

# **Williamson County, Texas**

Comprehensive Annual Financial Report  
For the Fiscal Year Ended September 30, 2017



**Williamson County, Texas**  
Comprehensive Annual Financial Report  
Fiscal Year Ended September 30, 2017  
Principal Officials

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

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

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Comprehensive Annual Financial Report  
Fiscal Year Ended September 30, 2017  
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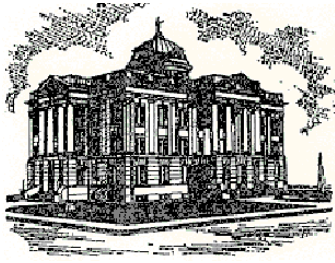
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# **Introductory Section**

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

March 12, 2018

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

The Honorable Commissioner's Court, Williamson County, Texas  
Dan A. Gattis, County Judge  
Terry Cook, County Commissioner, Precinct I  
Cynthia Long, County Commissioner, Precinct II  
Valerie Covey, County Commissioner, Precinct III  
Larry Madsen, County Commissioner, Precinct IV

The Citizens of Williamson County

Ladies, Gentlemen and Citizens:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Williamson County for the fiscal year ended September 30, 2017.

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, certifying available funds for county budget, and examining, auditing and approving 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, Juvenile Service Department and 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. Because the cost of internal controls should not outweigh their benefits, Williamson County's comprehensive framework of internal controls has been designed to 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, 2017 were free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an

unqualified opinion that Williamson County's financial statements for the fiscal year ended September 30, 2017 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 located in the central part of the state, which is considered to be the top growth area in the state, and one of the top growth areas in the country. Williamson County currently occupies a land area of 1,135 square miles and serves an estimated population of 528,718.

Williamson County is a political subdivision of the State of Texas. Williamson County is empowered to levy a property tax on both real and personal properties located within its boundaries. This levy provides 80% of the revenue for the General Fund and 82% of the revenue for the Debt Service Fund. It has no legislative powers and restrictive judicial and administrative powers. The governing body of the County is the Commissioner's Court of five members. The County Judge is the chairperson of the court and the Commissioners from each of the precincts are also members. The Court has only such powers as are conferred upon it by the Constitution and the Statutes or by necessary implication therefrom. None has the authority to act on their own but must act only as a whole.

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

In accordance with Local Government Code Chapter 111, when a county has reached a population of more than 125,000 the Commissioner's 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 budgets must be carefully itemized to make possible a comparison of the proposed expenditures with the expenditures of the preceding year. The budget must show as definitely 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 Commissioner's Court holds a public hearing on the proposed budget. Any taxpayer of the County may attend and may participate in the hearing.

At the conclusion of the public hearing, the Commissioner's Court takes action on the proposed budget. The Commissioner's Court may make any changes in the proposed budget that it considers warranted by law and required in the best interest of the taxpayers.

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

The Commissioner's 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 through the use of reasonably diligent thought and attention. If the Court amends the original budget to meet an

emergency, the Court files a copy of its order amending the budget with the County Clerk. The clerk attaches the copy to the original budget.

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

State Law requires counties to adopt a budget before they adopt a tax rate. The Commissioner's Court may levy taxes only in accordance with the budget. Chapter 26 of the Property Tax Code requires taxing units to comply with truth-in-taxation laws in setting their tax rates. This law has two purposes:

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

### **Factors Affecting Financial Condition**

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

**Local Economy.** Williamson County continues to be one of the fastest growing counties in the state. Since 2010, the county's population has grown by 25 percent. It is the 12<sup>th</sup> most populous county in Texas. Williamson County's growth has been fueled by its location on the I-35 corridor and close access to Austin, Texas. The County's economic base has developed to be home to many major industries, including high tech, manufacturing, healthcare and higher education. The regional economy continues to expand. The County has a diverse workforce. This attracts new businesses to locate to the area. Job creation has caused many of the cities in the county to be some of the fastest growing cities in the country. New housing, building permits and new roads also demonstrate the growth. The diversity in the economy makes the County less vulnerable to economic downturns. The unemployment rate has been lower than the national average. The County unemployment rate decreased from 3.6% in September 2016 to 3.0% in September of this year; the rate was significantly lower than the national rate for September which decreased from 4.8% in 2016 to 4.1% this year.

Williamson County has benefited from the population growth. The County has experienced major job growth and proliferation of business and residential development. Business incentives, a low tax rate and affordable housing are major factors that have contributed to the job growth. The latest population forecasts project Williamson County population could grow to more than 1 million people by 2040.

Businesses are attracted to the ongoing growth in the County. Several developments will be built in the County. Hutto approved a new business park. Hutto Innovation Park will provide 2.5 million square feet of business and industrial space once the project is built out. A mixed-use development also will be constructed in Hutto. The Hutto Co-Op District will include resident, entertainment and office spaces. Round Rock approved a "live-work-play development". The \$200 million mixed used development, near I-35 and State 45, will include office and retail space, residential units and pocket parks.

Other businesses are locating to the County. Holt-Caterpillar will construct a 60,000 square foot retail center in Georgetown. The facility is expected to bring 129 jobs to the area. Visual Lighting Technologies relocated its manufacturing operations to Cedar Park, doubling its manufacturing space. The nation's first state-administered gold depository will be located in Leander. 100 employees will be relocated to the new location. The facility can employ up to 300 employees.

With the growth, hotels will be added to the county. Embassy Suites Hotel Conference Center is scheduled to be built near Bass Pro Shops and Round Rock Premium Outlets. The \$20 million project will include a 160 room hotel and a 14,000 square foot meeting space. Round Rock approved the agreement with Kalahari Resorts. The hotel and convention center and waterpark will create up to 700 jobs. Leander has plans to build its first hotel, a 90 room Holiday Inn Express. Taylor also plans to add a Holiday Inn Express.

Access to health care expands in response to the growth. St. David's broke ground on a 52 acre facility in Leander. The first phase will include 11,200 square feet of free standing emergency space. Austin Regional Clinic opened a facility to treat minor emergencies. Baylor Scott and White completed construction on a new cancer center in Round Rock.

Williamson County is a part of the Austin-Round Rock metropolitan area. The metropolitan area continues to be a top performer in numerous national rankings. In 2017, WalletHub ranked Cedar Park as one of the "Best Small Cities in America." Since 2010, the County has been listed as one of the healthiest counties in Texas. Three cities in Williamson

County ranked in the top 10 as the best place in Texas to raise a family. Leander topped the list. Georgetown is ranked 8<sup>th</sup> and Round Rock is 9<sup>th</sup>.

**Long-Term Financial Planning.** Williamson County continues to address safety and mobility improvements necessary to adapt to the county's growth. Williamson County's 2006 bond election approved \$228 million for General Obligation Road Bond projects, these bonds spent approximately \$5.3M this fiscal year. In 2017, the 2006 Road Bond projects completed, in a joint effort with the City of Cedar Park, roadways to include the intersection of Cypress Creek/Lakeline, CR 272 Overlay project, and Brushy Creek Road Right Turn Lane, spending approximately \$2.7M. Williamson County has other road projects such as Forest North Drainage Study (\$754K) and CR 258 Phase 2 (\$850K) that continue to make progress towards completion.

In November 2013, Williamson County voters approved \$275 million in road construction and improvement bonds and \$40 million in bonds for parks. The \$275 million General Obligation Road Bond projects spent \$48.5 million this fiscal year. Funds were spent on engineering and construction for various roadways. Some of the roadways are CR 110 (US 79-Limmer Loop) (\$9.4M), Pearson Ranch Road (\$4.1M), CR 258 Phase 2 (\$3.7M), RM 620 Phase 2 (\$3.4M), SH 29 Bypass/Inner Loop Phase 1 (\$3.3M), Forest North Drainage Study (\$3.1M), Hero Way West (\$2.3M), Bagdad Road (2243 to CR 280) (\$1.5M), and Arterial H (\$1.4M). Williamson County has partnered with other entities to complete some of the road bond projects. City of Georgetown partnered with Williamson County on several road bond projects involving the engineering, design and construction of the Southwest Bypass and Inner Loop improvements. Additional partnered road bond projects include City of Hutto on CR 119 and City of Round Rock on North Mays Extension. In FY 2018, Williamson County plans to issue the remaining \$75M of the \$275M voter approved bonds.

In FY 2017, the \$40 million General Obligation Park Bonds spent \$2.1 million. The Park Bond major projects for the fiscal year are River Ranch Phase I (\$776K), Williamson County Expo Center (\$715K) and Brushy Creek Trail Phase V (\$350K).

### **Relevant Financial Policies**

**Financial Policy.** The Williamson County Commissioner's Court ensures financial stability within the County government by adopting proactive, responsible policies that allow the County to respond to growth and infrastructure needs while maintaining a high standard of County-provided services. The Financial Policy is intended as a guide for the members of Commissioner's Court in evaluating the impact of policies and funding decisions on future county services. The court will continue to act with speed in identifying early opportunities to reprioritize projects and investments and adjust strategies where necessary.

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

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

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

The conservative fiscal stewardship and county policies contributed to the affirmation of the County's bond rating of AAA by Standard & Poor's and Fitch Ratings throughout 2017. This rating enables the County to have lower interest rates when issuing bonds resulting in substantial savings to the taxpayers.

**Special Recognition and Appreciation.** Traditionally the Auditor's Office recognizes an individual who has significantly contributed to our efforts to maximize efficiencies within Williamson County. This year we would like to recognize both Tara Raymore and Shawna Simons for their hard work and dedication to the County. As the Senior Director of Human Resources, Tara assisted this office and the County Commissioners with policy changes that have resulted in major efficiencies through automation of several payroll entries. Shawna, as an Analyst in the Information Technology Services department, worked tirelessly to insert these policy changes into the time keeping system. Tara spent countless hours perfecting the wording of policy changes while Shawna spent countless hours testing the required system changes. Their

support to the County Auditor's office, along with their willingness to help day or night, make them an invaluable asset to Williamson County.

### **Awards and Acknowledgements**

**CAFR:** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Williamson County for its comprehensive annual financial report for the fiscal year ended September 30, 2016. This was the 25th consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate. A copy of this report can be found on the County website at [www.wilco.org](http://www.wilco.org).

**PAFR:** The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Williamson County for its Popular Annual Financial Report for the fiscal year ended September 30, 2016. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA. A copy of this report can be found on the County website at [www.wilco.org](http://www.wilco.org).

This 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 Commissioner's Court and the Audit Committee for their interest and continued support and for the responsive and progressive manner in which 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,

A handwritten signature in cursive script that reads "Jerri L. Jones".

