submission of the SF-424

Applicants will begin the application process in Grants.gov with the submission of the SF-424, which collects the applicant's name, address, and UEI; the funding opportunity number; and proposed project title, among other information. The SF-424 must be signed by the Grants.gov Authorized Organizational Representative for the applicant.

See the Application Resource Guide for additional information on completing the SF-424.

Section 8F—Applicant Point of Contact: Please include the name and contact information of the individual **who will complete the application in JustGrants.** JustGrants will use this information (i.e., email address) to assign the application to this user in JustGrants.

Section 19—Intergovernmental Review: This funding opportunity is not subject to Executive Order (E.O.) 12372 (Intergovernmental Review). Applicants should answer section 19 by selecting, "Program is not covered by E.O. 12372."

An applicant should submit the SF-424 as early as possible and recommended not later than 48 hours before the Grants.gov deadline. If an applicant fails to submit the SF-424 in Grants.gov by the deadline, they will be unable to submit their application in JustGrants.

Once the first part of the application has been successfully submitted in Grants.gov, the Grants.gov Workspace status will change from "In Progress" to "Submitted." Applicants will also receive a series of four Grants.gov email notifications. Refer to the DOJ Application Submission Checklist for additional details.

If an applicant needs to update information in the SF-424 after it is submitted in Grants.gov, they can update the information as part of their JustGrants submission (see Application Contents, Submission Requirements, and Deadlines: Standard Applicant Information). They do not need to submit an update in Grants.gov.

Submission Step 2: JustGrants Submission of Full Application

Access/Registration

For first-time JustGrants applicants, once the application is received from Grants.gov, DOJ will send an email (from DIAMD-NoReply@usdoj.gov) to the email address listed in Section 8F of the SF-424 with instructions on how to create a JustGrants account. This email should arrive within 24 hours after confirmation from Grants.gov of the SF-424 submission.

Creating and setting up a JustGrants account consists of three steps:

1. Follow the instructions in the email to first confirm who will be the Entity Administrator (the person who manages which staff can access JustGrants on behalf of the applicant).
2. Log in to JustGrants and confirm the information in the Entity Profile.
3. Invite other individuals who will serve as the Application Submitter and the Authorized Representative for the applicant to register for JustGrants.

These steps should be completed in JustGrants as early as possible and recommended not later than 48 hours before the JustGrants deadline. Once registered in JustGrants, the Application Submitter will receive a link in an email to complete the rest of the application in JustGrants. Applicants can find additional information on JustGrants registration in the DOJ Grant Application Submission Checklist.

Preparing for Submission

Some of the required sections of the application will be entered directly into JustGrants, and other sections will require documents to be uploaded and attached. Therefore, applicants should allow enough time before the JustGrants deadline to prepare, enter, and upload all the requirements of the application.

Applicants may save their application in the system and add to or change the application as needed prior to hitting the "Submit" button at the end of the application in JustGrants. After the application deadline, no changes or additions can be made to the application. **OJP recommends that applicants submit the complete application package in JustGrants at least 48 hours prior to the JustGrants deadline.**

For additional information, including file name and type requirements, see the "How To Apply" section in the Application Resource Guide.

Standard Applicant Information

The Standard Applicant Information section of the JustGrants application is pre-populated with the SF-424 data submitted in Grants.gov. The applicant will need to review the Standard Applicant Information in JustGrants and can make whatever edits are needed. Within this section, the applicant will need to add ZIP codes for areas affected by the project; confirm their Authorized Representative; and confirm the organization's unique entity identifier, legal name, and address.

Proposal Abstract

A proposal abstract (no more than 2,000 characters) summarizing the proposed project must be completed in the JustGrants web-based form. The text from abstracts will be made publicly available on the OJP.gov and USASpending.gov websites if the project is awarded, so this section of the application should not contain any personally identifiable information (e.g., the name of the project director).

The abstract should be in paragraph form without bullets or tables and written in the third person (e.g., they, the community, their, themselves, rather than I or we). The abstract should include the following information:

- The name of the applicant's proposed project.
- The purpose of the proposed project (i.e., what the project will do and why it is necessary).
- Where the project will take place (i.e., the service area, if applicable).
- Who will be served by the project (i.e., who will be helped or have their needs addressed by the project).
- What activities will be carried out to complete the project.
- The subrecipient(s)/partner organizations or entities, if known.
- Deliverables and expected outcomes (i.e., what the project will achieve).

See the Application Resource Guide for an example of a proposal abstract.

Data Requested With Application

Financial Management and System of Internal Controls Questionnaire (including Applicant Disclosure of High-Risk Status)

The Financial Management and System of Internal Controls Questionnaire helps OJP assess what financial management and internal control systems the applicant has in place, whether these systems would be sufficient to maintain a funding award, and the associated potential risks of an applicant as part of the pre-award risk assessment process. Every OJP applicant (other than an individual applying in their personal capacity, not representing an applicant organization) is required to complete the web-based form in JustGrants. See the Application Resource Guide: Financial Management and System of Internal Controls Questionnaire (including Applicant Disclosure of High-Risk Status) for additional guidance on how to complete the questionnaire.

Agency Funding Priorities Inventory

Applicants seeking priority consideration under the Agency Funding Priorities section should answer the two inventory question sets, entitled Agency Funding Priorities Inventory and Agency Funding Priorities Inventory – Ending Crime and Disorder (Funding Priority Inventory 3)," in their entirety in the web-based form in JustGrants.

Proposal Narrative

Format of the Proposal Narrative: The Proposal Narrative will be submitted as an attachment in JustGrants. The attached document should be double-spaced, using a standard 12-point size font; have no less than 1-inch margins; have numbered pages; and should not exceed 20 pages. If the Proposal Narrative does not comply with these restrictions, OJP may consider such noncompliance in peer review and in final award decisions.

Sections of the Proposal Narrative: The Proposal Narrative must include the five sections below. If the applicant seeks priority consideration, the Proposal Narrative must state which priority goal(s)the applicant's project will advance and describe how (see section, Agency Funding Priorities under Program Description).

1. Description of the Need: What critical issue or problem is the applicant proposing to address with this project?

All applicants should include:

- A concise explanation of the need(s), gap(s), or challenge(s) the project targets.
- Relevant data, research, or documentation substantiating the existence, magnitude, and effect of the identified need on the target population and its surrounding community.
- Describe the veteran target population, including:
    - The number and proportion of veterans involved in the jurisdictions' criminal justice system, supported by relevant data or estimates.
    - Criminogenic risk levels within the veteran population.
    - Prevalence and trends related to SUD, MHD, MHSUD, PTSD, and TBI.
    - Justice involvement including charge and offense types being considered and average jail/prison sentence.
- How the need relates to the purpose of the NOFO.
- Why federal funding is needed to support the program.

For **Category 3** applicants please also include the following:

- An overview of the state's current efforts and strategic approach to sustaining existing VTCs and fostering the development of new VTCs.
- How existing treatment courts are meeting the needs:
  - Note whether current courts are operating effectively, efficiently, and at full capacity.
  - Identify any gaps in capacity including differences between urban, suburban and rural areas.
  - If courts are under used, explain any non-budget reasons that limit participation (e.g., staffing, policies, referral issues).
  - Describe the impact of these issues.
- State whether the applicant seeks to expand the number or capacity of VTCs in the state

2. Project Goals and Objectives: How will the proposed project address the need identified and address the purpose of the NOFO? For all categories, please include:

- Project goals (goals are broad, visionary statements on what the applicant hopes to accomplish).
- Project objectives (objectives are specific outcomes the applicant plans to achieve through project activities).
- How the applicant's goals and objectives relate to the goals and objectives of the NOFO.

3. Project Design and Implementation: How will the applicant implement project activities that meet the goals and objectives?

For **Categories 1, 2 and 3** applicants seeking to fund new or enhance current VTCs include the following:

- Program Overview
  - The name, location, and address of the VTC site(s) proposed or to be enhanced.
  - How the proposal conforms to the framework of the state treatment court strategy, if one exists.
  - State current and planned number of participants (if applicable).
  - Explain the legal authority to handle these cases and how they will be managed.
  - Provide the total number of participants proposed to receive services with these grant funds during the 48-month period of the grant.
- Core Project Activities and Implementation
  - Explain how you will implement and apply practices within the VTC program.
  - What activities the applicant will conduct to achieve the proposed goals and objectives?
  - How the applicant will deliver or complete those activities.
  - When the activities will take place.
  - Who in the applicant's organization will staff the activities, including key staff.
  - Who will participate in and benefit from the activity.
  - What deliverables, reports, and other items will be produced as part of the project.

- Participant Pathway
    - Explanation of how potential participants (target population) will be referred, screened, and assessed for the program:
        - Clearly describe who the program is intended to serve.
        - Describe each step in the process from referral to assessment.
        - Name the validated assessment tool(s) you will use and briefly explain why.
        - Describe how you will assess and provide early assessment and entry into treatment for those at risk of overdose.
        - List tools and processes used for early and accurate veteran identification (e.g., VRSS, SQUARES).
    - Description of eligibility criteria to include the definition of veterans accepted, including discharge status(es) and VA eligibility criteria
    - Illustrate how the VTC will prioritize participation and services based on criminogenic risk and need levels (i.e. high-risk/high-needs and/or low-risk/high-need veterans), including veterans with repeat criminal justice involvement and substance use disorders.
- Treatment and Services Framework
    - Explain how access to treatment will be ensured, including access to clinically appropriate medications to treat SUD and therapy/counseling.
        - Indicate if veterans who are ineligible for VA benefits can participate and how/where they will receive services.
        - Detail available resources for those veterans not eligible for VA benefits.
    - List key program activities, including:
        - Program length and phases
        - Minimum, maximum and average length of program participation
        - Case management
        - Community supervision with randomized drug testing
        - Recovery supports (e.g., education, employment, housing, peer support, veteran mentors)
        - Family services
        - Overdose prevention and response strategies
        - Judicial supervision
    - How the project supports long-term participant success, including recovery and support network development.
- Monitoring
    - An outlined plan to track program outcomes, activities, and successes including:
    - How services will be monitored to ensure quality and effectiveness.
    - How participant access and retention data will be collected and analyzed.
- Implementation Timeline
    - Applicants must include the Timeline web-based form (in JustGrants) which should address the key steps tied to the program design outlined in this section.

For **Category 3** applicants proposing activities to broadly support VTCs include the following:

- Explain how you will help local courts implement and apply effective practices in their VTC programs.

- How comprehensive data will be used to enhance the capacity and quality of VTCs statewide.
- If training implementation or expansion is planned, indicate the projected number of treatment courts to be served and cite the data source used to establish this estimate.
- Explain how access to treatment will be addressed, including clinically appropriate medications to treat SUD, as well as therapy and counseling.
- Describe how the applicant will support the provision of coordinated recovery support services such as transitional housing, peer support, and family related services, if relevant.

4. Capabilities and Competencies: What administrative and technical capacity and expertise does the applicant bring to successfully complete this project? Please include:

- A short description of the applicant's capacity to deliver the proposed project and meet the requirements of the award, including collecting and reporting the required performance measure data. Who will be responsible for this task, and how will the applicant collect the data? Refer to Program Description: Performance Measures for additional details on performance measures for this funding opportunity.
- A description of projects or activities the applicant organization has conducted, or is currently conducting, that demonstrate the applicant's ability to undertake the proposed project activities.
- A summary of relevant experience of team members with key responsibilities for implementing the project. Who in the applicant's organization will staff which activities and describe the roles for key staff.
- Identify personnel other than team members who are critical to the program's success and discuss their roles, responsibilities, and qualifications.
- If the applicant plans to use subrecipient to help conduct the project, please name them (if they are known) or describe how the applicant will identify them. Please describe their role in conducting project activities. This should align with Memoranda of Understanding (MOUs) and/or letters of support for this project.
- If there are other partners who will help conduct the project, please name them (if they are known) or describe how the applicant will identify them. Please describe their role in conducting project activities. This should align with MOUs and/or letters of support for this project.

5. Sustainability: This proposal should not assume that continued or additional funding is available after this award period. Please include a sustainability strategy that identifies state, local, or other possible funding or resource support.

Project Evaluations: An applicant that proposes to use award funds to conduct project evaluations must follow the guidance in the "Note on Project Evaluations" section in the Application Resource Guide.

Budget and Associated Documentation: Budget Detail Form

The applicant will complete the JustGrants budget detail form. The form collects the individual costs under each cost category needed to implement the proposed project. Applicants should ensure that the name/description of each cost is clear and provide the detailed calculation (*e.g.*, cost per unit and number of units) for the total cost. Applicants should enter additional narrative,

as needed, to fully describe the cost calculations and connection to the project goals and objectives (including, if applicable, describing connections to OJP priority goals).

Budget proposals should include the funding needed to implement the proposed activities. In preparing their budget proposals, applicants should consider what types of costs are allowable, if awarded funding. Costs are allowable when they are reasonable, allocable to, and necessary for the performance of the project funded under the federal award and when they comply with the funding statute and agency requirements, including the conditions of the award and the cost principles set out in 2 C.F.R. Part 200, Subpart E and the DOJ Grants Financial Guide.

Examples of Allowable Use of Funds

Applicants may apply for funding to include the following.

- **Court Operations and Services**
  Administrative, management, and operational activities that support court management and court administration.
    - Equipment and Supplies: Computer hardware and software for internet access and email capability.
    - Data management systems for record keeping and case management.
    - Cell phones, telephones, pagers, printers, and copiers as needed for program implementation.
    - Office supplies, postage, and other necessary program and outreach supplies.
    - Urine screen analysis supplies and equipment.
    - Overdose prevention supplies.
- **Enhance Capacity to Expand Treatment Services**
  Implementation of resources to improve or expand court and criminal justice personnel, substance use and mental health providers, peer recovery experts and those providing other recovery support or treatment court staffing and coordination. This can include building the expertise of probation officers, case managers, clinicians, prosecutors, defense attorneys, and judges in the science of substance use and mental health disorders. Operational treatment courts can utilize funding to expand and enhance their court by:
    - Scaling up its existing court program's capacity.
    - Providing access to or enhance treatment capacity or other critical support services.
    - Enhancing court operations.
    - Expanding or enhancing court services.
    - Building or enhancing collection and use of key operation and outcome data.
    - Improving the quality and/or intensity of services based on needs assessments.
- **Training and Travel**
  Use of award funds for off-site training, meetings, or conference attendance is allowable and should be planned in alignment with the goals of the VTC program. If applicants choose to allocate funds for training and travel, all expenses must be reasonable, necessary, and compliant with applicable federal regulations, as outlined in the Application Resource Guide.

Applicants may include estimated costs for travel and accommodations for up to three core team members under Category 1, and up to eight core team members under Categories 2 and 3, to attend up to two conferences or trainings annually. The VTC core team typically includes: a judge or other appointed judicial officer (e.g., magistrate or commissioner), a program coordinator, a defense attorney, a prosecutor, a treatment professional, a community supervision officer, a law enforcement officer, and a program evaluator.

Applicants may propose specific training opportunities in the application; however, final approval of training selections will occur post-award, and BJA may also recommend additional relevant events. All training and travel costs must be detailed and itemized—including airfare, lodging, per diem, registration, and related expenses—and should reflect prudent use of funds.

Costs Associated with a Conference/Meeting/Training: An applicant that proposes to use award funds for activities related to a conference, meeting, training, or similar event should review the Application Resource Guide for information on prior approval, planning, and reporting costs for a conference/meeting/training.

Costs Associated With Language Assistance and Access: If an applicant proposes a program or activity that would deliver services or benefits to individuals, the costs of taking reasonable steps to provide meaningful access to those services or benefits for individuals with limited English proficiency may be allowable in specific grant programs. Costs to provide reasonable accommodation and facilitate language access for individuals who are deaf or hard of hearing may also be allowable in specific grant programs. See the Application Resource Guide for information on costs associated with language assistance.

Examples of Unallowable Use of Funds

Funding Restrictions/Unallowable Expenses
The budget must explicitly describe how the proposed budget items directly apply to the program design and how they will assist the applicant in meeting the program objectives. In addition to unallowable costs identified in the DOJ Grants Financial Guide, award funds may not be used for the following:

- Prizes
- Rewards
- Entertainment
- Trinkets
- Any other monetary incentives, including client stipends, gift cards, vehicle purchases, or food and beverages. All recipients and subrecipients (including any for-profit organization) must forgo any profit or management fee.
- Land Acquisition
- Compensation of Federal Employees
- Travel of Department of Justice (DOJ) Employees

For additional information about how to prepare a budget for federal funding, see the Application Resource Guide section on "Budget Preparation and Submission Information" and the technical

steps to complete the budget form in JustGrants in the Complete the Application in JustGrants: Budget training.

Budget and Associated Documentation: Budget/Financial Attachments

Indirect Cost Rate Agreement (if applicable): An applicant with a current, federally approved indirect cost rate agreement should upload it as an attachment in JustGrants.

Indirect costs are costs of an organization that are not readily assignable to a particular project but are necessary for the operation of the organization and the performance of the project. Examples of costs usually treated as indirect include those incurred for operation and maintenance of offices or workspaces and salaries of administrative or support staff. The requirements for the development and submission of indirect cost proposals and cost allocation plans are listed in Appendices III–VII of 2 C.F.R. Part 200. A non-federal applicant should follow the guidelines applicable to its type of organization. See the DOJ Grants Financial Guide and the OJP Grant Application Resource Guide for additional information on indirect cost rate agreements.

Consultant Rate (if applicable): OJP has established maximum rates for consultants; see the "Listing of Costs Requiring Prior Approval" section of the DOJ Grants Financial Guide for more information. If an applicant proposes a rate for a consultant on their project that is higher than the established maximum rate and receives an award, then the award recipient must submit a document requesting approval for the rate and cannot incur costs at the higher rate without prior OJP approval. The award recipient must provide justification for why the proposed rate is higher than the established maximum rate, such as why the rate is reasonable and consistent with that paid for similar services in the marketplace.

Limitation on Use of Award Funds for Employee Compensation for Awards Over $250,000; Waiver (if applicable): If an applicant proposes to hire employees with federal award funds, for any award of more than $250,000, the recipient may not use federal funds to pay total cash compensation (salary plus cash bonuses) to any employee of the recipient at a rate that exceeds 110 percent of the maximum annual salary payable to a member of the federal government's Senior Executive Service (SES) at an agency with a Certified SES Performance Appraisal System for that year. Applicants may request a waiver from this requirement by submitting the appropriate form. See the Application Resource Guide for information on the "Limitation on Use of Award Funds for Employee Compensation for Awards over $250,000; Waiver."

Disclosure of Process Related to Executive Compensation (if applicable): An applicant that is a nonprofit organization may be required to make certain disclosures relating to the processes it uses to determine the compensation of its officers, directors, trustees, and key employees. If applicable, the applicant will upload a description of the process used to determine executive compensation as an attachment in JustGrants. See the Application Resource Guide for information.

Memorandum of Understanding (MOU) (Categories 1 and 2)

Applicants who are required to provide MOUs should document and describe the role of key partners, including subrecipients, in the MOU. For each named partner involved in the project (whether as a subrecipient that will receive federal funds to carry out part of the federal award, or otherwise), applicants should include a signed MOU that confirms the partner's agreement to

support the project through commitments of staff time, space, services, or other project needs. MOUs demonstrate the commitment of partner organizations to participate in the project. An MOU is a formalized commitment of staff and/or resources that is signed by authorized representatives of both partner organizations. The MOU must address the overall objectives of the treatment court program.

Each MOU should include the following:

- Names of the organizations involved in the agreement.
- Signatures by the VTC judge and court administrator, as well as the nonprofit agency.
- What service(s) and other work will be performed under the agreement by what organization.
- Details of the financial responsibility between the organization and the VTC.
- Duration of the agreement.
- Outlined responsibilities and expectations for coordination of services agreed upon by all treatment court team members and the nonprofit agency or applicant.
- Key VTC team member (names and roles) to include the judge, prosecutor, defense attorney, treatment provider, researcher/evaluator, case manager/specialist, community supervision representative, and program coordinator.

MOUs are to be submitted as a separate attachment in JustGrants.

Unsigned draft MOUs may be submitted with the application if not required (e.g., fiscal agent applications), but the applicant should describe in the narrative why it is unsigned. The fact that they are not signed can be taken into consideration in the review process. Applications approved for funding will be required to submit a final MOU with all signatures prior to federal funds being distributed.

Additional Application Components

The applicant should attach the additional requested documentation listed below in JustGrants.

- **Curriculum Vitae or Resumes:** Provide resumes of key personnel who will work on the proposed project or a description of the experience and skills of key personnel necessary to implement the project.

- **Tribal Authorizing Resolution (if applicable):** An application in response to this NOFO may require inclusion of tribal authorizing documentation as an attachment. If applicable, the applicant will upload the tribal authorizing documentation as an attachment in JustGrants. See the Application Resource Guide for information on tribal authorizing resolutions.

- **Letters of Support:** A letter of support is from an entity or individual that knows the applicant's work. The letter tends to speak to the applicant's capacity to implement their proposed project for the benefit of the community. It differs from an MOU in that the entity is not committing staff, services, or supplies to help the applicant implement the project. Applicants should include, for each named supporting entity, a signed letter of support that outlines the supporting entity's reasons for supporting the project.

  Each letter of support may include descriptions of the following:

  - Relationship between the applicant entity and the supporting entity.

- Need for and benefits that would be gained from the project.
- Applicant's capacity to complete the proposed project.

Letters of support should be signed and submitted as one separate attachment to the application in JustGrants.

- **Chief Justice, State Court Administrator, or Designee Letter:** Nontribal applicants are encouraged to include a letter from the chief justice of the state's highest court, the state court administrator, or a designee (e.g., the state treatment or problem-solving court coordinator) describing how the proposed application would enhance statewide efforts related to treatment courts and/or is part of the state's treatment court strategy. The letter should be addressed to the BJA Director. Applicants will submit the letter by uploading it as an attachment in JustGrants.
- **State Substance Abuse Agency (SSA) Director or Designee Letter:** Nontribal applicants are encouraged to include a letter from the SSA director or designated representative in support of the application and include confirmation that the proposal conforms to the framework of the state strategy of substance abuse treatment. Applicants will submit the letter by uploading it as an attachment in JustGrants. A listing of SSAs can be found on the following website, https://nasadad.org/ssa-web-sites.
- **Application Goals, Objectives, Deliverables, and Timeline Web-based form:** A timeline is required and must outline when the objectives will be met during the program period. It must summarize the major activities, responsible parties, and expected completion dates for the principal tasks required to plan and/or implement and manage the treatment court program. Applicants must indicate the number of program participants to be served each quarter to demonstrate how they will reach the target number of participants to be served before the end of the grant period.
- **Subaward Management Plan (for applicable Category 3 statewide applicants):** Applicants whose budgets include subawards are required to submit as an attachment their written policies and procedures for administering subawards, including:
    - A detailed description of the formal selection process, including information on the applicant's process for requesting proposals (e.g., posting a notice on its website, invitations via email or traditional mail, advertisements); reaching out to stakeholders, including webinars; receiving applications and processing them; conducting programmatic and financial reviews of the applications; evaluating and scoring applications, including the criteria used; and award notification.
    - A description for monitoring subrecipients that, at a minimum, must include a plan for (a) reviewing financial and performance reports submitted by the subrecipients; (b) following up to ensure subrecipients act to address deficiencies found through audits, onsite reviews, and other means; and (c) issuing a management decision based on the audit findings that pertain to the subaward.
    - A separate attachment of the written policies and procedures in place for statewide applicants administering subawards to help launch a new VTC and/or scale up an existing VTC.

Disclosures and Assurances

The applicant will address the following disclosures and assurances.

Disclosure of Lobbying Activities: JustGrants will prompt each applicant to indicate if it is required to complete and submit a lobbying disclosure under 31 U.S.C. § 1352.

The applicant is required by law to complete and submit a lobbying disclosure form (Standard Form/SF-LLL) if it has paid or will pay any person to lobby in connection with the award for which it is applying AND this application is for an award in excess of $100,000. This disclosure requirement is not applicable to such payments by an Indian tribe, tribal organization, or any other Indian organization that are permitted by other federal law.

Lobbying means (for this requirement) influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress. See 31 U.S.C. 1352; 28 C.F.R. part 69. Note: Most applicants do not engage in activities that trigger this disclosure requirement.

An applicant that is not required by law (31 U.S.C. 1352) to complete and submit a lobbying disclosure, should enter "No." By doing so, the applicant is affirmatively asserting (under applicable penalties) that it has nothing to disclose under 31 U.S.C. § 1352 with regard to the application for the award at issue.

Disclosure of Duplication in Cost Items: To ensure funding coordination across grantmaking agencies, and to avoid unnecessary or inappropriate duplication of grant funding, the applicant must disclose if it has any pending applications for federal funding, including pending applications for subawards of federal funds, for the same project and the same budget items included in this proposal. Complete the JustGrants Applicant Disclosure of Duplication in Cost Items form. See the Application Resource Guide for additional information.

DOJ Certified Standard Assurances: Review and accept the DOJ Certified Standard Assurances in JustGrants. See the Application Resource Guide for additional information.

DOJ Certifications: Review the DOJ document Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements; Coordination with Affected Agencies. An applicant must review and sign the certification document in JustGrants. See the Application Resource Guide for more information.

Applicant Disclosure and Justification—DOJ High-Risk Grantees (if applicable): If applicable, submit the DOJ High-Risk Disclosure and Justification as an attachment in JustGrants. A DOJ high-risk recipient is an award recipient that has received a DOJ high-risk designation based on a documented history of unsatisfactory performance, financial instability, management system or other internal control deficiencies, noncompliance with award terms and conditions on prior awards, or that is otherwise not responsible. See the Application Resource Guide for additional information.

Submission Dates & Times

Refer to Basic Information: Key Dates and Times for the submission dates and times.

Applicants should submit their applications as early as possible and recommended not later than 48 hours before the deadlines. To be considered timely, the full application must be submitted in JustGrants by the JustGrants application deadline. Applicants will use the Certify

and Submit feature in JustGrants to confirm that all required application components have been entered, which includes identifying the Authorized Representative for the applicant. Once the application is submitted, the Application Submitter, Authorized Representative, and Entity Administrator receive a confirmation email.

An applicant will receive emails after successfully submitting application components in Grants.gov and JustGrants and should retain all emails and other confirmations received from the SAM.gov, Grants.gov, and JustGrants systems.

Experiencing Technical Issues Preventing Submission of an Application (Technical Waivers)

If an applicant misses a deadline due to unforeseen technical issues with SAM.gov, Grants.gov, or JustGrants, the applicant may request a waiver to submit an application after the deadline. OJP will only consider requests to submit an application via alternative methods or after the deadline when the applicant can document that there is a technical issue with a government system that was beyond their control and that prevents submission of the application via the standard process prior to the deadlines. Issues resulting from circumstances within the applicant's control, such as failure to begin the SAM.gov, Grants.gov, or JustGrants registration and application process in sufficient time, will not be considered.

Requests and documentation must be sent to the OJP Response Center at OJP.ResponseCenter@usdoj.gov
experience a technical issue:

1. **Contact the relevant help desk to report the issue and receive a tracking number.**

   See Basic Information: Contact Information for the phone numbers, email addresses, and operating hours of the SAM.gov, Grants.gov, and JustGrants help desks. Reports of technical issues to the help desk must occur **before** the application deadline.

   If an applicant calls the help desk and experiences a long wait time, they can also email the help desk to obtain a tracking number. Tracking numbers are generated automatically when an applicant emails the applicable service desk, and for this reason, long call wait times for support do not relieve the applicant of the responsibility of getting a tracking number.

2. **If an applicant has technical issues with SAM.gov or Grants.gov, the applicant must contact the OJP Response Center at OJP.ResponseCenter@usdoj.gov within 24 hours of the Grants.gov deadline to request approval to submit after the deadline. The applicant's request will need to include:**

    - A description of the technical difficulties experienced (provide screenshots if applicable).
    - A timeline of the applicant's submission efforts (e.g., date and time the error occurred, date and time of actions taken to resolve the issue and resubmit, and date and time support representatives responded).
    - An attachment of the complete grant application and all the required documentation and materials (this serves as a "manual" submission of the application).
    - The applicant's unique entity identifier (UEI).
    - Any SAM.gov, Grants.gov, and JustGrants Service Desk tracking/ticket numbers documenting the technical issue.

3. **If an applicant has technical issues with JustGrants that prevent application submission by the deadline, the applicant must contact the OJP Response Center at OJP.ResponseCenter@usdoj.gov within 24 hours of the JustGrants deadline to request approval to submit after the deadline. See step 2 for the list of information the applicant must provide as part of its request.**

As a reminder: the waiver request will not be considered unless it includes documentation of attempts to receive technical assistance to resolve the issue prior to the application deadline. OJP will review each waiver request and the required supporting documentation and notify the applicant whether the request for late submission has been approved or denied. An applicant that does not provide documentation of a technical issue (including all information previously listed), or that does not submit a waiver request within the required time period, will be denied.

For more details on the waiver process, OJP encourages applicants to review the "Experiencing Technical Issues" section in the Application Resource Guide.

APPLICATION REVIEW

Responsiveness (Basic Minimum Requirements) Review

OJP screens applications to ensure they meet the basic minimum requirements (BMR) prior to conducting the merit review. Following are the basic minimum requirements for this funding opportunity. If OJP determines that an application does not include these elements, it will not proceed to merit review and will not receive any further consideration.

- The application is submitted by an eligible applicant.
- The requested award amount does not exceed the award ceiling.
- The application is responsive to the scope of the NOFO.
- The following application elements are included:
  - SF-424 (Grants.gov)
  - Proposal Abstract
  - Proposal Narrative (JustGrants)
  - Budget detail form, which includes the budget items, their calculations, and explanation (JustGrants)
  - Application Goals, Objectives, Deliverables, and Timeline web-based form
  - Fiscal Agent MOU must be included for /government/other entities applying on behalf of the agency operating the treatment court.
  - Subaward Management Plan (for applicable Category 3 statewide applicants) if budget includes subawards

Applicants whose application fails to meet the BMR are provided notice (including an appropriate point of contact for questions) within a few weeks after the submission due date.

Merit Review Criteria

Peer Review Criteria

Applications that meet the basic minimum requirements will be evaluated for technical merit by peer reviewers based on how the proposed project/program addresses the following criteria:

- **Description of the Need (15%):** What critical issue or problem the applicant is proposing to address with this project.
- **Project Goals and Objectives (20%):** How the proposed project will address the identified need and the purpose of the funding opportunity.
- **Project Design and Implementation (40%):** The strength of how the applicant will implement activities, including the soundness of the project design and how the activities align to the stated goals and objectives.
- **Capabilities and Competencies (15%):** The applicant's administrative and technical capacity to successfully complete this project.
- **Sustainability (5%)**: A clear and realistic plan to maintain key activities and impact beyond the grant period.
- **Budget (5%):** Completeness and cost effectiveness.

Programmatic and Financial Review Criteria

After the peer review, applications undergo additional programmatic and financial reviews. OJP staff may reach out to applicants during the programmatic or financial review if a submitted form

is incomplete or needs to be updated. Note that OJP staff are not authorized to provide information on peer review scores or comment on programmatic, risk, or budget/financial reviews while the merit review is in progress.

In addition to BMR and peer review criteria, other important considerations for OJP include geographic coverage, strategic priorities (including, but not limited to, the priority areas already mentioned, if applicable), available funding, past performance, and the extent to which the budget detail form accurately explains project costs that are reasonable, necessary, and otherwise allowable under federal law and applicable federal cost principles. If cost sharing/match is not required for this opportunity, applicants will not receive higher consideration by proposing a voluntary match contribution in their budget.

Risk Review

Pursuant to the Part 200 Uniform Requirements, before award decisions are made, OJP also reviews information related to applicant risk. OJP assesses whether an applicant with one or more prior federal awards has a satisfactory record of performance, integrity, and business ethics, including by (among other things) checking whether the applicant is listed in SAM.gov as excluded from receiving a federal award.

Depending on the severity and nature of the risk factors, the risk assessment may result in the removal of an applicant from consideration or selection for award, or it may result in additional post-award conditions and oversight for an awarded applicant.

In addition, if OJP anticipates that an award will exceed $250,000 in federal funds, OJP also must review and consider any information about the applicant that appears in the non-public segment of the integrity and performance system accessible through SAM.gov.

Important Note on Responsibility/Qualification Data (formerly FAPIIS): An applicant may review and comment on any information about its organization that currently appears in SAM.gov and was entered by a federal awarding agency. OJP will consider such comments by the applicant, in addition to the other information in SAM.gov, in its assessment of the risk posed by the applicant.

Selection Process

All final award decisions will be made by the Assistant Attorney General, unless a statute explicitly authorizes award decisions by another official or there is written delegation of authority to another official. This official may consider not only peer review ratings and program office recommendations, but also other factors as indicated in the “Application Review” section to make final award decisions. For additional information on the application review process, see the Application Resource Guide.

AWARD NOTICES

Federal Award Notices

For successful applicants, JustGrants will send a system-generated email to the Application Submitter, Authorized Representative, and Entity Administrator with information on accessing their official award package in JustGrants. The award package will include key information (such as funding amount and period of performance) as well as award conditions that must be followed. The Authorized Representative for the entity should accept or decline the award within 45 days of the notification. See the Application Resource Guide for information on award notifications and instructions.

Applicants not selected for an award will receive notification after all award recipients have been notified. OJP also provides unsuccessful applicants with a summary of peer reviewer comments.

Future Funding Opportunities

OJP may, in certain cases, provide additional funding in future years to awards made under this funding opportunity through continuation awards. When making continuation award decisions, OJP will consider, among other factors, OJP's strategic priorities, a recipient's overall management of the award, and the progress of the work funded under the award.

Applications submitted under this FY 2025 funding opportunity may be funded in future fiscal years, dependent on, among other considerations, the merit of the applications and the availability of appropriations.

POST-AWARD REQUIREMENTS AND ADMINISTRATION

Reporting

All award recipients under this funding opportunity will be required to submit the following reports and data:

- Quarterly financial reports.
- Quarterly performance reports.
- Final financial and performance reports.
- If applicable, an annual audit report in accordance with the Part 200 Uniform Requirements or specific award conditions.

See the Application Resource Guide for additional information on specific post-award reporting requirements, including performance measure data and the method for submitting reports in OJP's online systems. Future awards and fund drawdowns may be withheld if reports are delinquent, and in appropriate cases, OJP may require additional reports.

Performance Measure Reporting

Award recipients are required to submit quarterly performance measure data in the Performance Measurement Tool (PMT) and separately submit semi-annual performance reports in JustGrants. Applicants selected for an award will receive further guidance on post-award reporting processes.

Program- and Award-Specific Award Conditions

OJP includes various conditions on its awards. These may include program-specific conditions, which typically apply to all recipients of a funding opportunity, and award-specific conditions, which are included to address recipient-specific issues (e.g., programmatic or financial risk). Recipients may view all conditions, and actions required to satisfy those conditions, in the award package in JustGrants.

Administrative, National Policy, and Other Legal Requirements

If selected for funding, in addition to implementing the funded project consistent with the OJP-approved application, the recipient must comply with all award conditions and all applicable requirements of federal statutes and regulations, including the applicable requirements referred to in the assurances and certifications executed in connection with award acceptance. For additional information on these legal requirements, see the “Administrative, National Policy, and Other Legal Requirements” section in the Application Resource Guide.

Civil Rights Compliance

If a successful applicant accepts funding from OJP—as a recipient of OJP funding—that award recipient must comply with certain federal civil rights laws that prohibit the award recipient from discriminating on the basis of race, color, national origin, sex, religion, or disability in how it delivers its program’s services or benefits and in its employment practices. The civil rights laws that may be applicable to the award include, but are not limited to, Title VI of the Civil Rights Act of 1964, the nondiscrimination provisions of the Omnibus Crime Control and Safe Streets Act of 1968, and Section 504 of the Rehabilitation Act of 1973. These and other federal civil rights laws

are discussed in greater detail on OJP's Legal Overview—FY 2025 Awards webpage under the "Civil Rights Requirements" section. Additional resources are available from the OJP Office for Civil Rights.

Compliance with Federal civil rights and nondiscrimination laws is material to the government's decision to make any award and payment under this program, including for purposes of the False Claims Act, and each recipient will be required to certify (in its acceptance of the conditions of the award) that it does not operate any programs (including any such programs having components relating to diversity, equity, and inclusion) that violate any applicable Federal civil rights or nondiscrimination laws.

See OJP's Partnerships with Faith-Based and Other Neighborhood Organizations webpage for specific information for faith-based organizations applying under this NOFO.

Financial Management and System of Internal Controls

Award recipients and subrecipients (including recipients or subrecipients that are pass-through entities) must, as described in the Part 200 Uniform Requirements set out at 2 C.F.R. 200.303, comply with standards for financial and program management. See the Application Resource Guide for additional information.

Information Technology Security Clauses

An application in response to this NOFO may require inclusion of information related to information technology security. See the Application Resource Guide for more information.

Other Reporting Requirements

Applicants and recipients are required to notify OJP if you know that you or any of your organization's principals for the award transaction are presently excluded or disqualified (i.e., debarred or suspended) or otherwise meet any of the criteria in 2 C.F.R. 180.335. Recipients must comply with requirements in 2 C.F.R. Part 180, as implemented by DOJ in 2 C.F.R. Part 2867, which, among other things, require recipients to check certain information sources and, in some cases, notify the federal awarding agency prior to the agency awarding federal funds via contracts or subawards.

If a recipient's award includes a federal share of more than $500,000 over the period of performance of the award, then the award (per 2 C.F.R. 200.113) will include a condition that may require the recipient to report and maintain certain information (relating to certain criminal, civil, and administrative proceedings) in SAM.gov. See the Reporting Requirements page for more information.

OTHER INFORMATION

Information Regarding Potential Evaluation of Programs and Activities

OJP may conduct or support an evaluation of the projects and activities funded under this NOFO. For additional information on what should be included in the application, see the Application Resource Guide section "Information Regarding Potential Evaluation of Programs and Activities."

Freedom of Information and Privacy Act

See the Application Resource Guide for important information on the Freedom of Information and Privacy Act (5 U.S.C. §§ 552 and 552a).

Applicants are advised not to include any unnecessary personally identifiable information, sensitive law enforcement information, or confidential financial information with the application.

Provide Feedback to OJP

See the Application Resource Guide for information on how to provide feedback to OJP.

APPLICATION CHECKLIST

BJA FY25 Veterans Treatment Court Program

This application checklist has been created as an aid in developing an application. For more information, reference the "Unique Entity Identifier (UEI) and SAM.gov Registration/Renewal" in the OJP Grant Application Resource Guide and the DOJ Application Submission Checklist.

SAM.gov Registration/Renewal

- Confirm that your entity's registration in the System for Award Management (SAM.gov) is active through the NOFO period. Submit a new or renewal registration in SAM.gov, if needed (see Application Resource Guide).

Grants.gov Registration

- Acquire an Authorized Organization Representative (AOR) and a Grants.gov username and password (see Application Resource Guide).
- Acquire AOR confirmation from the E-Business Point of Contact (E-Biz POC) (see Application Resource Guide).

Grants.gov Opportunity Search

- Search for the funding opportunity in Grants.gov using the opportunity number, assistance listing number, or keyword(s).
- Select the correct Competition ID O-BJA-2025-172356
    - C-BJA-2025-00053-PROD Category 1: Planning and Implementation
    - C-BJA-2025-00054-PROD Category 2: Enhancement
    - C-BJA-2025-00055-PROD Category 3: Statewide
- Access the funding opportunity and application package (see Step 7 under "Unique Entity Identifier (UEI) and SAM.gov Registration/Renewal" in the Application Resource Guide).
- Sign up for Grants.gov email notifications (optional) (see Application Resource Guide).

Funding Opportunity Review and Project Planning

- Review all sections of the NOFO.
- Confirm your entity is eligible to receive funding (see Eligibility: Eligible Applicants).
- Confirm your proposed budget is within the allowable limits (see Basic Information: Funding Details), includes only allowable costs (see Application Contents, Submission Requirements, and Deadlines: Budget Detail Form), and includes cost sharing if applicable (see Eligibility: Cost Sharing/Match Requirement).
- Review the performance measures for this funding opportunity and confirm you will be prepared to collect and report on this data (see Program Description: Performance Measures).
- Review the "Legal Overview—FY 2025 Awards" in the OJP Funding Resource Center and confirm you are prepared to follow the requirements.
- Read OJP policy and guidance on conference approval, planning, and reporting under "Listing of Costs Requiring Prior Approval" in the DOJ Grants Financial Guide or see the Application Resource Guide.

Submission Step 1: Grants.gov

After registering with SAM.gov, submit the SF-424 in Grants.gov.

- Complete and submit the SF-424 by the deadline.
- Confirm Section 8F of the SF-424 lists the name and contact information of the individual **who will complete the application in JustGrants.**
- Confirm that, within 48 hours of your submission in Grants.gov, you receive four (4) Grants.gov email notifications:
  - A submission receipt
  - A validation receipt
  - A grantor agency retrieval receipt
  - An agency tracking number assignment
- If no Grants.gov receipt and validation email is received, or if error notifications are received, contact the OJP Response Center at 800-851-3420, 202-353-5556, or OJP.ResponseCenter@usdoj.gov or the Grants.gov Customer Support Hotline at 800-518-4726, 606-545-5035, or support@grants.gov regarding technical difficulties (see the Application Resource Guide section on "Experiencing Unforeseen Technical Issues").
- Confirm that, within 24 hours after receipt of confirmation emails from Grants.gov, the individual listed in Section 8F of the SF-424 receives an email from JustGrants with login instructions.

Submission Step 2: JustGrants

- Complete the following information:
  - Entity and User Verification (first-time applicants)
  - Standard Applicant Information
  - Proposal Abstract*
  - Financial Management and System of Internal Controls Questionnaire (see Application Resource Guide)
  - Agency Funding Priorities Inventory
  - Agency Funding Priorities Inventory – Ending Crime and Disorder (Funding Priority Inventory 3)
- Upload the Proposal Narrative.*
- Complete the budget detail form.*
- Upload other budget/financial attachments, as applicable.
- Upload MOU, if applicable.*
  - A Fiscal Agent MOU must be included for government/other entities applying on behalf of the agency operating the treatment court.
- Upload additional application components, as applicable.
  - Application Goals, Objectives, Deliverables, and Timeline web-based form*
  - Subaward Management Plan (for applicable Category 3 statewide applicants)
- Complete the required disclosures and assurances.
  - Disclosure of Lobbying Activities and submission of SF-LLL, if prompted by the system
  - Disclosure of Duplication in Cost Items
  - DOJ Certified Standard Assurances
  - Applicant Disclosure and Justification—DOJ High-Risk Grantees

- Complete the required DOJ Certification on Lobbying; Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements; Coordination with Affected Agencies.

Note: Items designated with an asterisk must be submitted for an application to meet the basic minimum requirements review. If OJP determines that an application does not include the designated items, it will neither proceed to peer review nor receive further consideration.

JustGrants Review, Certification, and Application Submission

- Address any validation errors displayed on screen after attempted submission, then return to the "Certify and Submit" screen to submit the application.
- Note the confirmation message at the top of the page. Users will also receive a notification in the "bell" alerts confirming submission.
- If you do not receive an application submission confirmation email or validation from JustGrants, or if you receive an error notification, please contact the JustGrants Service Desk at 833-872-5175 or JustGrants.Support@usdoj.gov. See the Application Resource Guide for additional information.

Williamson County Job Description

Department/Office: Comm Court - Grants

Job Title: Program Case Manager | FLSA: Exempt | Pay Grade: | Effective Date:

JOB SUMMARY

Reporting directly to Program Manager, the Program Case Manager (PCM) facilitates case flow and the activities of participating agencies, provides professional and evaluation services, monitors participant's progress, and maintains appropriate documentation requiring independent judgment and prudent decision making of high complexity.

EXAMPLES OF WORK PERFORMED

- Provides professional evaluation and assessment services; assesses, documents, tracks, and recommends treatment for individuals participating in each program
- Conducts orientations for incoming applicants once approved for the Veterans Treatment Court and DWI/Drug Court Program
- Complete SBIRT and DUI RANT with individuals in custody, to identify potential applicants to expedite the application process.
- Provides in-depth orientation to applicants, to include those in custody
- Manages the applicant referral process
- Interviews, screens, and gathers demographic information on offenders whose charges qualify for the treatment court program
- Monitors and reports participants' compliance with program requirements
- Supervises, manages and coordinates case management and counseling staff in the performance of their duties at weekly meetings with the VA, Bluebonnet Trails, local providers, and Adult Probation to ensure participants' treatment and supervision plans are followed and updated as necessary for best practices
- Coordinates and collaborates with community resources and the multi-disciplinary team to discuss and update policies and procedures
- Supports and counsel's participants in crisis situations
- Supports participants' life skills such as time management, budgeting, and job search
- Provides community resource referrals to participants regarding medical, housing, counseling, employment, and education
- Conducts follow-up assessments and reevaluates participants' individualized case plans
- Ensures grant funding specific to treatment is being utilized appropriately
- Ensures comprehensive filing systems and databases are maintained and up to date
- Enters and verifies data within AIMS database
- Attends all meetings and trainings to stay abreast of regulations, legislation, and issues related to specialty courts, as required
- Performs special duties as assigned

ORGANIZATION RELATIONSHIPS

- Reports directly to – Program Manager
- Collaboration with County and District Attorney's Office, Veterans Administration, Veterans Services, Local Mental Health Authority (Bluebonnet Trails), and other local providers.

PHYSICAL DEMANDS

- Position involves prolonged sitting at a workstation, visual examination of documents, reaching, walking, twisting, bending, standing and occasional lifting/carrying

ENVIRONMENTAL FACTORS

- Work is primarily indoors in an air-conditioned environment
- Travel between work sites as required

The above statements are intended to describe the general nature and level of work being performed by individuals assigned to this job. They are not intended to be an exhaustive list of all responsibilities, duties, and skills required of personnel so classified in this position. This job description is subject to change as the needs and requirements of the job change.