Jerri L. Jones  
County Auditor

## Williamson County, Texas

### Officials\*

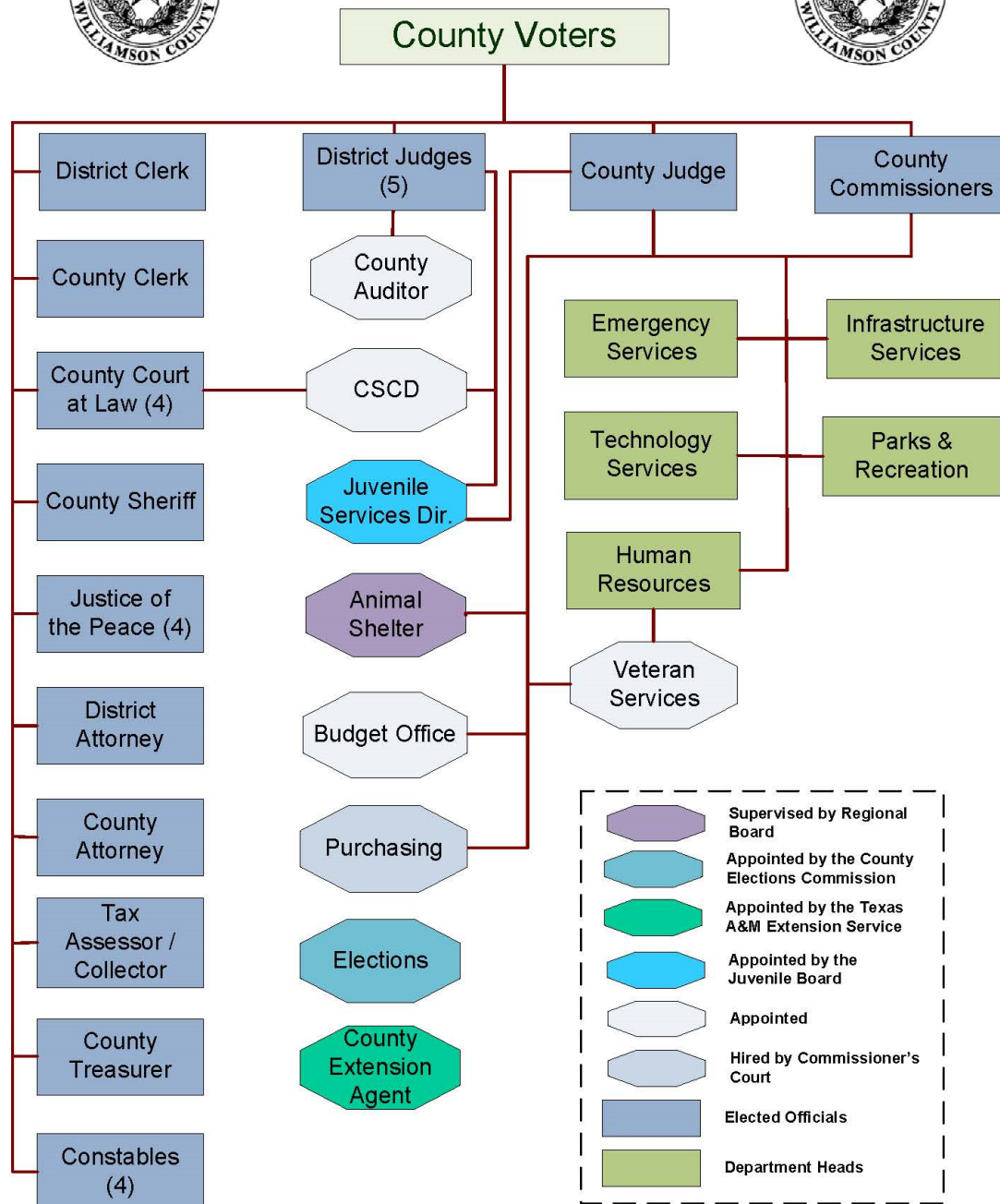
Judge, 425th Judicial District Court	Betsy Lambeth
Judge, 26th Judicial District Court	Donna King
Judge, 277th Judicial District Court	Stacey Mathews
Judge, 368th Judicial District Court	Rick J. Kennon
Judge, 395th Judicial District Court	Ryan Larson
County Auditor	Jerri L. Jones
County Judge	Dan A. Gattis
Commissioner, Precinct 1	Terry Cook
Commissioner, Precinct 2	Cynthia Long
Commissioner, Precinct 3	Valerie Covey
Commissioner, Precinct 4	Larry Madsen
Constable, Precinct 1	Vinnie Cherrone
Constable, Precinct 2	Rick Coffman
Constable, Precinct 3	Kevin Stofle
Constable, Precinct 4	Marty Ruble
County Clerk	Nancy Rister
Judge, County Court at Law #1	Suzanne Brooks
Judge, County Court at Law #2	Laura Barker
Judge, County Court at Law #3	Doug Arnold
Judge, County Court at Law #4	John B. McMaster
District Attorney	Shawn Dick
District Clerk	Lisa David
Justice of the Peace, Precinct 1	Dain Johnson
Justice of the Peace, Precinct 2	Edna Staudt
Justice of the Peace, Precinct 3	Bill Gravell, Jr.
Justice of the Peace, Precinct 4	Judy S. Hobbs
County Attorney	Doyle Hobbs
Sheriff	Robert Chody
Tax Assessor/Collector	Larry Gaddes
County Treasurer	D.Scott Heselmeyer
Budget Officer	Ashlie Koenig
Senior Director of Emergency Services	John Sneed
Elections Administrator	Christopher J. Davis
Senior Director of Human Resources	Tara Raymore
Senior Director of Technology Services	Jay Schade
Senior Director of Infrastructure	Robert Daigh
Senior Director of Parks and Recreation	Randy Bell
Purchasing Agent	Randy Barker
Director of Veterans Services	Donna Harrell
CSCD Director	Steve Morrison
County Extension Service Agent	Chelsea Stevens
Juvenile Services Director	Scott Matthew
Animal Services Director	Cheryl Schneider

\* As of September 30, 2017





# Organizational Chart



As of December 01, 2009



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Williamson County  
Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2016**

*Christopher P. Morill*

Executive Director/CEO

## **Financial Section**

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## **Independent Auditor's Report**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County, Texas (the County), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2017 and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Special Road and Bridge Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Change in Accounting Principle**

As discussed in Note 3 and 13 to the financial statements, the County has adopted the provisions of Governmental Accounting Standards Board Statement (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. Beginning net position has been restated to reflect the change in accounting principle from this statement. Our opinions are not modified with respect to this matter.

## **Other Matters**

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Texas County District Retirement System Schedule of Changes in the Employers Net Pension Liability and Related Ratios, Texas County District Retirement System Schedule of Employer Contributions and Schedule of Changes in County's Net OPEB Liability and Related Ratios on pages 9 to 19 and 71 to 73, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual non-major fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and *Texas Uniform Grant Management Standards*, and is also not a required part of the basic financial statements.

Williamson County, Texas

The combining and individual non-major fund financial 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 non-major fund financial statements and schedules, and the schedule of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2018, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

WEAVER AND TIDWELL, L.L.P.

Austin, Texas  
March 12, 2018

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

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## Management's Discussion and Analysis

As management of Williamson County, we offer readers of the Williamson County financial statements this narrative overview and analysis of the financial activities of Williamson County for the fiscal year ended September 30, 2017. 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 – xiii of this report.

### Financial Highlights

- The assets of Williamson County exceeded its liabilities at the close of the most recent fiscal year by \$250,977,407.
- Restricted net position of \$61.3 million are funds set aside for specific purposes such as: road and bridge, capital projects, debt service and tobacco funds.
- As of the close of the current fiscal year, Williamson County's governmental funds reported combined ending fund balances of \$474.4 million.
- The unassigned fund balance for the General Fund was \$86.3 million, or 55% of total General Fund expenditures, down from 56% last year. The major factors for the variances in revenues and expenditures are explained later in the analysis.
- The county refunded bonds this year. In July 2017, \$43.2 million Limited Tax Refunding Bonds was issued.

### Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

Williamson County maintains 50 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 Pass-through Funding Program, all of which are considered to be major funds. Data from the other 45 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 - 30 of this report.

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

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

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

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

The basic fiduciary fund financial statements can be found on pages 34 – 35 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 37 – 68 of this report.

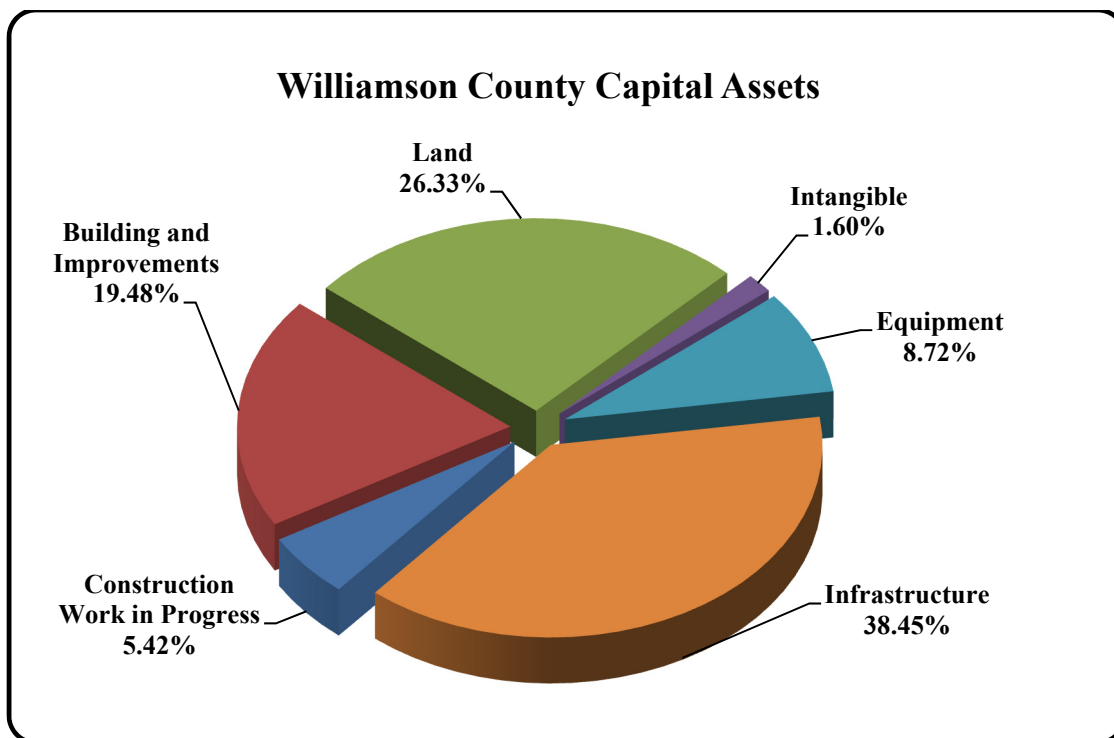
The combining statements referred to earlier in connection with non-major governmental funds and Internal Service Funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 76 - 134 of this report.