MINIMUM QUALIFICATIONS

- Bachelor's degree in Social Work, Counseling, OR a related field and one (2) years of related experience
- Working knowledge of Microsoft Office Suite

LICENSES AND CERTIFICATIONS

Required

- Licensed Chemical Dependency Counselor (LCDC)
- Licensed Baccalaureate Social Worker (LBSW)

Required within thirty (30) days of employment

- Valid driver's license

PREFERRED QUALIFICATIONS

- Master's degree
- Licensed Professional Counselor-Associate (LPC-A)
- Licensed Professional Counselor (LPC)
- Licensed Master Social Worker (LMSW)
- Knowledge of substance abuse, additions, mental illnesses, and casework practices
- Treatment modalities
- Knowledge of military and veteran culture
- Interpersonal communications in a collaborative format

EMPLOYMENT TESTING

Employment is contingent on passing any post-offer pre-employment screening as listed below:

- Criminal background check: Yes
- Motor Vehicle Record check: Yes
- Drug screening: No
- Physical exam: No
- Psychological exam: No

- Additional: N/A

IRREGULAR HOURS

- Work outside of the normal office hours (Monday-Friday 8 a.m. to 5 p.m.) may be required
- May be deemed essential personnel in the event of an emergency

TOBACCO FREE WORKPLACE POLICY

Williamson County is a tobacco free workplace. The use of tobacco and non-tobacco products such as vapor, e-cigarettes and the use of chewing tobacco or like products is prohibited on all Williamson County premises. Employees who violate this policy are subject to appropriate disciplinary action up to and including termination of employment.

SUPPLEMENTAL INFORMATION

Williamson County is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. If you require an accommodation in order to apply for a position, please request assistance from the Human Resources Department.

Williamson County Job Description

Department/Office: Comm Court - Grants

Job Title: Program Case Manager FLSA: Exempt Pay Grade: Effective Date:

Revision number	Description	Entered by	Effective Date
0000	New issue – Salary Study Cycle 5A	EP/KD	

Commissioners Court - Regular Session **34.**

Meeting Date: 04/21/2026

LESO Application and State Plan of Operation Agreement for County Sheriff

Submitted For: Matthew Lindemann **Submitted By:** Starla Hall, Sheriff

Department: Sheriff

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider and take appropriate action on the Law Enforcement Support Office (LESO) application for participation and an updated State Plan of Operation (SPO) Agreement between the State of Texas and the Williamson County Sheriff's Office with respect to excess Department of Defense (DOD) personal property transferred pursuant to 10 U.S.C. 2576a.

Public Background

The Williamson County Sheriff's Office has been participating in this program with the Federal Government for a number of years and must provide an updated LESO application and SPO agreement. This agreement promotes the efficient and expeditious transfer of property and to ensure accountability of the same. The Governor of the State of Texas has appointed the Texas Department of Public Safety to conduct management and oversight of this program. All funding and staffing will be provided by the Texas Department of Public Safety. Requested property will be used in the counter-drug, counter-terrorism, disaster-related emergency preparedness or border security activities.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

LESO Application and SPO

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Andrea Schiele	04/10/2026 08:19 AM
Form Started By: Starla Hall		Started On: 04/07/2026 03:01 PM
Final Approval Date: 04/10/2026		

DEFENSE LOGISTICS AGENCY
DISPOSITION SERVICES
74 WASHINGTON AVENUE NORTH
BATTLE CREEK, MICHIGAN 49037-3092

CLEAR FORM

Law Enforcement Support Office (LESO)
Application for Participation / Authorized Screeners Letter

(This form is for State/Local Law Enforcement Agencies (LEA) only) ***Indicates Required Fields**

SECTION 1:

*Agency Name: Williamson County Sheriff's office | Originating Agency Identifier (ORI) #:(if applicable) 2460000

*Agency Physical Address: 508 South Rock St | *City: Georgetown

*State: TX | *Zip Code: 78626 | *NCIC P.O. Box or Address (if different than above i.e., terminal location)

*Phone #: 512-943-1300 | *Email: steven.rogers@wilcotx.gov | Note: Email is needed for automated system notifications.

Agency MUST have at least 1 full-time officer to participate in the program. Indicate the number of compensated officers with arrest and apprehension authority. Part-time field MUST be filled in: N/A, 0 or - is acceptable. | *Full-time: 189 | *Part-time: 0

RTD Screener - RTD Screeners MUST be employed by the aforementioned LEA. Individuals identified below may request access to act as an authorized "RTD Screener" on behalf of this Law Enforcement Agency. Agency MUST have at least 1 RTD Screener. Enter "XXXXX" or "N/A" into all screener fields not used.

	*Official Title / Rank	*First Name	*Last Name	*Email	*Phone Number	POC (Aircraft/Small Arms/Vehicle)
*#1	Detective	Steven	Rogers	steven.rogers@wilcotx.gov	512-943-1932	
#2	Deputy	Daniel	Herold	daniel.herold@wilcotx.gov	7372159309	
#3	N/A					
#4	N/A					
#5	N/A					
#6	N/A					
#7	N/A					

SECTION 2:

RESERVED FOR LAW ENFORCEMENT AGENCY USE ONLY

Law Enforcement Agency/Activity - The LESO Program defines this as a Governmental agency/activity whose primary function is the enforcement of applicable Federal, State and Local laws and whose compensated Law Enforcement officers have the powers of arrest and apprehension.

* ☑ I certify that my agency meets the definition of a "Law Enforcement Agency/Activity" as described above. I certify that all information contained in this application is valid and accurate. I understand that I must provide my State Coordinator an application to update my agency participant information if the following information changes: a) Chief Law Enforcement Official (CLEO) changes, b) Agency physical address changes, c) RTD Screener additions/deletions, d) that my agency is abiding by the current version of the LESO approved State Plan of Operation (SPO) and any SPO Addendum(s) and e) that my agency has a signed copy of the SPO and any SPO Addendum(s) on file.

*(Check only one):

☑ I am signing this document as the CLEO of this law enforcement agency.

☐ In my official position or as Acting/Interim, I am authorized to sign documents on behalf of the CLEO for this agency. If checked, please provide appropriate documentation (i.e., current department policy, agency memorandum or other suitable documentation that provides such signature authority to the individual holding that official position).

By signing this application, I certify that my Agency will comply with U.S. Code 2576a for all controlled property, which states; With the authorization of the relevant local governing body or authority, that my agency has adopted publically available protocols for the appropriate use of controlled property, the supervision of such use, and the evaluation of the effectiveness of such use, including auditing and accountability policies; and that it provides annual training to relevant personnel on the maintenance, sustainment, and appropriate use of controlled property. I certify under penalty of perjury that the foregoing is true and correct. Making a false statement may result in judicial actions or prosecution under 18 USC § 1001.

Sheriff	Matthew	Lindemann
*TITLE	*PRINTED FIRST NAME:	*PRINTED LAST NAME:
matt.lindemann@wilcotx.gov	Matthew Lindemann	04/08/2026
*EMAIL	*SIGNATURE	*DATE

SECTION 3:

RESERVED FOR STATE COORDINATORS OFFICE USE ONLY

By signing this application, I certify that as the State Coordinator/State Point of Contact, I have determined that: a) the agency meets the definition of a "Law Enforcement Agency/Activity" as described in Section 2, b) that all information contained in this application is valid and accurate, c) that the LEA is abiding by the current version of the LESO approved State Plan of Operation (SPO) and any SPO Addendum(s)and d) that the LEA has a signed copy of the SPO and any SPO Addendum(s) on file.

Rolando Ayala		
*PRINTED NAME FIRST & LAST	*SIGNATURE	*DATE

SECTION 4:

RESERVED FOR LESO USE ONLY

NOTICE FOR DLA DISPOSITION SERVICES PERSONNEL: Regulatory guidance outlining Screener Identification and Authorization must be accomplished in accordance with DOD 4160.21-M, Volume 3, Enclosure 5, Section 3 (k). In accordance with the aforementioned reference, the LESO Program authorizes the individuals identified in Section 1 of this form to screen excess property at your facilities as authorized participants in the LESO Program. This authorized screener letter supersedes all previously issued screener letters for this Law Enforcement Agency/Activity and is valid only on or after the date signed by authorized LESO signatory. Only two individuals authorized to screen per visit; however, additional personnel may assist receiving material previously screened and approved for transfer.

*This agency is authorized to screen items via the LESO Program under authorized Agency DODAAC:

LESO Notes:

*Screener letter is valid one year from this date. Note: After one year from the LESO signatory date, the screener letter is no longer valid. LEAs may request a new screener letter through their SC/SPOC.

*SIGNATURE

State Plan of Operation (SPO) between:

The State of TEXAS and the

(State/United States Territory)

Williamson County Sheriff's Office

Law Enforcement Agency (LEA)

1) PURPOSE This State Plan of Operation (SPO) is entered into between the State/United States (U.S.) Territory and Law Enforcement Agency (as identified above), to set forth the terms and conditions which will be binding on the parties with respect to Department of Defense (DoD) excess personal property conditionally transferred pursuant to 10 USC § 2576a, in order to promote the efficient, expeditious transfer of property and to ensure accountability of the same.

2) AUTHORITY The Secretary of Defense (SECDEF) is authorized by 10 USC § 2576a to transfer to Federal and State Law Enforcement Agencies (LEAs), personal property that is excess to the needs of the DoD, including small arms and ammunition, that the Secretary determines is suitable to be used by such agencies in law enforcement activities, with preferences for counter-drug/counter-terrorism, disaster-related emergency preparedness or border security activities, under such terms prescribed by the Secretary. The SECDEF has delegated program management authority to the DLA. The DLA Disp Svcs LESO administers the program in accordance with (IAW) 10 USC § 2576a, 10 USC § 280, DoDM 4160.21 and DLAI 4140.11. The DLA defines "law enforcement activities" as activities performed by governmental agencies whose primary function is the enforcement of applicable federal, State, and local laws and whose compensated law enforcement officers have powers of arrest and apprehension.

3) GENERAL TERMS AND CONDITIONS "DoD excess personal property" also known as "items", "equipment", "program property", or "property". "DLA Disposition Services Law Enforcement Support Office" also known as "1033 Program", "LESO Program", "the program", or "LESO". "State or U.S. Territory" also known as "the State", "State Coordinator (SC)", "State Point of Contact (SPOC)", or "SC/SPOC". "Law Enforcement Activities" also known as "agencies in law enforcement activities", "Law Enforcement Agency (LEA)", "program participant", or "State/LEA".

a) Property made available under this agreement is not for personal use and is for the use of authorized program participants only. All requests for property shall be based on bona fide law enforcement requirements. Authorized participants who receive property from the program will not loan, donate, or otherwise provide property to other groups or entities (i.e., public works, county garage, schools, etc.) that are not otherwise authorized to participate in the program. Property will not be obtained by program participants for the purpose of sale, lease, loan, personal use, rent, exchange, barter, transfer, or to secure a loan. To receive such property, on an annual basis the LEA shall certify that they have:

i) Obtained authorization of the relevant local governing body authority (i.e., city council, mayor, etc.).

ii) Adopted publicly available protocols for the appropriate use of controlled property, the supervision, and the evaluation of the effectiveness of such use, including auditing and accountability policies.

iii) Annual training in place and provides it to relevant personnel on the maintenance, sustainment, and appropriate use of controlled property, including respect for the rights of citizens under the Constitution of the U.S. and de-escalation of force.

b) All costs associated with the transportation, turn-in, transfer, repair, maintenance, insurance, disposal, repossession or other expenses related to property are the sole responsibility of the State/LEA. The State/LEA shall also be responsible to reimburse the U.S Government (USG) for costs incurred in retrieving and/or repossessing property impermissibly transferred by the State/LEA to unauthorized participants.

c) The State/LEA will maintain and enforce regulations designed to impose adequate security and accountability measures for controlled property to mitigate the risk of loss or theft of property. Program participants shall implement controls to ensure property made available under this agreement is used for official law enforcement use only. The State/LEA shall take appropriate administrative and/or disciplinary action against individuals that violate provisions of the Memorandum of Agreement (MOA) between the Federal Government and the State/U.S. Territory and/or this SPO, including unauthorized use of property.

d) All property transferred to the State/LEA via the program is on an as-is, where-is basis.

e) LESO reserves the right to recall property issued to a State/LEA at any time.

f) General use of definitions/terms:

i) Demilitarization (DEMIL code)-a code assigned to DoD property that indicates the degree of required physical destruction, identifies items requiring specialized capabilities or procedures, and identifies items which do not require DEMIL but may require Trade Security Controls (TSC). Program participants are not authorized to conduct physical demilitarization of property.

ii) "Controlled property"-items with a DEMIL code of B, C, D, E, F, G, and Q (with an Integrity Code of "3". Title and ownership of controlled property remains with the DoD in perpetuity and will not be relinquished to the State/LEA. When a State/LEA no longer has a legitimate law enforcement use for controlled property, they shall notify the LESO, and the property will be transferred to another program participating State/LEA (via standard transfer process) or returned to DLA Disp Svcs for disposition.

iii) "Non-controlled" property"-items with a DEMIL code of A or Q (with an Integrity Code of "6"). These items are conditionally transferred to the State/LEA and will remain on State/LEA accountable inventory for one year from the ship date. However, after one year from the ship date, DLA will relinquish ownership and title for the property to the State/LEA without issuance of further documentation. During this one year period, the State/LEA remains responsible for the accountability and physical control of the property and the LESO retains the right to recall the property. Participants should return any property in this one year period that becomes excess to their needs or they otherwise determine is not serviceable.

(1) The LEA receives title and ownership of DEMIL "A" and "Q6" property as governmental entities. Title and ownership of this property does not pass from DoD to any private individual or State/LEA official in their private capacity. Such property shall be maintained and ultimately disposed of IAW provisions in State and local laws that govern public property.

(2) Sales/gifting of DEMIL"A" and "Q6" property after one year from the ship date inconsistent with State/local law may constitute grounds to deny future participation in the program.

(3) After one year from ship date, DEMIL "A" and "Q6" property may be transferred, cannibalized for usable parts, sold, donated, or scrapped.

(4) Once the property is no longer on the LEA accountable inventory, the property is no longer subject to the annual physical inventory requirements and will not be inventoried during a LESO Program Compliance Review (PCR).

g) All physical transfers of property require LESO approval. Program participants will not physically transfer property until the LESO approval process is complete. Program participants may request their SC/SPOC approval to temporarily conditionally loan property to another program participant (if mission requires). If the SC/SPOC approves the temporary conditional loan, it shall be done using an acceptable Equipment Custody Receipt (ECR). At the end of the temporary conditional loan, the item (s) shall be returned to the original LEA for accountability. All requests for conditional loans will be based on bona fide law enforcement requirements.

h) The program may authorize digital signatures on required program documentation.

i) The State/LEA is not required to maintain insurance on controlled property, aircraft or other property with special handling requirements that remain titled to DoD. However, the State/LEA will be advised that if they elect to carry insurance and the insured property is on the program inventory at the time of loss or damage, the recipient will submit a check made payable to DLA for insurance proceeds received in excess of their actual costs of acquiring and rehabilitating the property prior to its loss, damage, or destruction.

4) STATE PLAN OF OPERATION The State shall:

a) Assist in training LEAs with enrollment, property requests, transfers, turn-ins, and disposal procedures.

b) Adhere to the requirements outlined in the MOA between the Federal Government and the State/U.S. Territory and ensure MOA amendments or modifications are incorporated into this SPO and program participants are notified and acknowledge responsibility to comply with changes.

c) Submit a SPO to LESO that shall address procedures for determining LEA eligibility, allocation, equitable distribution of property, accountability, inventory, training, and education, State-level internal PCRs, export control requirements, procedures for turn-in, transfer, and disposal and other responsibilities concerning property.

d) Enter into written agreement with each LEA, via the LESO-approved SPO, to ensure program participants acknowledge the terms, conditions, and limitations applicable to property. This SPO must be signed by the current Chief Law Enforcement Official (CLEO) (or designee) and the current SC/SPOC.

e) Provide program participants the following information:

i) The LESO Program State POCs:

State Coordinator (SC): Rolando Ayala

State Point of Contact (SPOC): John Riddick III

State Point of Contact (SPOC): Patricia Deaver

State Point of Contact (SPOC): N/A

ii) SC/SPOC Facility Information:

Physical Mailing Address: 5805 N. Lamar Blvd

Email: TXLESOPROGRAM@DPS.TEXAS.GOV

Phone Number: (512) 424-7590

Website: https://www.dps.texas.gov/section/texas-leso-program/texas-leso-program

Hours of Operation: 7:30 AM to 5:00 PM CST

iii) Funding to administer the LESO Program at the State Level is provided via:

iv) The Governor of the State of Texas has appointed the Texas Department of Public Safety to conduct management and oversight of this program. All funding and staffing will be provided by the Texas Department of Public Safety.

5) PROPERTY ACCOUNTING SYSTEM The State will maintain access to Federal Excess Property Management Information System (FEPMIS) (or current property accounting system), to ensure LEAs maintain property books, to include, but not limited to, transfers, turn-ins, and disposal requests from an LEA or to generate these requests at the State-level and forward all approvals to the LESO for action. The State will:

a) Conduct quarterly reconciliations of State property records.

b) Ensure at least one person per LEA maintains access to the property accounting system. Users may be "active" or "inactive" in the system, so long as they are registered. Ensure registered users are employees of the State/LEA.

c) Ensure LEAs receive and account for property in the property accounting system within 30 days.

6) LESO WEBSITE The State shall access the LESO website for timely and accurate guidance, information, and links concerning the program and ensure that all relevant information is passed to the program participants.

7) ANNUAL TRAINING 10 USC § 280 provides that the SECDEF, in cooperation with the U.S. Attorney General, shall conduct an annual briefing of law enforcement personnel of each State (including law enforcement personnel of the political subdivisions of each State). Individuals who wish to attend are responsible for funding their own travel expenses. The briefing will include information on training, technical support, equipment, and facilities that are available to civilian law enforcement personnel from the DoD. The state shall provide program participants training material as discussed during the annual LESO training which includes information on property management best practices to include (but not limited to) searching for property, accounting for property on inventory, transfer and turn-in of property when it is no longer needed or serviceable.

8) ENROLLMENT The LESO shall establish and implement program eligibility criteria IAW 10 USC § 2576a, DLA Instructions and Manuals and this SPO and retains final approval/disapproval authority for application packages forwarded by the State. Non-governmental law enforcement entities such as private railroad police, private security, private academies, correctional departments, prisons, or security police at private schools/colleges are not eligible to participate. Fire departments (by definition) are not eligible to participate and should be referred to the DLA Fire Fighter program administered by USDA. Law enforcement agencies requesting program participation shall have at least one full-time law enforcement officer. Program property may only be issued to full-time/part-time law enforcement officers. Non-compensated reserve officers are not authorized to receive property. State law enforcement training facilities/ academies may be authorized to participate in the program given their primary function is the training of bona fide State/local law enforcement officers. Law enforcement training facilities/academies will be reviewed on a case-by-case basis. The State shall:

a) Validate the authenticity of state/LEAs that are applying for program participation. Only submit to the LESO those application packages that the SC/SPOC recommends/certifies are government agencies whose primary function is the enforcement of applicable federal, State, and local laws and whose compensated officers have the powers of arrest and apprehension. If the State forwards an unauthorized participant application package, this may result in a formal suspension of the State.

b) Have sole discretion to disapprove state/LEA application packages in their State. The SC/SPOC should provide notification to the LESO when application packages are disapproved at the State-level.

c) Ensure that screeners listed in the application package are employees of the LEA. A screener may only screen property for two LEAs. Contractors may not conduct screening on behalf of a LEA.

d) Make recommendation on what constitutes a "full-time" or "part-time" law enforcement officer.

e) Ensure LEAs update their account information annually, or as needed. This may require the LEA to submit an updated application package. An updated application package shall be submitted for (but is not limited to) the following: a change in CLEO, the addition or removal of a screener, a change in the LEA physical address or contact information, etc.

f) Provide the LEA a comprehensive program overview once approved by the LESO for enrollment. The overview will be done within 90-days of a LEA being approved to participate.

9) PROPERTY ALLOCATION

a) The LESO shall:

i) Upon receipt of a SC/SPOC validated request for property through the RTD website, will review and give preference to requisitions indicating that the requested property will be used in the counter-drug, counter-terrorism, disaster-related emergency preparedness, or border security activities of the requesting LEA. Program participants that request vehicles used for disaster-related emergency preparedness, such as high-water rescue vehicles, should receive the highest preference.

ii) Require additional justification for small arms, aircraft, ammunition, and vehicles and to the greatest extent possible, ensure fair and equitable distribution of property based on current LEA inventory and justification for property.

iii) Reserve the right to determine and/or adjust allocation limits, to include the type, quantity and location of property allocated to the State/LEA. Generally, no more than one item (per part-time/full-time officer) will be allocated. Quantity exceptions may be granted by the LESO on a case-by-case basis based on the justification provided by the LEA. Currently, the following allocation limits apply:

(1) Robots: one (of each type) for every ten officers (full-time/part-time).

(2) High Mobility Multipurpose Wheeled Vehicle (HMMWV)/Up-Armored HMMWV (UAH): one vehicle for every three officers (full-time/part-time).

(3) Mine Resistant Ambush Protected (MRAP) / Armored Vehicles: two vehicles per LEA.

(4) Small arms: one (of each type) per officer (full-time/part-time).

(a) LESO may authorize over allocations of small arms in preparation for inevitable scenarios, i.e., training, equipment downtime (damage, routine maintenance, inspections) or other law enforcement needs. The chart below is the standard for small arms acceptable over-allocations:

Small Arms Acceptable Over-Allocations	
# of Officers	**# by type**
1-10	2 or less
11-25	3 or less
26-100	5 or less
101-299	8 or less
300 or more	10 or less

(b) In instances where small arm allocation amounts exceed the "acceptable over-allocation" levels, the LESO will coordinate with States to verify accuracy of the officer count. If small arm allocation is still beyond acceptable levels, LESO may authorize one of the following:
1) an exception to policy, 2) a transfer, or 3) a turn-in.

b) The State shall:

i) Assist the LEA in the use of electronic screening of property via the RTD website and shall access the RTD website a minimum of once daily (Monday-Friday) to review and process LEA requests for property. Property justifications shall be validated to ensure they meet the intent of 10 USC § 2576a as suitable for use by agencies in law enforcement activities. Prior to approving a request or transfer, review the LEAs property allocation report to prevent over allocation.

ii) Upon receipt of a valid LEA request for property, provide a recommendation to the LESO on the preference to be given to those requisitions for property that will be used in counter-drug, counter-terrorism, disaster-related emergency preparedness or border security activities of the recipient agency. Requests for vehicles used for disaster-related emergency preparedness, such as high-water rescue vehicles, should receive the highest preference. The State shall consider the fair and equitable distribution of property based on current LEA inventory and LEA justifications for property. The State shall ensure the type and quantity of property being requested by LEAs is reasonable and justifiable given the number of officers (full-time/part-time) and prior requisitions for similar items they have received (both controlled and non-controlled property). Generally, no more than one of any item per officer (full- time/part-time) will be allocated.

10) PROPERTY MANAGEMENT Certain controlled equipment shall have a documented chain of custody (i.e., an acceptable ECR), including a signature of the recipient. Controlled property requiring an ECR: small arms (including parts and accessories), aircraft, vehicles, optics, and robots. It is encouraged to utilize ECRs for all controlled property. LEAs may request cannibalization on aircraft or vehicles. Cannibalization requests shall be submitted to the State for review. Cannibalization must be approved by the LESO prior to any cannibalization actions. The cannibalized end item shall be returned to DLA Disp Svcs within the timeframes determined by the LESO.

a) Aircraft-Aircraft will not be obtained by LEAs for the purpose of sale, lease, loan, personal use, rent, exchange, barter, transfer, or to secure a loan and shall be reported to the LESO at the end of their useful life. All aircraft are considered controlled property, regardless of DEMIL code. Aircraft that are no longer needed or serviceable shall be reported to the General Services Administration (GSA) for final disposition by the LESO Program Aircraft Specialist.

b) Vehicles-Program participants that request vehicles used for disaster-related emergency preparedness, such as high-water rescue vehicles, should receive the highest preference. Vehicles will not be obtained by LEAs for the purpose of sale, lease, loan, personal use, rent, exchange, barter, transfer, or to secure a loan and vehicles that are considered controlled property will be returned to DLA Disp Svcs at the end of their useful life. DLA Disp Svcs Field Activity/Site will identify qualifying DEMIL A or Q6 vehicles and may issue (upon LEA request) a Standard Form (SF) SF-97 to the LEA upon physical transfer of the vehicle. The LEA may modify the vehicle during the one year conditional transfer period.

c) Ammunition-LESO will support the U.S. Army (USA), in allocating ammunition to program participants. Ammunition obtained via the program will be for training use only. At the time of request, the LEA will certify in writing that the ammunition will be used for training use/purposes only. The USA will issue approved transfers directly to the State/LEA. The State/LEA is responsible for funding all packing, crating, handling, and shipping costs for ammunition. The LEA will make reimbursements directly to the USA. Ammunition will not be obtained by LEAs for the purpose of sale, lease, loan, personal use, rent, exchange, barter, transfer, or to secure a loan. Ammunition obtained via the program shall not be sold. Ammunition will be treated as a consumable item and not tracked in any DLA inventory system or inspected during PCRs. LESO shall track and maintain necessary records of ammunition that has been transferred to LEAs and will post all requests, approvals, and denials on the LESO public website.

d) Small arms:

i) Small arms will not be obtained by LEAs for the purpose of sale, lease, loan, personal use, rent, exchange, barter, transfer, or to secure a loan and shall be returned to DLA Disp Svcs at the end of their useful life. Cannibalization of small arms is not authorized.

ii) Temporary modifications to small arms are authorized; permanent modifications to small arms are not authorized (i.e., drilling holes in the lower receiver of a small arm). In cases of temporary modifications, all parts are to be retained and accounted for in a secured location under the original serial number for the small arm until final disposition is determined. If the modified small arm is transferred to another LEA, all parts will accompany the small arm to the receiving LEA.

iii) Small arms will be issued utilizing an acceptable ECR which obtains certain information about the property being issued to include (but is not limited to) the signature of the law enforcement officer who is accepting responsibility for the small arm(s), the serial number of the small arm, the date in which the law enforcement officer took possession of the small arm, etc.

iv) Small arms that are not carried on an officer's person or in the officer's immediate physical vicinity will be secured using "two levels of physical security". Two levels of physical security meaning two distinct lockable barriers, each specifically designed to render a small arm inaccessible and unusable to unauthorized persons. Lockable barriers meeting this description may be either manual or electronic.

v) Program participants no longer requiring program small arm(s) shall request authorization to transfer the small arm to another participating LEA or request authorization to turn-in/return the small arm. Transfers and turn-in requests shall receive final approval from the LESO; small arms will not physically move until the LESO provides official notification that the approval process is complete. When turning-in small arms to Anniston Army Depot, the LEA shall follow LESO turn-in guidance.

vi) Local destruction (DEMIL) of small arms is not authorized.

vii) Lost, Stolen or Destroyed (LSD) small arms:

(1) Program participants with multiple instances of LSD small arms in a five-year window will be assessed by DLA Disp Svcs to determine if a systemic problem exists IAW DLAI 4140.11.

(2) DLA OIG investigations may be initiated if small arms are improperly disposed of or become LSD while in program inventory. The State/LEA may be required to reimburse DLA the fair market value of the small arms when negligence, willful misconduct, or a violation of the MOA between the Federal Government and the State/U.S. Territory and/or this SPO is confirmed at the conclusion of the Financial Liability Investigation of Property Loss (FLIPL).

(a) Reimbursement will be within 60-days of the completion of the FLIPL.

(b) Title will never transfer to the recipient regardless of the status of the small arm.

(c) Payments due to DLA Disp Svcs, based upon the findings of the FLIPL, may be paid by one of three methods: 1) credit card via pay.gov, 2) cashier/ business check, or 3) wire transfer.

(3) In instances of LSD small arm recovery, DoD retains title in perpetuity and the small arm shall be immediately relinquished/surrendered back to the program.

11) PROGRAM COMPLIANCE REVIEWS (PCR)

a) The LESO shall:

i) Conduct PCRs to ensure that the SC/SPOC, and all LEAs within a State are compliant with the terms and conditions of the program as required by 10 USC § 2576a, the MOA between the Federal Government and the State/U.S. Territory and/or this SPO and any DLA Instructions and manuals regarding the program. PCRs are conducted to ensure property accountability, program compliance, and program eligibility.

ii) Conduct PCRs for participating States every 2 years, providing training to the State/LEA as needed.

iii) Reserve the right to conduct no notice PCRs, or require an annual review, or similar inspection, on a more frequent basis for any State/LEA.

iv) Intend to physically inventory 100% of property selected for review at each LEA during a PCR. The use of ECRs in lieu of physical inspection is discouraged during PCRs. Extensive use of the ECR (without prior coordination with LESO) may result in a non-compliance finding during the PCR.

v) Intend to review as much property as possible during a PCR.

(1) The goal is to review 20% of a State's overall small arms inventory.

(2) The goal for inventory selections (at LEAs selected for review) is 15% of an LEAs general property to include non-controlled property (DEMIL code A and Q6).

vi) Select LEAs not visited during the last three regularly scheduled PCR cycles (as applicable).

vii) Recommend corrective actions (which may include suspending a State/LEA from program participation) for findings of non-compliance identified during a PCR.

(1) The LESO shall issue corrective actions (with suspense dates) to the State, which will identify what is needed to rectify the identified deficiencies within the State/LEA.

(2) If the State/LEA fails to correct identified deficiencies within the LESO suspense dates, the LESO may move to restrict, suspend, or terminate the State/LEA from program participation.

(3) States found non-compliant for a PCR will be suspended for a minimum of 60-days and will not be reinstated until the State successfully passes a LESO-conducted PCR.

viii) Ensure the State/LEA understand that property shall be transferred to a participating agency with SC/SPOC and LESO approval or returned to DLA Disp Svcs when no longer needed or serviceable.

b) The State shall:

i) Assist the LESO as required, prior to, during and upon completion of the PCR.

ii) Assist in the coordination of the PCR daily schedule of events and forward the schedule to LEAs that have been selected for review.

iii) Contact LEAs that have been selected for the PCR via phone, email or in person to ensure they are aware of the schedule and are prepared for the PCR.

iv) Receive inventory selections from the LESO and forward them to the selected LEAs. The State shall ensure the LEA physically gathers the selected property in a central location (to the greatest extent possible) which will allow the LESO to physically inventory the property efficiently during the PCR.

v) Coordinate the use of any ECR with the LESO prior to the PCR.

vi) Ensure LEAs understand property shall be transferred to a participating agency with SC and LESO approval or returned to DLA Disp Svcs when deemed no longer needed or serviceable.

vii) Conduct State-level (internal) PCRs of participating LEAs to ensure property accountability, program compliance and program eligibility utilizing a PCR checklist provided by the LESO, or equivalent (for uniformity purposes).

(1) Ensure a State-level (internal) PCR of at least 8% of LEAs with program inventory is completed annually (3% of which will be focused on program participants with no controlled property). Results of the State-level (internal) PCR will be kept on-file with the State. Documentation shall be provided to the LESO for each LEA that received a State-level PCR.

(2) The State-level (internal) PCR will include, at minimum:

(a) A review of the dually-signed SPO, ensuring it is uploaded to the property accounting system.

(b) A review of the LEA application package to confirm authenticity and eligibility of the LEA.

(c) An inventory of property selected for review at each LEA.

(d) A review of each selected LEA files for any of the following which may include turn- in/transfer DD Form 1348-1A, ECR, small arm documentation, FLIPL documents, exception to policy letters, approved cannibalization requests, or other pertinent documentation as required.

(3) Request that the LESO restrict, suspend, or terminate an LEA based on findings during State- level internal PCR or due to non-compliance with terms of the MOA between the Federal Government and the State/U.S. Territory and/or this SPO, DLA Instruction/Manual or any statute or regulation regarding the program.

(4) Notify the LESO and initiate an investigation into any questionable activity or action involving property issued to a LEA that comes to the attention of the State and is otherwise within the authority of the Governor/State to investigate. Upon conclusion of any such investigation, take appropriate action and/or make appropriate recommendations on restriction, suspension, or termination of the State/LEA to the LESO. The SC may suspend or terminate a State/LEA participation in the program at any time for non-compliance.

12) ANNUAL PHYSICAL INVENTORY Each State/LEA is required to conduct an annual physical inventory of all property on the active property book and provide certification in the property accounting system. DEMIL "A" and "Q6" property records will not be closed during the annual physical inventory period.
In the State of TEXAS , the annual physical inventory and certification in the property accounting system process starts on July 1st and must be completed by August 31 . The State shall:

a) Provide training to LEAs to properly conduct the annual physical inventory and complete the certification of property in the property accounting system.

b) Ensure an approved and current SPO is uploaded in the property accounting system for each LEA.

c) Validate the annual physical inventory certifications submitted by LEAs.

d) Adhere to annual physical inventory certification requirements as identified by the LESO. Physical inventories and certification statements will be maintained on file IAW the DLA records schedule.

e) Annually certify property is utilized and is within allocation limits IAW the MOA between the Federal Government and the State/U.S. Territory and this SPO .

f) Recommend suspension of program participants who fail to complete or submit the certified annual physical inventory.

13) REPORTING LOST, STOLEN, OR DESTROYED (LSD) PROPERTY Any property identified as LSD on a LEA current inventory, shall be reported to the State/LESO. A FLIPL (aka the DD Form 200) shall be submitted to the State/LESO for LSD property. Program participants agree to cooperate with investigations into LSD property by any federal, state, or local investigative body and, when requested, assist with recovery of LSD property.

a) LSD controlled property shall be reported to the State/LESO within 24-hours. Program participants may be required to provide their SC/SPOC additional documentation which may include (but is not limited to):
1) Comprehensive police report, 2) NCIC report/entry, and 3) Contact information for the Civilian Governing Body (CGB) over the LEA involved, to include: Title, Name, Email, and mailing address.

b) LSD property with a DEMIL code of "A" and "Q6" shall be reported to the State/LESO within 7-days.

14) RESTRICTION, SUSPENSION OR TERMINATION Program participants are required to abide by the terms and conditions of the MOA between the Federal Government and the State/U.S. Territory and this SPO in order to maintain active program participation status. If a State/LEA fails to comply with any term or condition of the MOA, SPO, DLA Instruction or Manual, federal statute or regulation, the State/LEA may be suspended, terminated, or placed on restricted status. Restriction, suspension, or termination notifications will be in writing and will identify remedial measures required for reinstatement (if applicable). *Suspension*-A specified period in which an entire State/LEA is prohibited from requesting or receiving additional property through the program. Additional requirements may be implemented, to include the State/LEA requirement to return specifically identified controlled property. Suspensions will be for a minimum of 60-days. *Termination*-The removal of a State/LEA from program participation. The terminated State/LEA shall transfer or turn-in all controlled property previously received through the program at the expense of the State/LEA involved. *Restricted Status*-A specified period in which a State/LEA is restricted from receiving an item or commodity due to isolated issues with the identified item or commodity. Restricted status may also include restricting a State/LEA from all controlled property.

a) State termination-The SC/SPOC will coordinate with LESO to identify a realistic timeframe to complete the transfer or turn-in of all property. The LESO retains final authority to determine timeframe requirements.

b) LEA termination-The SC/SPOC will coordinate with LESO to identify a realistic timeframe to complete the transfer or turn-in of all property. The LESO retains final authority to determine timeframe requirements.

c) In the event of a termination, the State/LEA will make every attempt to transfer the property of the terminated State/LEA to an authorized State/LEA, as applicable, prior to requesting a turn-in of the property to DLA Disp Svcs. In cases that require a repossession or turn-in of property, the State/LEA will bear all expenses related to the repossession, turn-in or transfer of property to DLA Disp Svcs.

d) The State shall:

i) Suspend LEAs for a minimum of 60-days in all situations relating to the suspected or actual abuse of property or requirements and/or repeated non-compliance related to the terms and conditions of this SPO. Suspension may lead to termination. The State shall also issue corrective action guidance to the LEA with

suspense dates to rectify issues and/or discrepancies that caused the restriction, suspension, or termination. The State shall require the LEA to submit results on completed police investigations and/or reports on LSD property to include the LEA CAP. The LESO retains final discretion on reinstatement requests. Reinstatement to full participation from a restriction, suspension or termination is not automatic.

ii) Initiate corrective action to rectify suspensions or terminations of the LEA for non-compliance to the terms and conditions of the program. The State shall also make contact (until resolved) with suspended LEAs to ensure corrective actions are rectified within required timeframes provided by the LESO.

iii) Require the LEA to complete and submit results on completed police investigations or reports regarding LSD property. The State will submit all documentation to LESO upon receipt.

iv) Provide documentation to LESO when actionable items are rectified for the State/LEA.

v) Request that the LESO suspend or terminate an LEA based upon their findings during State-level internal PCR or due to non-compliance with any term of this SPO, DLA Instruction/Manual or any statute or regulation regarding the program.

vi) Notify the LESO and initiate an investigation into any questionable activity or action involving property issued to an LEA that comes to the attention of the State and is otherwise within the authority of the Governor/State to investigate. Upon conclusion of any such investigation, take appropriate action and/or make appropriate recommendations on restriction, suspension, or termination of the LEA to the LESO. The SC may revoke or terminate concurrence for LEA participation in the program at any time.

vii) Provide written request to the LESO for reinstatement of an LEA for full participation status at the conclusion of a restriction or suspension period. Written verification shall be provided that the SC/SPOC has validated the LEA CAP.

15) RECORDS MANAGEMENT The LESO, SC/SPOC, and LEAs participating in the program will maintain program records IAW the DLA records schedule. Records for property acquired through the program have retention controls based on the DEMIL code. Property records will be filed, retained, and destroyed IAW DLA records schedule. Records may include but are not limited to: DD Form 1348-1A for transfers, turn-ins, requisitions, Bureau of Alcohol, Tobacco, Firearms and Explosives (BATFE) Forms 5 and 10.

16) TRADE SECURITY CONTROL (TSC) and COMPLIANCE WITH EXPORT CONTROL REGULATIONS Items transferred to program participants, including DEMIL A and Q (with an Integrity Code of 6) property, may be subject to export control restrictions. Program participants shall comply with U.S. export control laws and regulations if they contemplate further transfers of any property. Once title transfers, LEAs should consult with the Department of State (DoS) and Department of Commerce (DoC) export control regulators about the type of export controls that may apply to items, regardless of DEMIL code. Program participants may request a formal Commodity Classification from the DoC, Bureau of Industry and Security (BIS), or submit a general correspondence request to the DoS, Directorate of Defense Trade Controls. Information on managing exports of CCL items can be found at the U.S. DoC Bureau of Industry and Security website. Program participants shall notify all subsequent purchasers or transferees, in writing, of their responsibility to comply with U.S. export control laws and regulations.

17) NOTICES Any notices, communications, or correspondence related to this SPO shall be provided by email, the U.S. Postal Service (USPS), express service, or facsimile to the appropriate DLA office. The LESO may (from time to time) make unilateral modifications or amendments to the provisions of the MOA between the Federal Government and the State/U.S. Territory and/or this SPO. Notice of these changes will be provided to the State in writing. Unless the State takes immediate action to terminate the MOA between the Federal Government and the State/U.S. Territory and/or this SPO, such modifications or amendments will become binding. In such cases, reasonable opportunity will (insofar as practicable) be afforded the State/LEA to conform to changes affecting their operations.

18) ANTI-DISCRIMINATION By signing or accepting property, the State/LEA pledges agreement to comply with provisions of the national policies prohibiting discrimination: 1) On the basis of race, color, or national origin, in Title VI of the Civil Rights Act of 1964 (42 USC 2000d et seq.) as implemented by DoD regulations 32 CR Part 195, 2)On the basis of age, in the Age Discrimination Act of 1975 (42 USC 6101, et seq) as implemented by Department of Health and Human Services regulations in 45 CFR Part 90 and 3) On the basis of handicap, in Section 504 of the Rehabilitation Act of 1973, P.L. 93-112, as amended by the Rehabilitation Act Amendments of 1974, P.L. 93-516 (29 USC 794), as implemented by Department of Justice (DoJ) regulations in 28 CFR Part
41 and DoD regulations at 32 CFR Part 56. These elements are the minimum essential ingredients for establishment of a satisfactory business agreement between the State and the DoD.

19) INDEMNIFICATION CLAUSE The State/LEA is required to maintain adequate liability insurance to cover damages or injuries to persons or property relating to the use of property issued under the program. Self-insurance by the State/LEA is considered acceptable. The USG assumes no liability for damages or injuries to any person(s) or property arising from the use of property issued under the program. It is recognized that State and local law generally limit or preclude the State/LEA from agreeing to open ended indemnity provisions. However, to the extent permitted by State and local laws, the State/LEA shall indemnify and hold the USG harmless from any and all actions, claims, debts, demands, judgments, liabilities, cost, and attorney's fees arising out of, claimed on account of, or in any manner predicated upon loss of, or damage to property and injuries, illness or disabilities to, or death of any and all persons whatsoever, including members of the general public, or to the property of any legal or political entity including States, local and interstate bodies, in any manner caused by or contributed to by the State/LEA, its agents, servants, employees, or any person subject to its control while the property is in the possession of, used by, or subject to the control of the State/LEA, its agents, servants, or employees after the property has been removed from USG control.

20) TERMINATION This SPO may be terminated by either party, provided the other party receives a thirty (30) day notice (in writing) or as otherwise stipulated by Public Law. The undersigned SC hereby agrees to comply with all provisions set forth herein and acknowledges that any violation of the terms and conditions of this SPO may be grounds for immediate termination and possible legal consequences, to include pursuit of criminal prosecution if so warranted.

21) AGREEMENT OF PARTIES The parties below agree to enter this agreement as of the last date below:

Governor-appointed SC/SPOC, State of: TEXAS

Full Name (Print): Rolando Ayala

Signature (Sign): Rolando Ayala Date (MM/DD/YYYY): 09/09/2024

Chief Law Enforcement Official (CLEO) (or designee): Matthew Lindemann

Title (Print): Sheriff

Full Name (Print): Matthew Lindemann

Signature (Sign): Matthew Lindemann Date (MM/DD/YYYY): 04/08/2026

Civilian Governing Body Official (CGB) (or designee): Steven Snell

Title (Print): County Judge

Full Name (Print): Steven Snell

Signature (Sign): _____ Date (MM/DD/YYYY): _____

Commissioners Court - Regular Session **35.**

Meeting Date: 04/21/2026

Approval of Blanket Purchase #2026-204 of Fuel from Corpay, Inc. dba FleetCor Technologies, Inc. for the Sheriff's Department

Submitted For: Joy Simonton **Submitted By:** Sandra Malcolm, Purchasing

Department: Purchasing

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider and take appropriate regarding a blanket purchase 2026-204 of fuel services from Corpay, Inc. DBA FleetCor Technologies, Inc., for an amount not to exceed of $300,000.00, pursuant to Onmia Partners Cooperative Contract #R211101 and authorizing the purchase.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 04:07 PM
Form Started By: Sandra Malcolm		Started On: 04/09/2026 10:21 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **36.**

Meeting Date: 04/21/2026

Purchasing Policy Update

Submitted For: Joy Simonton **Submitted By:** Joy Simonton, Purchasing

Department: Purchasing

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider and take appropriate action on approving proposed updates to the Purchasing Policy Manual.

Public Background

Attached is the proposed and updated Purchasing Policy document. This update reflects minor edits as well as updates to the following sections:

* Contract review guidelines;
* Redaction guidelines (removed);
* Furniture purchasing policy;
* Acceptable signature formats;
* MSA/JOC approval guidelines.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Proposed Purchasing Policy Manual 2026

Existing Purchasing Policy Manual 2025

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/13/2026 05:04 PM
Form Started By: Joy Simonton		Started On: 04/10/2026 10:39 AM
Final Approval Date: 04/13/2026		

WILCO
TEXAS

PURCHASING POLICY MANUAL

Effective May 1, 2026

Purchasing Department
100 Wilco Way, Suite P101
Georgetown, TX 78626
512-943-3553

Williamson County
Purchasing Department

Purchasing Policy Manual

Sensitivity:	None
Criticality:	Moderate
Primary Type:	Policy
Effective Date:	May 1, 2026

PURPOSE

The Williamson County Purchasing Policy Manual is designed to be a general guideline for Williamson County officials, employees, and suppliers addressing purchasing requirements and general operating procedures. This guide will benefit those individuals participating in the purchasing process for commodities, services, maintenance, professional services and construction.

The guidance provided herein aligns with local, state and federal laws and the policies set forth by the Williamson County Commissioners Court. All references to Federal, or State of Texas statutes, and Williamson County Policies in this document refer to the statutes and policies as they exist at the time of publication of this Purchasing Policy Manual and may be amended as needed. If an amendment is not made to this document applicable laws and statues prevail.

This document is not all inclusive of every purchasing scenario. Purchasing Department staff are available to provide guidance on purchasing compliance as needed.

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1. INTRODUCTION

The Williamson County Purchasing Department serves to acquire goods and services essential to the operation of Williamson County government for the best value possible in compliance with the Texas Local Government Code and the policies set forth by the Commissioners Court. The Purchasing Agent has delegated authority to manage the purchasing process for the County.

It is the duty of the Purchasing Department to facilitate the purchase of supplies, equipment, and services to County departments and elected officials at the best possible price for Williamson County taxpayers. These tasks are accomplished by standardization and competitive bidding.

In addition to the solicitation of formal sealed bids, requests for proposals, requests for competitive sealed proposals, requests for statements of qualifications, and quotations, the Purchasing Department is responsible for the following:

- Requisition and Purchase Order Review and Processing
- Countywide Purchasing Permissions Oversight
- Formal Solicitation Management
- Goods and Services Contract Administration
- Cooperative Purchasing Agreement Coordination
- Interlocal Purchasing Agreement Coordination
- P-Card Program Management
- Annual Physical Inventory of Fixed Assets
- Surplus Property Disposition

The Purchasing Department also assists in maintaining internal controls to align with administrative services throughout the County. Although this document cannot capture each and every purchasing scenario, it is the guideline for procurement at Williamson County. This policy is approved by the Commissioners Court and shall be updated periodically as the need arises.