## Financial Analysis of Government-Wide Statements

### Summary of Statement of Net Position

	Primary Government Governmental Activities	
	2017	2016
Current assets and other assets	\$ 534,259,737	\$ 575,153,108
Capital assets	767,764,230	687,310,787
Total assets	1,302,023,967	1,262,463,895
Deferred outflows of resources	78,324,150	82,544,536
Total deferred outflows of resources	78,324,150	82,544,536
Current liabilities	38,419,629	33,095,971
Noncurrent liabilities	1,088,780,082	1,184,678,735
Total liabilities	1,127,199,711	1,217,774,706
Deferred inflows of resources	2,170,999	-
Total deferred outflows of resources	2,170,999	-
Net position		
Net investment in capital assets	412,098,469	365,194,341
Restricted	61,342,122	49,879,697
Unrestricted	(222,463,184)	(287,840,313)
<b>Total net position</b>	<b>\$ 250,977,407</b>	<b>\$ 127,233,725</b>

Total net position increased by approximately \$123.7 million compared to 2016. There are significant changes in the statement of net position at September 30, 2017 from September 30, 2016. Capital assets increased by \$80.5 million as a result of ongoing county facility improvements, such as the Sheriff Office Training Facility, the North Campus Facility and the acceptance of several new subdivisions. The continued growth in the county has caused an increase of new homes. The roads in these subdivisions such as Siena, Rancho Sienna, Parkside at Mayfield Ranch and Star Ranch will be maintained by the county. Long term debt decreased \$49.6 million. This is discussed in detail on page 56 - 60 of this report. In addition, the county's net pension liability decreased by \$57.3 million. This decrease is primarily a result of actuarial changes in the assumption of a repeating cost of living adjustment (COLA).



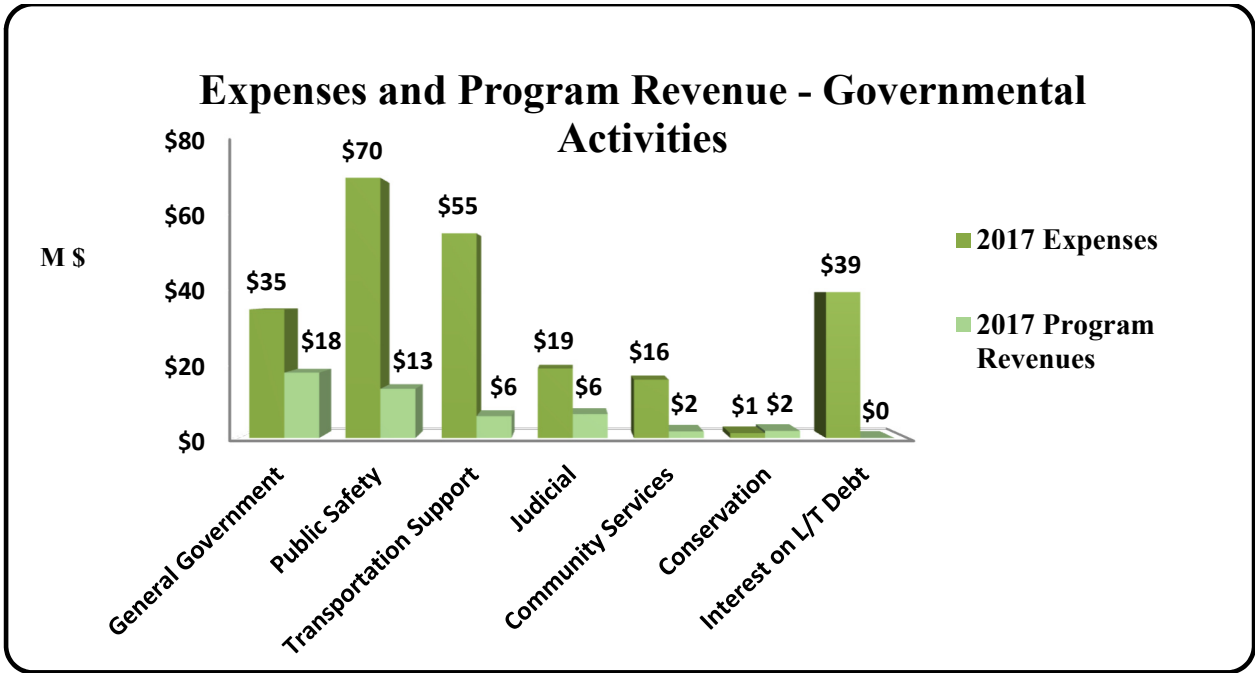
A portion of the County's net position (\$767.8 million) reflects investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment). Williamson County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. It should be noted that the resources needed to repay the debt associated with these capital assets must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

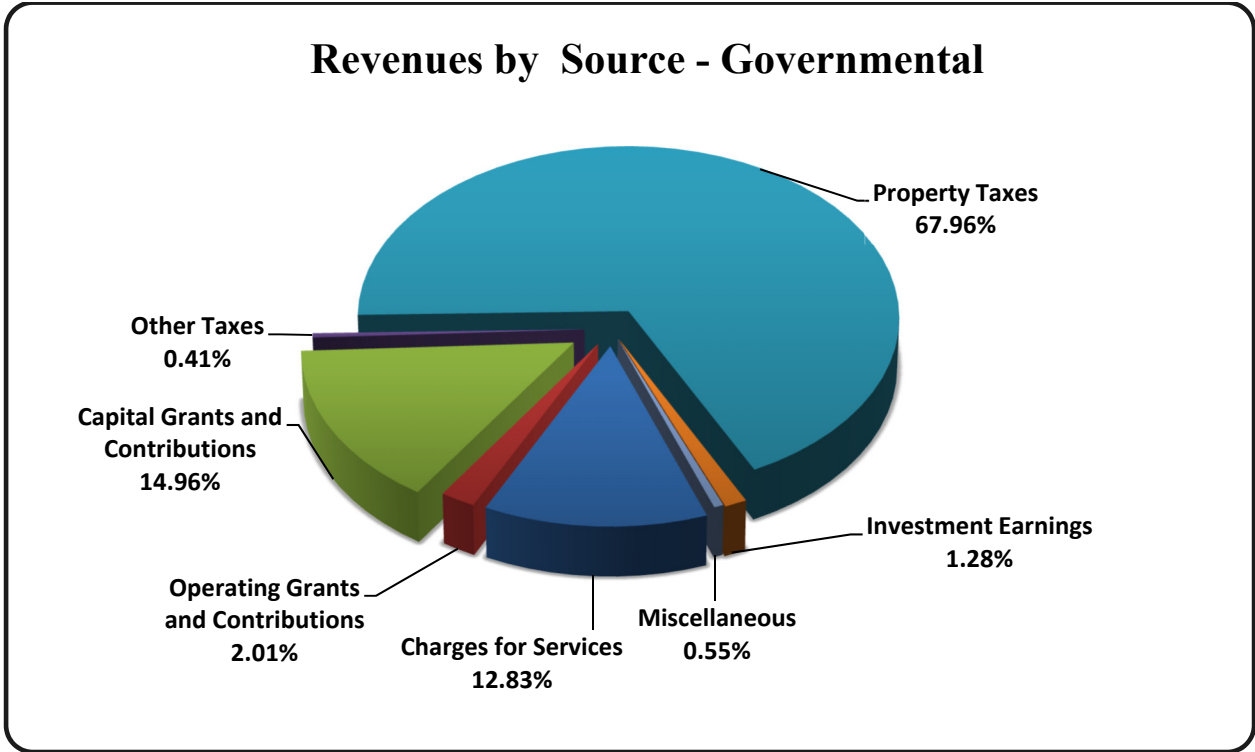
### Williamson County's Changes in Net Position

	Primary Government	
	Governmental Activities 2017	Governmental Activities 2016
Revenues		
Program revenues:		
Charges for services	\$ 47,140,860	\$ 43,949,358
Operating grants and contributions	7,389,422	7,021,670
Capital grants and contributions	54,957,868	63,114,526
General revenues:		
Property taxes	249,734,595	226,537,897
Other taxes	1,497,202	1,328,610
Investment earnings	4,713,739	2,826,060
Miscellaneous	2,014,239	1,785,938
Total revenues	<u>367,447,925</u>	<u>346,564,059</u>
Expenses		
General government	34,560,332	48,471,235
Public safety	69,592,308	115,818,653
Transportation support	55,114,815	99,775,558
Judicial	18,656,716	31,025,054
Community services	15,685,849	21,383,743
Interest on long-term debt	39,492,764	41,283,450
Conservation	1,300,206	560,710
Total expenses	<u>234,402,990</u>	<u>358,318,403</u>
Change in net position	131,044,935	(11,754,344)
Net position, beginning	127,233,725	138,988,069
Prior period adjustment	<u>(9,301,253)</u>	<u>-</u>
<b>Net position, ending</b>	<u><b>\$ 250,977,407</b></u>	<u><b>\$ 127,233,725</b></u>

Changes in net position from year to year are a result of the net impact of the change in revenues and expenses from one year to the next. Total revenues for 2017 increased, primarily as a result of property tax revenues, which exceeded property taxes for 2016 by \$23.2 million. For 2017, tax rates slightly decreased; however, property values increased by 12.8%. Charges for services and investment earnings also contributed to the increase in revenues. Charges for services increased due to the growth of the county. Various areas of the county did have increases in revenue such as increases in the participation of the Conservation Foundation and costs related to the financial activities related to Capital Area Metropolitan Planning Organization. Investment rates have increased. Investment earnings increased \$1.8 million. Expenses decreased in 2017 compared to 2016, primarily as a result of a decrease in transportation support related to the continued growth of the county, and the benefits expense recorded across all departments as a result of the decreased pension liability discussed on page 11.