The Purchasing Department is located at 100 Wilco Way, Suite P101, Georgetown, TX.

Purchasing Agent

Joy Simonton
Joy.simonton@wilcotx.gov
512-943-1555

1.1 Statutory Authority and Responsibilities of the Purchasing Agent

It is the statutory responsibility of the Purchasing Agent to purchase all supplies, materials, and equipment required for County operations, and contract for repairs of property utilized by the County. The Purchasing Agent shall supervise all purchases and goods and services contracts for the County.

Applicable statues govern county purchasing procedures, including interpretations by Texas Courts, and are the ultimate authority on the validity of purchasing procedures.

Statues include, but are not limited to:

- The County Purchasing Act, Texas Local Government Code §262
- Texas Local Government Code §263
- Texas Local Government Code §271
- Texas Government Code §2253
- Professional Services Procurement Act, Texas Government Code §2254
- Texas Government Code §2269
- Texas Government Code §2251
- Texas Tax Code §151.309

Grant funded purchases may be subject to additional State and Federal laws and guidelines.

Professional services procurements are subject to Texas Government Code §2254 and the Professional Services Procurement Procedure put forth by the County Auditor's office.

Statutory authority allows the Purchasing Agent to:

- Select and recommend the type of solicitation to be used to the Commissioners Court;
- Utilize an electronic signature system for contracts; and
- Delegate purchasing activities to Purchasing Department staff.

1.2 Goals and Objectives

Williamson County is dedicated to maintaining an efficient, accurate, and cost-effective purchasing process. Good management practices require assistance from each Elected Official, Department Head and County Employee for the process to be successful.

This includes proper planning and timely submission of purchase requests, so the process can be facilitated smoothly and at the lowest cost possible. Through our processes we strive to serve the County taxpayers by ensuring fair and equitable treatment of everyone who interacts with the County's procurement process.

In its purchasing practices, Williamson County will consider:

- Price of the product or service;
- Quality and Reliability of the product or service;
- Goods and services meet specifications;
- Delivery terms; and
- Vendor performance.

1.3 Hybrid Platform

Williamson County's purchasing platform is a hybrid, meaning that departments submit their annual budgeting requests and make purchasing decisions on a day-to-day basis but with the Purchasing Department's compliance and process oversight. This business structure also requires that departments are responsible for determining and authoring their required specifications for a purchase, project, or consultant solicitations while Purchasing manages the solicitation process according to purchasing law and policy. Some purchases require a formal solicitation, vetting, and evaluation. The growth of the County organization has also given rise to the need for various countywide contracts.

1.4 Procurement in the Budget Cycle

Procurement during a fiscal year begins after the Commissioners Court has approved the budget. Budget approval allocates funds to a department but does not mean vendor, supplier, or contract approval. Competitive sourcing shall be conducted as per policy after budget approval.

2. CODE OF ETHICS

Public employment is a position of trust for the benefit of the County. Public employees must discharge their duties impartially to assure fair competitive access to governmental procurement by responsible contractors. Moreover, employees should conduct themselves in such a manner as to foster public confidence in the integrity of the Williamson County procurement process.

To achieve this purpose, it is essential that those doing business with Williamson County also observe the ethical standards outlined herein.

2.1 General Ethical Standards

The Williamson County Purchasing Department believes that the following ethical principles must govern the conduct of every person who is involved in the purchase of commodities, services, maintenance, professional services, and construction on behalf of the Williamson County taxpayers. This code of ethics aligns with the Code of Ethics of the National Institute of Governmental Purchasing recognized nationally and internationally as a leading procurement association.

1. **Personal Gain**

   It shall be a breach of ethics to attempt to realize personal gain through public employment with Williamson County by any conduct inconsistent with the proper discharge of the employee's duties.

2. **Influence**

   It shall be a breach of ethics to attempt to influence any public employee of Williamson County to breach the standards of ethical conduct set forth in this code.

3. **Conflict of Interest**

   It shall be a breach of ethics for any employee of Williamson County to participate directly or indirectly in procurement when the employee knows that:

   - The employee or any member of the employee's immediate family has financial interest pertaining to the procurement;
   - A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; and
   - Any other person, business, or organization with which the employee, or any member of the employee's immediate family, is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

4. **Gratuities**

   It shall be a breach of ethics to offer, give, or agree to give any employee or former employee of Williamson County, or for any employee or former employee of Williamson County to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rending of advice, investigation, auditing or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract or to any solicitation or proposal therefore pending before this local government.

5. **Kickbacks**

   It shall be a breach of ethics for any payment, gratuity, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for Williamson County, or any person associated therewith, as an inducement for the award of a subcontract or order.

6. **Contract Clause**

   The prohibition against gratuities and kickbacks prescribed above shall be conspicuously set forth in every contract and solicitation, therefore.

7. **Confidential Information**

   It shall be a breach of ethics for any employee or former employee of Williamson County knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

2.2 Required Disclosure Forms

The Texas Ethics Commission created two forms, the Conflict of Interest Questionnaire (CIQ) and Conflicts Disclosure Statement (CIS) in compliance with Texas Local Government Code Chapter 176. The CIS form is for a local government officer. The CIQ form is for a vendor and prospective vendor with the County. Each form may be accessed from this website as well as through the Texas Ethics Commission website.

3. DEFINITIONS

1. **Advertisement or Advertise**

   A public competitive bidding notice put in a newspaper of general circulation containing information about an Invitation for Bid, Request for Proposal, Request for Competitive Sealed Proposals, Request for Statements of Qualifications or other formal solicitation as required by Texas Local Government Code §262.025.

2. **Addendum**

   A supplemental attachment that is added to an original document to modify, clarify or expand upon the terms of a contract, agreement or document.

3. **Amendment**

   A change or addition to a legal document.

4. **Annual Term Contract**

   A recurring contract for goods and services, usually in effect on a 12-month basis.

5. **Auditor**

   Williamson County Auditor and their designated representatives.

6. **Auto renewal**

   A contract term that renews annually without requiring additional Commissioners Court approval for the specified terms.

7. **Best and Final Offer (BAFO)**

   Represents the ultimate offer from a supplier to be made in a negotiation or bidding process.

8. **Best Value**

   A method of evaluating lowest and best overall proposal taking into consideration numerous factors depending on what is being procured.

9. **Bid Bond**

   A deposit required of bidders to protect the County if a low bidder withdraws its bid or fails to enter into a contract.

10. **Bidder**

    A respondent that submits a bid, including anyone who acts on behalf of the vendor that submits a bid, such as agents, employees and representatives.

11. **Bidders List**

    An automated list of suppliers who have registered through Williamson County's Solicitation portal indicating an interest in submitting bids for particular categories of goods and services.

12. Bonds

A type of security that provides assurance to a project owner, herein the County, that contractor will perform in conjunction with the project's contract.

13. Change Order

A contracting instrument that changes an existing contract by increasing or decreasing the cost or the time for performance or changes the goods or services to be delivered.

14. Commissioners Court

Williamson County Commissioners Court.

15. Commodity Codes

A means of classifying goods and services with a unique number assigned to each description administered by the National Institute of Government Procurement (NIGP).

16. Competitive Bidding Process

Allowing suppliers to compete to provide goods and services to the County for the lowest and best price.

17. Competitive Proposal Process

Allowing suppliers to compete to provide goods and services to the County through a process that considers multiple technical factors including price.

18. Component Purchases

Purchases of the component parts of an item that in normal purchasing practices would be purchased in one purchase.

19. Contract

A formal, written agreement executed by the County and a vendor containing the terms and conditions under which goods and services are to be furnished to the County and the County's authorized representative commits County funds.

20. Contract Management

Contract management is used to create and manage contacts based on goods or services purchased over the lifetime of a contract.

21. Contractor

A supplier, which has been awarded a contract by Williamson County.

22. County

Williamson County.

23. Critical Information Systems

Critical information Systems shall be defined as those software or hardware technology items that are required to run the day-to-day County functions and are integrated throughout the County and are related to safety or business operations.

24. Cycle Time

The time between when a purchase requisition is assigned to a Purchasing Department buyer for action and when an actual purchase order is placed with a vendor. Cycle time does not include the time required for corrections to a requisition, additional approvals or for product or service delivery.

25. Debarment

Based on conviction, civil judgments or fact base cases involving environmental crimes, contract fraud, embezzlement, theft, forgery, bribery, poor performance, non-performance or false statements as well as other causes.

26. Emergency Purchase

A purchase that must be made in a case of public calamity, unforeseen damage to Public property, to promptly relieve the necessity of the citizens or to preserve the property of the County as required by Texas Local Government Code §262.024.

27. Employee

Any County, District or Precinct Elected Official, Appointed Official, or Employee requesting a purchase that will be funded even partially with County funds or anyone who acts on behalf of any of these persons.

28. End User or End User Department

The County department that ultimately uses the finished goods and services when the purchase or construction is completed.

29. Euna

The current system used to set up, issue, maintain, and analyze solicitations. It is a system for requesting bids, quotes, documenting awards, developing bid lists, and maintaining the supplier portal as well as contract document repository.

30. Event

An electronic document (solicitation), such as an invitation for bid (IFB), request for Quick Quotes / Simple Bids (QQ), request for proposal (RFP) or request for qualifications (RFQ), issued by the Purchasing Department. The document contains terms and conditions for a contract and it requests (solicits) a bid or proposal for goods or services needed by the County.

31. Extension

An extension of time to an existing contract or solicitation schedule.

32. Formal Competitive Bidding

The competitive bidding process for purchases $100,000.00 and above as required by Texas Local Government Code §262 which requires approval by the Commissioners Court.

33. Goods

Includes any personal property to be purchased by the County, including equipment, supplies, material and component, or repair parts.

34. Internal Controls

Processes that ensure the integrity of financial and accounting information, promote accountability, prevent fraud, and safeguard County assets. These processes include coordinate with the County Auditor, Budget Office, Risk Management, General Counsel, and Information Systems Department.

35. Invitation for Bid (IFB)

Specifications and bidding documents requesting pricing for a specified good or service, which has been advertised for bid in a newspaper.

36. Item

Any service, equipment, good, or other tangible or intangible personal property, including insurance and high technology items. This does not include professional services as defined by Texas Government Code 2254.

37. Lease

A contract for the use of commercial or personal property for a period of time in return for a specified compensation.

38. Lowest Responsible Bid

The offer from the responsible bidder who submits the lowest and best bid meeting all requirements of the specifications, terms, and conditions of the invitation for bid. The lowest responsible bid includes any related costs to the County in a total cost concept. The term "responsible" refers to the financial and practical ability of the bidder to perform the contract and takes the vendor's past performance into consideration.

39. Modification

A document used to change the terms and / or conditions of a contract.

40. Negotiation

A consensual bargaining process in which the County and vendors attempt to reach an agreement on differences in desired contract provisions or a potentially disputed matter for the purposes of reaching an understanding.

41. Off Contract

A purchase made independent from any solicitation or cooperative purchase.

42. Official

Any Elected or Appointed Official and any person authorized to act on their behalf.

43. Oracle

Current Financial Management System of Williamson County, which includes the purchasing module. Oracle access is provided by the Oracle Purchasing Requisition and Purchase Order Permissions Policy.

44. Origination Platform

Origination is the software system that creates an approval workflow for each non-Pcard transaction. An Origination ticket is required for each transaction.

45. Pre-Solicitation Conference

A conference conducted by the Purchasing Department for the benefit of respondents seeking to submit a bid or proposal for goods and services required by the County. The conference is held to allow respondents to ask questions about the proposed contract and particularly the contract specifications.

46. Professional Services

A service directly related to professional practices including but not limited to those services within the scope of the practice of accounting; architecture; optometry; medicine; land surveying; and professional engineering as defined by Texas Government Code §2254 and Procedures for Professional Services Procurement put forth by the County Auditor's office.

47. Proprietary Information

Information provided by respondents through bids or proposals to which the respondent claims ownership or exclusive rights and which is protected from disclosure in the Texas Open Records Act, Texas Local Government Code §552.

48. Public Works

Constructing, altering, or repairing a public building or carrying out or completing any public work.

49. Purchase Order

A written order by the Purchasing Department for the purchase of goods and services on the County's standard Purchase Order and which, when accepted by the vendor without qualification, becomes a contract. The vendor agrees to deliver and invoice for goods and services specified, and the County commits to accept the goods and services for an agreed upon price.

50. Purchasing

The act, function, and responsibility for the acquisition of goods and services including construction, professional and personal services.

51. Purchasing Act

Chapter §262 of the Texas Local Government Code, which governs the conduct of purchasing activity for counties.

52. Purchasing Agent

The individual appointed by and reporting to the Commissioners Court.

53. Procurement Card (P-Card)

A type of credit card used for smaller purchases to achieve greater cost efficiency, control, and convenience on low dollar amount purchases.

54. Procurement Card Holder

Elected Official or County Employee who has been issued a P-Card and who is authorized to make purchases in accordance with purchasing card procedures.

55. Procurement Card Program Administrator

Located in the County Purchasing Department and is responsible for processing Cardholder applications and agreements, issuing P-Cards, providing training to Cardholders, assisting Cardholders with inquires, monitoring P-Card usage, and revoking Cardholder privileges when necessary.

56. Purchasing Department

Williamson County Purchasing Agent and staff.

57. Purchasing Laws

The laws that govern county purchasing.

58. Purchasing Origination Application

Purchasing approval workflow implemented in SharePoint to maintain internal controls and capture approvals beyond Oracle Requisitions and Purchase Orders.

59. Quick Quote

The process available through Euna for end user departments to issue requests for quote from suppliers for goods and services less than $100,000.00.

60. Renewal

The mutually agreed upon renewal of a term or terms within a contract.

61. Request for Information (RFI)

A general request to contractors for information for a potential future solicitation which is used as a research and information gathering tool for preparation of specifications and requirements. An RFI must be issued by the Purchasing Department.

62. Request for Proposal (RFP)

A document requesting an offer be made by a vendor, which allows for negotiations after a proposal has been received, but before award of the contract for goods and services procured in compliance with Texas Local Government Code §262.0295 or §262.030.

63. Request for Competitive Sealed Proposal (RFCSP)

A document requesting an offer be made by a vendor, for the construction, rehabilitation, alteration or repair of a facility which allows for negotiations after a proposal has been received, but before award of the contract for said construction services procured in compliance with Texas Government Code §2269.151 SUBCHAPTER D.

64. Request for Statement of Qualifications (RFSQ)

A document that requests details about the qualifications of professionals whose services must be obtained in compliance with the Professional Services Procurement Act, Texas Government Code, Chapter §2254 and the Procedures for Professional Services Procurement put forth by the County Auditor's office.

65. Requisition

A request from an end user department to buy goods or services submitted through Oracle. After internal compliance review and approval, it is used to create a purchase order that can be sent to a supplier by the end user department. This automated form is for **internal use and cannot be used by a department to order materials directly from a vendor**.

66. Respondent

A business entity or individual that is submitting a bid or proposal to a request for quote or formal solicitation.

67. Responsive

A vendor who has complied with all material aspects of the solicitation document, including submission of all required documents.

68. Responsible

A vendor who has the demonstrated capability to perform fully and deliver in accordance with the contract requirements based on consideration of past performance, financial capabilities, and business management.

69. Reverse Auction

A method for procurement in which the roles of the buyer and the seller are reversed to drive purchase prices down.

70. Sealed Bids

Competitive bids required to be advertised in a newspaper and submitted to the Purchasing Department in a sealed envelope or electronically via encrypted method.

71. Separate Purchases

Purchases made separately of items that in normal purchasing practices would have been purchased in one purchase.

72. Sequential Purchases

Purchases, made over a period of time, that in normal purchasing practices would be made as one purchase.

73. Services

Includes all work or labor performed for the County on an independent contractor basis, including maintenance, construction, manual, clerical, personal, or professional services.

74. Simple Bid

The process available through Euna for End User Departments to issue requests for quote from suppliers for goods and services less than $100,000.00, also referred to as a Quick Quote.

75. Single Purchase Limit

A dollar amount placed on P-Cards per transaction as established by the End User Department Head and identified in this policy document.

76. Sole Source Good or Service

A good or service that can be obtained from only one source that is purchased in compliance with Texas Local Government Code §262.024 (a)(7) and (c).

77. Solicitation

A document (such as an IFB, RFP, RFSQ, RFCPS, or RFI) or Reverse Auction issued by the Purchasing Department that contains terms and conditions for a contract to solicit a response from vendors to provide goods and services needed by the County.

78. Solicitation Threshold

Means a planned expenditure or contracting requirement that will reach or exceed $100,000.00 which requires a competitive solicitation process, cooperative or interlocal purchasing path and approval by the Commissioners Court in accordance with Texas Local Government Code §262.

79. Specifications

A concise description of a good or service that an end user department seeks to buy and the requirements that the respondent must meet to be considered for the award. A specification may include but is not limited to quantities, requirements for testing, inspection, delivery and installation. The specification is the total description of the good and services to be purchased.

80. Supplier

A business entity or individual that seeks a contract to provide goods and services to the County.

81. Survivability

Ensures that certain provisions of a contract will remain in effect even after the agreement has expired or been terminated.

82. User Department

All County Departments, Precinct Offices, and District Offices when the purchases are funded even partially with County funds. The Department from whose budget the contract will be paid.

83. Vendor

A business entity or individual that has a contract to provide goods and services to the county.

4. ROLES, RESPONSIBILITIES AND PROCESS

All users are required to adhere to this policy when seeking to purchase goods and services for Williamson County. Managers are required to inform all employees needing purchasing permissions of this policy and ensure each employee fully understands and undertakes to comply with this policy.

In the Williamson County hybrid purchasing environment, End User Departments are responsible for knowing what goods and services they require to manage their department. Specific procurement decisions are designated to End Users while top authority to administer the process and approve certain procurements is maintained by the Purchasing Department. In general, the procurement process is as follows:

1. **Budgeting**

   End User makes budget requests in coordination with the Budget Office. The Commissioners Court approves the budget requests annually.

2. **P-Card**

   End Users may use assigned P-Cards to make small purchases at the time of sale within approved budget parameters.

3. **Department / End User Purchasing Request**

   For larger or more complex purchases several steps are required:

   - Determines requirements;
   - End User submits a requisition through Oracle; and
   - End User submits an Origination Ticket referencing the requisition.

4. **Purchasing**

   The Oracle Requisition and Origination Ticket provide the Purchasing staff the information needed to determine compliance and obtain the required approvals to process the purchase. Purchasing Staff is responsible for determining and verifying a compliant purchasing path.

   Requisitions encumber funds from the noted budget line in Oracle. Once approved, a Purchase Order may then be issued and sent to the End User.

5. **Contract Review**

   Three scenarios require review beyond purchasing compliance. Review is conducted by the Contract Audit and the General Counsel Office to protect the County from risk. Review is required if:

   - Vendor quote / proposal is $100,000.00 or higher; or
   - $50,000 and higher for Software as a Service (Saas);
   - Purchase requires on-property services; or

- Vendor quote / proposal requires a signature.

In this setting, the contract review team may request changes to the vendor quote / proposal prior to processing. Additional contracting documentation may also be requested.

6. **Commissioners Court**

   Commissioners Court approval is required when purchasing $100,000.00 and higher or those contracts requiring a signature at any amount.

7. **Purchase Order**

   End Users send the Purchase Order to their vendor and manage vendor performance.

8. **Invoice Submittal**

   End Users review, sign, and submit approved invoices to the Accounts Payable Department.

9. **Auditor / Accounts Payable**

   Processes the invoice for payment.

10. **County Treasurer**

    Issues payment for approved invoices.

5. PROCUREMENT PLANNING AND TURNAROUND TIMES

It is important that enough time is allowed for a purchasing request to allow for proper planning and specification of goods and services. Advance planning allows for the best goods and services to be purchased through fair and open competition. As soon as the need arises, the End User Department should clearly identify the requirements and quantity of the goods or services needed as well as the time frame in which they need to be delivered.

5.1 Annual Meeting

The Purchasing staff will schedule an annual meeting with each department during the final stages of the budgeting process to review upcoming purchases for the year and contract expiration timelines with the goal of staying ahead of expiration dates.

5.2 Processing and Cycle Times

Purchase requests are addressed in the order in that they are received for over 67 departments. Estimated processing times and service level goals are as follows:

- Routine purchases have a cycle time of five to seven business days from acceptance of the Origination Ticket to the issuance of a Purchase Order if purchase does not require additional approvals, verification, or contract review.
- Formal solicitations have a cycle time of 90 to 120+/- days from authorization to issue advertising approval from the Commissioners Court. This can vary with the complexity of the solicitation. Large scale or technology procurements may have a cycle time of six-to-twelve months.
- Complex purchases and contracts may require a longer processing time for contract negotiation.
- The County Auditor and Commissioners Court require various purchasing related quotes or proposals from suppliers or consultants be reviewed by the County's Contract Audit and General Counsel teams to assure the maximum protection for the County in business transactions.

Contract Audit and General Counsel, referenced internally as the review teams, shall review vendor proposals when a purchase request is:

- $100,000.00 and higher for goods and services;
- $50,000 and higher for Software as a Service (Saas);
- On-property services at any amount; or
- Vendor quote requires a signature.

This process is facilitated through the Origination platform for goods and services and through e-mail for construction related contracts.

Although unforeseen circumstances may delay an initial review, End Users can anticipate approximately seven-to-ten business day initial turnaround time to receive initial feedback from the Contract Audit and

General Counsel offices for the Origination Ticket when contract review is required. This review is not required for P-Card purchases.

End Users may seek legal advice from General Counsel. Legal questions or advice shall continue to be directed to the General Counsel office.

End Users shall communicate with their Purchasing Specialist on purchasing requirements or contract review status or other non-legal topics.

6. AGENDA PLACEMENT AND DOCUMENTATION REQUIREMENTS

Items requiring Commissioners Court approval include:

- Purchases $100,000.00 and higher.
- Contracts, quotes, or proposals requiring a Williamson County signature.

6.1 Texas Ethics Commission Form 1295 – Certificate of Interested Parties

Before an applicable contract may be submitted to the Commissioners Court for consideration, the vendor must first create and file the Form 1295 with the Texas Ethics Commission (TEC) through the Commission's website. The vendor must then supply to the County a signed copy of the Form 1295 at the time the vendor signs and / or submits a signed contract to the County. A new filing must be completed for each awarded contract (new, amended, extended, or renewed) requiring Commissioners Court approval, including formal solicitations, solicitation exemptions, coop purchases, and Purchase Orders that must be approved by Commissioners Court.

Form 1295 shall accompany every contract requiring Commissioners Court agenda approval. The Purchasing Department provides guidance on this process as exceptions apply to some businesses and / or individuals.

The Purchasing Specialist will assign and provide a contract number to the item and provide the instructions for the vendor in the Origination ticket. The End User will provide this information to the vendor. Once the signed Form 1295 is received back from the vendor and placed within the Origination Ticket , the Purchasing Specialist can complete the filing process and include the form with the contract for submission to the Commissioners Court.

AUTHORITY: Texas House Bill 1295; Government Code §2252.908.

6.2 Agenda Consent vs. Regular

As a general rule, purchase requests less than $100,000.00 are placed on the consent agenda and purchase requests $100,000.00 and above are placed on the regular agenda.

6.3 Agenda Item Submission Deadlines

The purchasing item deadline for a Tuesday Commissioners Court meeting is Tuesday at 12:00 p.m. two (2) weeks prior to the agenda meeting. This is seven (7) business days prior to the agenda posting, which is Thursday mornings. Item must be complete in order to submit to the Commissioners Court agenda.

A "completed" item has received all pre-approvals through the Origination Ticket, purchasing compliance approval, contract review, vendor signature (if needed) and the signed TEC Form 1295.

Exceptions will only apply to emergencies and must be communicated via email to the Purchasing Agent clearly marked as emergency and with a justification. An email to the Purchasing Agent with "EMERGENCY" in the subject line and in the Origination Ticket title will help draw attention to this issue.

Deadline Example

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5 Purchasing Item Deadline 12:00 PM	6	7	8	9
10	11	12	13 Judge's Office Deadline 8:00 AM	14 Agenda Posted to Public 8:00 AM	15	16
17	18	19 Commissioners Court Meeting 9:30 AM	20	21	22	23
24	25	26	27	28	29	30
31						

7. ORIGINATION TICKET AND PRE-APPROVALS

The Origination Ticket is the Purchasing Department workflow platform. This platform is used to initiate all purchasing requests that require a requisition and purchase order, purchasing contract review, sole source consideration requests or formal solicitations. It is used in tandem with Oracle to move purchase requests forward.

This platform assists with gathering all necessary information to verify and coach on a compliant purchasing path, support internal controls for approvals, and notify relevant departments of the upcoming purchase. This platform is the repository for all purchasing documentation.

Purchase Orders, after being emailed to the End Users, are also placed within the Origination Ticket and marked "Duplicate" to prevent double ordering.

Some categories of purchases require additional approval prior to proceeding. The Origination Ticket supports the automation of these additional requirements. These include but are not limited to:

1. **Special Funds**

   Technology Funds, Grants, and Project Fund review.

2. **HIPAA and Secure Information**

   To include:

   - **Personally Identifiable Information (PII):** Such as name, social security number, email address, or phone numbers;
   - **Financial Information:** Details related to banking, credit cards, or other financial accounts;
   - **Protected Health Information (PHI):** Electronically protected health information.

3. **Technology**

   To include software, apps, cloud services, hardware, cellular services, computers, tablets, keyboards, and other peripherals, mobile devices, servers, network infrastructure, displays, copy / print / scan devices, audio-visual equipment, camera systems, and wireless radio equipment.

4. **Human Resources**

   Staffing, insurance, day laborers, counseling and benefits.

5. **Vehicles**

   Vehicles, equipment and rolling stock.

6. **Furniture**

   Furniture of all types.

7. **Risk Related**

   Insurance claim or policy transactions.

The Origination Ticket also captures information needed for contract review to include:

1. **Contract Review Information**

   To include, but not limited to:

   - Vendor contract history;
   - Oracle supplier number;
   - Desired contract term;
   - Not-to-Exceed amount; and
   - Desired completion date.

8. COMMODITY CODES

The National Institute for Public Procurement (NIGP) created a universal numbering code to identify commodities and services in procurement systems. The NIGP released the first version of the NIGP Code in 1984. Since then, the NIGP Code has been utilized by thousands of government users, and it continues to grow.

The five-digit NIGP codes are utilized by the State of Texas and Williamson County. Those authorized to make purchases on behalf of the County will need to know their purchase commodity code when submitting a requisition through Oracle. The NIGP codes are used to track spending levels and buying trends for compliance purposes. The commodity code for goods and services is required in Oracle for requisitions.

Link

Commodity Code Book .xlsx

9. REQUISITIONS AND PURCHASE ORDERS

9.1 General Information

Williamson County utilizes Oracle as its financial Enterprise Resource Planning (ERP) system. This system shall be used by departments to enter requisitions in advance of any purchase on behalf of the County. Purchasing requisitions are required by law and the amount of requisitions per commodity code is monitored by the Purchasing Department staff to assure the category does not exceed the $100,000.00 formal bidding threshold requirement.

Authority to submit and approve requisitions is established according to the Oracle Purchasing Permissions Policy. This policy is aligned with the dollar amount purchasing permissions established by the Commissioners Court. The policy also outlines the process of an Annual Baseline exercise that verifies all permissions and approval routing in the system once per year.

Link

Oracle Purchasing Permissions Policy

A purchasing requisition is one of the first steps in the organization's purchasing process. The requisition logs the request, the budget line item, and the amount of the request as well as the details of the service or item to be purchased and the delivery instructions. End Users are required to enter the requisition into Oracle and submit for purchasing compliance review and approval. Additional approvals are required based on amount, type, and funding source of the purchase.

Once approved, the requisition is converted into a purchase order (PO) by Purchasing Department staff which can be used to place an order with a supplier. End Users are responsible for sending the PO to their supplier. The PO represents a contract with the vendor utilizing the department's budget, unless a subsequent agreement has been executed by the County.

This record is then used to track the expenditure of the department's budget and for reference when a supplier submits an invoice.

AUTHORITY § 113.901. REQUIREMENTS FOR APPROVAL OF ACCOUNTS AND REQUISITIONS: (a) Except as provided by Subsection (c), a county auditor may not audit or approve an account for the purchase of supplies or materials for the use of the county or of a county officer unless a requisition, signed by the officer ordering the supplies or materials and approved by the county judge, is attached to the account. The requisition requirement is in addition to any other requirements of law.

9.2 Blanket Purchase Orders

A blanket purchase order can be established to support routine, repetitive purchases from one supplier. Invoicing can be submitted against that one PO throughout the year.

9.3 Judge's Approval Form

In the event a non-compliant purchase is made on behalf of the County, a County Judge's Approval Form shall be submitted to the County Judge's Office for consideration and approval of payment. This form is located on the County Auditor's portal.

9.4 Terms and Conditions

Williamson County has standardized Purchase Order Terms and Conditions that accompany all purchase orders. This document can be viewed on the Purchasing Department website at:

Purchase Order Terms and Conditions

9.5 No Purchase Order Required (Categories)

Exceptions to the purchase order requirement are as follows. A purchase order is not required for:

- Purchases on a Procurement Card (P-Card) or Utility Payment Card;
- Postage, except for rental / lease fees for postage machines;
- Travel and / or training;
- Shipping if not included on purchase order;
- Bonds;
- Subscriptions / Publications (non-software purchases, to include internet subscriptions) ;
- Statutorily required newspaper advertising;
- Notary Fees;
- Certifications and memberships;
- Utilities (i.e., electricity; natural gas; water; sewage; broadband internet, both fixed-line and mobile; telephone and cable service; etc.) ;
- Tort claims;
- Health benefits payments;
- Court related fees;
- Risk management premiums;
- Appraisal district fees;
- Indigent assistance (rent / utilities, court-appointed attorneys, etc.) ;
- Licenses and permits;
- Refunds;

- Employee reimbursements (Reimbursement Form must be submitted to the Auditor's Office with proper documentation);
- Court-appointed attorney fees and related expenses mandated by the Court, Investigative Services, Psychological Evaluations, Transcription services (to include Transcripts), Substitute Court Reporters, Statement of Facts, Interpreter Services, Guardianship and Ad item expenses; or
- Professional services.

10. STRATEGIC PLATFORM, COUNTYWIDE CONTRACTS AND MULTI-YEAR CONTRACTS

Williamson County operates within a hybrid purchasing model where the Purchasing Agent retains the authority to recommend to the Commissioners Court to consolidate a commodity or service category to best suit the County. These recommendations are made to reduce costs and purchasing work cycles across the County. Recommendations for multi-year contracts may also be recommended.

10.1 Countywide Contracts

The Purchasing Agent may recommend the consolidation of a category to create a countywide contract when numerous departments are contracting for the same commodity or service and the total spend is exceeding $100,000.00 per year on a regular basis.

Current Countywide Contracts

- Multifunction devices (copy / print / scan);
- Vehicles; and
- Temporary Labor.

10.2 Multi-Year Contracts

The total contract commitment (not fiscal spend) over the term of the contract shall be tracked. If $100,000.00 is being spent regularly, the Purchasing Agent may require a solicitation and a subsequent multi-year contract be established.

10.3 Master Service Agreements

A master service agreement is a comprehensive contract that establishes the general terms and conditions for an ongoing business relationship between a service provider and the County. It serves as a framework for future work orders, streamlining the process, and avoiding the need to negotiate terms repeatedly for each project. An annual spending threshold of $500,000.00 per year or for the term of the agreement, or utilizing a cooperative, has been approved by the Commissioners Court.

11. COMPETITIVE BIDDING, SPEND LEVELS AND APPROVAL REQUIREMENTS

11.1 Up to $4,999.99

- Authorized P-Card holders may make purchases up to $4,999.99 per month using their P-Card. All P-Card and Utility Card purchasing policies apply.

11.2 Up to $19,999.99

- One written or verbal quote is required. Record of the quote shall be kept with the End User and submitted into Origination Ticket for compliance review. Euna may be used to obtain a Quick Quote (Simple Bid) to facilitate this process; or
- An approved cooperative purchasing contract or Interlocal purchasing agreement may also be used.

11.3 $20,000.00 to $99,999.99

- Three written quotes are required. Record of the quotes shall be kept with the End User and submitted into Origination Ticket for compliance review. Euna may be used to obtain a Quick Quote (Simple Bid) to facilitate this process.
- An approved cooperative purchasing contract or Interlocal purchasing agreement may also be used.
- In some scenarios, certain exemptions may apply.

11.4 $100,000.00 and Above

- A formal solicitation may be required.
- An approved cooperative purchasing contract agreement may be used not to exceed $500,000.00 without the written approval of the Purchasing Agent and approval of the Commissioners Court.
- An interlocal purchasing agreement may be used; or
- In some scenarios, certain exemptions may apply.

AUTHORITY: §262.027. AWARDING OF CONTRACT: (a) The officer in charge of opening the bids shall present them to the commissioner court in session. Except as provided by Subsection (e), the court shall: (1) award the contract to the responsible bidder who submits the lowest and best bid; (2) reject all bids and publish a new notice.

11.5 Quick Reference Guide (non-emergency purchases)

Under $19,999.99	• One quote is required. • Department submits a requisition for compliance ,review and approval. • A County procurement card may also be used for payment if policy permits.
$20,000.00 to $99,999.99	• A co-op vendor may be used. • If no co-op, three quotes are required. • Department selects vendor, submits a requisition for compliance review and approval.
$100,000.00 and Over	• A coop vendor may be used up to $500,000.00. • A formal solicitation may be issued by the Purchasing Department. • A contract may be negotiated. • Commissioners Court approval is required. • Special procedures are in place for Engineering and Construction projects.

11.6 Split Purchases and Criminal Penalties

The following strategies, as defined in Texas Local Government Code 262.022, that are utilized with the intention of avoiding formal competitive bidding are in violation of Texas Local Government Code 262.023 and are considered a Class B misdemeanor:

- **Component Purchases** means purchases of the component parts of an item that in normal purchasing practices would be purchased in one purchase.
- **Separate Purchases** means purchases, made separately, of items that in normal purchasing practices would be purchased in one purchase.
- **Sequential Purchases** means purchases, made over a period, of items that in normal purchasing practices would be purchased in one purchase.

AUTHORITY: §262.034. CRIMINAL PENALTIES: (a) A county officer or employee commits an offense if the officer or employee intentionally or knowingly makes or authorizes separate, sequential, or component purchases to avoid the competitive bidding requirements of Section 262.023. An offense under this subsection is a Class B misdemeanor. (c) A county officer or employee commits an offense if the officer or employee intentionally or knowingly violates this subchapter, other than by conduct described by Subsection (a). An offense under this subsection is a Class C misdemeanor.

11.7 Cumulative Aggregate Contract Amount of $100,000.00 or More

If cumulative purchases for a single commodity code are anticipated to exceed $100,000.00 annually, a formal competitive solicitation is required, a cooperative purchasing contract, or interlocal purchasing agreement shall be used to establish a multi-year departmental or countywide contract. The Purchasing Agent maintains the authority to coordinate, establish, and assign these contracts to a department to administrate with the approval of the Commissioners Court. Reports are run on a regular basis to help identify these spend patterns.

Repetitive purchases year-after-year of a single commodity code approaching $100,000.00 each year may be subject to a formal solicitation request from the Purchasing Agent.

Contract Amount Determination Policy

Total contract award over the total contract term, to include renewals, shall determine the award amount and solicitation requirements.

EXAMPLE #1

A $15,000.00 per year contract awarded for three years shall be considered a $45,000.00 contract award, requires competitive quotes (not a formal solicitation) and will require Commissioners Court approval only if a signature is required.

EXAMPLE #2

A $40,000.00 per year contract awarded for three years shall be considered a $120,000.00 contract award and requires a solicitation, cooperative contract or interlocal purchasing agreement and shall require Commissioners Court approval.

11.8 Contract Term Dates

The Purchasing Department supports defined contract term dates to ensure compliance with The Purchasing Act. Contracts without an end date are discouraged.

12. EXEMPTIONS TO COMPETITIVE BIDDING

Several types of goods and services may be exempted from competitive bidding if the Purchasing Agent approves and recommends the exemption and the Commissioners Court, by order, grants the exemption. The following is a comprehensive list of those exemptions.

- An item that must be purchased in a case of public calamity if it is necessary to make the purchase promptly to relieve the necessity of the citizens or to preserve the property of the county.
- An item necessary to preserve or protect the public health or safety of the residents of the county.
- An item necessary because of unforeseen damage to public property.
- A personal or professional service.
- Any individual work performed and paid for by the day, as the work progresses, provided that no individual is compensated under this subsection for more than 20 working days in any three-month period.
- Any land or right-of-way.
- An item that can be obtained from only one source [sole source], including:
    - Items for which competition is precluded because of the existence of patents, copyrights, secret processes, or monopolies;
    - Films, manuscripts, or books;
    - Electric power, gas, water, and other utility services; and
    - Captive replacement parts or components for equipment.
- An item of food.
- Personal property sold:
    - At an auction by a state licensed auctioneer;
    - At a going out of business sale held in compliance with Subchapter F, Chapter 17, Business and Commerce Code; or
    - By a political subdivision of this state, a state agency of this state, or a entity of the federal government.
- Any work performed under a contract for community and economic development made by a county under Texas Local Government Code § 381.004.

- Vehicle and equipment repairs.

AUTHORITY: §262.024. DISCRETIONARY EXEMPTIONS: (a) A contract for the purchase of any of the following items is exempt from the requirement established by Section 262.023 if the commissioners court by order grants the exemption.

13. SOLE SOURCE PURCHASES AND REQUIREMENTS

Sole Source suppliers are defined as an item or service that can be obtained from only one source. The Purchasing Department requires the following documentation submitted through Origination when requesting sole source consideration and exemption for a purchase. Purchasing Agent approval is required for a sole source recommendation to the Commissioners Court:

- Signed letter of explanation, justification, and recommendation from the requesting Department Head or Elected Official.
- Written quote from vendor.
- Letter of justification from the vendor on company letterhead and signed by an authorized representative establishing why they are a sole source.
- Notarized sole source affidavit completed by the vendor on vendor's letterhead.
- If a Technology related purchase, written approval from Information Systems Department.
- If a Human Resources related purchase, written approval from Human Resources Department.

Upon receipt of the documents and determination that a sole source purchase may be justified, a Request for Information (RFI) is posted in Euna publicly for 14 days by the Purchasing Department to inform vendors of the intent to award a sole source purchase. If no vendor responses are received, the Purchasing Agent drafts a sole source certification letter which must be approved by the Commissioners Court. If approved by the Commissioners Court, the sole source designation is valid for three (3) years at which time the designation expires.

By law, sole source goods and services require a signed statement from the Purchasing Agent as to the existence of only one source, specifically noting which type of listed sole source good or service is being purchased noting § 262.024 (a)(7)(A),(B),(C)or(D). The statement will be submitted for acceptance by Commissioners Court and must be reflected in the Court's meeting minutes.

AUTHORITY: §262.024: (c) If an item exempted under Subsection (a)(7) is purchased, the commissioners court, after accepting a signed statement from the county official who makes purchases for the county as to the existence of only one source, must enter in its minutes a statement to that effect.

14. SPECIFICATIONS

14.1 Purpose

A specification shall provide the precise description of the physical characteristics, quality, or desired outcomes of a commodity or service to be procured, which a vendor must be able to produce or deliver to be considered for award of a contract. The purpose of any specification is to provide the Purchasing Staff with clear guidelines from which to purchase and to provide vendors with a minimum, acceptable standard for goods or services. A well-written specification has four characteristics:

- It establishes the minimum acceptability of the goods or services.
- It promotes competition.
- It contains provisions for reasonable tests and inspections for acceptability of the goods or services.
- It provides for an equitable award to the lowest and best bid from a responsible bidder.

An effective specification should be simple, clear, and accurate.

14.2 Responsible Party

Specifications are the responsibility of the department and End User. Departments are considered the subject matter expert in what is required to run and administrate their department and understand the contracts that they require. Draft specifications for department-specific purchases must originate from the department or designee. Final review and acceptance of the specifications rests with the Purchasing Staff.

14.3 Types of Specifications

There are a number of specification types that will be used by the Purchasing Department. They include:

1. **Design**

   A detailed description of goods or services, including such things as details of construction or production, dimensions, chemical composition, physical properties, materials, ingredients, and all other details needed for the provider to produce goods and services of minimum acceptability. Design specifications are usually required for construction projects, certain produced goods, and for many services.

2. **Performance**

   Where the goods or services are described in terms of required performance. They may include such details as required power, the strength of the material, test methods and standards of acceptability, and recommended practices or processes. This type of specification is used most often for capital equipment or services contracts.

3. **Brand Name or Equal**

   A brand name specification lists goods or services by brand name, model, and other identifying specifics. Products equal to the characteristics of the named brand are specified as acceptable. Other manufacturers may provide a nearly identical good under their own brand name. This specification will also clearly state “or equal” in the quote or solicitation release.

4. **Industry Standard**

   This is one of the simplest specifications available. All goods made to an industry standard are identical, regardless of manufacturer, and will result in the acquisition of goods of uniform quality. An example is the UL standard for electrical products.

14.4 Euna Community Specification Library

Williamson County utilizes Euna as its competitive solicitation platform. The platform features a Community Projects tab where end users may access other agencies’ solicitation packages. Access to this feature requires permissions which can be requested through ServiceNow Asset Management:

Link

Euna Community

Past Williamson County solicitations can be accessed through the Euna vendor portal, located on the Purchasing Department external website:

Link

Williamson County Past Solicitations

This access is available without Euna permissions.

15. FORMAL SPECIFICATIONS FOR PURCHASE $100,000.00 AND ABOVE

15.1 Overview

A solicitation is a competitive request for supplier participation. "Solicitation" is the overall term which contains "Invitation for Bids (IFB)", "Requests for Proposals" (RFP), "Requests for Statements of Qualifications" (RSFQ) among several other formats. The Williamson County solicitation policy aligns with all aspects of Texas Local Government Code Chapter 262.

A competitive solicitation means the process of inviting and obtaining responses or "bids" from competing suppliers by which an award is made to the lowest responsible respondent meeting written specifications.

The term, **"formal solicitation"** will be used in this policy, and is generally used in public purchasing, when the bidding process, in compliance with Texas Local Government Code, 262.023, is utilized to establish a contract of $100,000.00 or higher and requires approval by the Commissioners Court.

Competitive solicitations are utilized to promote competition, prevent favoritism and secure quality goods and services at the lowest and best price. Further, the purpose of the competition is to provide those suppliers that seek to do business with the County a fair and equitable opportunity to do so. The use of standard, visible and consistent procurement processes provide the public with assurance that their tax dollars are being spent properly and in compliance with laws and regulation.

The Purchasing Agent has the authority to recommend to the Commissioners Court which type of solicitation best suits the procurement need.

Solicitation awards must BE APPROVED BY THE WILLIAMSON COUNTY COMMISSIONERS COURT.

AUTHORITY: §262.027. AWARDING OF CONTRACT: (a) The officer in charge of opening the bids shall present them to the commissioners court in session. Except as provided by Subsection (e), the court shall:

(1) award the contract to the responsible bidder who submits the lowest and best bid; or

(2) reject all bids and publish a new notice.

A formal "sealed response" solicitation will be used for goods and services expected to exceed $100,000.00. The process will solicit responses from vendors in response to the County's requirements and will outline contractual terms and conditions.

15.2 General Process Overview

- Origination Ticket is submitted to Purchasing Department along with written specification.
- Purchasing staff reviews and provides insight and recommendations to specifications if necessary.

- Purchasing Department will submit to Commissioners Court for approval to release and request to advertise.
- Determination of review and / or scoring committee.
- If approved, newspaper advertising [notice] for two consecutive weeks, typically two consecutive Sundays.
- Advertising is placed in the Williamson County Sun which is the County's designated newspaper.
- Release in Euna solicitation portal and State of Texas Electronic State Business Daily (ESBD).
- Vendor lists are also pulled from the State of Texas Centralized Master Bidders List.
- Pre-bid conference, non-mandatory or mandatory (mandatory requires in-person meeting).
- Questions and answers collected and responded to in Euna.
- Collection of responses in Euna or hard copy.
- Opening of responses at designated time by Purchasing Specialist.
- Names of respondents read aloud.
- Pricing read aloud [only for Invitation to Bid solicitations].
- Non-Disclosure and Conflict of Interest Statements signed by evaluation committee.
- Committee meeting for review / evaluation of submittals.
- Determination of shortlisted respondents [only for RFP / RFQ / CSP solicitations]:
    - In-person interviews of shortlisted respondents;
    - Determination of recommended award recipient;
    - Best and Final Offer requested (if appliable) from high scoring finalist;
    - Contract Negotiation and review by Contract Audit and General Counsel; and
    - Sign final scoring matrix by scoring committee.
- Recommendation memo from Department Head.
- Contract recommendation to Commissioners Court.
- Commissioners Court approval or rejection of contract award.

15.3 eProcurement

The default method of receiving responses to a solicitation is Williamson County's eProcurement system, Euna. Solicitations issued through the eProcurement system are compliant with the following:

- The commissioners court of a county may by order require submission of bids or proposals under this subchapter through electronics transmission if the county makes available all technology necessary to submit a bid or proposal through electronic transmission to any person who submits a hard-copy bid or proposal in person.
- The county purchasing agent, before receiving electronic bids or proposals, shall adopt rules in conformance with Section 262.011 (o) to ensure the identification, security, and confidentiality of electronic bids or proposals.

Williamson County may accept physical / hard copy bids or responses at its discretion that are submitted by the solicitation deadline.

AUTHORITY: §262.0225. ADDITIONAL COMPETITIVE PROCEDURES.

AUTHORITY: §262.0235. PROCEDURES ADOPTED BY COUNTY PURCHASING AGENTS FOR ELECTRONIC BIDS OR PROPOSALS.

15.4 Notice Requirement

The solicitation will be published by the Purchasing Department. A notice of the intended purchase must be published at least twice within a two-week period by a newspaper of general circulation in the County, with the first day of publication occurring before the 14th day before the date of the bid opening. Williamson County's newspaper of record is the Williamson County Sun.

AUTHORITY: §262.025. COMPETETIVE BIDDING NOTICE.