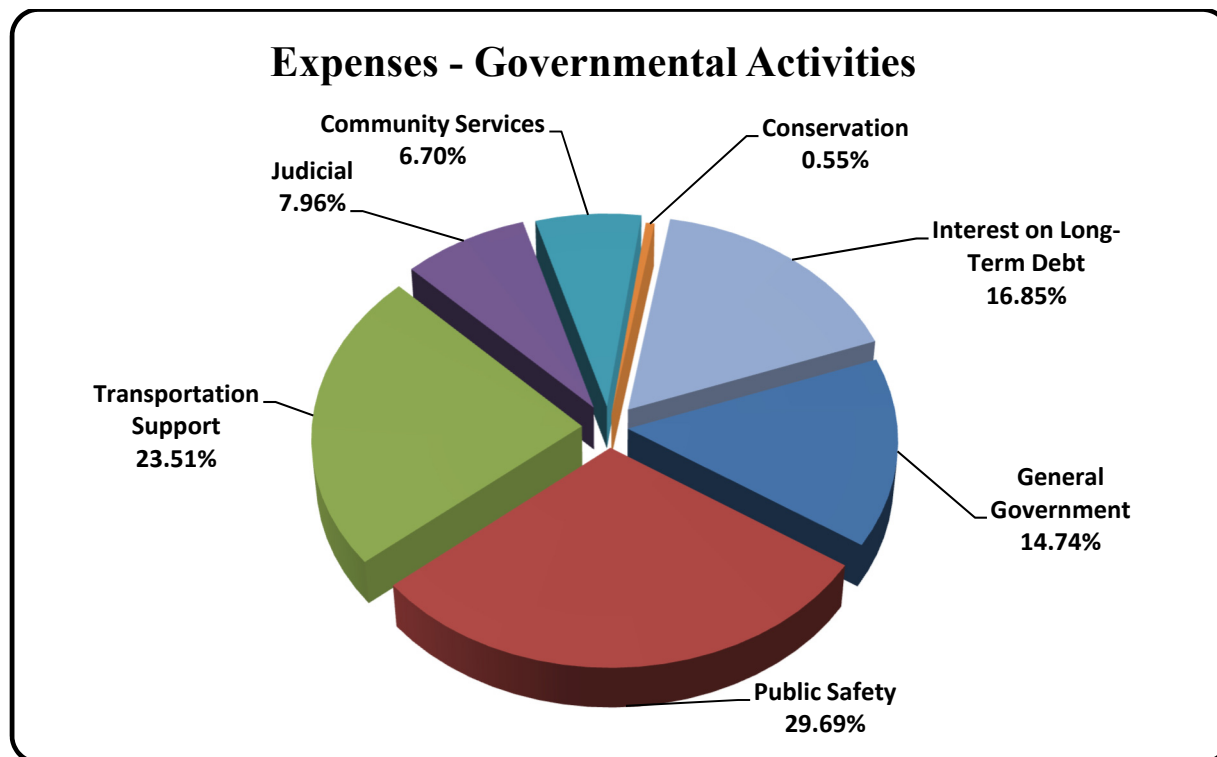


The chart above compares expenses and direct revenues associated with like county services. The pie chart below includes other revenues, i.e. tax collections that are not tied to individual services provided by the county.





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



#### **Financial Analysis of the Governmental Funds**

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

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

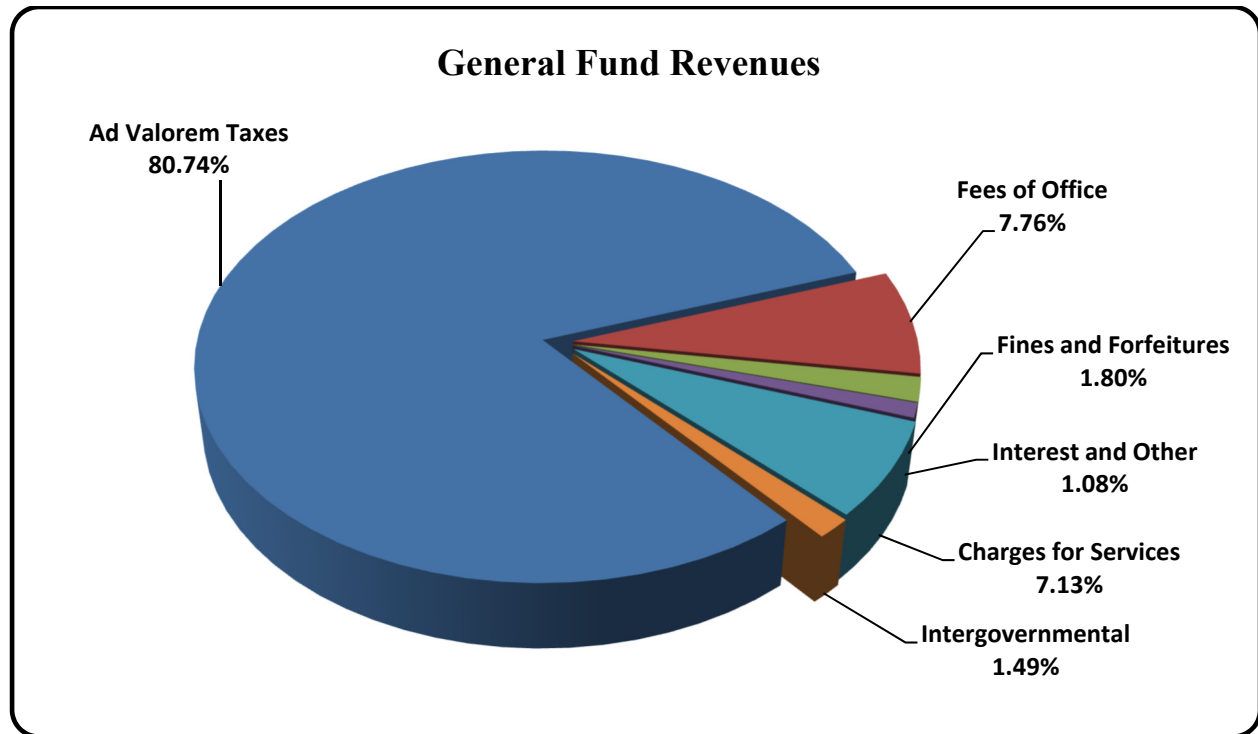
As of the current fiscal year end, Williamson County's governmental funds reported combined ending fund balances of \$474.4 million, a decrease of \$52.7 million compared to the prior year. This decrease is primarily driven by the construction of capital bond projects for roads, buildings and parks. \$1.2 million of the fund balance is nonspendable. The majority of the nonspendable amount is due to investments in capital leases and inventory. \$386.9 million of the fund balance is restricted and committed. This means that these funds are earmarked for specific purposes that have been either imposed by state legislation or by formal action taken by Commissioner's Court. The remaining balance is unassigned and can be used for any purpose.

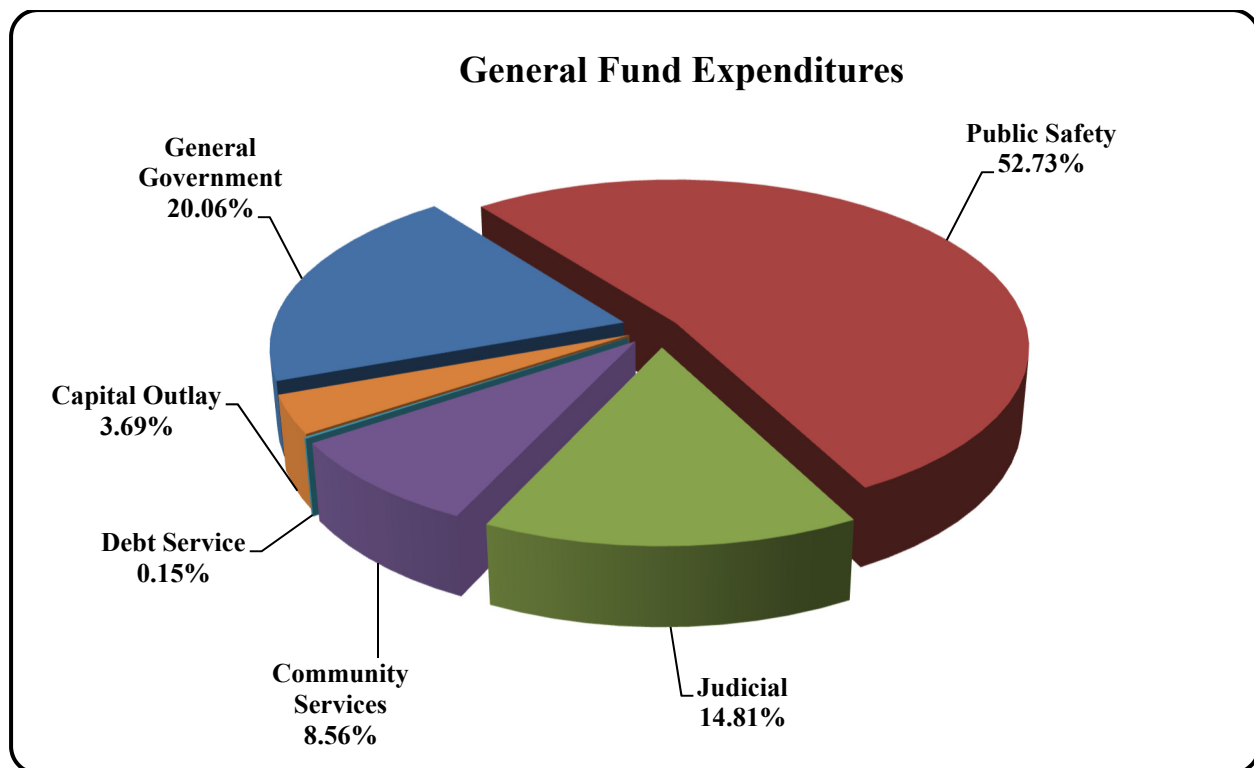
General Fund. The General Fund is the chief operating fund of the County. At the end of the current fiscal year, total fund balance of the General Fund was \$99.2 million with an \$812 thousand nonspendable fund balance for investment in capital leases and prepaid expenses. In 2013, the county established a plan to reduce excess reserves to fund various county capital projects. In 2017, the county began funding another program, the "Corridor Plan", with a portion of the general fund tax rate committed to this program. The corridor plan will focus on identifying and preserving future transportation corridors within the county. The program is also being funded from Road and Bridge excess reserves. \$12 million of the General Fund balance is committed to both plans. \$10.4 is committed for unspent capital projects and \$1.6 is committed for 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 2017 represents 55% 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 unreserved 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 Commissioner's 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 14% during the current fiscal year. Tax revenue increased by \$12.2 million and interest revenue increased by \$600 thousand; the growth of the county has created an increase in the demand for services, thus expenditures have increased. Part of the increase is attributed to personnel: fifteen new positions are approved in the general fund, with two in general government, six in public safety, four in judicial, and three in community service. Health care costs have increased in all departments. The County funded an additional \$1.7 million to the Uncompensated Care Program. This program assists county hospitals to fund the County's indigent health program. While being fiscally conservative, the county growth has caused increases to the overall expenditures, although actual expenditures are \$8.2 million less than budgeted and actual revenues are \$3.4 million higher than budgeted revenues. Property tax revenues, fees of office and interest revenue are higher than projected, while Interest rates continue to rise.

General Fund revenues and expenditures are graphically depicted below.





Long-Term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$982 million. Williamson County's debt has decreased by \$49.6 million during the current fiscal year. In May 2017, the Commissioners Court approved a \$9.9 million cash defeasance to pay off existing debt. The cost savings for the debt reduction is \$5.8 million dollars over the next 17 years. To take advantage of the low interest rates, the county refinanced existing debt. In June 2017, Williamson County issued a refunding bond in the amount of \$43.2 million with a significant cost savings of \$3.6 million over the next 15 years.