15.5 Release of Solicitation

Williamson County releases all formal solicitations through Euna to the appropriate NIGP codes to reach all available suppliers. The Purchasing Department assists with identifying the relevant NIGP codes. The released list is often augmented by utilizing the State of Texas Central Master Bidders list database and the Electronic State Business Daily release platform. This strategy allows hundreds of suppliers to be notified of the opportunity.

The Contract Audit team shall review all solicitations for goods and services prior to release.

The General Counsel office shall review all construction solicitations prior to release.

15.6 Receipt of Responses

The following procedures will be adhered to when receiving responses to solicitations:

- All responses will be received by the Williamson County Purchasing Department through its eProcurement system or via mail or physical delivery.
- The eProcurement system, Euna, will timestamp each response upon submission.
- Responses will not be accepted after the deadline stated in the solicitation. The bids, responses, or offers will be stored digitally in the eProcurement system and will remain sealed until digitally opened on the advertised date and time by the Purchasing Department.
- Physical receipt of bids or responses:
    - In the event that Purchasing accepts physical bids or responses on a particular solicitation, all bids or responses will be stamped with the time and date received. The "Date Stamp Clock" in the Purchasing Department will serve as the official time clock for the purpose of identifying the date and time bids were received in the Purchasing Department;
    - All bids received after the opening time will be returned unopened to the bidder with a letter from the Purchasing Agent notifying the bidder that the submitted bid was received after the due date and time. The Purchasing Department will record the name of the vendor's representative submitting the bid, as well as the time and date the bid was submitted. If a bid is received by mail, express mail, or courier, the delivery method will be reflected in the record; and
    - After bids are received, a secure place will be provided by the Purchasing Department for holding the bids until the opening date.

15.7 Solicitation Response Due Date Extensions

Williamson County Commissioners Court has delegated the authority to the Purchasing Agent to issue a solicitation deadline extension if needed.

Solicitation deadline extensions are issued to enhance competition and provide a fair and favorable environment for suppliers to submit a response. With this goal in mind, if a situation warrants a deadline extension, it shall be granted. The acceptable reasons for a deadline extension are outlined herein. Documentation shall be kept on file noting the reason for the extension. Documentation must contain the approval of the Purchasing Agent or Deputy Purchasing Agent.

All supplier responses, including those received prior to an extension being made, shall all be opened at the same time.

Due Date Extensions

A notice of a proposed purchase deadline extension must be published at least once a week for two consecutive weeks in a newspaper of general circulation in the County, with the first day of publication occurring at least 14 days before the date of the bid opening. Advertisements shall run on Sundays.

Reasons for Extension

Solicitation Deadline Extension Reason(s) Code Chart

1. Change or Clarification in Specification	1A. Substance change in specification provided by Williamson County End User.
2. Administrative	2A. Change in process, staffing or other administrative issue necessitates an extension.
3. Emergency / Natural Disaster	3A. Emergency or natural disaster may prevent regional suppliers from submitting a response and prevent County staff from being able to participate in the solicitation administration.

Process

Purchasing Staff shall complete the Solicitation Deadline Extension Approval Form, obtain the required signatures, place the notice as required, adjust the deadlines in the electronic bidding platform, and keep documentation of the extension approval in the solicitation archive files.

AUTHORITY: §262.026 OPENING OF BIDS: (a) The county official who makes purchases for the county shall open the bids on the date specified in the notice. The date specified in the notice may be extended if the commissioners court determines that the extension is in the best interest of the county. All bids, including those received before an extension is made, must be opened at the same time. The commissioners court may adopt an order that delegates the authority to make extensions under this subsection to the county official who makes the purchases for the county.

15.8 Ex Parte Communication

Communication between respondents, to include suppliers or consultants, and departments / End Users is prohibited during a formal solicitation process. Supplier or consultant communication shall take place with Purchasing Staff only in this setting. This policy exists to eliminate the perception of unfair dealings and favoritism. This communication is considered ex parte regarding the project, request for qualifications, or request for proposals or the procurement with any member of the governing body or with any department staff, advisors, contractors, or consultants involved in the procurement until a contract has been awarded by the Commissioners Court.

15.9 Pre-Solicitation Conference

If needed, the Purchasing Department will ensure that purchasing procedures are followed for a pre-solicitation conference. A conference of this nature is held to assist prospective respondents with questions they may have and provide insight into the project being described in the specifications. The End User Department will provide technical information and assist with vendor questions. Questions can be addressed during the conference or after the conference in writing and posted to the Euna solicitation portal so that all prospective respondents can see the information and a fair and competitive environment is provided.

Venue

A pre-solicitation conference can be held virtually via Williamson County TEAMS, in person at a Williamson County office or on a project or construction site to provide respondents insight into the project scope.

Purchasing will schedule the pre-solicitation conference and will assist in conducting the conference to the following extent:

- Coordinate with the End User on date, time and location of pre-solicitation conference.
- Determine if the pre-solicitation conference should be mandatory or non-mandatory. A mandatory conference requires an in-person format.
- Publicize the meeting in the notice requirement and on the Euna solicitation portal.
- Have all representatives sign the attendance roster.
- Provide a brief introduction at the meeting describing the project title, magnitude, and performance period.
- Indicate whether there has been any addenda issued.
- Discuss the role of Purchasing in the procurement and administration process.
- Have the End User contact, project engineer or architect discuss the specifics of the project, if applicable, allowing for a question-and-answer session.
- Determine any issues discussed that require the issuance of an addendum. All addenda will be issued by the Purchasing Department and will post to the Euna solicitation portal at least 72 hours prior to the solicitation submittal deadline. Purchasing will be responsible for posting the addendum.

Mandatory Pre-Solicitation Conference

A mandatory pre-solicitation conference may be utilized to ensure that vendors become aware of important facts regarding the project at hand and enforce that only attendees be eligible for award, as stated in 262.027(f), which states, *"Notwithstanding any other requirement of this section, the commissioner court may condition acceptance of a bid on compliance with a requirement for attendance at a mandatory pre-bid conference under Section 262.0256."*

Per the Commissioners Court, mandatory pre-solicitation conference shall be hosted and attended in person. A virtual format is not permitted.

AUTHORITY: § 262.0256 PRE-BID CONFERENCE FOR CERTAIN COUNTIES OR A DISTRICT GOVERENED BY THOSE COUNTIES.

15.10 Public Opening of Responses

IFB

Bids received from an IFB solicitation will be opened by the Purchasing Department and the preliminary pricing tabulation read aloud and publicly posted in Euna. Copies of preliminary bid tabulations may be downloaded from the eProcurement website. Note that preliminary bid tabulations are subject to change prior to award recommendation.

RFP and RFSQ and Other Non-IFB Solicitations

Sealed proposals in response to an RFP or RFSQ will be unsealed by the Purchasing Department. Only the names of vendors submitting proposals will be read aloud and posted. The Purchasing Department will unseal the proposals on the date specified in the legal notice.

Proposals shall be opened to avoid disclosure of contents to competing Respondents and kept private during the process of negotiation. All proposals that have been submitted shall be open for public inspection after the contract is awarded, except for trade secrets and confidential information contained in the proposals and identified as such, which will be kept closed pending a ruling by the Texas Attorney General.

15.11 Evaluation

IFB

The Purchasing Department will provide access to the designated End Users in Euna to evaluate all bids. The Purchasing Department will assist with a recommendation concerning the lowest responsible bid to be made to the Commissioners Court. Determination of lowest and best shall be based on:

- Price.
- Cost of repair and maintenance.
- Cost of delivery and handling.

- Compliance of goods and services with specifications.
- Vendor's financial stability, demonstrated ability to perform the scope of work, the vendor's safety record, if stated in the IFB, and the past performance of that vendor.

A signed memo from the Official, Department Head or Executive Manager of that End-User Department acknowledging recommendation of the proposed award will be included in the presentation to the Commissioners Court.

Disqualification of a response requires the written approval of the Purchasing Agent.

15.12 Lowest and Best

Purchasing staff members are typically considered non-voting members of any purchasing decision unless related to their department. The role of the Purchasing Staff is to provide oversight and facilitate the legally compliant process for purchase orders and contract award. Departments, End Users and selection committees have the responsibility of determining contract awards.

Contract awards shall be made to the lowest and best respondent except in a Professional Services procurement setting. Respondents must demonstrate their ability to perform the specified work by providing like-type and size work references.

AUTHORITY:. §262.022. DEFINITIONS (5-a): "Lowest and best" means a bid or offer providing the best value considering associated direct and indirect costs, including transport, maintenance, reliability, life cycle, warranties, and customer service after a sale.

AUTHORITY: §262.027. AWARDING OF CONTRACT: (1) award the contract to the responsible bidder who submits the lowest and best bid.

Whenever the lowest bid received is not in the best interest of Williamson County, written justification for not selecting the low bid must be documented and provided to the Purchasing Agent prior to the item being placed on the Commissioners Court agenda. The Purchasing Agent shall approve and agree with recommendation in this scenario.

Additionally, in an IFB setting, in the event that the low bid received is not recommended for award. The low bid respondent shall be provided the opportunity to present their ability to perform the work to the Commissioners Court.

AUTHORITY: §262.027. AWARDING OF CONTRACT: (c) A contract may not be awarded to a bidder who is not the lowest dollar bidder meeting specifications unless, before the award, each lower bidder is given:

> ***(1) notice of the proposed award; and***
>
> ***(2) an opportunity to appear before the commissioners court and present previously unconsidered evidence concerning the lower bid as best, which may include evidence of the bidder's responsibility.***

Request for Proposals (RFPs)

Under direct supervision and guidance of the Purchasing Department the evaluation process is performed by the End User Department and the designated scoring committee. Evaluators shall use the evaluation factors and the points and weights specified in the RFP in evaluating the proposals. The Purchasing Specialist will provide guidance on the most effective scoring method to determine if a proposal meets the specification and to what degree and establish a fair evaluation process.

Typical evaluation factors include:

- Quality, availability, and adaptability of the supplies, materials, equipment, or contractual services to the particular use required.
- Number and scope of conditions attached to the Respondent's proposal.
- Ability, capacity, and skill of the Respondent to perform the contract or provide the service required.
- Whether the respondent can perform the contract or provide the service promptly, or within the time required, without delay or interference.
- Character, responsibility, integrity, reputation, and experience of the respondent.
- Quality of performance of previous contracts or services.
- Any previous or existing non-compliance by the Respondent with specification requirements relating to information.
- The sufficiency of the financial resources and ability of the Respondent to perform the contract or provide the service.
- The ability of the Respondent to provide future maintenance, repair parts, and service for the term of the contract.
- Personnel qualifications.
- Demonstrated corporate experience and qualifications in performing work outlined in solicitation.
- Cost.

Additional general best value evaluation factors:

- Installation costs.
- Life cycle costs.
- Quality and reliability of the goods and services.

- Indicators of probable vendor performance under the contract such as past vendor performance, the vendor's financial resources and ability to perform, the vendor's experience or demonstrated capability and responsibility, and the vendor's ability to provide reliable maintenance agreements and support.
- Cost of any employee training associated with purchase.
- Effect of a purchase on agency productivity.
- Added value to the proposal.

15.13 Contract Award

IFB

The Purchasing Agent will recommend contract award to the Commissioners Court in session. The Court shall, as defined in Texas Local Government Code §262.027(a):

- award the contract to the responsible bidder who submits the lowest and best bid; or
- reject all bids and publish a new notice.

If two responsible bidders submit the lowest and best bid, the tie bid will be broken by a coin flip. Accordingly, the County Judge shall oversee a coin flip to determine the successful vendor and shall prescribe a manner on who shall flip the coin. The first vendor listed on the tabulation sheet shall be "heads." The second vendor listed on the tabulation sheet shall be "tails." One to two impartial witnesses shall be on hand to determine the results of the coin flip. All participants shall certify the results by signing the tabulation sheet or a similar document.

A contract may not be awarded to a bidder who is not the lowest dollar bidder meeting specifications unless, before the award, each lower bidder is given notice of the proposed award and is given the opportunity to appear before the Commissioners Court to present evidence to refute the award recommendation in compliance with Texas Government Code 262.027(c).

After an award is made, a notice of award will be processed, with copies sent to the appropriate vendor and End User Department.

RFP

The award of the contract shall be made by the Commissioners Court to the responsible vendor whose proposal is determined to be the best evaluated offer resulting from the established scoring criteria, the committee scores, finalist interviews and contract negotiation.

15.14 Negotiations and Best and Final Offer (BAFO)

All solicitation negotiations shall be supervised by the Purchasing Department. Any conversations with vendors in a formal solicitation setting must be in coordination with the Purchasing Department in attendance, and a member of the End User Department should be present for all discussions with vendors. Departments contacting vendors without coordinating with the Purchasing Department risk jeopardizing the integrity of the County procurement process.

Negotiations may take place under the direct supervision of Purchasing Staff and will be conducted as follows:

- The selection criteria in the request for proposal and the weighted value for those criteria in the request for proposal.
- Its ranking evaluation:
    - The governmental entity shall first attempt to negotiate a contract with the selected offeror;
    - If the governmental entity is unable to negotiate a satisfactory contract with the selected offeror, the governmental entity shall, formally and in writing, end negotiations with that offeror and proceed to the next offeror in the order of the selection ranking until a contract is reached or all proposals are rejected.

A Best and Final Offer (BAFO) can be requested under the direct supervision of the Purchasing Agent from the finalist(s) in an attempt to reach a contract.

15.15 No Responses to Solicitation

In the event that no responsive bids or proposals are received to a formal solicitation, Texas Local Government Code § 262.0225(d) states:

"A county that complies in good faith with the competitive bidding requirements of this chapter [Texas Local Government Code, Chapter 262, entitled Purchasing and Contracting Authority of Counties] and receives no responsive bids for an item may procure the item under Section 262.0245."

This statute requires the Commissioners Court and Purchasing Agent adopt procedures to the extent practicable under the circumstances, for the purchase of an item for which the County receives no responsive bids.

If the County has complied with the competitive bid process and no responsive bids were received, the Purchasing Department shall use the following procedures to satisfy the needs of the County:

- The same specifications that were used in the initial formal bid process will generally be used to obtain one quote from a vendor known to provide the needed goods and services.
- The End User Department shall provide the quote to the Purchasing Department.
- Purchasing will then review the quotes, terms, conditions, and the End User Department recommendation.

- After review, Purchasing shall request placement of the request on the Commissioners Court agenda for consideration and approval. When approved by the Commissioners Court, the necessary purchase order will be issued not to exceed one year at which time the solicitation shall be reissued.

AUTHORITY: §262.0245. COMPETITIVE PROCUREMENT PROCEDURES ADOPTED BY COUNTY PURCHASING AGENTS OR COMMISSIONERS COURT.

16. COOPERATIVE AND INTERLOCAL PURCHASING

In accordance with Texas Local Government Code Chapter 271, the County may participate in cooperative purchasing programs to increase efficiency in the purchasing process, generate cost savings through aggregated purchasing volume and reduce administrative costs. The county participates in the purchasing programs of various local, state, and national purchasing cooperatives.

16.1 Cooperative Contracts (No Professional Services Permitted)

Cooperative Contracts may not be utilized for professional services.

16.2 Cooperative Contract Expiration Dates

The natural expiration date shall be used meaning the date listed on cooperative contract. When a cooperative contract expires it is no longer valid.

16.3 Cooperative Goods and Services Spend Threshold

Although cooperative purchasing is recognized as a valuable tool for compliant government purchasing, it does not provide a customized contract or receive the specialized scrutiny that the solicitation process provides. Although cooperative purchasing is efficient, it is sometimes not the best price that can be achieved. For this reason, cooperative purchase requests for goods and services **under $500,000.00** shall be processed according to Purchasing Policy. Cooperative purchase requests for goods and services **over $500,000.00** shall receive extra analysis from the Purchasing Department as a measure to provide our required due diligence on larger expenditures. The Purchasing Department, as a result of this added analysis and at their discretion, **may** require a solicitation to be issued to fully source the market. The cooperative contract will always remain an option in this scenario.

16.4 Construction Spend Threshold

Cooperative purchase requests for construction projects **under $2 million** shall be processed according to Purchasing Policy. Cooperative purchase requests for construction projects **over $2 million** shall receive extra analysis from the Purchasing Department as a measure to provide our required due diligence on larger expenditures. The Purchasing Department, as a result of this added analysis and at their discretion, **may** require a solicitation to be issued to fully source the market. The cooperative contract will always remain an option in this scenario.

Purchasing Cooperatives currently approved and utilized by Williamson County:

- Texas Association of School Boards (BuyBoard)
- Houston Area Council of Governments (HGAC)
- Purchasing Solutions Alliance (PSA)
- Omnia National (formerly TCPN)
- Sourcewell (formerly National Joint Powers Alliance - NJPA)

- Texas Interlocal Purchasing System / Texas-Arkansas Purchasing System (TIPS / TAPS)
- Purchasing Cooperative of America (PCA)
- GoodBuy
- TxSmartBuy/TXMAS/TPASS
- Choice Partners
- ODP Business Solutions
- Texas Department of Information Resources (DIR)
- General Services Admission (GSA)
- Tarrant County Cooperative Purchasing Program
- Sheriff's Association of Texas
- TX Share Public Sector Solutions Center

AUTHORITY: § 271.102. COOPERATIVE PURCHASING PROGRAM PARTICIPATION. (a) A local government may participate in a cooperative purchasing program with another local government of this state or another state or with a local cooperative organization of this state or another state.

New Cooperative Platform Consideration

Before requesting Commissioners Court approval of a cooperative or interlocal agreement, each organization or contract is vetted by the Purchasing Department and General Counsel to ensure they comply with the County's legal requirements as prescribed by the County Purchasing Act.

16.5 Interlocal Agreement Purchasing

The Interlocal Cooperation Act (Texas Local Government Code Chapter 791) allows local governments to contract with and between each other to provide governmental functions and services, and to join in contracting with others to provide goods and services through an interlocal or cooperative purchasing agreement. No price limits apply to interlocal purchasing agreements as outlined below. Each interlocal agreement must be approved by the Commissioners Court. Contracts awarded through interlocal agreement must meet the competitive solicitation requirements of Williamson County and the agency's solicitation must allow for cooperative purchasing.

Interlocal Agreement Goods and Services Spend Threshold

No spend threshold limit or guideline is in place for interlocal purchasing agreements. Purchasing Agent shall review Interlocal Purchasing requests and may require a solicitation to fully source the market.

Interlocal agreements with various governmental agencies currently include:

1. **Cities**

   Austin, Cedar Park, Coupland, Denton, Ft. Worth, Georgetown, Granger, Hutto, Leander, Round Rock, Taylor, and Thrall

2. **Counties**

   Bastrop, Brazoria, Denton, Fort Bend, Hood, McKinley (NM), Montgomery, Tarrant, Tom Green, and Volusia (FL)

3. **Other**

   Greater Orlando Aviation Authority, Montgomery County Hospital District, and Texas Emergency District #10 (ESD #10)

17. EMERGENCY PURCHASES

Emergency purchases are authorized in extremely limited circumstances. The purchase of any goods or services needed because of an emergency condition shall comply with the provisions of the Texas Local Government Code, §262.024(a)(1)-(3) which allows the Commissioners Court to exempt competitive procurement and obtain expedited approvals.

17.1 Justification

Emergency purchases shall be defined as:

- An item that must be purchased in a case of public calamity if it is necessary to make the purchase promptly to relieve the necessity of the citizens or to preserve the property of the County.
- An item necessary to preserve or protect the public health or safety of the residents of the County.
- An item necessary because of unforeseen damage to public property.

17.2 Approval

If an emergency situation arises in which materials or services must be purchased and obtained without administrative delay, emergency purchasing may be authorized. The decision-making process will be conducted on an individual case basis by the Purchasing Agent in collaboration with the requesting Department Head, County Auditor, and County Judge. Failure to promptly notify the Purchasing Department and input a requisition for the emergency could affect the County's ability to approve the claim for payment.

17.3 Budget

Departments must identify funding sources and work within an approved budget in an emergency setting.

17.4 Standard Procedure

- The Department Head experiencing the emergency shall contact a vendor who can furnish the goods or services immediately and obtain a price proposal.
- The Department Head should then contact the Purchasing Department for approval, specifying the details of the situation, the vendor contacted, and the cost of the materials or services, and inform the County Judge and County Auditor of the emergency.
- The Purchasing Agent, County Judge, and County Auditor shall determine, together, the approval of the emergency purchase.

- Once approved, the Purchasing Agent will consult with General Counsel to determine if an Emergency Service Agreement is needed. If an agreement is needed, the End User Department will obtain the vendor signature and insurance certificate, if applicable, and submit all documentation to the Purchasing Agent.
- The Purchasing Department and / or End User Department will obtain the County Judge's signature on said agreement. Once the agreement has been signed, the End User Department has authorization to proceed with the purchase.
- The Department Head or designated employee must submit a Requisition to the Purchasing Department so that a Purchase Order can be issued within three days of the emergency.
- The Purchasing Department will place an agenda item on the next possible Commissioners Court session exempting and ratifying the emergency purchase.

17.5 P-Card Procedure

- For items less than $20,000.00, the Purchasing Agent may authorize, in coordinating with the Department Leadership, County Judge and County Auditor, any action to be taken, including the use of a department P-Card for an emergency purchase payment. The Purchasing Agent may allow P-Card spending limits to be temporarily increased to cover emergency purchases. No Commissioners Court exemption is required at this spend level.
- The Purchasing Agent and Purchasing Department are in possession of high-limit P-Cards to facilitate emergency purchases in the event that payment is required immediately.
- The Department Head or designated employee must submit all P-Card receipts and supporting written documentation detailing the emergency to the Purchasing Agent within three days of the emergency.
- For emergency P-Card purchases $20,000.00 or higher, the Purchasing Department will place an agenda item on the next possible Commissioners Court session exempting and ratifying the emergency purchase.

17.6 After Hours Contact

For after-hours emergency purchases, meaning Monday through Friday, before 8:00 a.m. and after 5:00 p.m., nights, holidays, and weekends, the Department Head shall email or call the Purchasing Agent, County Judge or County Auditor.

18. PROFESSIONAL SERVICES

18.1 Definitions

Several laws and policies determine which procedure the Purchasing Agent must comply with when procuring professional services. The Professional Services Procurement Act, Chapter 2254, Subchapter A, the County Purchasing Act and the County Auditor Professional Services Procurement Procedure apply.

Professional Services Procurement Procedure | Williamson County, TX

There are two types of professional services:

- Professional services specifically defined under the Professional Services Procurement Act by Texas Government Code 2254, Subchapter (A).
- Professional services that are not specifically defined under either the Professional Services Procurement Act or the County Purchasing Act, must be obtained in compliance with the County Purchasing Act. The Purchasing Agent must rely on court cases and Attorney General opinions to determine what services are included in these "other" professional services.

Professional services are defined as:

- Services within the scope of the practice, as defined by state law, of accounting, architecture, landscape architecture, land surveying, medicine, optometry, professional engineering, real estate appraising, professional nursing, or forensic science.
- Services provided in connection with the professional employment or practice of a person who is licensed or registered as a certified public accountant, an architect, a landscape architect, a land surveyor, a physician including a surgeon, an optometrist, a professional engineer, a state certified or state licensed real estate appraiser, a registered nurse, a forensic analyst, or forensic science expert.

AUTHORTY: Texas Government Code Chapter 2254 under the Professional Services Act.

18.2 Request for Statements of Qualifications (RFSQ)

To comply with the statutory requirements, the Auditor's Office procedure ensures vendors a fair and equitable opportunity to do business with the County and to ensure that the services of the most qualified professional are obtained, professional services shall be purchased by using the Request for Statement of Qualifications (RFSQ) process.

AUTHORITY: § 2254.003. SELECTION OF PROVIDER; FEES. (a) A governmental entity may not select a provider of professional services or a group or association of providers or award a contract for the services on the basis of competitive bids submitted for the contract or for the services, but shall make the selection and award:

(1) on the basis of demonstrated competence and qualifications to perform the services; and

(2) for a fair and reasonable price.

Weighted scoring criteria shall be established for the evaluation of responses. However, statute requires that contracts for the purchasing of these professional services may not be awarded on the basis of price. Instead, services must be awarded on the basis of demonstrated competence and qualifications. Once a high scoring respondent is established by a scoring committee based on qualifications, under the direct supervision of the Purchasing Agent, a contract scope and price can be negotiated for the consideration of award by the Commissioners Court.

If staff is unable to negotiate a satisfactory contract with the highest ranking most highly qualified vendor, negotiations will formally end with that person or firm. The next most highly qualified vendor will then be asked to negotiate. Negotiations are continued in this sequence until a contract is finalized.

If any contract is entered into with one of the above-mentioned categories on the basis of a competitive bid, it is contrary to State law and County policy and is void.

18.3 "Other" Defined Services

As defined in this manual "other" personal or professional services are those services usually referred to as a professional service, but not specifically defined or covered in the Professional Services Procurement Act. Examples include lawyers, planners, etc. Various court opinions have defined these "other" professional services as services requiring technical skill and expertise; labor and skill which is predominately mental or intellectual, rather than physical or manual; or, a special skill and experience. "Other" personal services have been defined as services that must be performed by a particular person and, by the terms of the contract, no substitutions are allowed. A determination for "other" professional services categories shall be made by the Purchasing Agent in coordination with the General Counsel's Office and Auditor's Office.

18.4 Pre-Qualified Consultant Pool

Departments that utilize professional services consultants on a regular basis may seek to establish a pre-qualified pool of professionals. Once established, Professional Service Agreements detailing a scope of work and fee can be negotiated and presented to the Commissioners Court for approval. The result of an RFSQ in this setting is a list of qualified consultants.

Generation of Pre-Qualified Pool Must Be Open and Fair for All Interested Firms

In order to maintain a current prequalified pool, the entire list should be regenerated on an interval not to exceed two years through an RFSQ process. The process must be consistent, open, and fair for all professional firms wishing to participate in the relevant prequalified pool. While membership in the pool is not a guarantee that work will be given, all firms that are members of the pool will be given consistent opportunities to demonstrate their competence and qualifications for appropriate projects.

Prequalified Pool Must Be Approved by Williamson County Commissioners Court

Only the Williamson County Commissioners Court, acting as a body, may approve the use of a prequalified pool. Such approval must be obtained and recorded in the minutes of the Commissioners Court. Use of the pool should be based on a finding that it is in the public's interest.

AUTHORITY: Williamson County Auditor's Office Professional Services Procurement Procedure.

19. CONSTRUCTION PROCUREMENT

Construction purchasing will be consistent with other procurement procedures as defined in this manual and in accordance with the pertinent statutes. The Purchasing Agent will supervise all construction purchases.

19.1 Statues

Section 262.011(e) of the Texas Local Government Code states that "The county purchasing agent shall supervise all purchases made on competitive bid…"

Section 271.024 of the Texas Local Government Code states that "to award a contract for the construction, repair, or renovation of a structure, road, highway, or other improvement or addition to real property on the basis of competitive bids, and if the contract requires the expenditure of more than $100,000 from the funds of the entity, bidding on the contract must be accomplished in the manner provided by this subchapter."; and, Section 271.0245 of the Texas Local Government Code details additional competitive procedures.

Construction procurements may use the IFB format and process, or any other alternative delivery method allowed by Government Code 2269. Additional alternative delivery methods include Competitive Sealed Proposal, Design Build, Construction Manager-At-Risk, Construction Manager-Agent.

19.2 Specifications

Specifications shall be provided by the Facilities Management, Parks Department or Road and Bridge Department. Bid set plans at 100% design shall be provided by a licensed professional consultant.

Specifications for minor installations or repairs that do not require professional design or engineering can be provided by an approved contractor in coordination with Williamson County staff.

19.3 Architect / Engineering / Land Surveying Services

The Professional Services Procurement Act outlined in Texas Government Code 2254 requires that architectural, engineering and land surveying services be procured using a two-step process. According to the Act, the entity (County) shall:

- First select the most highly qualified provider of those services on the basis of demonstrated competence and qualifications.
- Then attempt to negotiate with that provider a contract at a fair and reasonable price.

If a satisfactory contract cannot be negotiated with the most highly qualified provider of architectural, engineering, or land surveying services, the entity shall:

- Formally end negotiations with that provider.
- Select the next most highly qualified provider.
- Attempt to negotiate a contract with that provider at a fair and reasonable price.

The entity shall continue the process to select and negotiate with providers until a contract is entered according the Williamson County Professional Services Act and the Professional Services Procurement Procedure as mandated by the County Auditor's office.

19.4 Alternative Delivery Methods for Construction Projects

The Construction Manager-Agent method allows a governmental entity to contract for the construction, rehabilitation, alteration, or repair of a facility; a governmental entity using the construction manager-agent method may, under the contract between the governmental entity and the construction manager-agent, require the construction manager-agent to provide administrative personnel, equipment necessary to perform duties under this section, and on-site management and other services specified in the contract. A construction manager-agent represents the governmental entity in a fiduciary capacity.

The Construction Manager-At-Risk (CMAR) method is permitted and requires the governmental entity to select or designate an engineer or architect who shall prepare the construction documents for the project and who has full responsibility for complying with Chapter 1001 or 1051, Occupations Code, as applicable. The governmental entity shall then select the construction manager-at-risk in either a one-step or two-step process as required by statute.

A Design-Build Contract may be used for the construction, rehabilitation, alteration, or repair of a facility. The governmental entity shall prepare a request for qualifications that includes general information on the project site, project scope, budget, special systems, selection criteria, and other information that may assist potential design-build firms in submitting proposals for the project. The governmental entity shall evaluate statements of qualifications and select a design-build firm in two phases:

- The governmental entity shall prepare an RFSQ and evaluate each Offeror's experience, technical competence, and capability to perform, the past performance of the submitted by the team or firm in response to the RFSQ, except that cost-related or price-related evaluation factors are not permitted.
- The governmental entity shall evaluate the information submitted by the offerors based on the selection criteria stated in the RFSQ and the results of an interview.

The Competitive Sealed Proposal Method may be used to score and rank the offerors, negotiate as prescribed, and then contract with a general contractor for construction, rehabilitation, alteration, or repair of a facility. 2269.152 states The governmental entity shall select or designate an architect or engineer to prepare construction documents for the project. The governmental entity shall prepare a request for competitive sealed proposals that includes construction documents, selection criteria and the weighted value for each criterion, estimated budget, project scope, estimated project completion date, and other information that a contractor may require to respond to the request. The weighted value assigned to the price must be at least 50 percent of the total weighted value of all selection criteria. If the governing body of a governmental entity determines that assigning a lower weighted value to price is in the public interest, the governmental entity may assign to price a weighted value of not less than 36.9% of the total weighted value of all selection criteria. The governmental entity shall receive, publicly open, and read aloud the names of the offerors and any monetary proposals made by the offerors. The governmental entity shall select the offeror that submits the proposal that offers the best value based on:

- The selection criteria in the request for proposal and the weighted value for those criteria in the request for proposal.
- Its ranking evaluation.

The governmental entity shall first attempt to negotiate a contract with the selected offeror. The governmental entity and its architect or engineer may discuss with the selected offeror options for a scope or time modification and any price change associated with the modification. If the governmental entity is unable to negotiate a satisfactory contract with the selected offeror, the governmental entity shall, formally and in writing, end negotiations with that offeror and proceed to the next offeror in the order of the selection ranking until a contract is negotiated or all proposals are rejected.

The Job Order Contracts Method may be used for maintenance, repair, alteration, renovation, remediation, or minor construction of a facility when the work is of a recurring nature but the delivery times, type, and quantities of work required are indefinite. The governmental entity shall establish the maximum aggregate contract price when it advertises the proposal. The governing body shall approve each job, task, or purchase order that exceeds $500,000. The governmental entity may establish contractual unit prices or a job order contract by specifying one or more published construction unit price books and the applicable divisions or line items or providing a list of work items and requiring the offerors to propose one or more coefficients or multipliers to be applied to the price book or pre-priced work items as the price proposal.

AUTHORITY: Texas Government Code Chapter 2269. CONTRACTING AND DELIVERY PROCEDURES FOR CONSTRUCTION PROJECTS.

19.5 Wage Rate Determination

Wage determinations for construction projects shall be verified in accordance with the Davis-Bacon Act at the following link:

Wage Determinations | SAM.gov

The construction wage rates are determined by job project and title.

19.6 Receipt of Solicitation Responses

Shall be conducted as outlined in the Formal Solicitation section of this manual.

19.7 Public Openings of Responses

Shall be conducted as outlined in the Formal Solicitation section of this manual.

20. CONSULTING SERVICES PURCHASING

Consulting services are unique and are defined as a contract that does not involve a traditional relationship of employer and employee. A major consulting services contract is one that will exceed $15,000.00.

Statutory guidelines require that the greatest and fairest competition be achieved when selecting a consultant but allow flexibility in the method of procurement. The statue does not require or prohibit the use of competitive bidding, meaning that a Quote, Invitation to Bid, Request for Proposal or Request for Statements Qualifications can be used. The formal solicitation process shall be used should the End User anticipate the contract to exceed $100,000.00.

AUTHORITY: Texas Government Code 2254 Subchapter B. CONSULTING SERVICES

21. COMPLEX TECHNOLOGY PURCHASING

Critical information systems shall be defined as those software or hardware technology items that are required to run the day-to-day County functions, are integrated throughout the organization, and are related to safety or business operations.

Critical systems cannot easily be replaced, and the County recognizes that issuing a solicitation for a critical system with the intent of changing or upgrading the system is a major undertaking that obligates the time of key stakeholders. The Purchasing Agent may recommend a captive exemption for critical systems for a period of 15 years.

Once a critical system has been in place for 15 years or the price has increased 25% or more over the life of the contract, then a solicitation may be issued or a new cooperative contract established for the system up to $500,000.00 per the cooperative purchasing guidelines.

A business case study and budgeting decisions by Williamson County leadership may take place in advance of a system contract final term in order to prepare for a solicitation in advance of the contract expiring.

AUTHORITY: § 262.024. DISCRETIONARY EXEMPTIONS: (a) A contract for the purchase of any of the following items is exempt from the requirement established by Section 262.023 if the commissioners court by order grants the exemption:

> ***(7) an item that can be obtained from only one source, including:***
>
> ***(D) captive replacement parts or components for equipment.***

If a solicitation is recommended and required for a critical system, the price for migrating to a new system shall be determined and factored into any evaluation. Cost for migration shall include anticipated staff time from all user departments to include IT, HR, Audit, Purchasing, and End User time. This cost for migration shall be determined in advance of issuing a solicitation and disclosed in the specification.

22. TRAINING SERVICES PURCHASING

Contracting for training services is a complex category. Training services are challenging to compare as each program and trainer presents material and skill set learning in different ways. For this reason, the Purchasing Agent recommends to the Commissioners Court that training services under $100,000.00 be considered a personal service, conducted by the day, and exempting training from competitive bidding.

In the scenario of a training program with the potential to exceed $100,000.00, the Purchasing Agent may require a formal solicitation to assure that the marketplace has been thoroughly explored.

AUTHORITY: § 262.024. DISCRETIONARY EXEMPTIONS. (a) A contract for the purchase of any of the following items is exempt from the requirement established by Section 262.023 if the commissioners court by order grants the exemption: (4) a personal or professional service.

23. SPECIAL FUND PURCHASES

23.1 Overview

Special funds to be used for a special purpose. Examples are, but are not limited to, Law Library funds, Justice Court Technology funds, and Records Management and Preservation funds. These funds require special routing in the Oracle requisition hierarchy which means that regardless of the amount they will route through additional approvers up to the County Judge.

23.2 Forfeiture Funds

While the Law Enforcement Agency or District Attorney has general authority to make the decision what purposes to utilize these funds for, it must follow the County Purchasing Act through the competitive solicitation process. While the Commissioners Court function is of a ministerial nature and therefore must initiate the competitive solicitation process, it cannot refuse the award of a contract to prevent or delay a purchase from a forfeiture fund.

AUTHORITY: Texas Code of Criminal Procedure Chapter 59.

23.3 Commissary Funds

A Sheriff may expend commissary proceeds under Section 351.0415 of the Local Government Code without complying with the County Purchasing Act.

AUTHORITY: Local Government Code §351.0415. COMMISSARY OPERATION BY SHERIFF OR PRIVATE VENDOR

23.4 Vehicle Inventory Tax Escrow Fund

Purchases made by a tax assessor-collector with the interest monies are not subject to the County Purchasing Act.

AUTHORITY: Tex. Atty. Gen. Op. JC-0149 (1999).

24. FURNITURE PURCHASING

24.1 Overview

In the interest of maintaining the best value for the investment and creating a cohesive, professional atmosphere with durable furnishings that can be utilized in most departments, the following guidelines have been approved by the Commissioners Court. Only furniture approved by the Budget Office and Purchasing Department may be purchased.

24.2 Brand

HON brand or like-type furniture is recommended and preferred for durability and long term and frequent use. Williamson County is working to standardize furniture across the organization.

24.3 Purchasing Path

Furnishings are available through several cooperative suppliers that can be located on the Purchasing Portal.

24.4 Projects

Other project-oriented furniture for common space installations such as remodels and new construction shall be selected and installed by the Facilities Management Department.

24.5 Life Cycle

Furniture should only be replaced in the event that it is broken, worn and / or unable to be utilized.

24.6 Approval

Quotes and images of requested furniture shall be submitted to the Budget Department during the budget process for review to ensure compliance with the Furniture Purchasing Guidelines. Like-type requests may be considered. If the requested furniture is found to be in conformance with the Furniture Purchasing Guidelines and recommended brands, the purchase will then need to be reviewed and approved again through the purchasing process.

Approval for Requisition

Approval requires a written quote and image / photo of the item being requested to be submitted through an Origination Ticket.

Approval for P-Card

If furniture is being purchased through a P-Card, the statement submittal must be accompanied by an approval email from the Budget Officer.

Link

Furniture Buying Made Easy

Agenda - View Meetings (8186874806)

AUTHORITY: Furniture Purchasing Policy adopted by the Commissioners Court 4/25/23 Agenda Item #42.

25. COUNTYWIDE CONTRACTS

Current countywide contracts available to all End Users are as follows. Information and guidance on ordering from each contract can be found on the Purchasing Portal:

- Vehicle and Upfit Purchasing
- Multifunction Devices (Copy / Print / Scan)
- Temporary Labor

Link

NEW Purchasing Portal - Home

26. CONTRACT ADMINISTRATION, MODIFICATION AND SYSTEM ACCESS

26.1 Contract Administration

The Purchasing Department strives to provide contract administration support for all contracts originated in the Purchasing Department.

Purchasing Department service level tasks for contract administration shall include but not be limited to:

- Review of contract for purchasing law and policy compliance.
- Routing of contract to Commissioners Court for review and approval.
- Routing to Judge's Office for required signatures.
- Return of signed contract to End User or Department point of contact.
- Placement of contract into Purchasing Department primary and back-up contract management system ("System").
- Monitoring of contract expiration dates through System.
- Notifying departments of up-coming renewal or expiration dates.
- Planning future contract strategies to consolidate buying power.
- Permanent archiving of expired contracts.

System shall capture:

- Contract Number
- Solicitation Type
- Contract Description
- Vendor Name
- Commissioners Court Approval Date
- Agenda Item Number
- Contract Start Date
- Contract Term Date
- Available Renewals
- Contract Renewal Date(s) with Commissioners Court Approval Dates
- Contract Documents in File

- End User Department
- End User Department Point of Contact
- Purchasing Department Contact

Contract categories shall be:

- Term Contract
- One-time goods and services – Projects Team
- One-time goods and services – Support Team
- Construction and Professional Service Agreements

26.2 Acceptable Signature Formats

When signing a contract with Williamson County the following signature formats are acceptable:

- Wet signature with date (with preference to blue ink), scanned PDF submitted to the Purchasing Department; or
- An electronic signature (E-Signature) service that includes authentication to verify the identity of the signer submitted to the Purchasing Department:
    - The E-Signature platform must use at least one method of authentication (e.g., email, access code, digital certificates), and;
    - The platform must provide a record of who signed and when (i.e., audit trial).

Examples of approved services include Docusign, Adobe Sign, or others approved by the Williamson County Purchasing Department.

26.3 System Access

The Purchasing Department shall fund and maintain a primary and back-up contract management system, herein “System”, for redundant security. The Purchasing Department shall utilize the System for all contracts that originate through the Purchasing Department.

Each Department, through a designated employee may have access to the System and contract data with read-only permissions. This access is provided to allow for review of documents and tracking of contract dates and vendor performance records.

26.4 Contract Management

This aspect of the procurement process is one of the most important and is frequently overlooked. The End User Department is on the "front line" and has the best capability to monitor and document contractor performance / compliance. To accomplish this, the following is recommended:

- Assign department personnel who have frequent interactions with the contractor to monitor and document performance.
- Require assigned personnel to read and fully understand the contract requirements.
- Coordinate with the Purchasing Department as soon as possible after contract award to identify the types of non-performance and non-compliance to be documented and the documentation requirements. Documentation at a minimum should include the details of each instance of non-performance, such as: date, location, description of the non-compliance, how the vendor was notified of non-compliance, and the name of the vendor's representative who was notified. The Purchasing Department tracks vendor performance via the Vendor Performance Report (VPR) located on the internal SharePoint Purchasing Portal. Documentation received via the VPR will be documented in the vendor file.

The Department, unless it is countywide contract, will be responsible for monitoring and documenting contractor performance and compliance. All documentation of non-compliance should be shared with the Purchasing Department via Vendor Performance Report (VPR) e-link on the Purchasing Department Portal and shall be communicated in writing to the Purchasing Department Contract Specialist who is assigned to monitor contracts for performance in collaboration with the End User Department. If there has been poor performance or non-compliance with the contract, the Contract Specialist will assist with initiating corrective action notice with the vendor. The Contract Specialist will also coordinate with the End User Department to document whether the terms of corrective action have been met.

The Contract Specialist will take all steps related to obtaining compliance with the contract but will consult with the General Counsel before taking any steps toward suspension or termination of the contract. The Contract Specialist will coordinate with the General Counsel, who oversees the contract termination process, on vendor communication related to termination or suspension.

The objectives of End User contract management are to:

- Ensure the contract requirements are satisfactorily performed before authorizing payment.
- Identify any material breach of contract by assessing the difference between contract performance and material non-performance.
- Determine if corrective action is necessary and take action if required.
- Resolve any disputes.

Effective contract management ensures that the contract requirements are satisfied, that the goods and services are delivered per the specification, and that the financial interests of the County are protected. Proactive contract administration minimizes or eliminates problems and potential claims and disputes.

26.5 Contract Modifications

After award of a contract but before the contract is made, the Purchasing Agent, designated Purchasing employee or Department Head may negotiate a contract modification if it is in the County's best interests, does not substantially change the scope of the contract or cause the contract amount to exceed the next lowest bid. The Commissioners Court must approve the modification and contract for it to be effective.

AUTHORITY: Texas Local Government Code, §262.0305. MODIFICATION AFTER AWARD

26.6 Change Orders

The Commissioners Court may also make changes in plans or specifications after a contract is made or if it becomes necessary to increase or decrease the quantity of items purchased. The original contract price may not be increased under this section by more than 25%. The original contract price may not be decreased under this section by more than 18% without the consent of the contractor. The Purchasing Department will assist with required analysis and documentation in the event that a vendor seeks a price adjustment. Price adjustments must be justified and requested in writing for Purchasing Department review (i.e., material cost increase etc.) and that this has to be documented in detail. If warranted, the request will be submitted to the Commissioners Court for consideration. At times Purchasing may recommend price escalation clauses in the contract.

The total contract price may not be increased unless the cost of the change can be paid from available funds and the increase is approved by Commissioners Court.

The Commissioners Court has the authority to approve change orders to a contract that involves an increase or decrease of more than $50,000.00. In certain circumstances however, the Commissioners Court designates a county employee (i.e., Project Manager) to approve change orders up to a certain amount but below $50,000.00.

The Purchasing Agent will bring contract change order requests to Commissioners Court for approval on all contracts originated through the Purchasing Department.

The Commissioners Court may approve modifications and change orders to contracts if the changes are within the general scope of the contract.

AUTHORITY: Texas Local Government Code, §252.048(d). CHANGE ORDERS

26.7 Contract Renewals

When a contract is established, pre-determined optional renewals shall be written into the contract. The Purchasing Department Contract Specialist shall notify and work with the End User on renewing a contract if the End User seeks to renew. Renewals shall be placed on the Commissioners Court agenda for review and approval. Auto Renewals do not require Commissioners Court approval each time a renewal term passes unless expressly stated in the contract. Auto Renewals are not to be considered indefinite. Defined contract term periods are encouraged.

26.8 Contract Extensions

In some scenarios, an extension of a contract may be necessary. This occurs most often when a defined scope of work has yet to be completed within the contracted timeframe. Purchasing staff, in tandem with the General Counsel's Office, will work to establish a contract extension if needed and if compliant. Extensions shall be placed on the Commissioners Court agenda for review and approval.

26.9 Contract Amendments

Contract amendments can be drafted to address a new need that arose after the contract was signed provided that the general scope remains unchanged. Amendments can also be drafted to clarify details that were left out of the original contract, to correct errors in the original contract, to improve the original contract and to adjust for unanticipated situations. These are considered a change order and will be reviewed for compliance. Amendments shall be placed on the Commissioners Court agenda for review and approval.

26.10 Services Contract

A contract is required when on property services are needed and must be approved by Commissioners Court.

26.11 Master Service Agreements and Job Order Contracts

Master Service Agreements (MSA) and Job Order Contracts shall serve as a legally binding contract that outlines the terms and conditions between two parties. This document shall govern a vendor's service work to the County during the period of the contract. Purchase orders can be issued referencing this MSA without the need for an additional Services Contract.

Under $100,000: Facility Management Director may authorize Task Order or Work Order, commence work and ratify the contract through the Commissioners Court;

$100,000 and over: Commissioners Court must authorize a Task Order or Work Order prior to commencement of work.

26.12 Contract Survivability

Some goods and services contracts will contain a survivability clause that can be used in the event that the expiration of a contract will cause a hardship to the County. This shall be used only in unique cases and its appropriateness will be determined by the Purchasing Agent and General Counsel Office. If survivability is required the Purchasing Agent or Deputy Purchasing Agent, with approval of the General Counsel Office, will notify the vendor and the End User via e-mail of the survivability term and activation which is typically 90 days.

26.13 Contract Termination

When alerted by End Users that a contact termination is necessary, Purchasing shall notify the General Counsel office. General Counsel will prepare the letter of termination, signed by the handling attorney. The General Counsel's office shall place the letter on the Commissioners Court agenda for review and

approval and shall send the approved letter via certified mail to the supplier so that if the supplier has any questions, those questions can be directed to the General Counsel's office. Documentation of sent and receipt (e-mail) shall be kept in the contract file with General Counsel and in the Purchasing contract database by the Contract Specialist(s).

26.14 Assignment

In the event that a vendor contract requires assignment, the Purchasing Contracts and Programs Team can assist with support from General Counsel.

27. FEDERALLY FUNDED AND GRANT PROCUREMENTS

27.1 Grants

Grants are administered via written contract between the County and the granting authority. Texas Government Code Section 2261.002(1) includes grants in its definition of a contract for which the recipient of the grant is required to perform a specific act or service, supply a specific type of product, or both.

27.2 Supplies, Equipment and Services

All procurement of supplies, equipment and services utilizing Federal Funds (e.g., Federal Grant or Contract) shall be made in accordance with all applicable federal rules and regulations, including but not limited to the Federal Acquisition Regulations (FAR), Federal Office of Management and Budget (OMB) Circular A-102, and OMB Circular A-110. The End User department is responsible for providing the Purchasing Agent a copy of all procurement requirements in the grant document in a timely manner.

27.3 System for Awards Management (SAMS)

All vendors, prior to award with federal funds, are “required” to be searched with the Excluded Parties List System also known as System for Awards Management (SAMS) at the following link:

Home | SAM.gov

27.4 HUB and DBE Designations

Certain grant funds and federally funded procurements may be subject to Historically Underutilized Business (HUB) and Disadvantaged Business Enterprise (DBE) consideration requirements. The Purchasing Specialist can assist with determining this possible requirement when purchases are made from funds other than the General Fund.

27.5 Federal Policies

All Procurement of goods and services will comply with federal procurement and contract requirements outlined in 2CFR200.317 to 2CFR200.327. These procurement requirements must and will be followed for reimbursement from grant allocations originating from the federal government.

Solicitations

Procurements subject to this Policy will be made on the basis of a written solicitation, after careful consideration by County Staff (with, as applicable, the support of a selection committee) of the needs of the County and available resources. The written procedures in this Policy are intended to ensure that all solicitations meet the following federal requirements as well as conducting best practices.

1. **Clear Description**

   The solicitation must incorporate a clear and accurate description of the technical requirements for the material, product or service to be procured. This description should include a written statement of work.

2. **Nonrestrictive Specification**

   The description of the technical requirements must contain features that do not unduly restrict competition.

3. **Qualitative Requirements**

   The description of the technical requirements may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use.

   - **Brand Name or Equal:** When it is impractical or uneconomical to write a clear and accurate description of the technical requirements of the property or service to be acquired, “brand name or equal” descriptions may be used to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offerors must be clearly stated. The need for a “brand name or equal” specification should be documented.
   - **Preference or Performance Specifications:** Product or service specification describe an end result, an objective, or standard to be achieved, and leaves the determination of how to reach the result to the contractor. Performance specifications describe what the product should be able to do or the services to accomplish, without imposing unnecessarily detailed requirements on how to accomplish the tasks.

4. Requirements

The solicitation must identity all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals. All solicitations for competitive proposals must notify offerors that Williamson County reserves the right to award to other than the lowest-priced offeror. Generally, Williamson County will make a best value determination, balancing cost against technical merits, in awarding competitive contracts.

5. Type of Federal Funding

The solicitation must acknowledge the source of the Federal funding for the contracts, in compliance with the terms of its financial assistance award.

6. Contract Type

The solicitation should state the type of contract that will be awarded.

- **Fixed Price:** A fixed price contract provides for a firm price that remains irrespective of the contractor's actual cost of performing the scope of work under the contract. The risk of performing the work, at the fixed price, is borne by the contractor. Fixed price contracts may include an economic price adjustment, incentives, or both.
- **Cost-Reimbursement:** Cost-reimbursement type contracts provide for payment of certain incurred costs to the extent provided in the contract. They normally provide for the reimbursement of the contractor for its reasonable, allocable, and allowable costs, with an agreed-upon fee. There is a limit to the costs that a contractor may incur at the time of contract award, and the contractor may not exceed those costs without Williamson County's prior approval. Cost allowability is determined by Federal regulations. There are many varieties of cost-reimbursement contracts, such as cost-plus-fixed-fee, cost-plus-incentive-fee, and cost-plus-award-fee. Because Williamson County incurs more risk in a cost-reimbursement contract, these types of contracts should only be entered into after a careful analysis of the benefits compared to other contract types.
- **Time and Materials Contracts:** A time and materials type contract is a contract whose cost to the County is the sum of the actual cost of materials and direct labor hours charged at fixed hourly rates that reflect wages, general administrative expenses, and profit. This type of contract is used if no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.
- **Cost-Plus Percentage of Cost:** The use of cost-plus percentage of cost and cost-plus a percentage of construction cost methods of contracting are prohibited.

7. Prohibitions

Certain provisions that unduly restrict competition are prohibited. The following are some examples of these prohibited provisions. Note that the provisions described below are not prohibited when they are improper or excessive. For example, some qualifications and experience may be required for a particular type of contract; only "excessive" or "necessary" requirements are not allowed:

- **Excessive Qualifications:** Placing unreasonable requirements on firms in order for them to qualify to do business.
- **Unnecessary Experience:** Requiring necessary experience.
- **Unnecessary Bonding:** Requiring excessive bonding.
- **Improper Qualification:** Using improper prequalification procedures that conflict with.
- **Retainer Contract:** Making a non-competitive solicitation only to a person or firm on retainer contract where that award is not for property or services specified for delivery under the scope of work of the retainer contract.
- **In-State, Local, or Tribal Geographic Preferences:** Imposing prohibited in-state, local, or tribal geographic preferences that conflict with. What does this conflict with?
- **Organizational Conflict of Interest:** Allowing entities to submit bids or proposals in response to the solicitation where there would be a prohibited organizational conflict of interest.

Method for Procurement

All procurements made under this policy shall avoid acquiring unnecessary or duplicative items. Conducting multiple steps in monitoring invoices received ensures avoiding unnecessary or duplicative items. Invoices for grant expenditures will be reviewed by the End User for potential duplicative items. Once approved, the invoice will be sent to the County Auditor. The Auditor's Office will then review the invoice again prior to approving payment. Procurements shall be made using one of the following:

- Micro-Purchases
- Small Purchase Procedures
- Competitive Sealed Bids
- Competitive Negotiations
- Non-Competitive Negotiations

All procurements shall be made in accordance with these procedures.

1. **Micro-Purchases**

   Purchases below the Simplified Acquisition Threshold may be awarded without soliciting competitive proposals if Williamson County considers the price to be reasonable. Efforts will be made to get the lowest and best price, but written records of such efforts are not necessary. Procurements may not be disaggregated for the purpose of failing below the Micro-Purchase Threshold.

2. **Small Purchases**

   Purchases of supplies, equipment and services which cost below $50,000.00 require written supplier estimates but no formal bid is required. Williamson County will solicit a verbal or

written response from at least three vendors and will document why the vendor was selected if it is not the lowest priced offeror. If no such responses are available, a statement explaining the procurement will be prepared and filed.

3. Competitive Sealed Bids

The use of sealed bids will be employed when detailed specifications for the goods or services to be procured can be prepared and the primary basis for award is cost. When the cost of a contract, lease or other agreement or martials, supplies, equipment, or contractual services, other than those personal (procuring the services of an individual for staff augmentation services) or professional (provided by a degreed, licensed professional, principally engineering, accounting, and legal services), exceeds $50,000.00, an Invitation for Bid ("IFB") notice will generally be prepared. This notice will be published in the County newspaper of record and / or such other places as the County deems appropriate. This notice will appear at least 14 days before the due date for bid proposals. The County may also solicit sealed bids from responsible prospective suppliers by sending them a copy of such notice. To the extent possible, the County Staff is encouraged to maintain an open Bidders List. The IFB will include a complete, accurate and realistic specification and description of the goods and services to be procured, any required bid deposit, the amount of payment bond and bond performance required, (if applicable), the location where bid forms and specification may be secured, the time and place for opening bids, and whether the bid award will be made on the basis of the lowest price or the lowest evaluated price. If the lowest evaluated price is used, the measurable criteria to be used must be stated in the IFB. Sealed bids will be opened in public at the time and place stated in the IFB. The bids will be tabulated at the time of bid opening. The results of the tabulation and the bid procurements will be examined for accuracy and completeness. In addition, the County shall determine that all firms are responsive and responsible. The County will make the decision as to whom the contract shall be awarded. After the bid award is made by the County, a contract will be prepared for execution by the successful bidder. After the contract is signed, all bid deposits will be returned to all unsuccessful bidders. The County may cancel an Invitation for Bid or reject all bids if it is determined that such is in the best interest of the County. Bidders will be notified in writing of such cancellation or rejection. The County may allow a vendor to withdraw a bid if requested at any time prior to be bid opening. Bids received after the time set for bid opening shall be returned to the vendor unopened. Bids which do not accept all terms and conditions of the IFB shall be deemed to be non-responsive and will be rejected. Any changes to the bidding terms and conditions shall be communicated to all bidders, and all bidders will have an equal chance to submit a bid responsive to those changed terms and conditions.

4. Competitive Negotiations

The County will use competitive negotiations, regardless of contract amount, upon written determination that either of the following conditions apply:

- Specifications cannot be made specific enough to permit the award of a bid on the basis of either the lowest bid or the lowest evaluated bid price (in other words, sealed bidding is not feasible); or
- The services to be procured are professional (provided by a degree, licenses professional, principally engineering, accounting, and legal services) in nature.

Competitive negotiations will proceed as follows:

- Proposals will be solicited through advertisement in local newspapers of record and / or such other places as the County deems appropriate.

Additionally, a Request for Proposal (RFP) may be prepared and mailed, emailed, or faxed to qualified vendors. The RFP will describe services needed and identify the factors to be considered in the evaluation of proposals and relative weights assigned to each selection factor. The RFP will also state where further details regarding the RFP may be obtained. The RFP will call attention to the applicable regulations. Requests for proposals will always include cost as a selection factor.

Award must be made to the offeror whose proposal is determined in writing by the County to be the most advantageous to the County with price and other factors considered. This evaluation and award process contemplates a balancing of cost and technical merit in arriving at a determination as to which proposal provides the best value to the County. Evaluations must be based on the factors set forth in the RFP and written evaluation of each response prepared. The selection committee may contact the firm regarding their proposals for the purpose of clarification and record in writing the nature of the clarification. If it is determined that no acceptable proposal has been submitted, all proposals may be rejected. New proposals may be solicited on the same revised terms, or the procurement may be abandoned.

For the procurement of certain professional services, an alternative to RFPs may be used. The County may publish a Request for Statement of Qualifications (RFSQ). RFSQs are handled in a similar method to RFPs with the exception that cost is not a factor in the initial evaluation. The selection committee will evaluate the responses and rank them by comparative qualifications. The highest scoring person or firm will be contacted, and Williamson County will negotiate cost. If the County is unable to negotiate a satisfactory cost arrangement, the second highest scoring person or firm will be invited to negotiate. The County will maintain a written record of all such negotiations.

5. **Non-competitive Negotiations**

   The County requires competitive bids for purchases of goods and services (including consulting services) over $100,000.00; however, some exceptions apply.

   In circumstances, when competition cannot be obtained or the situation necessitates the required number of competitive bids to be reduced, a Sole Source or Reduction Justification Form must be submitted. The following information is a guide for requesting the waiver or reduction of competitive bids on RFPs for goods or services greater than $100,000.00, the County may purchase goods and services through non-competitive negotiations when it is determined in writing by the County that competitive negotiation or bidding is not feasible and that a sole source supplier is necessary.

Sole Source Definition and Criteria

A single supplier that is exclusively capable of meeting the County's requirements within the time available, including emergency and other situations, which preclude conventional planning and processing. These situations include:

1. **One-of-a-Kind / Specialized**

   The commodity or service has no competitive product or must meet specialized seaport, boat or marine requirements, or specialized professional or technical services, and is available from only supplier.

2. **Compatibility**

   The commodity or service must match an existing brand of equipment for compatibility and is available from only one vendor.

3. **Replacement Part**

   The commodity is a replacement part for specific brand of existing equipment and is available from only one supplier.

4. **Delivery Date**

   Only one supplier can meet necessary delivery requirements.

5. **Emergency**

   URGENT NEED for the item or service does not permit soliciting competitive bids; including purchases needed to address major facility failures, damages due to disasters, or purchases necessary to address immediate safety and security issues.

Only one satisfactory proposal is received through RFP or RFQ.

The Federal or State awarding agency has authorized the particular type of non-competitive negotiation.

Procurement by non-competitive negotiation requires the strictest attention to the observation of impartiality toward all suppliers. The County must approve all procurements by non-competitive negotiation when only one supplier is involved or only one bid or response to an RFP / RFSQ is received.

Contracts

Generally, all procurement in excess of the Simplified Acquisition Threshold will be memorialized and supported by a written contract. Where it is not feasible or is impractical to prepare a contract, a written finding to this effect will be prepared and some form of documentation regarding the transaction will also be prepared.

- All contracts will contain language which allows the County the opportunity to cancel any contract for cause. Said cause shall include (but not be limited to) demonstrated lack of ability to perform the work specified, unwillingness to complete the work in a timely fashion, cancellation of liability insurance or workers' compensation, failure to pay suppliers or workers, unsafe working conditions caused by the contractor, failure to comply with Davis-Bacon wage laws, (where applicable). Failure to keep accurate and timely records of the job, or failure to make those records available to Williamson County (upon request) or any other documented matter which could cause hardship for Williamson County if a claim should arise, or the work is not completed on schedule at the specified cost.
- All contracts will contain a termination for convenience provision, which allows Williamson County to cancel the contract without fault on the part of the contractor. In the event of a termination for convenience, the contractor will receive reimbursement and / or pre-rate payment for costs and work done until the point of termination but not anticipated profits on the work that was cancelled. The termination provision will specify the procedures for the contractor to submit a claim for termination costs.
- Except as otherwise provided under 41 CFR60, all contracts that meet the definition of "Federally assisted construction contract" in 41CFR§60-1.3 must contain the applicable contract clauses described in Appendix II to Part 200, Title 2 (Contract Provisions for non-Federal Entity Contracts Under Federal Awards). These provisions will be provided to all bidders.

Documentation

All source documents supporting any given transaction (receipts, purchase orders, invoices, RFP / RFSQ data and bid materials) will be retained and filed in an appropriate manner. Where feasible, source documents pertinent to each individual procurement shall be separately filed and maintained. Where it is not feasible to maintain individual procurement files, source documents will be filed and maintained in a reasonable manner (examples include chronologically, by vendor, by type or procurement etc.). Whatever form of documentation and filing is employed, the purpose of this section is to ensure that a clear and consistent audit trail is established. At a minimum source document data must be sufficient to establish the basis for selection, basis for cost, (including the issue of reasonableness of cost), rationale for method of procurement and selection of contract type, and basis for payment.

Locally Owned, Minority-Owned, Female Owned and Small Businesses

All necessary affirmative steps will be taken and documented to solicit participation of small and minority businesses, women's business enterprises, and labor surplus area firms. Where possible and feasible, deliver schedules will be established and work will be subdivided to maximize participation by small business or minority - or female owned businesses. Subdivided components will be bid as a separate contract. A list of locally owned, minority-owned, female owned, and small businesses and also minority businesses located within the trade region shall be used when issuing IFBs, RFPs and RFSQs. This list shall also be consulted when making small purchases. The County will use the services and assistance of the Small Business Administration and the Minority Business Development Agency of the Department of Commerce when appropriate. The successful bidder will be required to use these same criteria in selection of suppliers and subcontractors whenever possible.

Code of Conduct

No Williamson County member, employee, consultant, elected official, appointed or designated agent of Williamson County will take part or have an interest in the award of any procurement transaction if a conflict of interest, real or apparent exists. A conflict of interest occurs when the official, employee or designated agent of Williamson County, partners of such individuals, immediate family members, or an organization which employs or intends to employ any of the above has a financial or other interest in any of the competition firm or will otherwise benefit financially or otherwise from a contract award. No Williamson County member, employee or designated agent of Williamson County may acquire a financial interest in or benefit in any way from any activity which uses any Federal funding, nor shall they have any interest in any contract, subcontract or agreement for themselves or any family members. NOTE: These rules apply to all named parties and shall be effective for the period of service and for one year after leaving said position (or office, in the case of elected officials).

1. **Acceptance of Gratuities**

   No Williamson County member, employee or designated agent of Williamson County shall solicit or accept gratuities, favors or anything of monetary value from contractors, potential contractors, subcontractors or potential subcontractors.

2. **Penalties**

   Any Williamson County employee or designated agent of Williamson County who knowingly and deliberately violates the provisions of this code may be subject to disciplinary action ranging from administrative actions to civil or criminal penalties without the legal protection of Williamson County (if any employee) or such sanctions as available under the law (if an elected official).

   Any contractor or potential contractor who knowingly and deliberately violates the provisions of these procurement standards will be barred from future transactions with Williamson County.

Additional Provisions

Williamson County Federally funded contracts are subject to a variety of required statutes, regulations, and contract clauses. While it is the responsibility of bidders and offerors to be aware of and comply with those requirements, Williamson County Staff shall include applicable requirements in all Williamson County contracts to the maximum extent possible either in full text, via addendum or attachment, or by reference. The list below is not exhaustive, and other provisions may apply based on the type of work being performed and the dollar amount of the contract. The provisions below are common to many covered contracts:

1. **Labor and Employment Laws and Regulations**

   A variety of construction and non-construction labor and employment laws and regulations are required as a condition of Williamson County's Federal funding. These include provisions related to Equal Employment Opportunity, Prevailing Wages, Anti-Kickback provisions, Overtime and work Safety requirements, and a variety of whistle blower protections. In dealing with all potential bidders and offerors, Williamson County Staff should ensure that the applicable requirements are included in all solicitations and contracts. To the extent possible, Williamson County staff should highlight these requirements to bidders and offerors unfamiliar with or inexperienced in Federally funded projects.

2. **Rights to Inventions Made Under Grant or Contract**

   If a contract awarded by the County may result in the creation of protectable intellectual property, including a patentable invention, copyrighted material, trade secrets or technical data, or any other invention or discovery.

3. **Environmental Regulations**

   Contracts over $150,000.00 require the contractor to comply with the Clean Air Act and the Federal Water Pollution Control Act. Contracting with Suspended or Debarred Persons or Entities is prohibited.

   The County shall not enter into any agreement with any person or entity subject to Federal Debarment or suspension, nor consent to a subcontract with any such person or entity. A list of all such persons or entities can be found at www.sam.gov. The County should obtain written certification from all contractors that they are not suspended or debarred from federal procurements.

4. Byrd Anti-Lobbying Amendment

The following provision should be included in each contract over $100,000.00 (Federal Byrd Threshold):

"Contractors who apply or bid for an award of $100,000.00 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31USC§1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier-to-tier up to the recipient.

28. VENDOR SET-UP AND W-9

In order to establish a vendor in the Oracle system to create requisitions, purchase orders and subsequently issue payments, a profile must be created by the Accounts Payable Team in the Auditor's Office. The New Vendor Packet, available through the Auditor's Office portal, provides this guidance. A W-9 is required as part of this process.

Link

Auditor's Office Information and Documents (sharepoint.com)

29. RECEIPT OF GOODS

As the County does not maintain a centralized receiving location, departments are responsible for receiving their items. When a shipment is delivered, the employee receiving the goods should complete the following steps:

- Open the shipment promptly, within 24 hours and inspect the shipment.
- Verify that the order belongs to the department by matching the Purchase Order number assigned in Oracle to the Purchase Order number on the delivery slip. If there is no Purchase Order number and it does not belong to your Department, the Purchasing Department may be contacted to help identify where it should be delivered.
- Compare the actual items and quantities delivered to the items and quantities on the delivery slip and match it with the items and quantities on the Purchase Order. Note any differences in quantity and any items that have been back ordered.
- Determine if items are as ordered and in good working order with no damage.
- Document damage immediately and notify vendor.
- Verify whether shipping (if charged) is applicable or not.
- If the item received is a fixed asset that must be tracked and reported, department(s) must contact the Auditor's Office so it can be added to the asset database.
- If there are differences or items are back ordered, the department shall contact the vendor to resolve the issue. If there are no differences, the department receives all items and submits payment request to Accounts Payable. If there are issues with the order which cannot be resolved by the End User Department , departments can contact the Purchasing Department for assistance.

30. INVOICE SUBMISSION

Invoices shall be signed for approval and submitted to the Accounts Payable Office at:

accountspayable@wilcotx.gov

Be advised that the County Auditor may be unable to pay for any purchase that has not been procured according this this policy and / or violates the County Purchasing Act.

AUTHORITY: Attorney General Of Texas Opinion Number GA-0604. (2008)

GA-0604 | Office of the Attorney General (texasattorneygeneral.gov)

30.1 Payment in Excess of Purchase Order

The Purchasing Agent has been authorized overpayment on a Purchase Order up to a maximum of $250.00.

31. CERTIFICATES OF INSURANCE AND BONDS

Certificates of Insurance (COI) shall be filed and tracked by the Risk Management Department. Departments and End Users are responsible for the following:

- Electronic COI shall be emailed to coi.submission@wilcotx.gov.
- Paper certificates should be interofficed to the Risk Management Department.
- Vendors can mail their certificates to the following address:

  Williamson County Risk Management
  301 S.E. Inner Loop, Suite 106
  Georgetown, TX 78626

31.1 Bonds

Respondents may be subject to bonding requirements prior to the submission of a bid or by executing a contract with the County. Instructions will be provided in the solicitation document specific to that project. Bonds must be executed with a surety company authorized to do business in the State of Texas.

Public Works Contracts

A respondent submitting a bid on a public works solicitation may be required to submit a bid bond in the amount of 5% of the total contract price.

The successful respondent on a public works contract exceeding $25,000.00 will be required to post a payment bond upon contract execution.

The successful respondent on a public works contract exceeding $100,000.00 will be required to post a performance bond up to the full amount of the contract upon contract execution.

Warranty bonds may be required for public works contracts.

Goods and Services Contracts

A respondent submitting a bid on a goods and services solicitation exceeding $100,000.00 may be required to submit a bid bond in the amount of 5% of the total contract price.

The successful bidder on a goods or services contract exceeding $50,000.00 may be required to post a performance bond, up to the full amount of the contract, if required by the County.

Department Heads and Elected Officials are responsible for maintaining and storing their original project bond documentation. A copy may be maintained by the Purchasing Department.

32. SALES TAX

All purchases made on behalf of Williamson County are exempt from state sales tax. The Sales Tax-Exempt Form can be located on the County Auditor's Office portal at the link below. A number is not needed for the form to be valid.

Link

Auditor's Forms Page

AUTHORITY: TEXAS TAX CODE § 151.309. GOVERNMENTAL ENTITIES; A taxable item sold, leased, or rented to, or stored, used, or consumed by, any of the following governmental entities is exempted from the taxes imposed by this chapter: (5) a county, city, special district, or other political subdivision of this state.

33. PROCUREMENT CARDS

A procurement card, or P-Card, is a County payment card that helps simplify the purchasing process for the organization for small purchases. Most authorized P-Card holders may make purchases up to $4,999.99 per month using their P-Card. Special card limits may be assigned for certain card holders. Grant purchases made on a P-Card must have written authorization from the Auditor's Office.

A separate policy is in place governing the use of P-Cards that can be located on the Purchasing Department SharePoint Portal:

Link

Procurement Card (sharepoint.com)

Requests for new P-Cards, limit changes, or questions can be submitted through ServiceNow:

Link

Procurement Card Request Form - Wilco (service-now.com)

34. UTILITY PAYMENT CARDS

The Williamson County Utility Payment Card Program provides an efficient method of paying for recurring utility expenses. The Utility Payment Card shall ONLY be used for County related utility payments from a Commissioners Court exempted and / or approved list of vendors.

Each year an item is placed on the Commissioners Court agenda to exempt utility services from competitive bidding.

Texas Local Government Code §262.024 provides the following purchasing exemption for utility payments. This exemption allows cardholders to pay for utility bills without the requirement for competitive quotes or oversight from the Purchasing Department. Utility payments can be made directly to approved utility vendors.

AUTHORITY: § 262.024. DISCRETIONARY EXEMPTIONS. (a) A contract for the purchase of any of the following items is exempt from the requirement established by Section 262.023 if the commissioners court by order grants the exemption:

> ***(7) an item that can be obtained from only one source, including:***
>
> ***(C) electric power, gas, water, and other utility services;***

The purpose of the card is to:

- Reduce paperwork involving utility payments and the administrative cost of high-volume transactions.
- Avoid possible misapplications, late fees, lost payments, and / or disruption of service.
- Enable the payment of utilities, by telephone, on the internet, or in person or directly from approved suppliers. The card is intended to be used for:
    - Water
    - Electricity
    - Gas
    - Internet
    - Phone
    - Trash
    - Cable

Link

Utility Payment Card Request Form - Wilco (service-now.com)

35. AMAZON ACCOUNTS

Each department is authorized to purchase from Amazon only through the Williamon County Amazon business account. An Amazon Prime membership can be provided upon request. However, the number of memberships per department is limited. The Purchasing Department administrates this countywide program. Purchases from personal Amazon accounts are not permitted and violate this policy. Details can be found on the Purchasing Portal and at the following link:

Link

Amazon Business Account Policy

36. AUDITOR'S OFFICE INFORMATION AND DOCUMENTS

The Auditor's Office maintains these documents, related items listed below and other information, policies, forms and guidelines. Resources can be located on the Auditor's Office portal:

- Expense Reimbursement
- Line Item Account Codes
- Travel Instructions for Travel & General Reimbursement
- Judge's Form
- New Vendor Packet
- Vehicle Status Change

Link

Auditor's Office Information and Documents

37. UNSATISFACTORY VENDOR PERFORMANCE REPORT

A form is available on the Purchasing Portal for End Users to document and submit reports of poor vendor performance. Poor performance issues can mean late deliveries, lack of customer service, damaged merchandise, etc. It is important to document these issues in the event that suppliers seek to win future contracts with the County.

Link

Unsatisfactory Vendor Performance (sharepoint.com)

38. ASSETS

The taxpayers of Williamson County have an enormous investment in County buildings, vehicles, equipment, and furnishings. The County Auditor's Office maintains the Williamson County Asset Policy to support this requirement. Statute states that the County Auditor shall prescribe the system of Accounting for the County. Consequently, it is the responsibility of the County Auditor to create and maintain the Williamson County Asset Policy which is located on the County Policies SharePoint Portal at:

Link

County Policies

AUTHORITY: TEXAS LOCAL GOVERNMENT CODE § 112.002. ACCOUNTING SYSTEM IN COUNTY WITH COUNTY AUDITOR AND POPULATION OF 190,000 OR MORE: (a) In a county with a population of 190,000 or more, the county auditor shall prescribe the system of accounting for the county.

39. DISPOSAL AND TRANSFER OF SALVAGE AND SURPLUS PROPERTY

The Purchasing Department has been delegated authority by the Commissioners Court to recommend disposition or transfer of surplus property. The process for disposing of items through auction, disposal or inter-department transfer is shared by the Purchasing Department, Auditor's Office, Fleet Department and Information Systems Department. Forms exist to facilitate this End User request and approval process.

Link

Assets (sharepoint.com)

Disposal, sale or transfer recommendations are presented to the Commissioners Court for approval on a monthly basis. Items that can be disposed, sold or transferred through this process are:

- Personal property (not real property).
- Items which will be sold through auction to include vehicles, equipment, technology and furniture.
- Large or Capital Assets which may have a budgetary impact on the receiving department.
- Donated items.
- Lost or stolen items.
- Items that should be destroyed.
- Disposal of items of low value which would not generate any revenue if sold in auction, are beyond reasonable repair, or would be a hazard to the public if sold at auction.
- Real property.
- Abandon property such as evidence through Law Enforcement offices.
- Items from law enforcement investigations.

Some vendors will allow trade-ins against the purchase of new property of the same general type. This is permissible with Purchasing Department review and recommendation and approval by the Commissioners Court.

Revenue from auctioned items will be separately recorded according to their funding (i.e., General Fund items, Road and Bridge Fund items) to avoid comingling of budgeted funds.

AUTHORITY: Texas Local Government Code § 263 Subchapter D DISPOSITION OF SALVAGE OR SURPLUS PROPERTY; and Texas Local Government Code § 262.011PURCHASING AGENTS (j).

39.1 Auction Procedure (Personal Property)

Once approved by the Commissioners Court, the Information Systems Department Warehouse Manager will coordinate the pick-up and disposition or transfer of the items with the End User. Items authorized for sale are auctioned through service providers listed on Surplus Auction | Williamson County, TX (wilcotx.gov). County employees are permitted to bid on auction items.

Before each online auction the Purchasing Department advertises in the newspaper in accordance with statutory requirements in at least one newspaper of general circulation in the County if the estimated value of surplus or salvage property exceeds $500.00.

For all property with the estimated value of not more than $500.00 the requirement of publishing a newspaper advertisement is waived as the posting on the licensed auctioneer's site for at least 10 days, unless the property is sold before the 10th day, is sufficient.

39.2 Auction Procedure (Vehicles)

Once approved by the Commissioners Court, the Fleet Department Director will coordinate the sale of the vehicles. Items authorized for sale are auctioned through service providers listed on Surplus Auction | Williamson County, TX (wilcotx.gov). County employees are permitted to bid on auction items.

Before each online auction the Purchasing Department places notice in the newspaper in accordance statutory requirements. The Fleet Department places the listings on a designated auctioneer's website for at least 10 days, unless the property is sold before the 10th day, which is sufficient.

AUTHORITY: Texas Local Government Code §263.153 NOTICE.

40. ANNUAL ASSET INVENTORY

It is the responsibility of the Purchasing Agent, on July 1st of each year, to file with the County Auditor and each of the members of the Commissioners Court an inventory of all property on hand belonging to the County and each subdivision. The Purchasing Department contracts with a third party to conduct a physical asset inventory each spring. End Users are contacted and a mutually agreed upon site visit date is scheduled for this annual process. Items with a value of $500.00 or higher are catalogued.

AUTHORITY: SEC. 262.011. PURCHASING AGENTS. (i) On July 1st of each year, the county purchasing agent shall file with the county auditor and each of the members of the board that appoints the county purchasing agent an inventory of all the property on hand and belonging to the county and each subdivision, officer, and employee of the county. The county auditor shall carefully examine the inventory and make an accounting for all property purchased or previously inventoried and not appearing in the inventory.

41. RIGHT TO AUDIT

Vendor shall agree that the County or its duly authorized representatives shall, until the expiration of three years after final payment under a contract, have access to and the right to examine and photocopy any and all books, documents, papers and records of the vendor which are directly pertinent to the services to be performed under the contract for the purposes of making audits, examinations, excerpts, and transcriptions. Vendor shall agree that the County shall have access during normal working hours to all necessary vendor facilities and shall be provided adequate and appropriate workspace in order to conduct audits in compliance with the provisions of the contract. The County shall provide reasonable advance notice of intended audits.

42. ANNUAL AUDITS

The Purchasing Department operations are subject to audit by the County's external auditing firm and the Internal County Auditor staff. Audits include but are not limited to Oracle purchasing permissions, requisitions, solicitations and P-Card policy compliance. For this reason, the Purchasing Department maintains processes to ensure detailed documentation is kept for all purchases.

43. PUBLIC INFORMATION REQUESTS

Purchasing records, files, scoresheets, contracts and vendor responses are subject to Texas Government Code 552, The Public Information Act (PIA). Records can be requested once a contract is awarded. For this reason, the Purchasing Department maintains processes to assure detailed documentation is kept for all purchases.

In the event that a solicitation must be re-issued after responses have been received, those responses can be kept confidential until which time as the contract has been awarded by the Commissioners Court.

In the event that the Texas Attorney General provides a redaction directive on a contract document through the PIA process, the Purchasing Office will make every effort, upon receiving notice of redaction directive from the County Attorney's Office, to note the Contract Database and only provide the redacted contract document if requested through a public information request or future solicitation process.

Individuals can request purchasing and contract documents by submitting a Public Information Request to this address:

Link

piarequest@wilco.org

AUTHORITY: § 552.104. EXCEPTION: INFORMATION RELATED TO COMPETITION OR BIDDING: (a) Information is excepted from the requirements of Section 552.021 if a governmental body demonstrates that release of the information would harm its interests by providing an advantage to a competitor or bidder in a particular ongoing competitive situation or in a particular competitive situation where the governmental body establishes the situation at issue is set to reoccur or there is a specific and demonstrable intent to enter into the competitive situation again in the future.

44. END USER TRAINING AND PURCHASING PORTAL

Prior to any Williamson County employee or Elected Official being granted access to or authority within the County's purchasing systems, they shall attend mandatory initial training and annual training thereafter. Regular training is needed to stay abreast of regulatory and process changes. Training sessions are published on the Purchasing Department portal and are hosted both in person and virtually. Failure to attend the annual training may result in suspension of purchasing privileges.

The Purchasing Department maintains a Portal on SharePoint with supporting material, policy documents, links and training schedules. Additionally, the portal includes links to:

- Origination Ticket
- Oracle Requisition Process
- Euna
- Coop Search Engines
- ServiceNow P-Card Ordering

45. VIOLATIONS

Violations of purchasing policy depend on the scope and risk of a non-compliant purchase. Purchasing privileges may be revoked temporarily or permanently and / or additional training required to remedy an End User's failure to follow purchasing policy.

CONTACT OFFICE

Except as otherwise stated herein, the contact for questions or clarifications pertaining to this policy may be directed to:

Joy Simonton
Purchasing Agent
512-943-1555
joy.simonton@wilcotx.gov

REVISION HISTORY

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2.00	7/5/2025	Updated from Purchasing Manual, March 2025
3.00	4/21/2026	Updated from previous document

WILCO
TEXAS

PURCHASING POLICY MANUAL

Effective September 1, 2025

Purchasing Department
100 Wilco Way, Suite P101
Georgetown, TX 78626
512-943-3553

Williamson County
Purchasing Department

Purchasing Policy Manual

Sensitivity:	None
Criticality:	Moderate
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PURPOSE

The Williamson County Purchasing Policy Manual is designed to be a general guideline for Williamson County officials, employees, and suppliers addressing purchasing requirements and general operating procedures. This guide will benefit those individuals participating in the purchasing process for commodities, services, maintenance, professional services and construction.

The guidance provided herein aligns with local, state and federal laws and the policies set forth by the Williamson County Commissioners Court. All references to Federal, or State of Texas statutes, and Williamson County Policies in this document refer to the statutes and policies as they exist at the time of publication of this Purchasing Policy Manual and may be amended as needed. If an amendment is not made to this document applicable laws and statues prevail.

This document is not all inclusive of every purchasing scenario. Purchasing Department staff are available to provide guidance on purchasing compliance as needed.

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1. INTRODUCTION

The Williamson County Purchasing Department serves to acquire goods and services essential to the operation of Williamson County government for the best value possible in compliance with the Texas Local Government Code and the policies set forth by the Commissioners Court. The Purchasing Agent has delegated authority to manage the purchasing process for the County.

It is the duty of the Purchasing Department to facilitate the purchase of supplies, equipment, and services to County departments and elected officials at the best possible price for Williamson County taxpayers. These tasks are accomplished by standardization and competitive bidding.

In addition to the solicitation of formal sealed bids, requests for proposals, requests for competitive sealed proposals, requests for statements of qualifications, and quotations the Purchasing Department is responsible for the following:

- Requisition and Purchase Order Review and Processing
- Countywide Purchasing Permissions Oversight
- Formal Solicitation Management
- Goods and Services Contract Administration
- Cooperative Purchasing Agreement Coordination
- Interlocal Purchasing Agreement Coordination
- P-Card Program Management
- Annual Physical Inventory of Fixed Assets
- Surplus Property Disposition

The Purchasing Department also assists in maintaining internal controls to align with administrative services throughout the County. Although this document cannot capture each and every purchasing scenario, it is the guideline for procurement at Williamson County. This policy is approved by the Commissioners Court and shall be updated periodically as the need arises.

The Purchasing Department is located at 100 Wilco Way, Suite P101, Georgetown, TX.

Purchasing Agent

Joy Simonton
Joy.simonton@wilcotx.gov
512-943-1555

1.1 Statutory Authority and Responsibilities of the Purchasing Agent

It is the statutory responsibility of the Purchasing Agent to purchase all supplies, materials, and equipment required for County operations and contract for repairs of property utilized by the County. The Purchasing Agent shall supervise all purchases and goods and services contracts for the County.

Applicable statues govern county purchasing procedures, including interpretations by Texas Courts, and are the ultimate authority on the validity of purchasing procedures.

Statues include, but are not limited to:

- The County Purchasing Act, Texas Local Government Code Chapter §262
- Texas Local Government Code Chapter §263
- Texas Local Government Code Chapter §271
- Texas Government Code §2253
- Professional Services Procurement Act, Texas Government Code §2254
- Texas Government Code §2269
- Texas Government Code §2251
- Texas Tax Code §151.309

Grant funded purchases may be subject to additional State and Federal laws and guidelines.

Professional services procurements are subject to Texas Government Code §2254 and the Professional Services Procurement Procedure put forth by the County Auditor's office.

Statutory authority allows the Purchasing Agent to:

- Select and recommend the type of solicitation to be used to the Commissioners Court;
- Utilize an electronic signature system for contracts;
- Delegate purchasing activities to Purchasing Department staff.

1.2 Goals and Objectives

Williamson County is dedicated to maintaining an efficient, accurate, and cost-effective purchasing process. Good management practices require assistance from each Elected Official, Department Head and County employee for the process to be successful.

This includes proper planning and timely submission of purchase requests, so the process can be facilitated smoothly and at the lowest cost possible. Through our processes we strive to serve the County taxpayers by ensuring fair and equitable treatment of everyone who interacts with the County's procurement process.

In its purchasing practices, Williamson County will consider:

- Price of the product or service;
- Quality and Reliability of the product or service;
- Product or service meets specifications;
- Delivery terms;
- Vendor performance.

1.3 Hybrid Platform

Williamson County's purchasing platform is a hybrid, meaning that departments submit their annual budgeting requests and make purchasing decisions on a day-to-day basis but with the Purchasing Department's compliance and process oversight. This business structure also requires that departments are responsible for determining and authoring their required specifications for a purchase, project, or consultant solicitations while Purchasing manages the solicitation process according to purchasing law and policy. Some purchases require a formal solicitation, vetting, and evaluation. The growth of the County organization has also given rise to the need for various countywide contracts.

1.4 Procurement in the Budget Cycle

Procurement during a fiscal year begins after the Commissioners Court has approved the budget. Budget approval allocates funds to a department but does not mean vendor, supplier, or contract approval. Competitive sourcing shall be conducted as per policy after budget approval.

2. CODE OF ETHICS

Public employment is a position of trust for the benefit of the County. Public employees must discharge their duties impartially to assure fair competitive access to governmental procurement by responsible contractors. Moreover, employees should conduct themselves in such a manner as to foster public confidence in the integrity of the Williamson County procurement process.

To achieve this purpose, it is essential that those doing business with Williamson County also observe the ethical standards outlined herein.

2.1 General Ethical Standards

The Williamson Purchasing Department believes that the following ethical principles must govern the conduct of every person who is involved in the purchase of commodities, services, maintenance, professional services, and construction on behalf of the Williamson County taxpayers. This code of ethics aligns with the Code of Ethics of the National Institute of Governmental Purchasing recognized nationally and internationally as a leading procurement association.

1. **Personal Gain**

   It shall be a breach of ethics to attempt to realize personal gain through public employment with Williamson County by any conduct inconsistent with the proper discharge of the employee's duties.

2. **Influence**

   It shall be a breach of ethics to attempt to influence any public employee of Williamson County to breach the standards of ethical conduct set forth in this code.

3. **Conflict of Interest**

   It shall be a breach of ethics for any employee of Williamson County to participate directly or indirectly in procurement when the employee knows that:

   - The employee or any member of the employee's immediate family has financial interest pertaining to the procurement;
   - A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; and
   - Any other person, business, or organization with which the employee, or any member of the employee's immediate family, is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

4. **Gratuities**

   It shall be a breach of ethics to offer, give, or agree to give any employee or former employee of Williamson County, or for any employee or former employee of Williamson County to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rending of advice, investigation, auditing or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract or to any solicitation or proposal therefore pending before this local government.

5. **Kickbacks**

   It shall be a breach of ethics for any payment, gratuity, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for Williamson County, or any person associated therewith, as an inducement for the award of a subcontract or order.

6. **Contract Clause**

   The prohibition against gratuities and kickbacks prescribed above shall be conspicuously set forth in every contract and solicitation, therefore.

7. **Confidential Information**

   It shall be a breach of ethics for any employee or former employee of Williamson County knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

2.2 Required Disclosure Forms

The Texas Ethics Commission created two forms, the Conflict-of-Interest Questionnaire (CIQ) and Conflicts Disclosure Statement (CIS) in compliance with Chapter 176. The CIS Form is for a local government officer. The CIQ Form is for a vendor and prospective vendor with the County. Each form may be accessed from this website as well as through the Texas Ethics Commission website.

3. DEFINITIONS

1. **Advertisement or Advertise**

   A public competitive bidding notice put in a newspaper of general circulation containing information about an Invitation for Bid, Request for Proposal, Request for Competitive Sealed Proposals, Request for Statements of Qualifications or other formal solicitation as required by Texas Local Government Code §262.025.

2. **Addendum**

   A supplemental attachment that is added to an original document to modify, clarify or expand upon the terms of a contract, agreement or document.

3. **Amendment**

   A change or addition to a legal document.

4. **Annual Term Contract**

   A recurring contract for goods or services, usually in effect on a 12-month basis.

5. **Auditor**

   Williamson County Auditor and their designated representatives.

6. **Auto renewal**

   A contract term that renewals annually without requiring additional Commissioners Court approval for the specified terms.

7. **Best and Final Offer (BAFO)**

   Represents the ultimate offer from a supplier to be made in a negotiation or bidding process.

8. **Best Value**

   A method of evaluating lowest and best overall proposal taking into consideration numerous factors depending on what is being procured.

9. **Bid Bond**

   A deposit required of bidders to protect the County if a low bidder withdraws its bid or fails to enter into a contract.

10. **Bidder**

    A respondent that submits a bid, including anyone who acts on behalf of the vendor that submits a bid, such as agents, employees and representatives.

11. **Bidders List**

    An automated list of suppliers who have registered through Williamson County's solicitation portal indicating an interest in submitting bids for particular categories of goods and services.

12. Bonds

A type of security that provides assurance to a project owner, herein the County, that contractor will perform in conjunction with the project's contract.

13. Change Order

A contracting instrument that changes an existing contract by increasing or decreasing the cost or the time for performance or changes the goods or services to be delivered.

14. Commissioners Court

Williamson County Commissioners Court.

15. Commodity Codes

A means of classifying goods and services with a unique number assigned to each description administered by the National Institute of Government Procurement (NIGP).

16. Competitive Bidding Process

Allowing suppliers to compete to provide goods and or services to the County for the lowest and best price.

17. Competitive Proposal Process

Allowing suppliers to compete to provide goods and or services to the County through a process that considers multiple technical factors including price.

18. Component Purchases

Purchasing a series of component parts of goods that normally would have been purchased as a whole.

19. Contract

A formal, written agreement executed by the County and a vendor containing the terms and conditions under which goods or services are to be furnished to the County and the County's authorized representative commits county funds.

20. Contract Management

Contract management is used to create and manage of contacts based on items or services purchased over the lifetime of a contract.

21. Contractor

A supplier, which has been awarded a contract by Williamson County.

22. County

Williamson County.

23. Critical System

Critical information systems shall be defined as those software or hardware technology items that are required to run the day-to-day County functions and are integrated throughout the County and are related to safety or business operation.

24. Cycle Time

The time between when a purchase requisition is assigned to a Purchasing Department buyer for action and when an actual purchase order is placed with a vendor. Cycle time does not include the time required for corrections to a requisition, additional approvals or for product or service delivery.

25. Debarment

Based on conviction, civil judgments or fact base cases involving environmental crimes, contract fraud, embezzlement, theft, forgery, bribery, poor performance, non-performance or false statements as well as other causes.

26. Emergency Purchase

A purchase that must be made in a case of public calamity, unforeseen damage to County property, to promptly to relieve the necessity of the citizens or to preserve the property of the County as required by Texas Local Government Code §262.024.

27. Employee

Any County, district or precinct elected official, appointed official, or employee requesting a purchase that will be funded even partially with County funds or anyone who acts on behalf of any of these persons.

28. End-User or End-User Department

The County department that ultimately uses the finished goods or services when the purchase or construction is completed.

29. Euna

The current system used to set up, issue, maintain, and analyze solicitations. It is a system for requesting bids, quotes, documenting awards, developing bid lists, and maintaining the supplier portal as well as contract document repository.

30. Event

An electronic document (solicitation), such as an invitation for bid (IFB), request for Quick Quotes / Simple Bids (QQ), request for proposal (RFP) or request for qualifications (RFQ), issued by the Purchasing Department. The document contains terms and conditions for a contract and it requests (solicits) a bid or proposal for goods or services needed by the County.

31. Extension

An extension of time to an existing contract or solicitation schedule.

32. Formal Competitive Bidding

The competitive bidding process for purchases $100,000.00 and above as required Texas Local Government Code §262 which requires approval by the Commissioners Court.

33. Goods

Includes any personal property to be purchased by the County, including equipment, supplies, material and component or repair parts.

34. Internal Controls

Processes that ensure the integrity of financial and accounting information, promote accountability, prevent fraud, and safeguard company assets. These processes include coordinate with the County Auditor, Budget Office, Risk Management, General Counsel and Information Systems Department.