Additional information on Williamson County's long-term debt can be found in NOTE 10 on pages 56 – 60 of this report.

Debt Service Fund. The total fund balance at year end is \$7.4 million, all of which is restricted for the payment of debt service. This balance reflects a current year net increase of \$1.3 million. Property tax collections and interest earnings are higher than projected. The county received \$766 thousand more than projected. Refinancing existing debt saved the county \$336 thousand in interest payments in this fiscal year. These variances are the key changes to the increase in the debt service fund.

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

Additional information on Williamson County's long-term debt can be found in NOTE 10 on pages 56 - 60 of this report.

Capital Projects Fund. The Capital Projects Fund has a total fund balance of \$184.5 million, which is a decrease from FY 2016 of \$70 million. The majority of the decrease in fund balance is due to no bonds issued in FY17 and capital project expenditures significantly increased. Interest earnings increased this year due to the investing of the bond proceeds. Capital project expenditures increased \$28.1 million due to several construction projects in both the road bonds and certificate of obligations. Total expenditures from the Capital Projects Fund were \$83.8 million with capital outlay expenditures

accounting for \$54.8 million. The major expenditures during the year include \$11.9 million on the North Campus Building, \$5.0 million on Sheriff's Office Training Facility, \$9.4 million on CR 110 (US 79-Limmer Loop), \$4.1 million on Pearson Ranch Road, \$3.7 million on CR 258 Phase 2, \$3.4 million on RM 620 Phase 2, and \$3.3 million on SH 29 Bypass/Inner Loop Phase 1.

Capital Assets. Williamson County's investment in capital assets as of September 30, 2017 amounts to \$767.8 million (net of accumulated depreciation). This investment includes land, buildings, system improvements, machinery and equipment, park facilities, roads, highways, and bridges.

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

- Williamson County Expo Center
- CR 258 Phase 2
- Rancho Sienna Section 9
- Future Right of Way for Corridor A
- Siena Section 6
- Siena Section 28
- Siena Section 17
- Parkside at Mayfield Ranch Section 12
- Star Ranch Section 7 Phase 5
- Rancho Sienna Section 11 Phase 1
- IP Simulcast Upgrade and Granger Site Addition
- Highlands at Mayfield Ranch Section 4A
- Santa Rita Ranch South Section 4A
- Parkside at Mayfield Ranch Section 15
- The Ridge at Cross Creek Phase 1

Additional information on Williamson County's capital assets can be found in NOTE 7 on pages 53 -54 of this report.

Special Road and Bridge Fund. The Special Road and Bridge Fund has a total fund balance of \$21.6 million, with a net increase of \$2.1 million. County Commissioners adopted a tax rate of \$.04/100 for Road & Bridge activities for the fifth year in a row. The increase in property taxes allows the county to implement an increase in county road maintenance and improvement projects. This additional funding is part of a long-range plan for maintaining and improving county roads.

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

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

Economic Conditions. Williamson County's population growth has been driven in part by its location in Central Texas. The population boom has contributed to housing demands and job growth. Low tax rates, affordable housing and business incentives are major factors that have contributed to the County's growth. The regional economy continues to expand. The economy continues to diversify, with unemployment rates below state and national averages. New residents to the county, new houses and new businesses are projected to continue for many years. The growth has caused a demand for services in the areas of law enforcement, emergency services, indigent health care and legal defense. In FY 2018 the county will sell the remaining voter approved road bonds. The bonds will allow the county to continue to address the infrastructure needs of a growing county.

The taxable assessed valuation (TAV) growth has been solid, spurred by affordable home prices and ample developable land which fuels property tax revenue growth. An increase of 11% TAV was recorded in fiscal 2016. In 2017 TAV grew 12.8%. Property tax collections remain consistent with historic levels. The average collection rate is 99.70%.

The economic base has grown significantly; commercial developments have resulted in the expansion of retail, higher education, and the healthcare sector. Several areas of the county are becoming key economic corridors. These areas are attracting new businesses to the county. The availability of jobs benefits Williamson County.

Unemployment. September 2017 unemployment rate for Williamson County was 3.0%, which is a decrease from the rate of 3.6% a year ago. This compares favorably to the state's unemployment rate of 4.0% and the national rate of 4.1%.

All of these factors were considered in preparing Williamson County's budget for FY 2018.

### **Requests for Information**

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

Office of the County Auditor  
710 S. Main Street, Suite 301  
Georgetown, Texas 78626  
jkiley@wilco.org

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## **Basic Financial Statements**

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# Williamson County, Texas

## Statement of Net Position

September 30, 2017

	<b>Primary Government Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 411,710,704
Accounts receivable (net of allowance)	7,986,958
Due from other governments	98,209,402
Inventories	567,732
Prepaid items	76,118
Deferred contributions	14,934,477
Investment in lease	774,346
Capital assets	
Land	272,920,870
Intangible	16,621,314
Buildings and improvements	201,936,353
Infrastructure	398,740,214
Equipment	90,439,459
Construction in progress	56,155,049
Less: accumulated depreciation	(269,049,029)
Total capital assets	767,764,230
Total assets	1,302,023,967
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred losses on refunding	39,885,245
Deferred outflows related to pension	38,438,905
Total deferred outflows of resources	78,324,150
<b>LIABILITIES</b>	
Accounts payable	25,428,985
Accrued liabilities	3,872,699
Due to other governments	3,520,269
Unearned revenues	1,146,616
Accrued interest	4,451,060
Noncurrent liabilities	
Due within one year	60,755,033
Due in more than one year	1,028,025,049
Total liabilities	1,127,199,711
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to OPEB	2,170,999
Total deferred outflows of resources	2,170,999
<b>NET POSITION</b>	
Net investment in capital assets	412,098,469
Restricted for	
Debt service	14,022,061
Road and bridge	21,797,701
Tobacco fund	3,545,281
Records management	6,189,667
Public safety	882,879
State and federal programs	14,904,533
Unrestricted	(222,463,184)
Total net position	\$ 250,977,407

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, 2017

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary government					
Governmental activities					
General government	\$ 34,560,332	\$ 17,726,272	\$ 1,510,547	\$ -	\$ (15,323,513)
Public safety	69,592,308	13,330,502	2,893,961	-	(53,367,845)
Transportation support	55,114,815	5,901,946	-	54,957,868	5,744,999
Judicial	18,656,716	6,487,199	729,905	-	(11,439,612)
Community services	15,685,849	1,771,800	2,001,425	-	(11,912,624)
Conservation	1,300,206	1,923,141	253,584	-	876,519
Interest on long-term debt	39,492,764	-	-	-	(39,492,764)
<b>Total primary government</b>	<b>\$ 234,402,990</b>	<b>\$ 47,140,860</b>	<b>\$ 7,389,422</b>	<b>\$ 54,957,868</b>	<b>(124,914,840)</b>
General revenues					
Taxes					
Property taxes, levied for general purposes					140,500,042
Property taxes, levied for farm to market					20,691,651
Property taxes, levied for debt service					88,542,902
Other taxes					1,497,202
Investment earnings					4,713,739
Miscellaneous					2,014,239
Total general revenues					<u>257,959,775</u>
Change in net position					133,044,935
NET POSITION, beginning of year					127,233,725
Prior period adjustment					(9,301,253)
<b>NET POSITION, end of year</b>					<u><u>\$ 250,977,407</u></u>

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

# Williamson County, Texas

## Balance Sheet – Governmental Funds

September 30, 2017

	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Other Governmental	Total Governmental Funds
<b>ASSETS</b>							
Cash and investments	\$ 104,205,192	\$ 23,285,904	\$ 7,421,858	\$ 201,425,436	\$ 35,686,538	\$ 35,945,414	\$ 407,970,342
Accounts receivable (net of allowance)	6,110,439	315,463	848,186	260,646	100,717	284,585	7,920,036
Due from other funds	2,350,888	-	-	-	-	-	2,350,888
Due from other governments	439,746	-	-	3,489,949	90,074,383	4,205,324	98,209,402
Inventories	-	370,698	-	-	-	-	370,698
Prepaid items	37,519	9,576	-	-	-	8,633	55,728
Investment in capital lease	774,346	-	-	-	-	-	774,346
<b>TOTAL ASSETS</b>	<b>\$ 113,918,130</b>	<b>\$ 23,981,641</b>	<b>\$ 8,270,044</b>	<b>\$ 205,176,031</b>	<b>\$ 125,861,638</b>	<b>\$ 40,443,956</b>	<b>\$ 517,651,440</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 4,503,115	\$ 1,979,211	\$ -	\$ 18,022,582	\$ 684	\$ 659,758	\$ 25,165,350
Accrued liabilities	2,612,154	196,338	-	-	-	182,828	2,991,320
Due to other funds	-	-	-	-	-	2,350,888	2,350,888
Due to other governments	3,118,267	-	-	-	-	402,002	3,520,269
Unearned revenue	225,590	8,375	-	-	-	912,651	1,146,616
Total liabilities	10,459,126	2,183,924	-	18,022,582	684	4,508,127	35,174,443
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred revenues	4,232,529	177,794	790,882	2,636,931	-	213,506	8,051,642
Total deferred inflows of resources	4,232,529	177,794	790,882	2,636,931	-	213,506	8,051,642
<b>FUND BALANCES</b>							
Nonspendable	811,865	380,274	-	-	-	8,633	1,200,772
Restricted	-	21,239,649	7,479,162	184,516,518	125,860,954	35,713,690	374,809,973
Committed	12,071,125	-	-	-	-	-	12,071,125
Unassigned	86,343,485	-	-	-	-	-	86,343,485
Total fund balances	99,226,475	21,619,923	7,479,162	184,516,518	125,860,954	35,722,323	474,425,355
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 113,918,130</b>	<b>\$ 23,981,641</b>	<b>\$ 8,270,044</b>	<b>\$ 205,176,031</b>	<b>\$ 125,861,638</b>	<b>\$ 40,443,956</b>	<b>\$ 517,651,440</b>

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

## Williamson County, Texas

### Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position September 30, 2017

Total fund balances - governmental funds \$ 474,425,355

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. 2,991,842

Capital assets, including accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the funds. 767,652,082

Deferred contributions are not financial resources and, therefore, are not reported in the funds. 14,934,477

Losses on bond refundings are deferred and amortized in the government-wide financial statements. 39,885,245

Net pension liability, net OPEB obligation and the related deferred outflows/inflows of resources are not due and payable in the current period, and, therefore, have not been included in the fund financial statements. (64,867,723)

Revenues earned but not available within 60 days of the year end are not recognized as revenue on the fund financial statements. 8,051,642

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. (4,451,060)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (987,644,453)