35. Invitation for Bid (IFB)

Specifications and bidding documents requesting pricing for a specified good or service, which has been advertised for bid in a newspaper.

36. Item

Any service, equipment, good, or other tangible or intangible personal property, including insurance and high technology items. This does not include professional services as defined by Texas Government Code, Section 2254.

37. Lease

A contract for the use of commercial or personal property for a period of time in return for a specified compensation.

38. Lowest Responsible Bid

The offer from the responsible bidder who submits the lowest and best bid meeting all requirements of the specifications, terms, and conditions of the invitation for bid. The lowest responsible bid includes any related costs to the County in a total cost concept. The term "responsible" refers to the financial and practical ability of the bidder to perform the contract and takes the vendor's past performance into consideration.

39. Modification

A document used to change the terms and / or conditions of a contract.

40. Negotiation

A consensual bargaining process in which the County and vendors attempt to reach an agreement on differences in desired contract provisions or a potentially disputed matter for the purposes of reaching an understanding.

41. Off Contract

A purchase made independent from any solicitation or cooperative purchase.

42. Official

Any elected or appointed official and any person authorized to act on their behalf.

43. Oracle

Current financial management system of Williamson County, which includes the purchasing module. Oracle access is provided per the Oracle Purchasing Requisition and Purchase Order Permissions Policy.

44. Pre-Solicitation Conference

A conference conducted by the Purchasing Department for the benefit of respondents seeking to submit a bid or proposal for goods or services required by the County. The conference is held to allow respondents to ask questions about the proposed contract and particularly the contract specifications.

45. Professional Services

A service directly related to professional practices including but not limited to those services within the scope of the practice of accounting; architecture; optometry; medicine; land surveying; and professional engineering as defined per Texas Government Code §2254 and Procedures for Professional Services Procurement put forth by the County Auditor's office.

46. Proprietary Information

Information provided by respondents through bids or proposals to which the respondent claims ownership or exclusive rights and which is protected from disclosure in the Texas Open Records Act, Texas Local Government Code §552.

47. Public Works

Constructing, altering, or repairing a public building or carrying out or completing any public work.

48. Purchase Order

A written order by the Purchasing Department for the purchase of goods and services on the County's standard Purchase Order and which, when accepted by the vendor without qualification becomes a contract. The vendor agrees to deliver and invoice for goods or services specified, and the County commits to accept the goods or services for an agreed upon price.

49. Purchasing

The act, function, and responsibility for the acquisition of goods and services including construction, professional and personal services.

50. Purchasing Act

Chapter §262 of the Texas Local Government Code, which governs the conduct of purchasing activity for counties.

51. Purchasing Agent

The individual employed as / hired by and reporting to the Commissioners Court.

52. Procurement Card (P-Card)

A type of credit card used for smaller purchases to achieve greater cost efficiency, control, and convenience on low dollar amount purchases.

53. Procurement Card Holder

County employee who has been issued a P-Card and who is authorized to make purchases in accordance with purchasing card procedures.

54. Procurement Card Program Administrator

Located in the County Purchasing Department and is responsible for processing Cardholder applications and agreements, issuing P-Cards, providing training to Cardholders, assisting Cardholders with inquires, monitoring P-Card usage, and revoking Cardholder privileges when necessary.

55. Purchasing Department

Williamson County Purchasing Agent and staff.

56. Purchasing Laws

The laws that govern county purchasing.

57. Purchasing Origination Application

Purchasing approval workflow implemented in SharePoint to maintain internal controls and capture approvals beyond Oracle Requisitions and Purchase Orders.

58. Quick Quote

The process available through Euna for end user departments to issue requests for quote from suppliers for goods and services less than $100,000.00.

59. Renewal

The mutually agreed upon renewal of a term or terms within a contract.

60. Request for Information (RFI)

A general request to contractors for information for a potential future solicitation which is used as a research and information gathering tool for preparation of specifications and requirements. An RFI must be issued by the Purchasing Department.

61. Request for Proposal (RFP)

A document requesting an offer be made by a vendor, which allows for negotiations after a proposal has been received, but before award of the contract for goods and services procured in compliance with Texas Local Government Code §262.0295 or §262.030.

62. Request for Competitive Sealed Proposal (RFCSP)

A document requesting an offer be made by a vendor, for the construction, rehabilitation, alteration or repair of a facility which allows for negotiations after a proposal has been received, but before award of the contract for said construction services procured in compliance with Texas Government Code §2269.151 SUBCHAPTER D.

63. Request for Statement of Qualifications (RFSQ)

A document that requests details about the qualifications of professionals whose services must be obtained in compliance with the Professional Services Procurement Act, Texas Government Code, Chapter §2254 and the Procedures for Professional Services Procurement put forth by the County Auditor's office.

64. Requisition

A request from an end user department to buy goods or services submitted through Oracle. After internal compliance review and approval, it is used to create a purchase order that can be sent to a supplier by the end user department. This automated form is for **internal use and cannot be used by a department to order materials directly from a vendor**.

65. Respondent

A business entity or individual that is submitting a bid or proposal to a request for quote or formal solicitation.

66. Responsive

A vendor who has complied with all material aspects of the solicitation document, including submission of all required documents.

67. Responsible

A vendor who has the demonstrated capability to perform fully and deliver in accordance with the contract requirements based on consideration of past performance, financial capabilities, and business management.

68. Reverse Auction

A method for procurement in which the roles of the buyer and the seller are reversed to drive purchase prices down.

69. Sealed Bids

Competitive bids required to be advertised in a newspaper and submitted to the Purchasing Department in a sealed envelope or electronically via encrypted method.

70. Separate Purchases

Purchases made in a series of separate, component purchases for goods and services that in normal purchasing practices would have been purchased in one purchase.

71. Sequential Purchases

Purchases made over a period of time that in normal purchasing practices would be made as one purchase.

72. Services

Includes all work or labor performed for the County on an independent contractor basis, including maintenance, construction, manual, clerical, personal or professional services.

73. Simple Bid

The process available through Euna for end user departments to issue requests for quote from suppliers for goods and services less than $100,000.00, also referred to as a Quick Quote.

74. Single Purchase Limit

A dollar amount placed on P-Cards per transaction as established by the end user department head and identified in this policy document.

75. Sole Source Good or Service

A good or service that can be obtained from only one source that is purchased in compliance with Texas Local Government Code §262.024 (a)(7) and (c).

76. Solicitation

A document (such as an IFB, RFP, RFSQ, RFCPS, or RFI) or Reverse Auction issued by the Purchasing Department that contains terms and conditions for a contract to solicit a response from vendors to provide goods or services needed by the county.

77. Solicitation Threshold

Means a planned expenditure or contracting requirement that will reach or exceed $100,000.00 which requires a competitive solicitation process, cooperative or interlocal purchasing path and approval by the Commissioners Court in accordance with Texas Local Government Code §262.

78. Specifications

A concise description of a good or service that an end user department seeks to buy and the requirements that the respondent must meet to be considered for the award. A specification may include but is not limited to quantities, requirements for testing, inspection, delivery and installation. The specification is the total description of the item or service to be purchased.

79. Supplier

A business entity or individual that seeks a contract to provide goods or services to the County.

80. Survivability

Ensures that certain provisions of a contract will remain in effect even after the agreement has expired or been terminated.

81. User Department

All county departments, precinct offices, and district offices when the purchases are funded even partially with County funds. The department from whose budget the contract will be paid.

82. Vendor

A business entity or individual that has a contract to provide goods or services to the county.

4. ROLES, RESPONSIBILITIES AND PROCESS

All users are required to adhere to this policy when seeking to purchase goods and services for Williamson County. Managers are required to inform all employees needing purchasing permissions of this policy and ensure each employee fully understands and undertakes to comply with this policy.

In the Williamson County hybrid purchasing environment, End User Departments are responsible for knowing what goods and services they require to manage their department. Specific procurement decisions are designated to End Users while top authority to administer the process and approve certain procurements is maintained by the Purchasing Department. In general, the procurement process is as follows:

1. **Budgeting**

   End User makes budget requests in coordination with the Budget Office. The Commissioners Court approves the budget requests annually.

2. **P-Card**

   End Users may use assigned P-Cards to make small purchases at the time of sale within approved budget parameters.

3. **Department / End User Purchasing Request**

   For larger or more complex purchases several steps are required:

   - Determines requirements;
   - End users submits a requisition through Oracle;
   - End user submits an Origination Ticket referencing the requisition.

4. **Purchasing**

   The Oracle Requisition and Origination Ticket provide the Purchasing staff the information needed to determine compliance and obtain the required approvals to process the purchase. Purchasing staff is responsible for determining and verifying a compliant purchasing path.

   Requisitions encumber funds from the noted budget line in Oracle. Once approved, a Purchase Order may then be issued and sent to the End User.

5. **Contract Review**

   Three scenarios require review beyond purchasing compliance. Review is conducted by the Contract Audit and the General Counsel Office to protect the County from risk. Review is required if:

   - Vendor quote / proposal is $50,000.00 or higher; or
   - Purchase requires on-property services; or
   - Vendor quote / proposal requires a signature.

In this setting, the contract review team may request changes to the vendor quote / proposal prior to processing. Additional contracting documentation may also be requested.

6. **Commissioners Court**

   Commissioners Court approval is required when purchasing $100,000.00 and higher or those contracts requiring a signature at any amount.

7. **Purchase Order**

   End Users send the Purchase Order to their vendor and manage vendor performance.

8. **Invoice Submittal**

   End Users review, sign, and submit approved invoices to the Accounts Payable Department.

9. **Auditor / Accounts Payable**

   Processes the invoice for payment.

10. **County Treasurer**

    Issues payment for approved invoices.

5. PROCUREMENT PLANNING AND TURNAROUND TIMES

It is important that enough time is allowed for a purchasing request to allow for proper planning and specification of goods and services. Advance planning allows for the best goods and services to be purchased through fair and open competition. As soon as the need arises, the End-User Department should clearly identify the requirements and quantity of the goods or services needed as well as the time frame in which they need to be delivered.

5.1 Annual Meeting

The Purchasing staff will schedule an annual meeting with each department during the final stages of the budgeting process to review upcoming purchases for the year and contract expiration timelines with the goal of staying ahead of expiration dates.

5.2 Processing and Cycle Times

Purchase requests are addressed in the order in that they are received for over 67 departments. Estimated processing times and service level goals are as follows:

- Routine purchases have a cycle time of five to seven business days from acceptance of the Origination ticket to the issuance of a Purchase Order if purchase does not require additional approvals, verification, or contract review.
- Formal solicitations have a cycle time of 90 to 120+/- days from authorization to issue advertising from the Commissioners Court. This can vary with the complexity of the solicitation. Large scale or technology procurements may have a cycle time of six-to-twelve months.
- Complex purchases and contracts may require a longer processing time for contract negotiation.
- The County Auditor and Commissioners Court require various purchasing related quotes or proposals from suppliers or consultants be reviewed by the County's Contract Audit and General Counsel teams to assure the maximum protection for the County in business transactions.

Contract Audit and General Counsel, referenced internally as the review teams, shall review vendor proposals when a purchase request is:

- $50,000.00 and higher.
- On-property services at any amount.
- Vendor quote requires a signature.

This process is facilitated through the Origination platform for goods and services and through e-mail for construction related contracts.

Although unforeseen circumstances may delay an initial review, End Users can anticipate approximately seven-to-ten-day initial turnaround time to receive initial feedback from the Contract Audit and General Counsel offices in Origination when contract review is required. This review is not is not required for P-Card purchases.

End Users may seek legal advice from General Counsel. Legal questions or advice shall continue to be directed to the General Counsel office.

End Users shall communicate with their Purchasing Specialist on purchasing requirements or contract review status or other non-legal topics.

6. AGENDA PLACEMENT AND DOCUMENTATION REQUIREMENTS

Items requiring Commissioners Court approval include:

- Purchases $100,000.00 and higher.
- Contracts, quotes, or proposals requiring a Williamson County signature.

6.1 Redaction

Confidential or identifying details on quotes that can cause a security risk to the County shall be redacted according to the Williamson County redaction policy. End Users must submit BOTH an unredacted and a redacted copy of any quotes, SOWs, and contracts to the Purchasing Department through Origination if the purchase needs the approval of the Commissioners Court. It is the responsibility of the End User Department to redact and provide this document. The Purchasing Department will then place the redacted item on the agenda.

Link

Redaction Policy

6.2 Texas Ethics Commission Form 1295 – Certificate of Interested Parties

Before an applicable contract may be submitted to the Commissioners Court for consideration, the vendor must first create and file the Form 1295 with the Texas Ethics Commission (TEC) through the Commission's website. The vendor must then supply to the County a signed copy of the Form 1295 at the time the vendor signs and / or submits a signed contract to the County. A new filing must be completed for each awarded contract (new, amended, extended, or renewed) requiring Commissioners Court approval, including formal solicitations, solicitation exemptions, co-op purchases, and Purchase Orders that must be approved by Commissioners Court.

Form 1295 shall accompany every contract requiring Commissioners Court agenda approval. The Purchasing Department provides guidance on this process as exceptions apply to some businesses and / or individuals.

The Purchasing Specialist will assign and provide a contract number to the item and provide the instructions for the vendor in the Origination ticket. The End User will provide this information to the vendor. Once the signed from 1295 is received back from the vendor and placed within the ticket, the Purchasing Specialist can complete the filing process and include the form with the contract for the submission to the Commissioners Court.

AUTHORITY: Texas House Bill 1295; Government Code §2252.908.

6.3 Consent vs. Regular

As a general rule, purchase requests less than $100,000.00 are placed on the consent agenda and purchase requests $100,000.00 and above are placed on the regular agenda.

6.4 Agenda Item Submission Deadlines

The purchasing item deadline for a Tuesday Commissioners Court meeting is Tuesday at 12:00 p.m. two (2) weeks prior to the agenda meeting. This is seven (7) business days prior to the agenda posting, which is Thursday mornings. Item must be complete in order to submit to the Commissioners Court agenda.

A "completed" item has received all pre-approvals through Origination, purchasing compliance approval, contract review, vendor signature (if needed) and the signed TEC Form 1295.

Exceptions will only apply to emergencies and must be communicated via email to the Purchasing Agent clearly marked as emergency and with a justification. An email to the Purchasing Agent with "EMERGENCY" in the subject line and in the Origination Ticket title will help draw attention to the issue.

Deadline Example

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5 Purchasing Item Deadline 12:00 PM	6	7	8	9
10	11	12	13 Judge's Office Deadline 8:00 AM	14 Agenda Posted to Public 8:00 AM	15	16
17	18	19 Commissioners Court Meeting 9:30 AM	20	21	22	23
24	25	26	27	28	29	30
31						

7. ORIGINATION AND PRE-APPROVALS

Origination is the Purchasing Department workflow platform. This ticketing system is used to initiate all purchasing requests that require a requisition and purchase order, purchasing contract review, sole source consideration requests or formal solicitations. It is used in tandem with Oracle to move purchase requests forward.

This platform assists with gathering all necessary information to verify and coach on a compliant purchasing path, support internal controls for approvals, and notify relevant departments of the upcoming purchase. This system also is the repository for all purchasing documentation.

Purchase Orders, after being emailed to the End Users, are also placed within the Origination ticket and marked “Duplicate” to prevent double ordering.

Some categories of purchases require additional approval prior to proceeding. Origination supports the automation of these additional requirements. These include but are not limited to:

1. **Special Funds**

   Technology Funds, Grants, and Project Fund review.

2. **HIPAA and Secure Information**

   To include:

   - **Personally Identifiable Information (PII):** Such as name, social security numbers, email address, or phone numbers;
   - **Financial Information:** Details related to banking, credit cards, or other financial accounts;
   - **Protected Health Information (PHI):** Electronically protected health information.

3. **Technology**

   To include software, apps, cloud services, hardware, cellular services, computers, tablets, keyboards, and other peripherals, mobile devices, servers, network infrastructure, displays, copy / print / scan devices, audio-visual equipment, camera systems, wireless radio equipment.

4. **Human Resources**

   Staffing, insurance, day laborers, counseling and benefits.

5. **Vehicles**

   Vehicles, equipment and rolling stock.

6. **Furniture**

   Furniture of all types.

7. **Risk Related**

   Insurance claim or policy transactions.

Origination also captures information needed for contract review to include:

1. **Contract Review Information**

   To include, but not limited to:

   - Vendor contract history;
   - Oracle supplier number;
   - Desired contract term;
   - Not-to-Exceed amount; and
   - Desired completion date.

8. COMMODITY CODES

The National Institute for Public Procurement (NIGP) created a universal numbering code to identify commodities and services in procurement systems. The NIGP released the first version of the NIGP Code in 1984. Since then, the NIGP Code has been utilized by thousands of government users, and it continues to grow.

The five-digit NIGP codes are utilized by the State of Texas and Williamson County. Those authorized to make purchases on behalf of the County will need to know their purchase commodity code when submitting a requisition through Oracle. The NIGP codes are used to track spending levels and buying trends for compliance purposes. The commodity code for goods and services is required in Oracle for requisitions.

Link

Commodity Code Book .xlsx

9. REQUISITIONS AND PURCHASE ORDERS

9.1 General Information

Williamson County utilizes Oracle as its financial Enterprise Resource Planning (ERP) system. This system shall be used by departments to enter requisitions in advance of any purchase on behalf of the County. Purchasing requisitions are required by law and the amount of requisitions per commodity code is monitored by the Purchasing Department staff to assure the category does not exceed the $100,000.00 formal bidding threshold requirement.

Authority to submit and approve requisitions is established according to the Oracle Purchasing Permissions Policy. This policy is aligned with the dollar amount purchasing permissions established by the Commissioners Court. The policy also outlines the process of an Annual Baseline exercise that verifies all permissions and approval routing in the system once per year.

Link

Oracle Purchasing Permissions Policy

A purchasing requisition is one of the first steps in the organization's purchasing process. The requisition logs the request, the budget line item, and the amount of the request as well as the details of the service or item to be purchased and the delivery instructions. End Users are required to enter the requisition into Oracle and submit for purchasing compliance review and approval. Additional approvals are required based on amount, type and funding source of the purchase.

Once approved, the requisition is converted into a purchase order (PO) by Purchasing Department staff which can be used to place an order with a supplier. End Users are responsible for sending the PO to their supplier. The PO represents a contract with the vendor utilizing the department's budget, unless a subsequent agreement has been executed by the County.

This record is then used to track the expenditure of the department's budget and for reference when a supplier submits an invoice.

AUTHORITY SEC. 113.901. REQUIREMENTS FOR APPROVAL OF ACCOUNTS AND REQUISITIONS: (a) Except as provided by Subsection (c), a county auditor may not audit or approve an account for the purchase of supplies or materials for the use of the county or of a county officer unless a requisition, signed by the officer ordering the supplies or materials and approved by the county judge, is attached to the account. The requisition requirement is in addition to any other requirements of law.

9.2 Blanket Purchase Orders

A blanket purchase order can be established to support routine, repetitive purchases from one supplier. Invoicing can be submitted against that one PO throughout the year.

9.3 Judge's Approval Form

In the event a non-compliant purchase is made on behalf of the county, a County Judge's Approval Form shall be submitted to the County Judge's Office for consideration and approval of payment. This form is located on the County Auditor's portal.

9.4 Terms and Conditions

Williamson County has standardized Purchase Order Terms and Conditions that accompany all purchase orders. This document can be viewed on the Purchasing Department website at:

Purchase Order Terms and Conditions

9.5 No Purchase Order Required (Categories)

Exceptions to the purchase order requirement are as follows. A purchase order is not required for:

- Purchases on a Procurement Card P-Card or Utility Payment Card;
- Postage, except for rental / lease fees for postage machines;
- Travel and / or training;
- Shipping if not included on purchase order;
- Bonds;
- Subscriptions / Publications (non-software purchases, to include Internet subscriptions) ;
- Statutorily required newspaper advertising;
- Notary Fees;
- Certifications and memberships;
- Utilities (i.e., electricity; natural gas; water; sewage; broadband internet, both fixed-line and mobile; telephone and cable service; etc.) ;
- Tort claims;
- Health benefits payments;
- Court related fees;
- Risk management premiums;
- Appraisal district fees;
- Indigent assistance (rent / utilities, court-appointed attorneys, etc.) ;
- Licenses and permits;
- Refunds;

- Employee reimbursements (Reimbursement Form must be submitted to the Auditor's Office with proper documentation);
- Court-appointed attorney fees and related expenses mandated by the Court, Investigative Services, Psychological Evaluations, Transcription services (to include Transcripts), Substitute Court Reporters, Statement of Facts, Interpreter Services, Guardianship and Ad item expenses;
- Professional services.

10. STRATEGIC PLATFORM, COUNTYWIDE CONTRACTS AND MULTI-YEAR CONTRACTS

Williamson County operates within a hybrid purchasing model where the Purchasing Agent retains the authority to recommend to the Commissioners Court to consolidate a commodity or service category to best suit the County. These recommendations are made to reduce costs and purchasing work cycles across the County. Recommendations for multi-year contracts may also be recommended.

10.1 Countywide Contracts

The Purchasing Agent may recommend the consolidation of a category to create a countywide contract when numerous departments are contracting for the same commodity or service and the total spend is exceeding $100,000.00 per year on a regular basis.

Current Countywide Contracts

- Multifunction devices (copy / print / scan);
- Vehicles;
- Temporary Labor.

10.2 Multi-Year Contracts

The total contract commitment (not fiscal spend) over the term of the contract shall be tracked. If $100,000.00 is being spent regularly, the Purchasing Agent may require a solicitation and subsequent multi-year contract be established.

10.3 Master Service Agreements

A master service agreement is a comprehensive contract that establishes the general terms and conditions for an ongoing business relationship between a service provider and the county. It serves as a framework for future work orders, streamlining the process, and avoiding the need to negotiate terms repeatedly for each project. An annual spending threshold of $500,000.00 per year or for the term of the agreement, or utilizing a cooperative, has been approved by the Commissioner's Court.

11. COMPETITIVE BIDDING, SPEND LEVELS AND APPROVAL REQUIREMENTS

11.1 Up to $4,999.99

- Authorized P-Card holders may make purchases up to $4,999.99 per month using their P-Card. All P-Card and Utility Card purchasing policies apply.

11.2 Up to $19,999.99

- One written or verbal quote is required. Record of the quote shall be kept with the End User and submitted into Origination for compliance review. Euna may be used to obtain a Quick / Quote (Simple Bid) to facilitate this process; or
- An approved cooperative purchasing contract or Interlocal purchasing agreement may also be used.

11.3 $20,000.00 to $99,999.99

- Three written quotes are required. Record of the quotes shall be kept with the End User and submitted into Origination for compliance review. Euna may be used to obtain a Quick / Quote (Simple Bid) to facilitate this process.
- An approved cooperative purchasing contract or Interlocal purchasing agreement may also be used.
- In some scenarios, certain exemptions may apply.

11.4 $100,000.00 and Above

- A formal solicitation may be required.
- An approved cooperative purchasing contract agreement may be used not to exceed $500,000.00 without the written approval of the Purchasing Agent and approval of the Commissioners Court.
- An interlocal purchasing agreement may be used; or
- In some scenarios, certain exemptions may apply.

AUTHORITY: SEC. §262.027. AWARDING OF CONTRACT: (a) The officer in charge of opening the bids shall present them to the Commissioners Court in session. Except as provided by Subsection (e), the court shall: (1) Award the contract to the responsible bidder who submits the lowest and best bid; (2) Reject all bids and publish a new notice.

11.5 Quick Reference Guide (non-emergency purchases)

Under $19,999.99	• One quote is required. • Department submits a requisition for compliance and review and approval. • A county procurement card may also be used for payment if policy permits.
$20,000.00 to $99,999.99	• A co-op vendor may be used. • If no co-op, three quotes are required. • Department selects vendor, submits a requisition for compliance review and approval.
$100,000.00 and Over	• A co-op vendor may be used up to $500,000.00. • A formal solicitation may be issued by the Purchasing Department. • A contract may be negotiated. • Commissioners Court approval is required. • Special procedures are in place for Engineering and Construction projects.

11.6 Split Purchases and Criminal Penalties

The following strategies, as defined in Texas Local Government Code 262.022, that are utilized with the intention of avoiding formal competitive bidding are in violation of Texas Local Government Code 262.023 and are considered a Class B misdemeanor:

- **Component Purchases** means purchases of the component parts of an item that in normal purchasing practices would be purchased in one purchase.
- **Separate Purchases** means purchases, made separately, of items that in normal purchasing practices would be purchased in one purchase.
- **Sequential Purchases** means purchases, made over a period, of items that in normal purchasing practices would be purchased in one purchase.

AUTHORITY: SEC. §262.034. CRIMINAL PENALTIES: (a) A county officer or employee commits an offense if the officer or employee intentionally or knowingly makes or authorizes separate, sequential, or component purchases to avoid the competitive bidding requirements of Section 262.023. An offense under this subsection is a Class B misdemeanor. (c) A county officer or employee commits an offense if the officer or employee intentionally or knowingly violates this subchapter, other than by conduct described by Subsection (a). An offense under this subsection is a Class C misdemeanor.

11.7 Cumulative Aggregate Contract Amount of $100,000.00 or More

If cumulative purchases for a single commodity code are anticipated to exceed $100,000.00 annually, a formal competitive solicitation is required, a cooperative purchasing contract, or interlocal purchasing agreement shall be used to establish a multi-year departmental or Countywide contract. The Purchasing Agent maintains the authority to coordinate, establish and assign these contracts to a department to administrate with the approval of the Commissioners Court. ERP system reports are run on a regular basis to help identify these spend patterns.

Repetitive purchases year-after-year of a single commodity code approaching $100,000.00 each year may be subject to a formal solicitation request from the Purchasing Agent.

Contract Amount Determination Policy

Total contract award over the total contract term, to include renewals, shall determine the award amount and solicitation requirements.

EXAMPLE #1

A $15,000.00 per year contract awarded for three years shall be considered a $45,000.00 contract award, requires competitive quotes (not a formal solicitation) and will require Commissioners Court approval [only] if a signature is required.

EXAMPLE #2

A $40,000.00 per year contract awarded for three years shall be considered a $120,000.00 contract award and requires a solicitation, cooperative contract or interlocal purchasing agreement and shall require Commissioners Court approval.

11.8 Contract Term Dates

The Purchasing Department supports defined contract term dates to assure compliance with The Purchasing Act. Contracts without an end date are discouraged.

12. EXEMPTIONS TO COMPETITIVE BIDDING

Several types of goods and services may be exempted from competitive bidding if the Purchasing Agent approves and recommends the exemption and the Commissioners Court, by order, grants the exemption. The following is a comprehensive list of those exemptions.

- An item that must be purchased in a case of public calamity if it is necessary to make the purchase promptly to relieve the necessity of the citizens or to preserve the property of the county.
- An item necessary to preserve or protect the public health or safety of the residents of the county.
- An item necessary because of unforeseen damage to public property.
- A personal or professional service.
- Any individual work performed and paid for by the day, as the work progresses, provided that no individual is compensated under this subsection for more than 20 working days in any three-month period.
- Any land or right-of-way.
- An item that can be obtained from only one source [sole source], including:
    - Items for which competition is precluded because of the existence of patents, copyrights, secret processes, or monopolies;
    - Films, manuscripts, or books;
    - Electric power, gas, water, and other utility services; and
    - Captive replacement parts or components for equipment.
- An item of food.
- Personal property sold:
    - At an auction by a state licensed auctioneer;
    - At a going out of business sale held in compliance with Subchapter F, Chapter 17, Business and Commerce Code; or
    - By a political subdivision of this state, a state agency of this state, or a entity of the federal government.
- Any work performed under a contract for community and economic development made by a county under Section 381.004.

- Vehicle and equipment repairs.

AUTHORITY: SEC. §262.024. DISCRETIONARY EXEMPTIONS: (a) A contract for the purchase of any of the following items is exempt from the requirement established by Section §262.023 if the Commissioners Court by order grants the exemption.

13. SOLE SOURCE PURCHASES AND REQUIREMENTS

Sole Source suppliers are defined as an item or service that can be obtained from only one source. The Purchasing Department requires the following documentation submitted through Origination when requesting sole source consideration and exemption for a purchase. Purchasing Agent approval is required for a sole source recommendation to the Commissioners Court:

- Signed letter of explanation, justification, and recommendation from the requesting Department Head or Elected Official.
- Written quote from vendor.
- Letter of justification from the vendor on company letterhead and signed by an authorized representative establishing why they are a sole source.
- Notarized sole source affidavit completed by the vendor on vendor's letterhead.
- If a Technology related purchase, written approval from Information Systems Department.
- If a Human Resources related purchase, written approval from Human Resources Department.

Upon receipt of the documents and determination that a sole source purchase may be justified, a Request for Information (RFI) is posted in Euna publicly for 14 days by the Purchasing Department to inform vendors of the intent to award a sole source purchase. If no vendor responses are received, the Purchasing Agent drafts a sole source certification letter which must be approved by the Commissioners Court. If approved by the Commissioners Court, the sole source designation is valid for three (3) years at which time the designation expires.

By law, sole source goods and services require a signed statement from the Purchasing Agent as to the existence of only one source, specifically noting which type of listed sole source good or service is being purchased noting Section 262.023 (a)(7)(A),(B),(C)or(D). The statement will be submitted for acceptance by Commissioners Court and must be reflected in the Court's meeting minutes.

AUTHORITY: SEC. §262.024: (c) If an item exempted under Subsection (a)(7) is purchased, the Commissioners Court, after accepting a signed statement from the county official who makes purchases for the county as to the existence of only one source, must enter in its minutes a statement to that effect.

14. SPECIFICATIONS

14.1 Purpose

A specification shall provide the precise description of the physical characteristics, quality, or desired outcomes of a commodity or service to be procured, which a vendor must be able to produce or deliver to be considered for award of a contract. The purpose of any specification is to provide the Purchasing staff with clear guidelines from which to purchase and to provide vendors with a minimum, acceptable standard for goods or services. A well-written specification has four characteristics:

- It establishes the minimum acceptability of the goods or services.
- It promotes competition.
- It contains provisions for reasonable tests and inspections for acceptability of the goods or services.
- It provides for an equitable award to the lowest and best bid from a responsible bidder.

An effective specification should be simple, clear and accurate.

14.2 Responsible Party

Specifications are the responsibility of the department and End User. Departments are considered the subject matter expert in what is required to run and administrate their department and understand the contracts that they require. Draft specifications for department-specific purchases must originate from the department or designee. Final review and acceptance of the specifications rests with the Purchasing Department staff.

14.3 Types of Specifications

There are a number of specification types that will be used by the Purchasing Department. They include:

1. **Design**

   A detailed description of goods or services, including such things as details of construction or production, dimensions, chemical composition, physical properties, materials, ingredients, and all other details needed for the provider to produce goods and services of minimum acceptability. Design specifications are usually required for construction projects, certain produced goods, and for many services.

2. **Performance**

   Where the goods or services are described in terms of required performance. They may include such details as required power, the strength of the material, test methods and standards of acceptability, and recommended practices or processes. This type of specification is used most often for capital equipment or services contracts.

3. **Brand Name or Equal**

   A brand name specification lists goods or services by brand name, model, and other identifying specifics. Products equal to the characteristics of the named brand are specified as acceptable. Other manufacturers may provide a nearly identical good under their own brand name. This specification will also clearly state “or equal” in the quote or solicitation release.

4. **Industry Standard**

   This is one of the simplest specifications available. All goods made to an industry standard are identical, regardless of manufacturer, and will result in the acquisition of goods of uniform quality. An example is the UL standard for electrical products.

14.4 Euna Community Specification Library

Williamson County utilizes Euna as its competitive solicitation platform. The platform features a Community Projects tab where end users may access other agencies’ solicitation packages. Access to this feature requires permissions which can be requested through ServiceNow Asset Management:

Link

Euna Community

Past Williamson County solicitations can be accessed through the Euna vendor portal, located on the Purchasing Department external website:

Link

Williamson County Past Solicitations

This access is available without Euna permissions.

15. FORMAL SPECIFICATIONS FOR PURCHASE $100,000.00 AND ABOVE

15.1 Overview

A solicitation is a competitive request for supplier participation. "Solicitation" is the overall term which contains "Invitation for Bids (IFB)", "Requests for Proposals" (RFP), "Requests for Statements of Qualifications" (RSFQ) among several other formats. The Williamson County solicitation policy aligns with all aspects of Texas Local Government Code 262.

A competitive solicitation means the process of inviting and obtaining responses or "bids" from competing suppliers by which an award is made to the lowest responsible respondent meeting written specifications.

The term, **"formal solicitation"** will be used in this policy, and is generally used in public purchasing, when the bidding process, in compliance with Texas Local Government Code, 262.023, is utilized to establish a contract of $100,000.00 or higher and requires approval by the Commissioners Court.

Competitive solicitations are utilized to promote competition, prevent favoritism and secure quality goods and services at the lowest and best price. Further, the purpose of competition is to provide those suppliers that seek to do business with the county a fair and equitable opportunity to do so. The use of a standard, visible and consistent procurement processes provides the public with assurance that their tax dollars are being spent properly and in compliance with laws and regulation.

The Purchasing Agent has the authority recommend to the Commissioners Court which type of solicitation best suits the procurement need.

Solicitation awards must BE APPROVED BY THE WILLIAMSON COUNTY COMMISSIONERS COURT.

AUTHORITY: SEC. §262.027. AWARDING OF CONTRACT: (a) The officer in charge of opening the bids shall present them to the Commissioners Court in session. Except as provided by Subsection (e), the court shall:

(1) Award the contract to the responsible bidder who submits the lowest and best bid.

(2) Reject all bids and publish a new notice.

A formal "sealed response" solicitation will be used to goods and services expected to exceed $100,000. The process will solicit responses from vendors in response to the County's requirements and will outline contractual terms and conditions.

15.2 General Process Overview

- Origination ticket submitted to Purchasing Department along with written specification.
- Purchasing staff reviews and provides insight and recommendation to specification if necessary.
- Purchasing Department submits to Commissioners Court for approval to release and request to advertise.

- Determination of review and / or scoring committee.
- If approved, newspaper advertising [notice] for two consecutive weeks, typically two consecutive Sundays.
- Advertising is placed in the Williamson County Sun which is the County's designated newspaper.
- Release in Euna solicitation portal and State of Texas Electronic State Business Daily (ESBD).
- Vendor lists are also pulled from the State of Texas Centralized Master Bidders List.
- Pre-bid conference, non-mandatory or mandatory (mandatory requires in-person meeting).
- Questions and answers collected and responded to in Euna.
- Collection of responses in Euna or hard copy.
- Opening of responses at designated time by Purchasing Specialist.
- Names of respondents read aloud.
- Pricing read aloud [only for Invitation to Bid solicitations].
- Non-Disclosure and Conflict of Interest Statements signed by evaluation committee.
- Committee meeting and review / evaluation of submittals.
- Determination of shortlisted respondents [only for RFP / RFQ / CSP solicitations]:
    - In-person interviews of shortlisted respondents;
    - Determination of recommended award recipient;
    - Best and Final Offer requested (if appliable) from high scoring finalist;
    - Contract Negotiation and review by Contract Audit and General Counsel;
    - Signed final scoring matrix by scoring committee.
- Recommendation memo from Department Head.
- Contract recommendation to Commissioners Court.
- Commissioners Court approval or rejection of contract award.

15.3 eProcurement

The default method of receiving responses to a solicitation is Williamson County's eProcurement system, Euna. Solicitations issued through the eProcurement system are compliant with the following:

- The Commissioners Court of a county may by order require submission of bids or proposals under this subchapter through electronics transmission if the county makes available all technology necessary to submit a bid or proposal through electronic transmission to any person who submits a hard-copy bid or proposal in person.
- The Purchasing Agent, before receiving electronic bids or proposals, shall adopt rules in conformance with Section 262.0225 to ensure the identification, security, and confidentiality of electronic bids or proposals.

Williamson County may accept physical / hard copy bids or responses at its discretion that are submitted by the solicitation deadline.

AUTHORITY: SEC. §262.0225. ADDITIONAL COMPETITIVE PROCEDURES.

AUTHORITY: SEC. §262.0235. PROCEDURES ADOPTED BY COUNTY PURCHASING AGENTS FOR ELECTRONIC BIDS OR PROPOSAL.

15.4 Notice Requirement

The solicitation will be published by the Purchasing Department. A notice of the intended purchase must be published at least twice within a two-week period by a newspaper of general circulation in the County, with the first day of publication occurring before the 14th day before the date of the bid opening. Williamson County's newspaper of record is the Williamson County Sun.

AUTHORITY: Texas Local Government Code 262.025.

15.5 Release of Solicitation

Williamson County releases all formal solicitations through Euna to the appropriate NIGP codes to reach all available suppliers. The Purchasing Department assists with identifying the relevant NIGP codes. The release list is often augmented by utilizing the State of Texas Central Master Bidders list database and the Electronic State Business Daily release platform. This strategy allows hundreds of suppliers to be notified of the opportunity.

The Contract Audit team shall review all solicitations for goods and services prior to release.

The General Counsel office shall review all construction solicitations prior to release.

15.6 Receipt of Responses

The following procedures will be adhered to when receiving responses to solicitations:

- All responses will be received by the Williamson County Purchasing Department through its eProcurement system or via mail or physical delivery.
- The eProcurement system, Euna, will timestamp each response upon submission.
- Responses will not be accepted after the deadline stated in the solicitation. The bids, responses, or offers will stored digitally in the eProcurement system and will remain sealed until digitally opened on the advertised date and time by the Purchasing Department.
- Physical receipt of bids or responses:
    - In the event that Purchasing accepts physical bids or responses on a particular solicitation, all bids or responses will be stamped with the time and date received. The "Date Stamp Clock" in the Purchasing Department will serve as the official time clock for the purpose of identifying the date and time bids were received in the Purchasing Department;
    - All bids received after the opening time will be returned unopened to the bidder with a letter from the Purchasing Agent notifying the bidder that the submitted bid was received after the due date and time. The Purchasing Department will record the name of the vendor's representative submitting the bid, as well as the time and date the bid was submitted. If a bid is received by mail, express mail, or courier, the delivery method will be reflected in the record;
    - After bids are received, a secure place will be provided by the Purchasing Department for holding the bids until the opening date.

15.7 Solicitation Response Due Date Extensions

Williamson County Commissioners Court has delegated the authority to the Purchasing Agent to issue a solicitation deadline extension if needed.

Solicitation deadline extensions are issued to enhance competition and provide a fair and favorable environment for suppliers to submit a response. With this goal in mind, if a situation warrants a deadline extension, it shall be granted. The acceptable reasons for a deadline extension are outlined herein. Documentation shall be kept on file noting the reason for the extension. Documentation must contain the approval of the Purchasing Agent or Deputy Purchasing Agent.

All supplier responses, including those received prior to an extension being made, shall all be opened at the same time.

Due Date Extensions

A notice of a proposed purchase deadline extension must be published at least once a week for two consecutive weeks in a newspaper of general circulation in the county, with the first day of publication occurring at least 14 days before the date of the bid opening. Advertisements shall run on Sundays.

Reasons for Extension

Solicitation Deadline Extension Reason(s) Code Chart

1. Change or Clarification in Specification	1A. Substance change in specification provided by Williamson County End User.
2. Administrative	2A. Change in process, staffing or other administrative issue necessitates an extension.
3. Emergency / Natural Disaster	3A. Emergency or natural disaster may prevent regional suppliers from submitting a response and prevent county staff from being able to participate in the solicitation administration.

Process

Purchasing staff shall complete the Solicitation Deadline Extension Approval form, obtain the required signatures, place the notice as required, adjust the deadlines in the electronic bidding platform, and keep documentation of the extension approval in the solicitation archive files.

AUTHORITY: SEC. §262.26 OPENING OF BIDS: (a) The county official who makes purchases for the county shall open the bids on the date specified in the notice. The date specified in the notice may be extended if the Commissioner Court determines that the extension is in the best interest of the county. All bids, including those received before an extension is made, must be opened at the same time. The Commissioners Court may adopt an order that delegates the authority to make extensions under this subsection to the county official who makes the purchases for the county.

15.8 Ex Parte Communication

Communication between respondents, to include suppliers or consultants, and departments / end users is prohibited during a formal solicitation process. Supplier or consultant communication shall take place with Purchasing staff only in this setting. This policy exists to eliminate the perception of unfair dealings and favoritism. This communication is considered ex parte regarding the project, request for qualifications, or request for proposals or the procurement with any member of the governing body or with any department staff, advisors, contractors, or consultants involved in the procurement until a contract has been awarded by the Commissioners Court.

15.9 Pre-Solicitation Conference

If needed, the Purchasing Department will ensure that purchasing procedures are followed for a pre-solicitation conference. A conference of this nature is held to assist prospective respondents with questions they may have and provide insight into the project being described in the specifications. The user department will provide technical information and assist with vendor questions. Questions can be addressed during the conference or after the conference in writing and posted to the Euna solicitation portal so that all prospective respondents can see the information and a fair and competitive environment is provided.

Venue

A pre-solicitation conference can be held virtually via Williamson County TEAMS, in person at a Williamson County office or on a project or construction site to provide respondents insight into the project scope.

Purchasing will schedule the pre-solicitation conference and will assist in conducting the conference to the following extent:

- Coordinate with the End User on date, time and location of pre-solicitation conference.
- Determine of the pre-solicitation conference should be mandatory or non-mandatory. A Mandatory conference requires an in-person format.
- Publicize the meeting in the notice requirement and on the Euna solicitation portal.
- Have all representatives sign the attendance roster.
- Provide a brief introduction at the meeting describing the project title, magnitude, and performance period.
- Indicate whether there has been any addenda issued.
- Discuss the role of Purchasing in the procurement and administration process.
- Have the End User contact, project engineer or architect discuss the specifics of the project, if applicable, allowing for a question-and-answer session.
- Determine any issues discussed that require the issuance of an addendum. All addenda will be issued by the Purchasing Department and will post to the Euna solicitation portal at least 72 hours prior to the solicitation submittal deadline. Purchasing will be responsible for posting the addendum.

Mandatory Pre-Solicitation Conference

A mandatory pre-solicitation conference may be utilized to ensure that vendors become aware of important facts regarding the project at hand and enforce that only attendees be eligible for award, as stated in 262.027(f), which states, *"Notwithstanding any other requirement of this section, the Commissioners Court may condition acceptance of a bid on compliance with a requirement for attendance at a mandatory pre-bid conference under Section 262.0256."*

Per the Commissioners Court, mandatory pre-solicitation conference shall be hosted and attended in person. A virtual format is not permitted.

AUTHORITY: Texas Local Government Code 262.0256.

15.10 Public Opening of Responses

IFB

Bids received from an IFB solicitation will be opened by the Purchasing Department and the preliminary pricing tabulation read aloud and publicly posted in Euna. Copies of preliminary bid tabulations may be downloaded from the eProcurement website. Note that preliminary bid tabulations are subject to change prior to award recommendation.

RFP and RFSQ and Other Non-IFB Solicitations

Sealed proposals in response to an RFP or RFSQ will be unsealed by the Purchasing Department. Only the names of vendors submitting proposals will be read aloud and posted. The Purchasing Department will unseal the proposals on the date specified in the legal notice.

Proposals shall be opened to avoid disclosure of contents to competing Respondents and kept private during the process of negotiation. All proposals that have been submitted shall be open for public inspection after the contract is awarded, except for trade secrets and confidential information contained in the proposals and identified as such, which will be kept closed pending a ruling by the Texas Attorney General.

15.11 Evaluation

IFB

The Purchasing Department will provide access to the designated End Users in Euna to evaluate all bids. The Purchasing Department will assist with a recommendation concerning the lowest responsible bid will be made to the Commissioners Court. Determination of lowest and best shall be based on:

- Price.
- Cost of repair and maintenance.
- Cost of delivery and handling.
- Compliance of goods and services with specifications.

- Vendor's financial stability, demonstrated ability to perform the scope of work, the vendor's safety record, if stated in the IFB, and the past performance of that vendor.

A signed memo from the Official, Department Head or Executive Manager of that End-User Department acknowledging recommendation of the proposed award will be included in the presentation to the Commissioners Court.

Disqualification of a response requires the written approval of the Purchasing Agent.

15.12 Lowest and Best

Purchasing staff members are typically considered non-voting members of any purchasing decision unless related to their department. The role of the purchasing staff is to provide oversight and facilitate the legally compliant process for purchase orders and contract award. Departments, End Users and selection committees have the responsibility of determining contract awards.

Contract awards shall be made to the lowest and best respondent except in a Professional Services procurement setting. Respondents must demonstrate their ability to perform the specified work by providing like-type and size work references.

AUTHORITY: SEC. §262.022. DEFINITIONS (5-a): "Lowest and best" means a bid or offer providing the best value considering associated direct and indirect costs, including transport, maintenance, reliability, life cycle, warranties, and customer service after a sale.

AUTHORITY: SEC. §262.027. AWARDING OF CONTRACT: (1) award the contract to the responsible bidder who submits the lowest and best bid.

Whenever the lowest bid received is not in the best interest of Williamson County, written justification for not selecting the low bid must be documented and provided to the Purchasing Agent prior to the item being placed on the court agenda. Purchasing Agent shall approve and agree with recommendation in this scenario.

Additionally, in an IFB setting, in the event that the low bid received is not recommended for award. The low bid respondent shall be provided the opportunity to present their ability to perform the work to the Commissioners Court.

AUTHORITY: SEC. §262.027. AWARDING OF CONTRACT: (c) A contract may not be awarded to a bidder who is not the lowest dollar bidder meeting specifications unless, before the award, each lower bidder is given:

(1) Notice of the proposed award.

(2) An opportunity to appear before the Commissioners Court and present previously unconsidered evidence concerning the lower bid as best, which may include evidence of the bidder's responsibility.

Request for Proposals (RFPs)

Under direct supervision and guidance of the Purchasing Department the evaluation process performed by the user department and the designated scoring committee. Evaluators shall use the evaluation factors and the points and weights specified in the RFP in evaluating the proposals. The Purchasing Specialist will provide guidance on the most effective scoring method to determine if a proposal meets the specification and to what degree and establish a fair evaluation process.

Typical evaluation factors include:

- Quality, availability, and adaptability of the supplies, materials, equipment, or contractual services to the particular use required.
- Number and scope of conditions attached to the respondent's proposal.
- Ability, capacity, and skill of the respondent to perform the contract or provide the service required.
- Whether the respondent can perform the contract or provide the service promptly, or within the time required, without delay or interference.
- Character, responsibility, integrity, reputation, and experience of the respondent.
- Quality of performance of previous contracts or services.
- Any previous or existing noncompliance by the respondent with specification requirements relating to information.
- The sufficiency of the financial resources and ability of the respondent to perform the contract or provide the service.
- The ability of the respondent to provide future maintenance, repair parts, and service for the use of the contract.
- Personnel qualifications.
- Demonstrated corporate experience and qualifications in performing work outlined in solicitation.
- Cost.

Additional general best value evaluation factors:

- Installation costs.
- Life cycle costs.
- Quality and reliability of the goods and services.

- Indicators of probable vendor performance under the contract such as past vendor performance, the vendor's financial resources and ability to perform, the vendor's experience or demonstrated capability and responsibility, and the vendor's ability to provide reliable maintenance agreements and support.
- Cost of any employee training associated with purchase.
- Effect of a purchase on agency productivity.
- Added value to the proposal.

15.13 Contract Award

IFBs

The Purchasing Agent will recommend contract award to the Commissioners Court in session. The Court shall, as defined in Texas Local Government Code §262.027(a):

- Award the contract to the responsible bidder who submits the lowest and best bid.
- Reject all bids and publish a new notice.

If two responsible bidders submit the lowest and best bid, the tie bid will be broken by coin flip. Accordingly, the County Judge shall oversee a coin flip to determine the successful vendor and shall prescribe a manner on who shall flip the coin. The first vendor listed on the tabulation sheet shall be "heads." The second vendor listed on the tabulation sheet shall be "tails." One to two impartial witnesses shall be on hand to determine the results of the coin flip. All participants shall certify the results by signing the tabulation sheet or a similar document.

A contract may not be awarded to a bidder who is not the lowest dollar bidder meeting specifications unless, before the award, each lower bidder is given notice of the proposed award and is given the opportunity to appear before the Commissioners Court to present evidence to refute the award recommendation in compliance with Texas Government Code 262.027(c).

After an award is made, a notice of award will be processed, with copies sent to the appropriate vendor and End -User Departments as outlined in Texas Government Code 262.027(c).

RFPs

The award of the contract shall be made by the Commissioners Court to the responsible vendor whose proposal is determined to be the best evaluated offer resulting from the established scoring criteria, the committee scores, finalist interviews and contract negotiation.

15.14 Negotiations and Best and Final Offer (BAFO)

All solicitation negotiations shall be supervised by the Purchasing Department. Any conversations with vendors in a formal solicitation setting must be in coordination with the Purchasing Department in attendance, and a member of that department should be present for all discussions with vendors. Departments contacting vendors without coordinating with the Purchasing Department risk jeopardizing the integrity of the County procurement process.

Negotiations may take place under the direct supervision of Purchasing staff and will be conducted as follows:

- The selection criteria in the request for proposal and the weighted value for those criteria in the request for proposal.
- Its ranking evaluation:
    - The governmental entity shall first attempt to negotiate a contract with the selected offeror;
    - If the governmental entity is unable to negotiate a satisfactory contract with the selected offeror, the governmental entity shall, formally and in writing, end negotiations with that offeror and proceed to the next offeror in the order of the selection ranking until a contract is reached or all proposals are rejected.

A Best and Final Offer (BAFO) can be requested under the direct supervision of the Purchasing Agent from the finalist(s) in an attempt to reach a contract.

15.15 No Responses to Solicitation

In the event that no responsive bids or proposals are received to a formal solicitation, Texas Local Government Code § 262.0225(d) states:

"A county that complies in good faith with the competitive bidding requirements of this chapter [Texas Local Government Code, Chapter 262, entitled Purchasing and Contracting Authority of Counties] and receives no responsive bids for an item may procure the item under Section 262.0245."

This statute requires the Commissioners Court and Purchasing Agent adopt procedures to the extent practicable under the circumstances, for the purchase of an item for which the county receives no responsive bid.

If the County has complied with the competitive bid process and no responsive bids were received, the Purchasing Department shall use the following procedures to satisfy the needs of the county:

- The same specifications that were used in the initial formal bid process will generally be used to obtain one quote from a vendor known to provide the needed goods or services.
- The requesting department shall provide the quote to the Purchasing Department.
- Purchasing will then review the quotes, terms, conditions, and requesting department recommendation.

- After review, Purchasing shall request placement of the request on the Commissioners Court agenda for consideration and approval. When approved by the Commissioners Court, the necessary purchase order will be issued not to exceed one year at which time the solicitation shall be reissued.

AUTHORITY: Texas Local Government Code §262.0245.

16. COOPERATIVE AND INTERLOCAL PURCHASING

In accordance with Texas Local Government Code Chapter 271, the county may participate in cooperative purchasing programs to increase efficiency in the purchasing process, generate cost savings through aggregated purchasing volume and reduce administrative costs. The county participates in the purchasing programs of various local, state, and national purchasing cooperatives.

16.1 Cooperative Contracts (No Professional Services Permitted)

Cooperative Contracts may not be utilized for professional services.

16.2 Cooperative Contract Expiration Dates

The natural expiration date shall be used meaning the date listed on cooperative contract. When a cooperative contract expires it is no longer valid.

16.3 Cooperative Goods and Services Spend Threshold

Although cooperative purchasing is recognized as a valuable tool for compliant government purchasing, it does not provide a customized contract or receive the specialized scrutiny that the solicitation process provides. Although cooperative purchasing is efficient, it is sometimes not the best price that can be achieved. For this reason, cooperative purchase requests for goods and services **under $500,000.00** shall be processed according to Purchasing Policy. Cooperative purchase requests for goods and services **over $500,000.00** shall receive extra analysis from the Purchasing Department as a measure to provide our required due diligence on larger expenditures. The Purchasing Department, as a result of this added analysis and at their discretion, **may** require a solicitation to be issued to fully source the market. The cooperative contract will always remain an option in this scenario.

16.4 Construction Spend Threshold

Cooperative purchase requests for construction projects **under $2 million** shall be processed according to Purchasing Policy. Cooperative purchase requests for construction projects **over $2 million** shall receive extra analysis from the Purchasing Department as a measure to provide our required due diligence on larger expenditures. The Purchasing Department, as a result of this added analysis and at their discretion, **may** require a solicitation to be issued to fully source the market. The cooperative contract will always remain an option in this scenario.

Purchasing Cooperatives currently approved and utilized by Williamson County:

- Texas Association of School Boards (BuyBoard)
- Houston Area Council of Governments (HGAC)
- Purchasing Solutions Alliance (PSA)
- Omnia National (formerly TCPN)
- Sourcewell (formerly National Joint Powers Alliance - NJPA)

- Texas Interlocal Purchasing System / Texas-Arkansas Purchasing System (TIPS / TAPS)
- Purchasing Cooperative of America (PCA)
- GoodBuy
- TxSmartBuy/TXMAS/TPASS
- Choice Partners
- ODP Business Solutions
- Texas Department of Information Resources (DIR)
- General Services Admission (GSA)
- Tarrant County Cooperative Purchasing Program
- Sheriff's Association of Texas
- TX Share Public Sector Solutions Center

AUTHORITY: SEC. 271.102. COOPERATIVE PURCHASING PROGRAM PARTICIPATION: (a) A local government may participate in a cooperative purchasing program with another local government of this state or another state or with a local cooperative organization of this state or another state.

New Cooperative Platform Consideration

Before requesting Commissioners Court approval of a Cooperative or Interlocal Agreement, each organization or contract is vetted by the Purchasing Department and General Counsel to ensure they comply with the County's legal requirements as prescribed by County Purchasing Act.

16.5 Interlocal Agreement Purchasing

The Interlocal Cooperation Act (Texas Local Government Code Chapter 791) allows local governments to contract with and between each other to provide governmental functions and services, and to join in contracting with others to provide goods and services through an interlocal or cooperative purchasing agreement. No price limits apply to interlocal purchasing agreements as outlined below. Each interlocal agreement must be approved by the Commissioners Court. Contracts awarded through interlocal agreement must meet the competitive solicitation requirements of Williamson County and the agency's solicitation must allow for cooperative purchasing.

Interlocal Agreement Goods and Services Spend Threshold

No spend threshold limit or guideline is in place for Interlocal Purchasing Agreements. Purchasing Agent shall review Interlocal Purchasing requests and may require a solicitation to fully source the market.

Interlocal agreements with various governmental agencies currently include:

1. **Cities**

   Austin, Cedar Park, Coupland, Denton, Ft. Worth, Georgetown, Granger, Hutto, Leander, Round Rock, Taylor, Thrall

2. **Counties**

   Bastrop, Brazoria, Denton, Fort Bend, Hood, McKinley, NM, Montgomery, Tarrant, Tom Green, Volusia, FL

3. **Other**

   Greater Orlando Aviation Authority, Montgomery County Hospital District, Texas Emergency District #10 (ESD #10)

17. EMERGENCY PURCHASES

Emergency purchases are authorized in extremely limited circumstances. The purchase of any goods or services needed because of an emergency condition shall comply with the provisions of the Texas Local Government Code, §262.024(a)(1)-(3) which allows the Commissioners Court to exempt competitive procurement and obtain expedited approvals.

17.1 Justification

Emergency purchases shall be defined as:

- An item that must be purchased in a case of public calamity if it is necessary to make the purchase promptly to relieve the necessity of the citizens or to preserve the property of the County.
- An item necessary to preserve or protect the public health or safety of the residents of the County.
- An item necessary because of unforeseen damage to public property.

17.2 Approval

If an emergency situation arises in which materials or services must be purchased and obtained without administrative delay, emergency purchasing may be authorized. The decision-making process will be conducted on an individual case basis by the Purchasing Agent in collaboration with the requesting Department Head, County Auditor and County Judge. Failure to promptly notify the Purchasing Department and input a requisition for the emergency could affect the County's ability to approve the claim for payment.

17.3 Budget

Departments must identify funding sources and work within an approved budget in an emergency setting.

17.4 Standard Procedure

- The department head experiencing the emergency shall contact a vendor who can furnish the goods or services immediately and obtain a price proposal.
- The department head should then contact the Purchasing Department for approval, specifying the details of the situation, the vendor contacted, and the cost of the materials or services and inform the County Judge and County Auditor of the emergency.
- The Purchasing Agent, County Judge and County Auditor shall determine, together, the approval of the emergency purchase.

- Once approved, the Purchasing Agent will consult with General Counsel to determine if an Emergency Service Agreement is needed. If an agreement is needed, the requesting department will obtain the vendor signature and insurance certificate, if applicable, and submit all documentation to the Purchasing Agent.
- The Purchasing Department and / or requesting Department will obtain the County Judge's signature on said agreement. Once the agreement has been signed, the End-User Department has authorization to proceed with the purchase.
- The Department Head or designated employee must submit a Requisition to the Purchasing Department so that a Purchase Order can be issued within three days of the emergency.
- The Purchasing Department will place an agenda item on the next possible Commissioners Court session exempting and ratifying the emergency purchase.

17.5 P-Card Procedure

- For items less than $20,000.00, the Purchasing Agent may authorize, in coordinating with the Department Leaderhship, County Judge and County Auditor, any action to be taken, including the use of a department P-Card for an emergency purchase payment. The Purchasing Agent may allow P-Card spending limits to be temporarily increased to cover emergency purchases. No Commissioners Court exemption is required at this spend level.
- The Purchasing Agent and Purchasing Department are in possession of high-limit P-Cards to facilitate emergency purchases in the event that payment is required immediately.
- The Department Head or designated employee must submit all P-Card receipts and supporting written documentation detailing the emergency to the Purchasing Agent within three days of the emergency.
- For emergency P-Card purchases $20,000.00 or higher, the Purchasing Department will place an agenda item on the next possible Commissioners Court session exempting and ratifying the emergency purchase.

17.6 After Hours Contact

For after-hours emergency purchases, meaning Monday through Friday, before 8:00 a.m. and after 5:00 p.m., nights, holidays, and weekends, the Department Head shall email or call the Purchasing Agent, County Judge or County Auditor.

18. PROFESSIONAL SERVICES

18.1 Definitions

Several laws and policies determine which procedure the Purchasing Agent must comply with when procuring professional services. The Professional Services Procurement Act, Chapter 2254, Subchapter A, the County Purchasing Act and the County Auditor Professional Services Procurement Procedure apply.

Professional Services Procurement Procedure | Williamson County, TX

There are two types of professional services:

- Professional services specifically defined under the Professional Services Procurement Act by Texas Local Government Code 2254, Subchapter (A).
- Professional services that are not specifically defined under either the Professional Services Procurement Act or the County Purchasing Act, must be obtained in compliance with the County Purchasing Act. The Purchasing Agent must rely on court cases and Attorney General opinions to determine what services are included in these "other" professional services.

Professional services are defined as:

- Services within the scope of the practice, as defined by state law, of accounting, architecture, landscape architecture, land surveying, medicine, optometry, professional engineering, real estate appraising, professional nursing, or forensic science.
- Services provided in connection with the professional employment or practice of a person who is licensed or registered as a certified public accountant, an architect, a landscape architect, a land surveyor, a physician including a surgeon, an optometrist, a professional engineer, a state certified or state licensed real estate appraiser, a registered nurse., a forensic analyst, or forensic science expert.

AUTHORTY: Texas Local Government Code 2254 under the Professional Services Act.

18.2 Request for Statements of Qualifications (RFSQ)

To comply with the statutory requirements, the Auditor's Office procedure ensures vendors a fair and equitable opportunity to do business with the County and to ensure that the services of the most qualified professional are obtained, professional services shall be purchased by using the Request for Statement of Qualifications (RFSQ) process.

AUTHORITY: SEC. 2254.003. SELECTION OF PROVIDER; FEES: (a) A governmental entity may not select a provider of professional services or a group or association of providers or award a contract for the services on the basis of competitive bids submitted for the contract or for the services, but shall make the selection and award:

(1) On the basis of demonstrated competence and qualifications to perform the services.

(2) For a fair and reasonable price.

Weighted scoring criteria shall be established for evaluation of responses. However, statute requires that contracts for the purchasing of these professional services may not be awarded on the basis of price. Instead, services must be awarded on the basis of demonstrated competence and qualifications. Once a high scoring respondent is established be a scoring committee bases on qualifications, under the direct supervision of the Purchasing Agent, a contract scope and price can be negotiated for the consideration of award by the Commissioners Court.

If staff is unable to negotiate a satisfactory contract with the highest ranking most highly qualified vendor, negotiations will formally end with that person or firm. The next most highly qualified vendor will then be asked to negotiate. Negotiations are continued in this sequence until a contract is finalized.

If any contract is entered into with one of the above-mentioned categories on the basis of a competitive bid, it is contrary to State law and County policy and is void.

18.3 "Other" Defined Services

As defined in this manual "other" personal or professional services are those services usually referred to as a professional service, but not specifically defined or covered in the Professional Services Procurement Act. Examples include lawyers, planners, etc. Various court opinions have defined these "other" professional services as services requiring technical skill and expertise; labor and skill which is predominately mental or intellectual, rather than physical or manual; or, a special skill and experience. "Other" personal services have been defined as services that must be performed by a particular person and, by the terms of the contract, no substitutions are allowed. A determination for "other" professional services categories shall be made by the Purchasing Agent in coordination with the General Counsel's office and Auditor's Office.

18.4 Pre-Qualified Consultant Pool

Departments that utilize professional services consultants on a regular basis may seek to establish a pre-qualified pool of professionals. Once established, Professional Service Agreements detailing a scope of work and fee can be negotiated and presented to the Commissioners Court for approval. The result of an RFSQ in this setting is a list of qualified consultants.

Generation of Pre-Qualified Pool Must Be Open and Fair for All Interested Firms

In order to maintain a current prequalified pool, the entire list should be regenerated on an interval not to exceed two years through an RFSQ process. The process must be consistent, open, and fair for all professional firms wishing to participate in the relevant prequalified pool. While membership in the pool is not a guarantee that work will be given, all firms that are members of the pool will be given consistent opportunities to demonstrate their competence and qualifications for appropriate projects.

Prequalified Pool Must Be Approved by Williamson County Commissioners Court

Only the Williamson County Commissioners Court, acting as a body, may approve the use of a prequalified pool under the Act. Such approval must be obtained and recorded in the minutes of the Commissioners Court. Use of the pool should be based on a finding that it is in the public's interest.

AUTHORITY: Williamson County Auditor's Office Professional Services Procurement Procedure.

19. CONSTRUCTION PROCUREMENT

Construction purchasing will be consistent with other procurement procedures as defined in this manual and in accordance with the pertinent statutes. The Purchasing Agent will supervise all construction purchases.

19.1 Statues

Section 262.011(e) of the Texas Local Government Code states that "The County Purchasing Agent shall supervise all purchases made on competitive bid."

Section 271.024 of the Texas Local Government Code states that "to award a contract for the construction, repair, or renovation of a structure, road, highway, or other improvement or addition to real property on the basis of competitive bids, and if the contract requires the expenditure of more than $100,000, bidding on the contract must be accomplished in the manner provided by this subchapter."; and, Section 271.0245 of the Texas Local Government Code details additional competitive procedures.

Construction procurements may use the IFB format and process, or any other alternative delivery method allowed by Government Code 2269. Additional alternative delivery methods include Competitive Sealed Proposal, Design Build, Construction Manager at Risk, Construction Manager-Agent.

19.2 Specifications

Specifications shall be provided by the Facilities Management, Parks Department or Road and Bridge Department. Bid set plans at 100% design shall be provided by a licensed professional consultant.

Specifications for minor installations or repairs that do not require professional design or engineering can be provided by an approved contractor in coordination with Williamson County staff.

19.3 Architect / Engineering / Land Surveying Services

The Professional Services Procurement Act outlined in Texas Government Code 2254 requires that architectural, engineering and land surveying services be procured using a two-step process. According to the Act, the entity (County) shall:

- First select the most highly qualified provider of those services on the basis of demonstrated competence and qualifications.
- Then attempt to negotiate with that provider a contract at a fair and reasonable price.

If a satisfactory contract cannot be negotiated with the most highly qualified provider of architectural, engineering, or land surveying services, the entity shall:

- Formally end negotiations with that provider.
- Select the next most highly qualified provider.
- Attempt to negotiate a contract with that provider at a fair and reasonable price.

The entity shall continue the process to select and negotiate with providers until a contract is entered according the Williamson County Professional Services Act and the Professional Services Procurement Procedure as mandated by the County Auditor's office.

19.4 Alternative Delivery Methods for Construction Projects

The Construction Manager-Agent method allows a governmental entity to contract for the construction, rehabilitation, alteration, or repair of a facility; a governmental entity using the construction manager-agent method may, under the contract between the governmental entity and the construction manager-agent, require the construction manager-agent to provide administrative personnel, equipment necessary to perform duties under this section, and on-site management and other services specified in the contract. A construction manager-agent represents the governmental entity in a fiduciary capacity.

The Construction Manager at Risk (CMAR) method is permitted and requires the governmental entity to select or designate an engineer or architect who shall prepare the construction documents for the project and who has full responsibility for complying with Chapter 1001 or 1051, Occupations Code, as applicable. The governmental entity shall then select the construction manager-at-risk in either a one-step or two-step process as required by statute.

A Design-Build Contract may be used for the construction, rehabilitation, alteration, or repair of a facility. The governmental entity shall prepare a request for qualifications that includes general information on the project site, project scope, budget, special systems, selection criteria, and other information that may assist potential design-build firms in submitting proposals for the project. The governmental entity shall evaluate statements of qualifications and select a design-build firm in two phases:

- The governmental entity shall prepare an RFSQ and evaluate each Offeror's experience, technical competence, and capability to perform, the past performance of the submitted by the team or firm in response to the RFSQ, except that cost-related or price-related evaluation factors are not permitted.
- The governmental entity shall evaluate the information submitted by the offerors based on the selection criteria stated in the RFSQ and the results of an interview.

The Competitive Sealed Proposal Method may be used to score and rank the offerors, negotiate as prescribed, and then contract with a general contractor for construction, rehabilitation, alteration, or repair of a facility. The governmental entity shall prepare a request for competitive sealed proposals that includes construction documents, selection criteria and the weighted value for each criterion, estimated budget, project scope, estimated project completion date, and other information that a contractor may require to respond to the request. The weighted value assigned to the price must be at least 50 percent of the total weighted value of all selectin criteria. If the governing body of a governmental entity determines that assigning a lower weighted value to price is in the public interest, the governmental entity may assign to price a weighted value of not less than 36.9% of the total weighted value of all selection criteria. The governmental entity shall receive, publicly open, and read aloud the names of the offerors and any monetary proposals made by the offerors. The governmental entity shall select the offeror that submits the proposal that offers the best value based on:

- The selection criteria in the request for proposal and the weighted value for those criteria in the request for proposal.

- Its ranking evaluation.

The governmental entity shall first attempt to negotiate a contract with the selected offeror. The governmental entity and its architect or engineer may discuss with the selected offeror options for a scope or time modification and any price change associated with the modification. If the governmental entity is unable to negotiate a satisfactory contract with the selected offeror, the governmental entity shall, formally and in writing, end negotiations with that offeror and proceed to the next offeror in the order of the selection ranking until a contract is negotiated or all proposals are rejected.

The Job Order Contracts Method may be used for maintenance, repair, alteration, renovation, remediation, or minor construction of a facility when the work is of a recurring nature, but the delivery times, type, and quantities of work required are indefinite. The governmental entity shall establish the maximum aggregate contract price when it advertises the proposal. The governing body shall approve each job, task, or purchase order that exceeds $100,000. The governmental entity may establish contractual unit prices or a job order contract by specifying one or more published construction unit price books and the applicable divisions or line items or providing a list of work items and requiring the offerors to propose one or more coefficients or multipliers to be applied to the price book or pre-priced work items as the price proposal.

AUTHORITY: Texas Government Code 2269.

19.5 Wage Rate Determination

Wage determinations for construction projects shall be verified in accordance with the Davis Bacon Act at the following link:

Wage Determinations | SAM.gov

The construction wage rates are determined by job project and title.

19.6 Receipt of Solicitation Responses

Shall be conducted as outlined in the Formal Solicitation section of this manual.

19.7 Public Openings of Responses

Shall be conducted as outlined in the Formal Solicitation section of this manual.

20. CONSULTING SERVICES PURCHASING

Consulting services are unique and are defined as a contract that does not involve a traditional relationship of employer and employee. A major consulting services contract is one that will exceed $15,000.00.

Statutory guidelines require that the greatest and fairest competition be achieved when selecting a consultant but allow flexibility in the method of procurement. The statue does not require or prohibit the use of competitive bidding, meaning that a Quote, Invitation to Bid, Request for Proposal or Request for Statements Qualifications can be used. The formal solicitation process shall be used should the end user anticipate the contract to exceed $100,000.00.

AUTHORITY: Texas Government Code 2254 Subchapter B.

21. COMPLEX TECHNOLOGY PURCHASING

Critical information systems shall be defined as those software or hardware technology items that are required to run the day-to-day County functions, are integrated throughout the organization and are related to safety or business operations.

Critical systems cannot easily be replaced, and the County recognizes that issuing a solicitation for a critical system with the intent of changing or upgrading the system is a major undertaking that obligates the time of key stakeholders. The Purchasing Agent may recommend a captive exemption for critical systems for a period of 15 years.

Once a critical system has been in place for 15 years or the price has increased 25% or more over the life of the contract, then a solicitation may be issued or a new cooperative contract established for the system up to $500,000.00 per the cooperative purchasing guidelines.

A business case study and budgeting decisions by Williamson County leadership may take place in advance of a system contract final term in order to prepare for a solicitation in advance of the contract expiring.

AUTHORITY: SEC. 262.024. DISCRETIONARY EXEMPTIONS: (a) A contract for the purchase of any of the following items is exempt from the requirement established by Section 262.023 if the Commissioners Court by order grants the exemption:

> ***(7) An item that can be obtained from only one source, including:***
>
> ***(D) Captive replacement parts or components for equipment.***

If a solicitation is recommended and required for a critical system, the price for migrating to a new system shall be determined and factored into any evaluation. Cost for migration shall include anticipated staff time from all user departments to include IT, HR, Audit, Purchasing, and End User time. This cost for migration shall be determined in advance of issuing a solicitation and disclosed in the specification.

22. TRAINING SERVICES PURCHASING

Contracting for training services is a complex category. Training services are challenging to compare as each program and trainer presents material and skill set learning in different ways. For this reason, the Purchasing Agent recommends to the Commissioners Court that training services under $100,000.00 be considered a personal service, conducted by the day, and exempting training from competitive bidding.

In the scenario of a training program with the potential to exceed $100,000.00, the Purchasing Agent may require a formal solicitation to assure that the marketplace has been thoroughly explored.

AUTHORITY: SEC. 262.024. DISCRETIONARY EXEMPTIONS. (a) A contract for the purchase of any of the following items is exempt from the requirement established by Section 262.023 if the Commissioners Court by order grants the exemption: (4) a personal or professional service.

23. SPECIAL FUND PURCHASES

23.1 Overview

Special funds to be used for a special purpose. Examples are, but are not limited to, Law Library funds, Justice Court Technology funds and Records Management and Preservation funds. These funds require special routing in the Oracle requisition hierarchy which means that regardless of the amount they will route through additional approvers up to the County Judge.

23.2 Forfeiture Funds

While the Law Enforcement Agency or District Attorney has general authority to make the decision what purposes to utilize these funds for, it must follow the County Purchasing Act through the competitive solicitation process. While the Commissioners Court's function is of a ministerial nature and therefore must initiate the competitive solicitation process, it cannot refuse the award of a contract to prevent or delay a purchase from a forfeiture fund.

AUTHORITY: Texas Criminal Code Procedure Chapter 59.

23.3 Commissary Funds

A Sheriff may expend commissary proceeds under Section 351.0145 of the Local Government Code without complying with the County Purchasing Act.

AUTHORITY: Local Government Code 351.0415.

23.4 Vehicle Inventory Tax Escrow Fund

Purchases made by a tax assessor-collector with the interest monies are not subject to the County Purchasing Act.

AUTHORITY: Tex. Atty. Gen. Op. JC-0149 (1999).

24. FURNITURE PURCHASING

24.1 Overview

In the interest of maintaining the best value for the investment and creating a cohesive, professional atmosphere with durable furnishings that can be utilized in most departments, the following guidelines have been approved by the Commissioners Court.

24.2 Brand

HON brand or like-type furniture is recommended and preferred for durability and long term and frequent use.

24.3 Purchasing Path

Furnishings are available through several cooperative suppliers that can be located on the Purchasing Portal.

24.4 Projects

Other project-oriented furniture for common space installations such as remodels and new construction shall be selected and installed by the Facilities Management Department.

24.5 Life Cycle

Furniture should only be replaced in the event that it is broken, worn and / or unable to be utilized.

24.6 Approval

Quotes and images of requested furniture shall be submitted to the Budget Department during the budget process for review to ensure compliance with the Furniture Purchasing Guidelines. Like-type requests may be considered. If the requested furniture is found to be in conformance with the Furniture Purchasing Guidelines, the purchase will then need to be reviewed and approved again through the purchasing process.

Approval for Requisition

Approval requires a written quote and image / photo of the item being requested submitted through Origination.

Approval for P-Card

If furniture is being purchased through a P-Card, the statement submittal must be accompanied by an approval email from the Budget Officer.

Link

Furniture Buying Made Easy

Agenda - View Meetings (8186874806)

AUTHORITY: Furniture Purchasing Policy adopted by the Commissioners Court 4/25/23 Agenda Item #42.

25. COUNTYWIDE CONTRACTS

Current Countywide contracts available to all End Users are as follows. Information and guidance on ordering from each contract can be found on the Purchasing Portal:

- Vehicle and Upfit Purchasing
- Multifunction Devices (Copy / Print / Scan)
- Temporary Labor

Link

NEW Purchasing Portal - Home

26. CONTRACT ADMINISTRATION, MODIFICATION AND SYSTEM ACCESS

26.1 Contract Administration

The Purchasing Department strives to provide contract administration support for all contracts originated in the Purchasing Department.

Purchasing Department service level tasks for contract administration shall include but not be limited to:

- Review of contract for purchasing law and policy compliance.
- Routing of contract to Commissioners Court for review and approval.
- Routing to Judge's Office for required signatures.
- Return of signed contract to department point of contact.
- Placement of contract into Purchasing Department primary and back-up contract management system ("System").
- Monitoring of contract expiration dates through System.
- Notifying departments of up-coming renewal or expiration dates.
- Planning future contract strategies to consolidate buying power.
- Permanent archiving of expired contracts.

System shall capture:

- Contract Number
- Solicitation Type
- Contract Description
- Vendor Name
- Commissioners Court Approval Date
- Agenda Item Number
- Contract Start Date
- Contract Term Date
- Available Renewals
- Contract Renewal Date(s) with Commissioners Court Approval Dates
- Contract Documents in File

- User Department
- User Department Point of Contact
- Purchasing Department Contact

Contract categories shall be:

- Term Contract
- One-time goods and services – Projects Team
- One-time goods and services – Support Team
- Construction and Professional Service Agreements

26.2 System Access

The Purchasing Department shall fund and maintain a primary and back-up contract management system, herein "System", for redundant security. The Purchasing Department shall utilize the System for all contracts that originate through the Purchasing Department.

Each Department, through a designated employee may have access to the System and contract data with read-only permissions. This access is provided to allow for review of documents and tracking of contract dates and vendor performance records.

26.3 Contract Management

This aspect of the procurement process is one of the most important and is frequently overlooked. The End User Department is on the "front line" and has the best capability to monitor and document contractor performance / compliance. To accomplish this, the following is recommended:

- Assign department personnel who have frequent interactions with the contractor to monitor and document performance.
- Require assigned personnel to read and fully understand the contract requirements.
- Coordinate with the Purchasing Department as soon as possible after contract award to identify the types of non-performance and non-compliance to be documented and the documentation requirements. Documentation at a minimum should include the details of each instance of non-performance, such as: date, location, description of the non-compliance, how the vendor was notified of non-compliance and the name of the vendor's representative who was notified. The Purchasing Department tracks vendor performance via the Vendor Performance Report (VPR) located on the internal SharePoint Purchasing Portal. Documentation received via the VPR will be documented in the vendor file.

The Department, unless it is countywide contract, will be responsible for monitoring and documenting contractor performance and compliance. All documentation of noncompliance should be shared with the Purchasing Department via Vendor Performance Report (VPR) e-link on the Purchasing Department portal and shall be communicated in writing to the Purchasing Department Contract Specialist who is assigned to monitor contracts for performance in collaboration with the End User Department. If there has been poor performance or non-compliance with the contract, the Contract Specialist will assist with initiating corrective action notice with the vendor. The Contract Specialist will also coordinate with the End User department to document whether the terms of corrective action have been met.

The Contract Specialist will take all steps related to obtaining compliance with the contract but will consult with the General Counsel before taking any steps toward suspension or termination of the contract. The Contract Specialist will coordinate with the General Counsel, who oversees the contract termination process, on vendor communication related to termination or suspension.

The objectives of End User contract management are to:

- Ensure the contract requirements are satisfactorily performed before authorizing payment.
- Identify any material breach of contract by assessing the difference between contract performance and material non-performance.
- Determine if corrective action is necessary and take action if required.
- Resolve any disputes.

Effective contract management ensures that the contract requirements are satisfied, that the goods and services are delivered per the specification, and that the financial interests of the County are protected. Proactive contract administration minimizes or eliminates problems and potential claims and disputes.

26.4 Contract Modifications

After the intent to award is established, but before the contract is made, the Purchasing Agent, designated Purchasing employee or Department Head may negotiate a contract modification if it is in the County's best interests, does not substantially change the scope of the contract or cause the contract amount to exceed the next lowest bid. The Commissioners Court must approve the modification and contract for it to be effective.

AUTHORITY: Texas Local Government Code, §262.0305.

26.5 Change Orders

The Commissioners Court may also make approve changes in plans or specifications after a contract is made or if it becomes necessary to increase or decrease the quantity of items purchased. The original contract price may not be increased under this section by more than 25%. The original contract price may not be decreased under this section by more than 18% without the consent of the contractor. The Purchasing Department will assist with required analysis and documentation in the event that a vendor seeks a price adjustment. Price adjustments mut be justified and requested in writing for Purchasing Department review (i.e., material cost increase etc.) and that this has to be documented in detail. If warranted, the request will be submitted to the Commissioners Court for consideration. At times Purchasing may recommend price escalation clauses in the contract.

The total contract price may not be increased unless the cost of the change can be paid from available funds and the increase is approved by Commissioners Court.

The Commissioners Court has the authority to approve change orders to a contract that involves an increase or decrease of more than $50,000.00. In certain circumstances however, the Commissioners Court designates a county employee (i.e., Project Manager) to approve change orders up to a certain amount but below $50,000.00.

The Purchasing Agent will bring contract change order requests to Commissioners Court for approval on all contracts originated through the Purchasing Department.

The Commissioners Court may approve modifications and change orders to contracts if the changes are within the general scope of the contract.

AUTHORITY: Texas Local Government Code, §252.048(d).

26.6 Contract Renewals

When a contract is established, pre-determined optional renewals shall be written into the contract. The Purchasing Department Contract Specialist shall notify and work with the End User on renewing a contract if the end user seeks to renew. Renewals shall be placed on the Commissioners Court agenda for review and approval. Auto Renewals do not require Commissioners Court approval each time a renewal term passes unless expressly stated in the contract. Auto Renewals are not to be considered indefinite. Defined contract term periods are encouraged.

26.7 Contract Extensions

In some scenarios, an extension of a contract may be necessary. This occurs most often when a defined scope of work has yet to be completed within the contracted timeframe. Purchasing staff, in tandem with the General Counsel's office, will work to establish a contract extension if needed and if compliant. Extensions shall be placed on the Commissioners Court agenda for review and approval.

26.8 Contract Amendments

Contract amendments can be drafted to address a new need that arose after the contract was signed provided that the general scope remains unchanged. Amendments can also be drafted to clarify details that were left out of the original contract, to correct errors in the original contract, to improve the original contract and to adjust for unanticipated situations. These are considered a change order and will be reviewed for compliance. Amendments shall be placed on the Commissioners Court agenda for review and approval.

26.9 Services Contract

A contract that is required when on property services are required. Must be approved by Commissioners Court.

26.10 Master Service Agreements

Master Service Agreements shall serve as a legally binding contract that outlines the terms and conditions between two parties. This document shall govern a vendor's service work to the County during the period of the contract. Purchase orders can be issued referencing this MSA without the need for an additional Services Contract.

26.11 Contract Survivability

Some goods and services contracts will contain a survivability clause that can be used in the event that the expiration of a contract will cause a hardship to Willamson County. This shall be used only in unique cases and its appropriateness will be determined by the Purchasing Agent and General Counsel office. If survivability is required the Purchasing Agent or Deputy Purchasing Agent, with approval of the General Counsel office, will notify the vendor and the End User via e-mail of the survivability term and activation which it typically 90 days.

26.12 Contract Termination

When alerted by End Users that a contact termination is necessary, Purchasing shall notify the General Counsel office. General Counsel will prepare the letter of termination, signed by the handling attorney. The General Counsel's office shall place the letter on the Commissioners Court agenda for review and approval and shall send the approved letter via certified mail to the supplier so that if the supplier has any questions, those questions can be directed to the General Counsel's office. Documentation of sent and receipt (e-mail) shall be kept in the contract file with General Counsel and in the Purchasing contract database by the Contract Specialist(s).

26.13 Assignment

In the event that a vendor contract requires assignment, the Purchasing Contracts and Programs Team can assist with support from General Counsel.

27. FEDERALLY FUNDED AND GRANT PROCUREMENTS

27.1 Grants

Grants are administered via written contract between the County and the granting authority. Texas Government Code Section 2261.002(1) includes grants in its definition of a contract for which the recipient of the grant is required to perform a specific act or services, supply a specific type of product, or both.

27.2 Supplies, Equipment and Services

All procurement of supplies, equipment and services utilizing Federal Funds (e.g., Federal Grant or Contract) shall be made in accordance with all applicable federal rules and regulations, including but not limited to the Federal Acquisition Regulations (FAR), Federal Office of Management and Budget (OMB) Circular A-102, and OMB Circular A-110. The End User department is responsible for providing the Purchasing Agent a copy of all procurement requirements in the grant document in a timely manner.

27.3 SAMS (System for Awards Management)

All vendors, prior to award with federal funds, are “required” to be searched with the Excluded Parties List System also known as System for Awards Management (SAMS) at the following link:

Home | SAM.gov

27.4 HUB and DBE Designations

Certain grant funds and federally funded procurements may be subject to Historically Underutilized Business (HUB) and Disadvantaged Business Enterprise (DBE) HUB and DBE consideration requirements. The Purchasing Specialist can assist with determining this possible requirement when purchases are made from funds other than the General Fund.

27.5 Federal Policies

All Procurement of goods and services will comply with federal procurement and contract requirements outlined in 2CFR200.317 to 2CFR200.327. These procurement requirements must and will be followed for reimbursement from grant allocations originating from the federal government.

Solicitations

Procurements subject to this Policy will be made on the basis of a written solicitation, after careful consideration by Williamson County Staff (with, as applicable, the support of a selection committee) of the needs of Williamson County and available resources. The written procedures in this Policy are intended to ensure that all solicitations meet the following federal requirements as well as conducting best practices.

1. **Clear Description**

   The solicitation must incorporate a clear and accurate description of the technical requirements for the material, product or service to be procured. This description should include a written statement of work.

2. **Nonrestrictive Specification**

   The description of the technical requirements must contain features that do not unduly restrict competition.

3. **Qualitative Requirements**

   The description of the technical requirements may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use.

   - **Brand Name or Equal:** When it is impractical or uneconomical to write a clear and accurate description of the technical requirements of the property or services to be acquired, “brand name or equal” descriptions may be used to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offerors must be clearly stated. The need for a “brand name or equal” specification should be documented.
   - **Preference or Performance Specifications:** Product or service specification describe an end result, an objective, or standard to be achieved, and leaves the determination of how to reach the result to the contractor. Performance specifications describe what the product should be able to do or the services to accomplish, without imposing unnecessarily detailed requirements on how to accomplish the tasks.

4. Requirements

The solicitation must identity all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals. All solicitations for competitive proposals must notify offerors that Williamson County reserves the right to award to other than the lowest-priced offeror. Generally, Williamson County will make a best value determination, balancing cost against technical merits, in awarding competitive contracts.

5. Type of Federal Funding

The solicitation must acknowledge the source of the Federal funding for the contracts, in compliance with the terms of its financial assistance award.

6. Contract Type

The solicitation should state the type of contact that will be awarded.

- **Fixed Price:** A fixed price contract provides for a firm price that remains irrespective of the contractor's actual cost of performing the scope of work under the contract. The risk of performing the work, at the fixed price, is borne by the contractor. Fixed price contracts may include an economic price adjustment, incentives, or both.
- **Cost-Reimbursement:** Cost-reimbursement type contracts provide for payment of certain incurred costs to the extent provided in the contract. They normally provide for the reimbursement of the contractor for its reasonable, allocable, and allowable costs, with an agreed-upon fee. There is a limit to the costs that a contractor may incur at the time of contract award, and the contractor may not exceed those costs without Williamson County's prior approval. Cost allowability is determined by Federal regulations. There are many varieties of cost-reimbursement contracts, such as cost-plus-fixed-fee, cost-plus-incentive-fee, and cost-plus-award-fee. Because Williamson County incurs more risk in a cost reimbursement contract, these types of contracts should only be entered into after a careful analysis of the benefits compared to other contract types.
- **Time and Materials Contracts:** A time and material type contract is a contact whose cost to Williamson County is the sum of the actual cost of materials and direct labor hours charged at fixed hourly rates that reflect wages, general administrative expenses, and profit. This type of contract is used if no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.
- **Cost-Plus Percentage of Cost:** The use of cost-plus percentage of cost and cost plus a percentage of construction cost methods of contracting are prohibited.

7. Prohibitions

Certain provisions that unduly restrict competition are prohibited. The following are some examples of these prohibited provisions. Note that the provisions described below are not prohibited when they are improper or excessive. For example, some qualifications and experience may be required for a particular type of contract; only "excessive" or "necessary" requirements are not allowed:

- **Excessive Qualifications:** Placing unreasonable requirements on firms in order for them to qualify to do business.
- **Unnecessary Experience:** Requiring necessary experience.
- **Unnecessary Bonding:** Requiring excessive bonding.
- **Improper Qualification:** Using improper prequalification procedures that conflict with.
- **Retainer Contract:** Making a noncompetitive solicitation only to a person or firm on retainer contract where that award is not for property or services specified for delivery under the scope of work of the retainer contract.
- **In-State, Local, or Tribal Geographic Preferences:** Imposing prohibited in-state, local, or tribal geographic preferences that conflict with.
- **Organizational Conflict of Interest:** Allowing entities to submit bids or proposals in response to the solicitation where there would be a prohibited organizational conflict of interest.

Method for Procurement

All procurements made under this policy shall avoid acquiring unnecessary or duplicative items. Conducting multiple steps in monitoring invoices received ensures avoiding unnecessary or duplicative items. Invoices for grant expenditures will be reviewed by the End User for potential duplicative items. Once approved, the invoice will be sent to the County Auditor. The Auditor's Office will then review the invoice again prior to approving payment. Procurements shall be made using one of the following:

- Micro-Purchases
- Small Purchase Procedures
- Competitive Sealed Bids
- Competitive Negotiations
- Non-Competitive Negotiations

All procurements shall be made in accordance with these procedures.

1. **Micro-Purchases**

   Purchases below the Simplified Acquisition Threshold may be awarded without soliciting competitive proposals if Williamson County considers the price to be reasonable. Efforts will be made to get the lowest and best price, but written records of such efforts are not necessary. Procurements may not be disaggregated for the purpose of failing below the Micro-Purchase threshold.

2. **Small Purchases**

   Purchases of supplies, equipment and services which cost below $50,000.00 require written supplier estimates but no formal bid is required. Williamson County will solicit a verbal or

written response from at least three vendors and will document why the vendor was selected if it is not the lowest priced offeror. If no such responses are available, a statement explaining the procurement will be prepared and filed.

3. Competitive Sealed Bids

The use of sealed bids will be employed when detailed specifications for the goods or services to be procured can be prepared and the primary basis for award is cost. When the cost of a contact, lease or other agreement or martials, supplies, equipment or contractual services, other than those personal (procuring the services of an individual for staff augmentation services) or professional (provided by a degreed, licensed professional, principally engineering, accounting, and legal services), exceeds $50,000.00, an Invitation for Bids ("IFB") notice will generally be prepared. This notice will be published in the Williamson County newspaper of record and / or such other places as Williamson County deems appropriate. This notice will appear at least 14 days before the due date for bid proposals. Williamson County may also solicit sealed bids from responsible prospective suppliers by sending them a copy of such notice. To the extent possible, the Williamson County Staff is encouraged to maintain an open Bidders List. The IFB will include a complete, accurate and realistic specification and description of the goods or services to be procured, any required bid deposit, the amount of payment bond and bond performance required, (if applicable), the location where bid forms and specification may be secured, the time and place for opening bids, and whether the bid award will be made on the basis of the lowest price or the lowest evaluated price. If the lowest evaluated price is used, the measurable criteria to be used must be stated in the IFB. Sealed bids will be opened in public at the time and place stated in the IFB. The bids will be tabulated at the time of bid opening. The results of the tabulation and the bid procurements will be examined for accuracy and completeness. In addition, Williamson County shall determine that all firms are responsive and responsible. Williamson County will make the decision as to whom the contract shall be awarded. After the bid award is made by Williamson County, a contract will be prepared for execution by the successful bidder. After the contract is signed, all bid deposits will be returned to all unsuccessful bidders. Williamson County may cancel an Invitation for Bid or reject all bids if it is determined that such is in the best interest of Williamson County. Bidders will be notified in writing of such cancellation or rejection. Williamson County may allow a vendor to withdraw a bid if requested at any time prior to be bid opening. Bids received after the time set for bid opening shall be returned to the vendor unopened. Bids which do not accept all terms and conditions of the IFB shall be deemed to be non-responsive and will be rejected. Any changes to the bidding terms and conditions shall be communicated to all bidders, and all bidders will have an equal chance to submit a bid responsive to those changed terms and conditions.

4. Competitive Negotiations

Williamson County will use competitive negotiations, regardless of contract amount, upon written determination that either of the following conditions apply:

- Specifications cannot be made specific enough to permit the award of a bid on the basis of either the lowest bid or the lowest evaluated bid price (in other words, sealed bidding is not feasible); or

- The services to be procured are professional (provided by a degreed, licenses professional, principally engineering, accounting, and legal services) in nature.

Competitive negotiations will proceed as follows:

- Proposals will be solicited through advertisement in local newspapers of record and / or such other places as Williamson County deems appropriate.

Additionally, a Request for Proposal (RFP) may be prepared and mailed, emailed, or faxed to qualified vendors. The RFP will describe services needed and identify the factors to be considered in the evaluation of proposals and relative weights assigned to each selection factor. The RFP will also state where further details regarding the RFP may be obtained. The RFP will call attention to the applicable regulations. Requests for proposals will always include cost as a selection factor.

Award must be made to the offeror whose proposal is determined in writing by Williamson County to be the most advantageous to Williamson County with price and other factors considered. This evaluation and award process contemplates a balancing of cost and technical merit in arriving at a determination as to which proposal provides the best value to Williamson County. Evaluations must be based on the factors set forth in the Request for Proposal and written evaluation of each response prepared. The selection committee may contact the firm regarding their proposals for the purpose of clarification and record in writing the nature of the clarification. If it is determined that no acceptable proposal has been submitted, all proposals may be rejected. New proposals may be solicited on the same revised terms, or the procurement may be abandoned.