**Net position of governmental activities**

\$ 250,977,407

# Williamson County, Texas

## Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds For the Fiscal Year Ended September 30, 2017

	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Other Governmental	Total Governmental Funds
<b>REVENUES</b>							
Taxes	\$ 142,188,824	\$ 20,713,754	\$ 87,145,840	\$ -	\$ -	\$ 1,502,647	\$ 251,551,065
Fees of office	13,676,884	-	-	-	-	4,731,667	18,408,551
Fines and forfeitures	3,174,688	-	-	-	-	340,002	3,514,690
Intergovernmental	2,633,387	319,335	113,253	1,466,921	7,126	6,794,996	11,335,018
Charges for services	12,564,387	727,861	-	-	-	1,765,252	15,057,500
Motor vehicle registration	-	4,850,250	-	-	-	-	4,850,250
Investment earnings	1,410,920	277,642	193,400	2,327,932	295,336	170,133	4,675,363
Miscellaneous	497,731	55,330	7,079	74,256	-	4,590,624	5,225,020
Total revenues	176,146,821	26,944,172	87,459,572	3,869,109	302,462	19,895,321	314,617,457
<b>EXPENDITURES</b>							
Current							
General government	31,575,802	-	-	504,141	-	8,962,802	41,042,745
Public safety	83,043,877	-	-	-	-	4,039,727	87,083,604
Transportation support	-	21,212,487	-	28,371,856	4,104	320	49,588,767
Judicial	23,316,667	-	-	23,524	-	962,288	24,302,479
Community services	13,480,388	-	-	64,635	-	4,364,157	17,909,180
Conservation	-	-	-	-	-	397,307	397,307
Debt service							
Principal	209,735	-	46,550,000	-	-	985,000	47,744,735
Interest and other charges	24,876	-	35,497,104	-	-	423,934	35,945,914
Bond issuance fees	-	-	519,060	-	-	322,119	841,179
Capital outlay	5,805,143	2,003,573	-	54,806,832	-	364,477	62,980,025
Total expenditures	157,456,488	23,216,060	82,566,164	83,770,988	4,104	20,822,131	367,835,935
Excess (deficiency) of revenues over expenditures	18,690,333	3,728,112	4,893,408	(79,901,879)	298,358	(926,810)	(53,218,478)
<b>OTHER FINANCING SOURCES (USES)</b>							
Issuance of long-term debt	-	-	43,230,000	-	-	8,520,000	51,750,000
Premium on issuance of long-term debt	-	-	7,335,475	-	-	607,421	7,942,896
Proceeds from capital lease	1,214,557	-	-	-	-	-	1,214,557
Proceeds from sale of capital assets	227,972	227,530	-	-	-	-	455,502
Transfers in	23,814	374,542	6,620,000	10,020,581	-	1,744,600	18,783,537
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payment to bond escrow agent	-	-	(60,823,844)	-	-	-	(60,823,844)
Transfers out	(7,908,107)	(2,236,287)	-	(52,149)	(6,620,000)	(1,966,994)	(18,783,537)
Total other financing sources (uses)	(6,441,764)	(1,634,215)	(3,638,369)	9,968,432	(6,620,000)	8,905,027	539,111
<b>NET CHANGE IN FUND BALANCES</b>	12,248,569	2,093,897	1,255,039	(69,933,447)	(6,321,642)	7,978,217	(52,679,367)
<b>FUND BALANCES, beginning of year</b>	86,977,906	19,526,026	6,224,123	254,449,965	132,182,596	27,744,106	527,104,722
<b>FUND BALANCES, end of year</b>	\$ 99,226,475	\$ 21,619,923	\$ 7,479,162	\$ 184,516,518	\$ 125,860,954	\$ 35,722,323	\$ 474,425,355

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, 2017

Net change in fund balances - total governmental funds	\$ (52,679,367)
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 net income of the internal service funds are reported with the governmental activities.	(574,362)
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. This is the amount by which capital outlays exceeded depreciation in the current period.	31,315,879
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.	52,134,136
Governmental funds report expenditures for costs of assets under construction that will be contributed on completion to another entity. However, in the statement of activities, the cost of those assets will be expensed when the completed asset is transferred.	5,654,301
Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the statement of activities reports only the gain or loss on the sale of the assets. In addition, the cost basis of assets donated to other entities is reported as expenses on the statement of activities in the period donated. The sum of these items totals:	(2,657,457)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,117,424
Expenditures related to the County's participation in its OPEB Plan are recorded as they are paid in the governmental funds, but are recognized based on the change in net pension liability in the Statement of Activities.	(3,278,095)
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.	54,386,994
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.	47,624,004
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.	1,478
<b>Change in net position of governmental activities</b>	<b>\$ 133,044,935</b>

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

**Williamson County, Texas**

Statement of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
General Fund  
For the Fiscal Year Ended September 30, 2017

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget –</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 140,892,139	\$ 140,892,139	\$ 142,188,824	\$ 1,296,685
Fees of office	12,922,400	12,922,400	13,676,884	754,484
Fines and forfeitures	3,262,900	3,262,900	3,174,688	(88,212)
Intergovernmental	2,191,795	2,351,124	2,633,387	282,263
Charges for services	12,267,175	12,267,175	12,564,387	297,212
Investment earnings	600,000	600,000	1,410,920	810,920
Miscellaneous	349,000	451,715	497,731	46,016
Total revenues	172,485,409	172,747,453	176,146,821	3,399,368
<b>EXPENDITURES</b>				
Current				
General government	33,745,765	34,514,963	31,575,802	2,939,161
Public safety	85,860,227	87,475,487	83,043,877	4,431,610
Judicial	24,380,221	24,626,529	23,316,667	1,309,862
Community services	6,386,205	13,641,435	13,480,388	161,047
Debt service				
Principal	203,977	293,994	209,735	84,259
Interest and other charges	24,876	24,876	24,876	-
Capital outlay	7,156,789	5,046,453	5,805,143	(758,690)
Total expenditures	157,758,060	165,623,737	157,456,488	8,167,249
Excess of revenues over expenditures	14,727,349	7,123,716	18,690,333	11,566,617
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	125,000	125,000	227,972	102,972
Proceeds from capital lease	-	-	1,214,557	1,214,557
Transfers in	25,000	25,000	23,814	(1,186)
Transfers out	(22,113,748)	(20,186,890)	(7,908,107)	12,278,783
Total other financing sources (uses)	(21,963,748)	(20,036,890)	(6,441,764)	13,595,126
Net change in fund balances	(7,236,399)	(12,913,174)	12,248,569	25,161,743
<b>FUND BALANCES, beginning of year</b>	86,977,906	86,977,906	86,977,906	-
<b>FUND BALANCES, end of year</b>	<u>\$ 79,741,507</u>	<u>\$ 74,064,732</u>	<u>\$ 99,226,475</u>	<u>\$ 25,161,743</u>

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

**Williamson County, Texas**

Statement of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Special Road and Bridge Fund  
For the Fiscal Year Ended September 30, 2017

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ 20,535,191	\$ 20,535,191	\$ 20,713,754	\$ 178,563
Intergovernmental	314,000	314,000	319,335	5,335
Charges for services	880,000	880,000	727,861	(152,139)
Motor vehicle registration	4,960,000	4,960,000	4,850,250	(109,750)
Investment earnings	175,000	175,000	277,642	102,642
Miscellaneous	10,000	10,000	55,330	45,330
Total revenues	26,874,191	26,874,191	26,944,172	69,981
<b>EXPENDITURES</b>				
Current				
Transportation support	26,298,019	24,958,027	21,212,487	3,745,540
Capital outlay	2,057,822	2,047,813	2,003,573	44,240
Total expenditures	28,355,841	27,005,840	23,216,060	3,789,780
Excess (deficiency) of revenues over expenditures	(1,481,650)	(131,649)	3,728,112	3,859,761
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	100,000	100,000	227,530	127,530
Transfers in	-	-	374,542	374,542
Transfers out	(1,150,000)	(2,500,000)	(2,236,287)	263,713
Total other financing sources (uses)	(1,050,000)	(2,400,000)	(1,634,215)	765,785
<b>NET CHANGE IN FUND BALANCES</b>	(2,531,650)	(2,531,649)	2,093,897	4,625,546
<b>FUND BALANCES, beginning of year</b>	19,526,026	19,526,026	19,526,026	-
<b>FUND BALANCES, end of year</b>	<u>\$ 16,994,376</u>	<u>\$ 16,994,377</u>	<u>\$ 21,619,923</u>	<u>\$ 4,625,546</u>

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



**Williamson County, Texas**

## Statement of Net Position

## Proprietary Funds

September 30, 2017

	<b>Governmental Activities Internal Service</b>
<b>ASSETS</b>	
Current assets	
Cash and investments	\$ 3,740,362
Accounts receivable	66,922
Inventory	197,034
Prepaid expenses	20,390
	<hr/>
Total current assets	4,024,708
Noncurrent assets	
Capital assets	
Machinery and equipment	498,898
Less accumulated depreciation	(386,750)
	<hr/>
Total noncurrent assets	112,148
	<hr/>
Total assets	4,136,856
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	263,635
Accrued liabilities	881,379
	<hr/>
Total liabilities	1,145,014
	<hr/>
<b>NET POSITION</b>	
Net investment in capital assets	112,148
Unrestricted	2,879,694
	<hr/>
<b>TOTAL NET POSITION</b>	<b>\$ 2,991,842</b>
	<hr/> <hr/>

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, 2017

	<b>Governmental Activities Internal Service</b>
<b>OPERATING REVENUES</b>	
Employer contributions	\$ 16,020,440
Employee contributions	3,721,819
Charges for services	3,141,598
Total operating revenues	22,883,857
<b>OPERATING EXPENSES</b>	
Claims	17,425,238
Insurance	1,395,738
Administration	1,602,819
Supplies and parts	3,051,707
Depreciation	21,093
Total operating expenses	23,496,595
Operating income	(612,738)
<b>NONOPERATING REVENUES</b>	
Interest and investment revenues	38,376
Total nonoperating revenues	38,376
Change in net position	(574,362)
<b>NET POSITION, beginning of year</b>	3,566,204
<b>NET POSITION, end of year</b>	\$ 2,991,842

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, 2017

	<b>Governmental Activities Internal Service</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and users	\$ 22,918,242
Payments to suppliers	(21,832,780)
Payments to employees	(1,602,819)
Net cash flows used in operating activities	(517,357)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition and construction of capital assets	(15,950)
Net cash flows used in capital and related financing activities	(15,950)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment earnings	38,376
Net cash flows used in investing activities	38,376
Change in cash and cash equivalents	(494,931)
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	4,235,293
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<u>\$ 3,740,362</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES</b>	
Operating loss	\$ (612,738)
Adjustments to reconcile operating loss to net cash used in operating activities	
Depreciation	21,093
Change in assets and liabilities	
Accounts receivable	34,385
Prepays and other assets	(5,159)
Inventory	(53,000)
Accounts payable	74,987
Accrued liabilities	23,075
<b>Net cash used in operating activities</b>	<u><u>\$ (517,357)</u></u>