For the procurement of certain professional services, an alternative to RFPs may be used. Williamson County may publish a Request for Statement of Qualifications (RFSQ). RFSQs are handled in a similar method to RFPs with the exception that cost is not a factor in the initial evaluation. The selection committee will evaluate the responses and rank them by comparative qualifications. The highest scoring person or firm will be contacted, and Williamson County will negotiate cost. If Williamson County is unable to negotiate a satisfactory cost arrangement, the second highest scoring person or firm will be invited to negotiate. Williamson Count will maintain a written record of all such negotiations.

5. **Noncompetitive Negotiations**

   Williamson County requires competitive bids for purchases of goods and services (including consulting services) over $100,000; however, some exceptions apply.

   In circumstances, when competition cannot be obtained or the situation necessitates the required number of competitive bids to be reduced, a Sole Source or Reduction Justification Form must be submitted. The following information is a guide for requesting the waiver or reduction of competitive bids on RFPs for goods or services greater than $100,000, Williamson County may purchase goods and services through non-competitive negotiations when it is determined in writing by Williamson County that competitive negotiation or bidding is not feasible and that:

Sole Source Definition and Criteria

A single supplier that is exclusively capable of meeting Williamson County's requirements within the time available, including emergency and other situations, which preclude conventional planning and processing. These situations include:

1. **One-of-a-Kind / Specialized**

   The commodity or service has no competitive product or must meet specialized seaport, boat or marine requirements, or specialized professional or technical services, and is available from only supplier.

2. **Compatibility**

   The commodity or service must match an existing brand of equipment for compatibility and is available from only one vendor.

3. **Replacement Part**

   The commodity is a replacement part for specific brand of existing equipment and is available from only one supplier.

4. **Delivery Date**

   Only one supplier can meet necessary delivery requirements.

5. **Emergency**

   URGENT NEED for the item or service does not permit soliciting competitive bids; including purchases needed to address major facility failures, damages due to disasters, or purchases necessary to address immediate safety and security issues.

Only one satisfactory proposal is received through RFP or RFQ.

The Federal or State awarding agency has authorized the particular type of noncompetitive negotiation.

Procurement by noncompetitive negotiation requires the strictest attention to the observation of impartiality toward all suppliers. Williamson County must approve all procurements by non-competitive negotiation when only one supplier is involved or only one bid or response to an RFP / RFSQ is received.

Contracts

Generally, all procurement in excess of the Simplified Acquisition Threshold will be memorialized and supported by a written contract. Where it is not feasible or is impractical to prepare a contract, a written finding to this effect will be prepared and some form of documentation regarding the transaction will also be prepared.

- All contracts will contain language which allows Williamson County the opportunity to cancel any contract for cause. Said cause shall include (but not be limited to) demonstrated lack of ability to perform the work specified, unwillingness to compete the work in a timely fashion, cancellation of liability insurance or worker's compensation, failure to pay suppliers or workers, unsafe working conditions caused by the contractor, failure to comply with Davis-Bacon wage laws, (where applicable). Failure to keep accurate and timely records of the job, or failure to make those records available to Williamson County (on request) or any other documented matter which could cause hardship for Williamson County if a claim should arise, or the work is not completed on schedule at the specified cost.

- All contracts will contain a termination for convenience provision, which allows Williamson County to cancel the contract without fault on the part of the contractor. In the event of a termination for convenience, the contractor will receive reimbursement and / or pre-rate payment for costs and work done until the point of termination but not anticipated profits on the work that was cancelled. The termination provision will specify the procedures for the contractor to submit a claim for termination costs.

- Except as otherwise provided under 41 CFR60, all contracts that meet the definition of "Federally assisted construction contract" in 41CFR§60-1.3 must contain the applicable contrast clauses described in Appendix II to Part 200, Title 2 (Contract Provisions for non-Federal Entity Contracts Under Federal Awards). These provisions will be provided to all bidders.

Documentation

All source documents supporting any given transaction (receipts, purchase orders, invoices, RFP / RFSQ data and bid materials) will be retained and filed in an appropriate manner. Where feasible, source documents pertinent to each individual procurement shall be separately filed and maintained. Where it is not feasible to maintain individual procurement files, source documents will be filed and maintained in a reasonable manner (examples include chronologically, by vendor, by type or procurement etc.). Whatever form of documentation and filing is employed, the purpose of this section is to ensure that a clear and consistent audit trail is established. At a minimum source document data must be sufficient to establish the basis for selection, basis for cost, (including the issue of reasonableness of cost), rationale for method of procurement and selection of contract type, and basis for payment.

Locally Owned, Minority-Owned, Female Owned and Small Businesses

All necessary affirmative steps will be taken and documented to solicit participation of small and minority businesses, women's business enterprises, and labor surplus area firms. Where possible and feasible, deliver schedules will be established and work will be subdivided to maximize participation by small business or minority- or women-owned businesses. Subdivided components will be bid as a separate contract. A list of locally owned, minority-owned, female owned, and small businesses and also minority businesses located within the trade region shall be used when issuing IFBs, RFPs and RFSQs. This list shall also be consulted when making small purchases. Williamson County will use the services and assistance of the Small Business Administration and the Minority Business Development Agency of the Department of Commerce when appropriate. The successful bidder will be required to use these same criteria in selection of suppliers and subcontractors whenever possible.

Code of Conduct

No Williamson County member, employee, consultant, elected official, appointed or designated agent of Williamson County will take part or have an interest in the award of any procurement transaction if a conflict of interest, real or apparent exists. A conflict of interest occurs when the official, employee or designated agent of Williamson Count, partners of such individuals, immediate family members, or an organization which employs or intends to employ any of the above has a financial or other interest in any of the competition firm or will otherwise benefit financially or otherwise from a contract award. No Williamson County member, employee or designated agent of Williamson County may acquire a financial interest in or benefit in any way from any activity which uses any Federal funding, nor shall they have any interest in any contract, subcontract or agreement for themselves or any family members. NOTE: These rules apply to all named parties and shall be effective for the period of service and for one year after leaving said position (or office, in the case of elected officials).

1. **Acceptance of Gratuities**

   No Williamson County member, employee or designated agent of Williamson County shall solicit or accept gratuities, favors or anything of monetary value from contractors, potential contractors, subcontractors or potential subcontractors.

2. **Penalties**

   Any Williamson County employee or designated agent of Williamson County who knowingly and deliberately violates the provisions of this code may be subject to disciplinary action ranging from administrative actions to civil or criminal penalties without the legal protection of Williamson County (if any employee) or such sanctions as available under the law (if an elected official).

   Any contractor or potential contractor who knowingly and deliberately violates the provisions of these procurement standards will be barred from future transactions with Williamson County.

Additional Provisions

Williamson County Federally funded contracts are subject to a variety of required statutes, regulations, and contract clauses. While it is the responsibility of bidders and offerors to be aware of and comply with those requirements, Williamson County staff shall include applicable requirements in all Williamson County contracts to the maximum extent possible either in full text, via addendum or attachment, or by reference. The list below is not exhaustive, and other provisions may apply based on the type of work being performed and the dollar amount of the contract. The provisions below are common to many covered contracts:

1. **Labor and Employment Laws and Regulations**

   A variety of construction and non-construction labor and employment laws and regulations are required as a condition of Williamson County's Federal funding. These include provisions related to Equal Employment Opportunity, Prevailing Wages, Anti-Kickback provisions, Overtime and work Safety requirements, and a variety of whistle blower protections. In dealing with all potential bidders and offerors, Williamson County Staff should ensure that the applicable requirements are included in all solicitations and contracts. To the extent possible, Williamson County staff should highlight these requirements to bidders and offerors unfamiliar with or inexperienced in Federally funded projects.

2. **Rights to Inventions Made Under Grant or Contract**

   If a contract awarded by Williamson County may result in the creation of protectable intellectual property, including a patentable invention, copyrighted material, trade secrets or technical data, or any other invention or discovery.

3. **Environmental Regulations**

   Contracts over $150,000.00 require the contractor to comply with Clean Air Act and Federal Water Pollution Control Act. Contracting with Suspended or Debarred Persons or Entities

   Williamson County shall not enter into any agreement with any person or entity subject to Federal Debarment or suspension, nor consent to a subcontract with any such person or entity. A list of all such persons or entities can be found at www.sam.gov. Williamson County should obtain written certification from all contractors that they are not suspended or debarred from federal procurements.

4. Byrd Anti-Lobbying Amendment

The following provision should be included in each contract over $100,000.00 (Federal Byrd threshold):

"Contractors who apply or bid for an award of $100,000.00 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31USC§1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier-to-tier up to the recipient.

28. VENDOR SET-UP AND W-9

In order to establish a vendor in the Oracle system to create requisitions, purchase orders and subsequently issue payments, a profile must be created by the Accounts Payable team in the Auditor's Office. The New Vendor Packet, available through the Auditor's Office portal, provides this guidance. A W-9 is required as part of this process.

Link

Auditor's Office Information and Documents (sharepoint.com)

29. RECEIPT OF GOODS

As the County does not maintain a centralized receiving location, departments are responsible for receiving their items. When a shipment is delivered, the employee receiving the goods should complete the following steps:

- Open the shipment promptly, within 24 hours and inspect the shipment.
- Verify that the order belongs to the department by matching the Purchase Order number assigned in Oracle to the Purchase Order number on the delivery slip. If there is no Purchase Order number and it does not belong to your Department, the Purchasing Department may be contacted to help identify where it should be delivered.
- Compare the actual items and quantities delivered to the items and quantities on the delivery slip and match it with the items and quantities on the Purchase Order. Note any differences in quantity and any items that have been back ordered.
- Determine if items are as ordered and in good working order with no damage.
- Document damage immediately and notify vendor.
- Verify whether shipping (if charged) is applicable or not.
- If the item received is a fixed asset that must be tracked and reported, department(s) must contact the Auditor's Office so it can be added to the asset database.
- If there are differences or items are back ordered, the department shall contact the vendor to resolve the issue. If there are no differences, the department receives all items and submits payment request to Accounts Payable. If there are issues with the order which cannot be resolved by the user department, departments can contact the Purchasing Department for assistance.

30. INVOICE SUBMISSION

Invoices shall be signed for approval and submitted to the Accounts Payable Office at:

accountspayable@wilcotx.gov

Be advised that the County Auditor may be unable to pay for any purchase that has not been procured according this this policy and / or violates the County Purchasing Act.

AUTHORITY: Attorney General Of Texas Opinion Number GA-0604.

GA-0604 | Office of the Attorney General (texasattorneygeneral.gov)

30.1 Payment in Excess of Purchase Order

The Purchasing Agent has authorized overpayment on a Purchase Order up to a maximum of $250.00.

31. CERTIFICATES OF INSURANCE AND BONDS

Certificates of Insurance (COI) shall be filed and tracked by the Risk Management Department. Departments and End Users are responsible for the following:

- Electronic COI shall be emailed to coi.submission@wilcotx.gov.
- Paper certificates should be interofficed to the Risk Management Department.
- Vendors can mail their certificates to the following address:

  Williamson County Risk Management
  301 S.E. Inner Loop, Suite 106
  Georgetown, TX 78626

31.1 Bonds

Respondents may be subject to bonding requirements prior to the submission of a bid or by executing a contract with the county. Instructions will be provided in the solicitation document specific to that project. Bonds must be executed with a surety company authorized to do business in the State of Texas.

Public Works Contracts

A respondent submitting a bid on a public works solicitation may be required to submit a bid bond in the amount of 5% of the total contract price.

The successful respondent on a public works contract exceeding $25,000.00 will be required to post a payment bond upon contact execution.

The successful respondent on a public works contract exceeding $100,000.00 will be required to post a performance bond up to the full amount of the contract upon contact execution.

Warranty bonds may be required for public works contracts.

Goods and Services Contracts

A respondent submitting a bid on a goods and services solicitation exceeding $100,000.00 may be required to submit a bid bond in the amount of 5% of the total contract price.

The successful bidder on a goods or services contract exceeding $50,000.00 may be required to post a performance bond, up to the full amount of the contract, if required by the county.

Department Heads and Elected Officials are responsible for maintaining and storing their original project bond documentation. A copy may be maintained by the Purchasing Department.

32. SALES TAX

All purchases made on behalf of Williamson County are exempt from state sales tax. The Sales Tax Exempt Form can be located on the County Auditor's Office portal at the link below. A number is not needed for the form to be valid.

Link

Auditor's Forms Page

AUTHORITY: TEXAS TAX CODE SEC. 151.309. GOVERNMENTAL ENTITIES; A taxable item sold, leased, or rented to, or stored, used, or consumed by, any of the following governmental entities is exempted from the taxes imposed by this chapter: (5) a county, city, special district, or other political subdivision of this state.

33. PROCUREMENT CARDS

A procurement card, or P-Card, is a County payment card that helps simplify the purchasing process for the organization for small purchases. Most authorized P-Card holders may make purchases up to $4,999.99 per month using their P-Card. Special card limits may be assigned for certain card holders. Grant purchases made on a P-Card must have written authorization from the Auditor's Office.

A separate policy is in place governing the use of P-Cards that can be located on the Purchasing Department SharePoint Portal:

Link

Procurement Card (sharepoint.com)

Requests for new P-Cards, limit changes, or questions can be submitted through Service Now:

Link

Procurement Card Request Form - Wilco (service-now.com)

34. UTILITY PAYMENT CARDS

The Williamson County Utility Payment Card Program provides an efficient method of paying for recurring utility expenses. The Utility Payment Card shall ONLY be used for County related utility payments from a Commissioners Court exempted and / or approved list of vendors.

Each year an item is placed on the Commissioners Court agenda to exempt utility services from competitive bidding.

Local Government Code 262.024 provides the following purchasing exemption for utility payments. This exemption allows cardholders to pay for utility bills without the requirement for competitive quotes or oversight from the Purchasing Department. Utility payments can be made directly to approved utility vendors.

AUTHORITY: SEC. 262.024. DISCRETIONARY EXEMPTIONS. (a) A contract for the purchase of any of the following items is exempt from the requirement established by Section 262.023 if the Commissioners Court by order grants the exemption:

> ***(7) An item that can be obtained from only one source, including:***
>
> ***(C) Electric power, gas, water, and other utility services;***

The purpose of the card is to:

- Reduce paperwork involving utility payments and the administrative cost of high-volume transactions.
- Avoid possible misapplications, late fees, lost payments, and / or disruption of service.
- Enable the payment of utilities, by telephone, on the internet, or in person or directly from approved suppliers. The card is intended to be used for:
    - Water
    - Electricity
    - Gas
    - Internet
    - Phone
    - Trash
    - Cable

Link

Utility Payment Card Request Form - Wilco (service-now.com)

35. AMAZON ACCOUNTS

Each department is authorized to purchase from Amazon only through the Williamon County Amazon business account. An Amazon Prime membership can be provided upon request. However, the number of memberships per department is limited. The Purchasing Department administrates this countywide program. Purchases from personal Amazon accounts are not permitted and violate this policy. Details can be found on the Purchasing Portal and at the following link.

Link

Amazon Business Account Policy

36. AUDITOR'S OFFICE INFORMATION AND DOCUMENTS

The Audit Office maintains these documents, related items listed below and other information, policies, forms and guidelines. Resources can be located on the Audit Office portal:

- Expense Reimbursement
- Line-Item Account Codes
- Travel Instructions
- Judge's Form
- New Vendor Packet
- Vehicle Status Change

Link

Auditor's Office Information and Documents

37. UNSATISFACTORY VENDOR PERFORMANCE REPORT

A form is available on the Purchasing Portal for End Users to document and submit reports of poor vendor performance. Poor performance issues can mean late deliveries, lack of customer service, damaged merchandise, etc. It is important to document these issues in the event that suppliers seek to win future contracts with the County.

Link

Unsatisfactory Vendor Performance (sharepoint.com)

38. ASSETS

The taxpayers of Williamson County have an enormous investment in county buildings, vehicles, equipment, and furnishings. The County Auditor's Office maintains the Williamson County Asset Policy to support this requirement. Statute states that the County Auditor shall prescribe the system of Accounting for the County. Consequently, it is the responsibility of the County Auditor to create and maintain the Williamson County Asset Policy which is located on the County Policies SharePoint Portal at:

Link

County Policies

AUTHORITY: TEXAS LOCAL GOVERNMENT CODE SEC. 112.002. ACCOUNTING SYSTEM IN COUNTY WITH COUNTY AUDITOR AND POPULATION OF 190,000 OR MORE: (a) In a county with a population of 190,000 or more, the county auditor shall prescribe the system of accounting for the county.

39. DISPOSAL AND TRANSFER OF SALVAGE AND SURPLUS PROPERTY

The Purchasing Department has been delegated authority by the Commissioners Court to recommend disposition or transfer of surplus property. The process for disposing of items through auction, disposal or inter-department transfer is shared by the Purchasing Department, Auditor's Office, Fleet Department and Information Systems Department. Forms exist to facilitate this End User request and approval process.

Link

Assets (sharepoint.com)

Disposal, sale or transfer recommendations are presented to the Commissioners Court for approval on a monthly basis. Items that can be disposed, sold or transferred through this process are:

- Personal property (not real property).
- Items which will be sold through auction to include vehicles, equipment, technology and furniture.
- Large or Capital Assets which may have a budgetary impact on the receiving department.
- Donated items.
- Lost or stolen items.
- Items that should be destroyed.
- Disposal of items of low value which would not generate any revenue if sold in auction, are beyond reasonable repair, or would be a hazard to the public if sold at auction.
- Real property.
- Abandon property such as evidence through Law Enforcement offices.
- Items from law enforcement investigations.

Some vendors will allow trade-ins against the purchase of new property of the same general type. This is permissible with Purchasing Department review and recommendation and approval by the Commissioners Court.

Revenue from auctioned items will be separately recorded according to their funding (i.e., General Fund items, Road and Bridge Fund items) to avoid comingling of budgeted funds.

AUTHORITY: Texas Local Government Code Sec. 263 Subchapter D; and Texas Local Government Code Sec Section 262.011(j).

39.1 Auction Procedure (Personal Property)

Once approved by the Commissioners Court, the Information Systems Department Warehouse Manager will coordinate the pick-up and disposition or transfer of the items with the end user. Items authorized for sale are auctioned through service providers listed on Surplus Auction | Williamson County, TX (wilcotx.gov). County employees are permitted to bid on auction items.

Before each online auction the Purchasing Department advertises in the newspaper in accordance with statutory requirements in at least one newspaper of general circulation in the County if the estimated value of surplus or salvage property exceeds $500.00.

For all property with the estimated value of not more than $500.00 the requirement of publishing a newspaper advertisement is waived as the posting on the licensed auctioneer's site for at least 10 days, unless the property is sold before the 10th day, is sufficient.

39.2 Auction Procedure (Vehicles)

Once approved by the Commissioners Court, the Fleet Department Director will coordinate the sale of the vehicles. Items authorized for sale are auctioned through service providers listed on Surplus Auction | Williamson County, TX (wilcotx.gov). County employees are permitted to bid on auction items.

Before each online auction the Purchasing Department places notice in the newspaper in accordance statutory requirements. The Fleet Department places the listings on a designated auctioneer's website for at least 10 days, unless the property is sold before the 10th day, which is sufficient.

AUTHORITY: Texas Local Government Code 263.153.

40. ANNUAL ASSET INVENTORY

It is the responsibility of the Purchasing Agent, on July 1st of each year, to file with the County Auditor and each of the members of the Commissioners Court an inventory of all property on hand belonging to the county and each subdivision. The Purchasing Department contracts with a third party to conduct a physical asset inventory each spring. End users are contacted and a mutually agreed upon site visit date is scheduled for this annual process. Items with a value of $500.00 or higher are catalogued.

AUTHORITY: SEC. 262.011. PURCHASING AGENTS: (i) On July 1st of each year, the county purchasing agent shall file with the county auditor and each of the members of the board that appoints the county purchasing agent an inventory of all the property on hand and belonging to the county and each subdivision, officer, and employee of the county. The county auditor shall carefully examine the inventory and make an accounting for all property purchased or previously inventoried and not appearing in the inventory.

41. RIGHT TO AUDIT

Vendor shall agree that the county or its duly authorized representatives shall, until the expiration of three years after final payment under a contract, have access to and the right to examine and photocopy any and all books, documents, papers and records of the vendor which are directly pertinent to the services to be performed under the contract for the purposes of making audits, examinations, excerpts, and transcriptions. Vendor shall agree that the county shall have access during normal working hours to all necessary vendor facilities and shall be provided adequate and appropriate workspace in order to conduct audits in compliance with the provisions of the contract. The county shall give county shall provide reasonable advance notice of intended audits.

42. ANNUAL AUDITS

The Purchasing Department operations are subject to audit by the county's external auditing firm and the internal County Auditor staff. Audits include but are not limited to Oracle purchasing permissions, requisitions, solicitations and P-Card policy compliance. For this reason, the Purchasing Department maintains processes to assure detailed documentation is kept for all purchases.

43. PUBLIC INFORMATION REQUESTS

Purchasing records, files, scoresheets, contracts and vendor responses are subject to Texas Government Code 552, The Public Information Act (PIA). Records can be requested once a contract is awarded. For this reason, the Purchasing Department maintains processes to assure detailed documentation is kept for all purchases.

In the event that a solicitation must be re-issued after responses have been received, those responses can be kept confidential until which time as the contract has been awarded by the Commissioners Court.

In the event that the Texas Attorney General provides a redaction directive on a contract document through the PIA process, the Purchasing Office will make every effort, upon receiving notice of redaction directive from the County Attorney's Office, to note the Contract Database and only provide the redacted contract document if requested through a public information request or future solicitation process.

Individuals can request purchasing and contract documents by submitting a Public Information Request to this address:

Link

piarequest@wilco.org

AUTHORITY: SEC. 552.104. EXCEPTION: INFORMATION RELATED TO COMPETITION OR BIDDING: (a) Information is excepted from the requirements of Section 552.021 if a governmental body demonstrates that release of the information would harm its interests by providing an advantage to a competitor or bidder in a particular ongoing competitive situation or in a particular competitive situation where the governmental body establishes the situation at issue is set to reoccur or there is a specific and demonstrable intent to enter into the competitive situation again in the future.

44. END USER TRAINING AND PURCHASING PORTAL

Prior to any Williamson County employee or Elected Official being granted access to or authority within the county's purchasing systems, they shall attend mandatory initial training and annual training thereafter. Regular training is needed to stay abreast of regulatory and process changes. Training sessions are published on the Purchasing Department portal and are hosted both in person and virtually. Failure to attend the annual training may result in suspension of purchasing privileges.

The Purchasing Department maintains a Portal on SharePoint with supporting material, policy documents, links and training schedules. Additionally, the portal includes links to:

- Origination
- Oracle Requisition Process
- Euna
- Co-op Search Engines
- Service Now P-Card Ordering

45. VIOLATIONS

Violations of purchasing policy depend on the scope and risk of a non-compliant purchase. Purchasing privileges may be revoked temporarily or permanently and / or additional training required to remedy an end user's failure to follow purchasing policy.

CONTACT OFFICE

Except as otherwise stated herein, the contact for questions or clarifications pertaining to this policy may be directed to:

Joy Simonton
Purchasing Agent
512-943-1555
joy.simonton@wilcotx.gov

REVISION HISTORY

Version	Date	Description
2.00	7/5/2025	Updated from Purchasing Manual, March 2025

Commissioners Court - Regular Session **37.**

Meeting Date: 04/21/2026

Award of RFP #25RFP38 As-Needed Equipment Rental Services to Herc Rentals, Inc. for Williamson County and Partnering Agencies

Submitted For: Joy Simonton **Submitted By:** Vickie Johnson, Purchasing

Department: Purchasing

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider, and take appropriate action on awarding RFP #25RFP38 to the highest scoring proposer, Herc Rentals, Inc. for As-Needed Equipment Rental Services for Williamson County and Partnering Agencies in the not-to-exceed amount of $250,000.00 and authorize execution of this agreement and authorizing the execution of the agreement.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 04:06 PM
Form Started By: Vickie Johnson		Started On: 04/01/2026 09:21 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **38.**

Meeting Date: 04/21/2026

Bickerstaff engagement agreement (rincon)

Submitted By: Shannon Francis, General Counsel

Department: General Counsel

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider, and take appropriate action on the engagement of the law firm of Bickerstaff Heath Delgado Acosta LLP to represent Williamson County in relation to Cause No. 26-0888-C425; *Francibell Diaz Rincon v. Williamson County*; In the 425th Judicial District Court of Williamson County, Texas; and exemption of these services from the competitive bid/proposal requirements of the County Purchasing Act pursuant to the discretionary exemption for personal or professional services, as set forth under Texas Local Government Code § 262.024(a)(4).

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Bickerstaff engagement agreement (rincon)

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Andrea Schiele	04/10/2026 08:21 AM
Form Started By: Shannon Francis		Started On: 04/09/2026 08:20 PM
Final Approval Date: 04/10/2026		

Bickerstaff Heath Delgado Acosta LLP

Two Barton Skyway 1601 S. MoPac Expy., Suite C400, Austin, TX 78746

ENGAGEMENT AGREEMENT

This agreement sets forth the standard terms of our engagement as your attorneys. Unless modified in writing by mutual agreement, these terms will be an integral part of our agreement with you. Therefore, we ask that you review this agreement carefully and contact us promptly if you have any questions. Please retain this agreement in your file.

Identity of Client. We will be representing the interests of Williamson County.

Attorneys. Bickerstaff Heath Delgado Acosta LLP is engaged by you as your attorneys, and I, Gunnar P. Seaquist, will be the partner who will coordinate and supervise the services we perform on your behalf. We routinely delegate selected responsibilities to other persons in our Firm when, because of special expertise, time availability or other reasons, they are in a better position to carry them out. In addition, we will try, where feasible and appropriate, to delegate tasks to persons who can properly perform them at the least cost to you.

The Scope of Our Work. You should have a clear understanding of the legal services we will provide. We will provide services related only to matters as to which we have been specifically engaged. Although in the future we may from time to time be employed on other matters, our present relationship is limited to representing the above-named client in the matters described in Exhibit A. We will at all times act on your behalf to the best of our ability. Any expressions on our part concerning the outcome of your legal matters are expressions of our best professional judgment, but are not guarantees. Such opinions are necessarily limited by our knowledge of the facts and are based on the state of the law at the time they are expressed. We cannot guarantee the success of any given matter, but we will strive to represent your interests professionally and efficiently.

Fees for Legal Services. Our charges for professional services are customarily based on the time devoted to the matter, the novelty and difficulty of the questions presented, the requisite experience, reputation and skill required to deal with those questions, time limitations imposed by the circumstances, and the amount involved and the results obtained. Unless otherwise indicated in writing, our fees for legal services are determined on the basis of the hourly rates of the respective lawyers and other timekeepers who perform the services. These rates vary depending on the expertise and experience of the individual. We adjust these rates annually, increasing them to reflect experience, expertise, and current economic conditions. We will notify you in writing if this fee structure is modified. The initial agreed billing rates for attorneys and other timekeepers engaged on your work are attached as Exhibit B.

Other Charges. All out-of-pocket expenses (such as copying charges, travel expenses, messenger expenses, filing and other court costs, and the like) incurred by us in connection with our representation of you will be billed to you as a separate item on your statement. A description of the most common expenses is included as Exhibit C and agreed to as part of this agreement.

Billing Procedures and Terms of Payment. Our billing period begins on the 16th of the month and ends on the 15th of the following month. We will render periodic invoices to you for legal services and expenses. We usually mail these periodic invoices on or before the last day of the month following the latest date covered in the statement. Each invoice is due upon receipt, must be paid in U.S. Dollars, and is considered delinquent if not paid in full within 30 days of its stated date. Payment must be made to the Firm at Two Barton Skyway 1601 S. MoPac Expy., Suite C400, Austin, TX 78746. We will include all information reasonably requested by you on all invoices and will reference any purchase order number provided by you. Payment and interest, if any, will comply with the Prompt Payment Act (Texas Government Code Chapter 2251), if applicable, for any final invoices. If you have any question or disagreement about any invoice that we submit to you for payment, please contact me at your earliest convenience so that we can resolve any problems without delay. Typically, such questions or disagreements can be resolved to the satisfaction of both sides with little inconvenience or formality.

Termination of Services. You have the right at any time to terminate our employment upon written notice to us, and if you do we will immediately cease to render additional services. We reserve the right to discontinue work on pending matters

or terminate our attorney-client relationship with you at any time that payment of your account becomes delinquent, subject to Court approval if necessary. In the event that you fail to follow our advice and counsel, or otherwise fail to cooperate reasonably with us, we reserve the right to withdraw from representing you upon short notice, regardless of the status of your matter. No termination, whether by you or by us, will relieve you of the obligation to pay fees and expenses incurred prior to such termination.

Retention of Documents. Although we generally attempt to retain for a reasonable time copies of most documents in the possession of this Firm related to the matter(s) described in Exhibit A, we are not obligated to do so indefinitely, and we hereby expressly disclaim any responsibility or liability for failure to do so. We generally attempt to furnish copies of all documents and significant correspondence to you at the time they are created or received, and you agree to retain all originals and copies of documents you desire among your own files for future reference. This document serves as notice to you that we will destroy such materials in accordance with the Firm's record retention policy, which may be amended from time to time and a copy of which will be provided at your request. It is our Firm's policy to destroy all copies, whether in paper or electronic form, of materials in connection with the representation seven (7) years after the completion of our work relating to this engagement or the completion of a particular project under this engagement, unless and to the extent an exception recognized in our document retention policy or other legal requirement applies to some or all of the subject materials and requires retention for a longer period of time. The Firm also reserves the discretion to retain its records of pertinent documents relating to its ongoing representation of a client, e.g. in a general counsel capacity. If you would like to obtain copies of materials in the Firm's possession related to this matter prior to the scheduled destruction of the materials, please notify the Firm. Because you will have been furnished with copies of all relevant materials contained in our files during the course of the active phase of our representation, if you later ask us to retrieve and deliver materials contained in a file that has been closed, you agree that we will be entitled to be paid a reasonable charge for the cost of retrieving the file, and identifying, reproducing, and delivering the requested materials to you.

Fee Estimates. We are often requested to estimate the amount of fees and costs likely to be incurred in connection with a particular matter. Our attorneys do their best to estimate fees and expenses for particular matters when asked to do so. However, an estimate is just that, and the fees and expenses required are ultimately a function of many conditions over which we have little or no control, especially in litigation or negotiation situations where the extent of necessary legal services may depend to a significant degree upon the tactics of the opposition. Unless otherwise agreed in writing with respect to a specific matter, all estimates made by us will be subject to your agreement and understanding that such estimates do not constitute maximum or fixed-fee quotations and that the ultimate cost is frequently more or less than the amount estimated.

Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, United States of America, without giving effect to its choice of laws provisions. Venue of any case or controversy arising under or pursuant to this Agreement will be exclusively in Travis County, Texas, United States of America.

Standards of Professionalism and Attorney Complaint Information. Pursuant to rules promulgated by the Texas Supreme Court and the State Bar of Texas, we hereby advise you that the State Bar of Texas investigates and prosecutes complaints of professional misconduct against attorneys licensed in Texas. Information on the grievance procedures is available from the State Bar of Texas, and any questions you have about the disciplinary process should be addressed to the Office of the General Counsel of the State Bar of Texas, which you may call toll free at 1-800-932-1900.

Questions. If you have any questions from time to time about any aspect of our arrangements, please feel free to raise those questions. We want to proceed in our work for you with your clear and satisfactory understanding about every aspect of our billing and payment policies; and we encourage an open and frank discussion of any or all of the matters addressed in this agreement.

Acceptance of Terms. If this arrangement is acceptable to Williamson County, please sign the enclosed duplicate original of this agreement and return it and the required retainer to us at your earliest convenience. We truly appreciate the opportunity to be of service to you and look forward to working with you in a mutually beneficial relationship.

AGREED TO AND ACCEPTED

WILLIAMSON COUNTY

By:_____

_____
[Printed name]

Title:_____

Date:_____

By:_____

_____
[Printed name]

Title:_____

Date:_____

cc: Billing Department

BICKERSTAFF HEATH DELGADO ACOSTA LLP

By:_____
Gunnar P. Seaquist

Exhibit A — Scope of Services

Bickerstaff Heath Delgado Acosta LLP

While we agree that in the future we may from time to time be employed on other matters, this agreement provides that our relationship is limited to representing and counseling you in connection with the following:

- Representation of Williamson County, in Cause No. 26-0888-C425, *Francibell Diaz Rincon v. Williamson County*, In the 425th Judicial District Court of Williamson County, Texas, as well as any appeals or proceedings ancillary thereto.

- Other legal services assigned or requested, only if the scope of which is confirmed by you in writing at the time of assignment.

Other legal services not assigned or requested, and confirmed in writing, are specifically not within the scope of our representation.

Exhibit B — Billing Rates

Bickerstaff Heath Delgado Acosta LLP

TIMEKEEPER	2024 Billing Rate
Albright, Stefanie	$385
Arnold, Philip	$385
Caputo, Cobby	$435
Gonzalez, Vanessa	$400
Heath, Bob	$510
Katz, Joshua	$385
Kimbrough, Chuck	$355
Maxwell, Susan	$400
Miller, Gregory	$385
Rogers, Emily	$400
Russell, Claudia	$395
Seaquist, Gunnar	$385
Than, Catherine	$400
Weller, Steven	$395
Kelley, Kimberly	$310
Labashosky, Sara	$320
Robinson, Lori	$335
Caroom, Doug	$470
Delgado, Hector	$455
Dugat, Bill	$405
Falk, Syd	$470
Pagan, Kevin	$420
Legal Assistants/Specialists	$210
McCall, Sherry	$260

Exhibit C—Client Costs Advanced

Bickerstaff Heath Delgado Acosta LLP

The firm incurs expenses on behalf of clients only when required by the legal needs of the clients. Some cases or matters require extensive use of outside copy facilities, and other cases may not be so paper-intensive. Standard services handled within the firm are not charged, and client specific expenses are billed to the client needing those services. An explanation of the billing structure is as follows:

Not Charged

Secretarial and word processing time, routine postage, file setup, file storage, local or ordinary long distance charges, fax charges, and computerized legal research data charges.

Delivery Services

Outside delivery services are used for pickup and delivery of documents to the client as well as to courts, agencies, and opposing parties. Outside delivery fees are charged to the client at the rate charged to the firm. Overnight delivery services are also charged at the rate charged to the firm. Firm Office Services Department personnel may provide delivery service in urgent situations and charges for such in-house service will not exceed the charge that would be made by an outside service in a similar situation.

Postage

Our postal equipment calculates exact U.S. postage for all sizes and weights of posted material. The rate charged for postage is the same as the amount affixed to the material that is mailed. We will not charge clients for postage on routine correspondence; however, the cost of large-volume mail, certified mail, or other additional mail services will be charged to the client.

Copies and Prints

Our standard rate for black and white copies and prints made by firm personnel is $0.15 per page. Color copies and prints are charged at a standard rate of $0.55 per page. These charges cover paper, equipment costs, and other supplies. If savings can be realized within the required time frame by sending copy jobs to subcontractors, the firm uses only qualified legal services copiers and the cost charged to the client is the same as the amount billed to the firm.

Phone Charges

Only charges for conference calls or international calls are charged, and charges are billed at the same amount billed to the firm by the outside provider.

Travel

Attorney and other timekeeper time spent traveling on behalf of a client is billed to the client. Hotel, meals, local transportation, and similar expenses are charged based on receipts and travel expense forms submitted by the attorney. Documentation is available to the client if requested.

Maps

Maps produced in conjunction with a project will be billed at $50 for each 34 x 44 inch map and $20 for each smaller map, plus cost (time fees) for preparation.

Other Expenses

Expenses incurred with outside providers in connection with the client's legal services will be paid by the client directly to the outside provider unless specifically arranged in advance. If the firm agrees to pay outside providers, the cost charged to the client is the same as the amount billed to the firm. Examples of such charges include: court reporter fees, filing fees, newspaper charges for publication notices, expert witness fees, consultants and other similar expenses.

EXHIBIT D—VERIFICATIONS
Bickerstaff Heath Delgado Acosta LLP

By signing below, Bickerstaff Heath Delgado Acosta LLP hereby verifies the following:

1. Pursuant to Texas Government Code Chapter 2271, as amended, the Firm verifies that at the time of execution and delivery of this Agreement and for the term of this Agreement, the Firm does not currently boycott or will boycott Israel. The term "boycott Israel" as used in this paragraph has the meaning assigned to the term "boycott Israel" in Section 808.001 of the Texas Government Code, as amended; and

2. Pursuant to Texas Government Code, Chapter 2252, as amended, the Firm represents and verifies that at the time of execution and delivery of this Agreement and for the term of this Agreement, the Firm does not (i) engage in business with Iran, Sudan, or any foreign terrorist organization as described in Chapters 2270 or 807 of the Texas Government Code, or Subchapter F of Chapter 2252 of the Texas Government Code, or (ii) is a company listed by the Texas Comptroller of Public Accounts under Sections 2270.0201 or 2252.153 of the Texas Government Code.

3. Pursuant to Chapter 2276 of the Texas Government Code the Firm certifies that it is not a Company that boycotts energy companies and agrees it will not boycott energy companies during the term of this Agreement. The terms "boycotts energy companies" and "boycott energy companies" have the meaning assigned to the term "boycott energy company" in Section 809.001, Texas Government Code. For purposes of this paragraph, "Company" means a for-profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or business associations, that exists to make a profit, but does not include a sole proprietorship.

4. Pursuant to Chapter 2274 of the Texas Government Code, the Firm certifies that it is not a Company that has a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and agrees they will not discriminate against a firearm entity or firearm trade association during the term of this Agreement. The terms "discriminates against a firearm entity or firearm trade association" and "discriminate against a firearm entity or firearm trade association" have the meaning assigned to the term "discriminate against a firearm entity or firearm trade association" in Section 2274.001(3), Texas Government Code. For purposes of this paragraph, "Company" is defined in Section 2274.001(2), Texas Government Code.

SIGNED BY:

GUNNAR P. SEAQUIST

This Verification is incorporated and made a part of the Engagement Agreement between Bickerstaff Heath Delgado Acosta LLP and Client.

Commissioners Court - Regular Session **39.**

Meeting Date: 04/21/2026

Sheets, Childs & Sandre, PLLC

Submitted By: Hal Hawes, General Counsel

Department: General Counsel

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider and take appropriate action approving the engagement of the law firm of Sheets, Childs & Sandre, PLLC to represent Williamson County in relation to various aspects of real estate and eminent domain/condemnation law; counsel, advice, review and preparation of documents for matters related to County Road Bond, Road & Bridge Department, Department of Infrastructure, County Parks, and/or Long Range Transportation Plan programs and projects; economic development issues and consultation; and other necessary general matters as assigned by the County Judge, County Commissioners, Department Directors or Commissioners Court General Counsel's Office and accepted by the firm; and exemption of these services from the competitive bid/proposal requirements of the County Purchasing Act pursuant to the discretionary exemption for personal or professional services, as set forth under Tex. Loc. Gov't Code § 262.024(a)(4).

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 08:54 AM
Form Started By: Hal Hawes		Started On: 04/14/2026 06:50 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **40.**

Meeting Date: 04/21/2026

Settlement Participation Form Opioid Remnant Defs

Submitted By: Hal Hawes, General Counsel

Department: General Counsel

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider, and take appropriate action on authorizing the Williamson County Judge to execute a Settlement Participation and Release Form regarding settlement offers from Associated Pharmacies, Inc. (and American Associated Pharmacies), JM Smith Corporation, Morris and Dickson Co., L.L.C., Louisiana Wholesale Drug Company, Inc., North Carolina Mutual Wholesale Drug Company, Inc., and United Natural Foods, Inc. (and SuperValu) [“Remnant Defendants”] in the matter of Texas opioid multi-district litigation for; Williamson County in the matter of County of Williamson v. Purdue Pharma, Inc., et al., MDL PRETRIAL CAUSE NO. 2018-63587, in the 152d District Court of Harris County, Texas; and direct the Williamson County Auditor to deposit the settlement funds in Williamson County's Opioid Fund.

Public Background

Williamson County must execute Settlement Participation and Release Form in order to participate in a nationwide settlement with six opioid supply chain defendants (Associated Pharmacies, Inc. (and American Associated Pharmacies), JM Smith Corporation, Morris and Dickson Co., L.L.C., Louisiana Wholesale Drug Company, Inc., North Carolina Mutual Wholesale Drug Company, Inc., and United Natural Foods, Inc. (and SuperValu) [collectively referred to in the litigation as the “Remnant Defendants”]). Of the Remnant Defendants, only Morris and Dickson were defendants in the Texas opioid litigation. The nationwide settlement is in the amount of $97,625,000 and Williamson County’s allocation would be $46,200.00. The settlement amount would be paid directly to the County and there would not be any portion withheld for the Opioid Abatement Fund. The settlement to Williamson County would be paid in one lump sum before the end of this year.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:13 PM
Form Started By: Hal Hawes		Started On: 04/14/2026 10:15 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **41.**

Meeting Date: 04/21/2026

Approval of consent to assign agreement for Contract #25RFP40 from Tri-Point Refrigeration, Inc. (Assignor) to Silver State Refrigeration HVAC, LLC (Assignee) for Facilities Management

Submitted For: Joy Simonton **Submitted By:** Cheryl Johnson, Purchasing

Department: Purchasing

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider, and take appropriate action on approving consent to the assignment of Contract #25RFP40 between Williamson County and Tri-Point Refrigeration, Inc. (Assignor) to Silver State Refrigeration HVAC, LLC (Assignee), for as-needed Refrigeration Appliance Repairs and Maintenance Services for Facilities, originally approved by the Commissioners Court on July 22, 2025 (Agenda Item #54), and authorize execution of the agreement.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 04:07 PM
Form Started By: Cheryl Johnson		Started On: 04/09/2026 08:05 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **42.**

Meeting Date: 04/21/2026

April 2026 Road Construction Summary Report and PowerPoint Presentation

Submitted By: Ragan Riggs, Road Bond

Department: Road Bond

Agenda Category: Regular Agenda Items

Information

Agenda Item

Receive the April 2026 Road Construction Summary Report and PowerPoint Presentation.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:22 PM
Form Started By: Ragan Riggs		Started On: 04/14/2026 10:21 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **43.**

Meeting Date: 04/21/2026

West Main – RS&H – WA#2 SWA#1

Submitted By: Ragan Riggs, Road Bond

Department: Road Bond

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider, and take appropriate action on Supplemental No. 1 to Work Authorization No. 2 to the West Main Street contract executed March 19, 2024, between Williamson County and RS&H, Inc. relating to the 2023 Road Bond Program.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:28 PM
Form Started By: Ragan Riggs		Started On: 04/14/2026 10:32 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **44.**

Meeting Date: 04/21/2026

West Main – RS&H – PSA Amendment #2

Submitted By: Ragan Riggs, Road Bond

Department: Road Bond

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider, and take appropriate action on Contract Amendment No. 2 to the West Main Street contract executed March 19, 2024, between Williamson County and RS&H, Inc. relating to the 2023 Road Bond Program.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 03:22 PM
Form Started By: Ragan Riggs		Started On: 04/14/2026 10:28 AM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **45.**

Meeting Date: 04/21/2026

CR 175 Right of Entry Agreement

Submitted For: Don Childs **Submitted By:** Don Childs, Road Bond

Department: Road Bond

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider and take appropriate action on a right of entry license agreement with CSM-Mason Family, LP for survey needs on the CR 175 project.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 04:46 PM
Form Started By: Don Childs		Started On: 04/14/2026 03:58 PM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **46.**

Meeting Date: 04/21/2026

Woodside Passive Park Donation Deed

Submitted For: Don Childs **Submitted By:** Don Childs, Road Bond

Department: Road Bond

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider and take appropriate action accepting a donation deed from Sun City Georgetown Community Association, Inc. for 11.39 AC needed as parkland.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 04:45 PM
Form Started By: Don Childs		Started On: 04/14/2026 02:34 PM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **47.**

Meeting Date: 04/21/2026

Bagdad Rd. @ CR 279 Rule 11 Settlement Agreement

Submitted For: Don Childs **Submitted By:** Don Childs, Road Bond

Department: Road Bond

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider and take appropriate action on a rule 11 settlement agreement with Edgar Castro to acquire 0.599 AC needed as right of way on the Bagdad Rd. @ CR 279 project (Parcel 15).

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 04:45 PM
Form Started By: Don Childs		Started On: 04/14/2026 02:15 PM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **48.**

Meeting Date: 04/21/2026

RM 2243 Rule 11 Settlement Agreement

Submitted For: Don Childs **Submitted By:** Don Childs, Road Bond

Department: Road Bond

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider and take appropriate action on a rule 11 discovery agreement with Roy and Alice Kuchera and 121 Creekview Circle, LLC to acquire 2.977 AC, 0.008 AC, 0.236 AC, 0.01AC and 0.085 AC needed as right of way on the RM 2243 project (parcels 206.2 part 1, 206.2 part 2, 206D, 219 part 1 and 219 part 2).

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 04:45 PM
Form Started By: Don Childs		Started On: 04/14/2026 02:29 PM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **49.**

Meeting Date: 04/21/2026

CR 305 Purchase Contract

Submitted For: Don Childs **Submitted By:** Don Childs, Road Bond

Department: Road Bond

Agenda Category: Regular Agenda Items

Information

Agenda Item

Discuss, consider and take appropriate action on a real estate contract with Savannah Prominent Cactus Rose Development, LLC to acquire 4.099 AC needed as right of way on the CR 305 project (Parcel 43).

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/14/2026 04:44 PM
Form Started By: Don Childs		Started On: 04/14/2026 02:11 PM
Final Approval Date: 04/14/2026		

Commissioners Court - Regular Session **53.**

Meeting Date: 04/21/2026

PEC damage claim

Submitted By: Shannon Francis, General Counsel

Department: General Counsel

Agenda Category: Executive Session

Information

Agenda Item

Discuss, consider, and take appropriate action regarding Claim No. 040257-002621-AD-02 — a property damage claim by Pedernales Electric Cooperative for a Sheriff's Office incident occurring on or about September 17, 2025.

Public Background

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

No file(s) attached.

Form Review

Inbox	Reviewed By	Date
County Judge Exec Asst.	Delia Colon	04/15/2026 08:57 AM
Form Started By: Shannon Francis		Started On: 04/14/2026 06:58 PM
Final Approval Date: 04/15/2026		