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, 2017

	Private Purpose Trust – Available School	Agency Fund
<b>ASSETS</b>		
Cash and investments	\$ -	\$ 20,373,591
Accounts receivable	-	3,555,344
<b>Total assets</b>	-	<u><u>\$ 23,928,935</u></u>
<b>LIABILITIES</b>		
Due to others	-	\$ 23,928,935
<b>Total liabilities</b>	-	<u><u>\$ 23,928,935</u></u>
<b>NET POSITION</b>		
Held in trust for benefits and other purposes	-	
<b>Total net position</b>	<u><u>\$ -</u></u>	

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

**Williamson County, Texas**

## Statement of Changes in Fiduciary Net Position

## Fiduciary Funds

Year Ended September 30, 2017

	<b>Private Purpose Trust – Available School</b>
<b>ADDITIONS</b>	
Investment earnings	\$ -
<b>DEDUCTIONS</b>	
Apportionment to schools	39
<b>CHANGE IN NET POSITION</b>	(39)
<b>NET POSITION, beginning of year</b>	39
<b>NET POSITION, end of year</b>	\$ -

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

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## Williamson County, Texas

### Notes to the Financial Statements

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

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

##### **Financial Reporting Entity**

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

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

Depending upon 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 (Avery District) was formed by the Commissioners' Court in accordance with the Texas Government Code in February of 2001. The District issues unlimited tax bonds for the purpose of developing roads within the District. The bonds constitute direct obligations of the Avery Ranch Road District payable from ad valorem taxes levied upon all taxable property located within the District. The Avery Ranch District is considered to be a blended component unit due to the component unit's governing body being made up of Commissioner Court members and management of the primary government has operational responsibility for the component unit.

## **Williamson County, Texas**

### Notes to the Financial Statements

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

Northwoods Road District (Northwoods District) was formed by Commissioner's 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 District is governed by a Board comprised of the Williamson County Commissioner's 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, and, therefore, the Foundation's board is substantively the same as the county's board. Additionally, there is a financial burden relationship between the primary government and the component unit. Finally, the appointed Board may also be removed by the Commissioners' Court and management of the primary government has operational responsibility for the component unit.

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 entities are not included in the accompanying financial statements: the Williamson County and Cities Health District and the Williamson County Crisis Center.

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenues.



## Williamson County, Texas

### Notes to the Financial Statements

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

The County reports the following major governmental funds:

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

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

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

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

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

## Williamson County, Texas

### Notes to the Financial Statements

Additionally, the County reports the following fund types:

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

Private-Purpose Trust Fund is used to account for investments, interest, rents, and royalties for the benefit of various school districts in the County. The revenues are distributed to the various school districts.

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

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

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenue includes all taxes. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's internal service funds are charges to customers for services. Operating expenses for the internal service funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

## Note 2. Detailed Reconciliation of Government-Wide and Fund Financial Statements

### Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

The governmental fund balance sheet includes the reconciliation between total fund balances – governmental funds and net position of governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains, "long-term debt and related accounts are not recognized in the governmental funds." The details of this (\$987,644,453) difference are as follows:

Bonds payable	\$ (893,869,942)
Bond issuance discount	599,085
Bond issuance premium	(79,863,921)
Accumulated accretion on capital appreciation bonds	(8,864,377)
Tax anticipation notes	-
Capital lease payable	(694,385)
Compensated absences	<u>(4,950,913)</u>
Net adjustment to reduce fund balance - governmental funds to arrive at net position of governmental activities	<u><u>\$ (987,644,453)</u></u>

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

**Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and the Government-Wide Statement of Activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net change in fund balances – total governmental funds and change in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains, "Governmental funds report outlays for capital assets as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$31,315,879 difference are as follows:

Capital outlay	\$ 60,369,900
Depreciation expense	<u>(29,054,021)</u>
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities	<u>\$ 31,315,879</u>

Another element of that reconciliation states, "Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds." The details of this \$1,117,424 difference are as follows:

Property taxes	\$ (319,268)
Adjudicated fines	108,961
Emergency medical services	110,715
Investment in capital lease	(50,370)
Animal shelter fees	32,687
Intergovernmental reimbursements	<u>1,234,699</u>
Net adjustment to decrease net change in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 1,117,424</u>

Another element of the reconciliation states, "The issuance of long-term debt 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." The details of this \$47,624,004 difference are as follows:

Capital lease issuance	\$ (1,251,679)
Capital lease payments	209,735.00
Issuance of bonds	(51,750,000)
Premium on bond issuance	(7,942,896)
Premium defeased upon refunding	202,649
Deferred loss on refunding	4,621,195
Principal payments on tax notes and bonds	<u>103,535,000</u>
Net adjustment to increase net change in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 47,624,004</u>

## Williamson County, Texas

### Notes to the Financial Statements

Another element of the reconciliation states, "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." The details of this \$1,478 difference are as follows:

Amortization of bond costs	\$	33,129
Accretion of capital appreciation bonds		(388,727)
Decrease in compensated absences		83,698
Decrease in accrued interest payable		259,832
Other		13,546
<hr/>		
Net adjustment to decrease net change in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$	1,478
<hr/>		

### Note 3. Assets, Liabilities and Net Position or Fund Balance

#### Cash and Investments

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

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

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

#### Receivables and Payables

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

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

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

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 result in current receivables as defined by the GASB they are recognized when levied.

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

**Inventories and Prepaid Items**

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

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

**Deferred Contributions**

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

**Capital Assets**

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

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

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

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

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

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

**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.

## **Williamson County, Texas**

### Notes to the Financial Statements

#### **Compensated Absences**

The Williamson County Personnel Policy provides employees with vacation leave and nonvesting accumulating rights to sick pay benefits. The policy allows all employees to accumulate a range of 80 to 160 hours of vacation per year. Employees are allowed to carry their vacation balance forward to the next fiscal year in an amount not to exceed 80 to 160 hours, respectively. Employees may also accrue up to 240 hours of compensatory time. Additionally, holiday time is accrued up to a maximum of 200 hours. Unused compensatory time and vacation leave time is paid upon termination. Governmental fund liability and expenditures are not recognized until they come due for payment.

#### **Long-term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### **Fund Balances and Net Position**

##### **Government-Wide Financial Statements**

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

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

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

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

## Williamson County, Texas

### Notes to the Financial Statements

#### **Governmental Fund Financial Statements**

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

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

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

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

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

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

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

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

# Williamson County, Texas

## Notes to the Financial Statements

A summary of the nature and purpose of fund balances at September 30, 2017, is as follows:

	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Other Governmental	Total Governmental Funds
<b>Fund balances</b>							
<b>Nonspendable</b>							
Inventory	\$ -	\$ 370,698	\$ -	\$ -	\$ -	\$ -	\$ 370,698
Prepaid items	37,519	9,576	-	-	-	8,633	55,728
Long-term receivables	-	-	-	-	-	-	-
Investment in capital lease	774,346	-	-	-	-	-	774,346
Total nonspendable	811,865	380,274	-	-	-	8,633	1,200,772
<b>Restricted for</b>							
Long-term receivable	-	-	-	-	90,074,383	-	90,074,383
Construction and maintenance of roads and bridges	-	21,239,649	-	-	35,786,571	-	57,026,220
Payment of general long-term debt principal, interest and related costs	-	-	7,479,162	-	-	1,397,809	8,876,971
Acquisition of capital assets	-	-	-	184,516,518	-	8,802,153	193,318,671
Court mediations	-	-	-	-	-	309,991	309,991
Third Court of Appeals	-	-	-	-	-	465	465
Child safety, health or nutrition	-	-	-	-	-	676,196	676,196
The conservation of endangered species	-	-	-	-	-	3,053,029	3,053,029
Technological enhancements	-	-	-	-	-	491,798	491,798
The County Attorney's Office	-	-	-	-	-	-	-
The County Jail	-	-	-	-	-	1,893,617	1,893,617
The Radio communication system	-	-	-	-	-	290,137	290,137
Drug cases, drug education or equipment for law enforcement	-	-	-	-	-	1,162,889	1,162,889
Maintenance, digitalization and preservation of County and Court records	-	-	-	-	-	6,739,113	6,739,113
Court reporter	-	-	-	-	-	1,219,240	1,219,240
Teen Court Program	-	-	-	-	-	386	386
Courthouse and Justice of the Peace security	-	-	-	-	-	391,809	391,809
Welfare fraud	-	-	-	-	-	1,339	1,339
The Specialty Court	-	-	-	-	-	144,160	144,160
Voting and election services	-	-	-	-	-	1,112,255	1,112,255
Juvenile and guardianship programs	-	-	-	-	-	818,365	818,365
Law library	-	-	-	-	-	373,454	373,454
Medical services	-	-	-	-	-	3,545,281	3,545,281
Training	-	-	-	-	-	50,566	50,566
Regional Animal Shelter	-	-	-	-	-	315,550	315,550
The City of Hutto and Hutto ISD	-	-	-	-	-	208,257	208,257
Recreational facilities	-	-	-	-	-	498,250	498,250
Historical commission	-	-	-	-	-	6,522	6,522
Williamson County landfill	-	-	-	-	-	2,211,059	2,211,059
Total restricted	-	21,239,649	7,479,162	184,516,518	125,860,954	35,713,690	374,809,973
<b>Committed to</b>							
Cash reduction plan	12,008,579	-	-	-	-	-	12,008,579
Employee recognition programs	62,546	-	-	-	-	-	62,546
Total committed	12,071,125	-	-	-	-	-	12,071,125
Unassigned	86,343,485	-	-	-	-	-	86,343,485
<b>Total fund balances</b>	<b>\$ 99,226,475</b>	<b>\$ 21,619,923</b>	<b>\$ 7,479,162</b>	<b>\$ 184,516,518</b>	<b>\$ 125,860,954</b>	<b>\$ 35,722,323</b>	<b>\$ 474,425,355</b>



## Williamson County, Texas

### Notes to the Financial Statements

#### **Pensions**

The County has adopted accounting policy in response to GASB Statement No. 68, *Accounting and financial Reporting for Pensions, An Amendment of GASB Statement No. 27* (GASB 68). For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, the County specific information about its Fiduciary Net Position in the Texas County and District Retirement System (TCDRS) and additions to/deductions from the County's Fiduciary Net Position have been determined on the same basis as they are reported by 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.

#### **Deferred Outflows/Inflows of Resources**

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

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

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County currently has one type of item that is reported in this category. The difference in expected and actual OPEB experience and assumptions is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

## **Williamson County, Texas**

### Notes to the Financial Statements

#### ***Use of Estimates***

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

#### **Note 4. Stewardship, Compliance, and Accountability**

##### **Budgetary Information**

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

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

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

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

Annually appropriated budgets are not adopted for all Special Revenue Funds. The Appellate Judicial System, Child Abuse Prevention, Child Safety, County and District Court Technology, County Sheriff, Court Records Preservation, Grants, Juvenile Delinquency Prevention, Pass-through Funding Program, Record Technology, 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 \$244,000,000 exists in governmental activities as of September 30, 2017. 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, 2017, the amount of bonds outstanding that were used to finance construction of assets transferred to another governmental entity was approximately \$442,000,000. These bonds will be paid with future property tax revenues restricted for debt service.

**Note 5. 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) bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

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

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

The County also typically invests in Texas Short Term Asset Reserve Program (TexSTAR), although no investments were in TexStar as of September 30, 2017. TexSTAR is organized in conformity with the Texas Government Code, and the Public Funds Investment Act. J.P. Morgan Investment Management, Inc. (JPMIM) or the (investment manager) and First Southwest Asset Management, Inc. (FSAM) serve as co-administrators for TEXSTAR. JPMIM provides investment management services, and FSAM provides participant services and marketing. Custodial, transfer agency, fund accounting, and depository services are provided by JPMorgan Chase Bank, N.A., and/or its subsidiary J.P. Morgan Investor Services Co. The 12-member board of directors for TexSTAR is comprised of individuals from participating government entities in the pool. Additionally, in September 2005, TexSTAR and LOGIC merged. A separate board for each pool holds legal title to all money, investments, and assets and has the authority to employ personnel, contract for services, and engage in other administrative activities necessary or convenient to accomplish the objectives of TexSTAR and LOGIC. The business and affairs of TexSTAR and LOGIC are managed by their Boards in accordance with their bylaws. The Bylaws set forth procedures governing the selection of, and action taken by, the Board. Board oversight of TexSTAR and LOGIC is maintained through daily, weekly, and monthly reporting requirements.

## Williamson County, Texas

### Notes to the Financial Statements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs – other than quoted prices included within Level 1- that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

The 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, 2017	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	\$ 11,665,854	\$ -	\$ -	\$ -	37
TexPool Prime	27,267,757	-	-	-	51
LOGIC	121,924,333	-	-	-	43
CD Investments	-	2,112,328	-	-	677
Investments by Fair Value Level					
U.S. Equity Securities	-	25,466,755	-	-	109
U.S. Agency Securities	-	120,378,610	-	-	337
U.S. Treasury Bonds	-	18,081,292	-	-	202
Dallas Waterworks	-	4,969,900	-	-	366
Commercial Paper	-	-	80,583,775	-	329
<b>Total</b>	<b>\$ 160,857,944</b>	<b>\$ 171,008,885</b>	<b>\$ 80,583,775</b>	<b>\$ -</b>	

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

## Williamson County, Texas

### Notes to the Financial Statements

**Custodial Credit Risk.** In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require that all deposits in financial institutions be fully collateralized by U. S. Government Obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits.

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

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

Investment Type	Rating	Rating Agency
TexPool	AAAm	Standard & Poor's
TexPool Prime	AAAm	Standard & Poor's
LOGIC	AAAm	Standard & Poor's
U.S. Agency Securities	AA+	Standard & Poor's
Toyota Mtr Commercial Paper	AA+	Standard & Poor's
JP Morgan Commercial Paper	AA+	Standard & Poor's
Dallas Waterworks Commercial Paper	AAA	Standard & Poor's

## Note 6. Receivables and Unearned Revenue

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

	Governmental Funds						Total
	General	Special Road and Bridge	Debt Service	Capital Projects	Pass-through Funding Program	Other Governmental Funds	
Receivables							
Property taxes	\$1,404,086	\$191,921	\$848,186	\$ -	\$ -	\$ 3,114	\$ 2,447,307
Adjudicated fines	3,387,342	-	-	-	-	-	3,387,342
Emergency							
medical services	4,048,634	-	-	-	-	-	4,048,634
Intergovernmental	439,746	-	-	3,489,949	90,074,383	4,205,324	98,209,402
Interest	291,565	29,271	-	260,646	100,717	9,254	691,453
Other	881,496	94,271	-	-	-	272,217	1,247,984
Gross receivables	10,452,869	315,463	848,186	3,750,595	90,175,100	4,489,909	110,032,122
Less: allowance for uncollectibles	3,902,684	-	-	-	-	-	3,902,684
<b>Net total receivables</b>	<b>\$6,550,185</b>	<b>\$315,463</b>	<b>\$848,186</b>	<b>\$3,750,595</b>	<b>\$90,175,100</b>	<b>\$4,489,909</b>	<b>\$ 106,129,438</b>

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

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

	Unavailable	Unearned
General fund		
Delinquent property taxes receivable	\$ 1,312,011	\$ -
Adjudicated fines	1,065,441	-
Emergency medical services	1,080,731	-
Investment in capital lease	774,346	-
Other		225,590
	<hr/>	<hr/>
Total general fund	4,232,529	225,590
Special road and bridge		
Delinquent property taxes receivable	177,794	-
Other	-	8,375
	<hr/>	<hr/>
Total special road and bridge	177,794	8,375
Debt service fund		
Delinquent property taxes receivable	790,882	-
	<hr/>	<hr/>
Total debt service fund	790,882	-
Capital projects fund		
Intergovernmental	2,636,931	-
	<hr/>	<hr/>
Total capital projects fund	2,636,931	-
Other governmental funds		
Delinquent property taxes receivable	3,114	-
Animal shelter fees	210,392	-
Other	-	912,651
	<hr/>	<hr/>
Total other governmental funds	213,506	912,651
	<hr/>	<hr/>
<b>Total governmental funds</b>	<b>\$ 8,051,642</b>	<b>\$ 1,146,616</b>
	<hr/>	<hr/>

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

**Note 7. Capital Assets**

Capital asset activity for the year ended September 30, 2017, was as follows:

	Beginning Balance	Additions/ Transfers to	Disposals/ Transfers from	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 238,569,934	\$ 34,530,676	\$ (179,740)	\$ 272,920,870
Intangibles	6,040,812	-	(1,138,920)	4,901,892
Construction in progress	33,770,981	45,902,916	(23,518,848)	56,155,049
Total assets not being depreciated	278,381,727	80,433,592	(24,837,508)	333,977,811
Capital assets, being depreciated				
Buildings and improvements	190,070,247	11,866,106	-	201,936,353
Infrastructure	366,910,588	32,946,512	(1,116,886)	398,740,214
Intangible	12,234,626	293,741	(808,945)	11,719,422
Machinery and equipment	84,983,852	9,717,863	(4,262,256)	90,439,459
Total capital assets being depreciated	654,199,313	54,824,222	(6,188,087)	702,835,448
Less accumulated depreciation				
Buildings and improvements	64,001,798	5,527,645	-	69,529,443
Infrastructure	130,053,616	16,274,163	(624,077)	145,703,702
Intangible	7,424,362	1,071,467	(688,160)	7,807,669
Machinery and equipment	43,790,477	6,201,841	(3,984,103)	46,008,215
Total accumulated depreciation	245,270,253	29,075,116	(5,296,340)	269,049,029
Total capital assets being depreciated, net	408,929,060	25,749,106	(891,747)	433,786,419
<b>Governmental activities capital assets, net</b>	<b>\$ 687,310,787</b>	<b>\$ 106,182,698</b>	<b>\$ (25,729,255)</b>	<b>\$ 767,764,230</b>

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

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

Governmental activities	
General government	\$ 2,492,133
Public safety	6,150,016
Transportation support	17,734,383
Judicial	863,996
Community services	1,813,495
Capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	<u>21,093</u>
<b>Total depreciation expense - governmental activities</b>	<b><u><u>\$ 29,075,116</u></u></b>

**Construction Commitments**

The County has active construction projects as of September 30, 2017. The projects include road construction, parks and park improvements, as well as facilities construction. As of September 30, 2017, the County's commitments with contractors were as follows:

<u>Project</u>	<u>Spent-to-date</u>	<u>Remaining Commitment</u>
Road construction, parks and park improvements, facilities construction	<u>\$ 1,280,922,363</u>	<u>\$ 74,510,143</u>

**Note 8. Interfund Receivables, Payables, and Transfers**

The composition of interfund transfers for the year ended September 30, 2017 is as follows:

	<u>Transfers In</u>					<u>Total</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Special Road and Bridge</u>	<u>Other Governmental</u>	
Transfers out						
General	\$ -	\$ -	\$ 7,264,563	\$ -	\$ 643,544	\$ 7,908,107
Capital Projects	-	-	-	-	52,149	52,149
Special Road and Bridge	-	-	2,236,287	-	-	2,236,287
Pass-through Funding Programs	-	6,620,000	-	-	-	6,620,000
Other Governmental	23,814	-	519,731	374,542	1,048,907	1,966,994
<b>Total transfers out</b>	<b><u>\$ 23,814</u></b>	<b><u>\$ 6,620,000</u></b>	<b><u>\$ 10,020,581</u></b>	<b><u>\$ 374,542</u></b>	<b><u>\$ 1,744,600</u></b>	<b><u>\$ 18,783,537</u></b>

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

Additionally, \$2,350,888 is recorded as a due from other funds in the General Fund from two non-major governmental funds to cover a cash deficit in those funds as of September 30, 2017.



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

**Note 9. Investment in Leases**

The County has a 30-year agreement to lease a building to the Children's Advocacy Center. For accounting purposes, the County has classified the lease as a direct financing lease. At September 30, 2017, the future minimum lease payments to be received under the lease are as follows:

Year Ending September 30,	Payment
2018	\$ 24,000
2019	24,000
2020	24,000
2021	24,000
2022	24,000
2023-2027	120,000
2028-2032	120,000
2033-2037	120,000
2038	20,000
	<hr/>
Total minimum lease payments receivable	500,000
Less: unearned income	(365,036)
Estimated unguaranteed residual value	630,639
	<hr/>
<b>Net investment in capital lease</b>	<b>\$ 765,603</b>
	<hr/> <hr/>

The County has agreements to lease radio equipment to other governments. For accounting purposes, the County has classified the lease as a direct financing lease. At September 30, 2017, the future minimum lease payments to be received under the lease are as follows:

Year Ending September 30,	Payment
2018	\$ 8,289
2019	4,143
	<hr/>
Total minimum lease payments receivable	12,432
Less: unearned income	(3,689)
	<hr/>
<b>Net investment in capital lease</b>	<b>\$ 8,743</b>
	<hr/> <hr/>

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

**Note 10. Long-term Liabilities**

The following is a summary of the long-term liability transactions of the County, including blended component units, for the year ended September 30, 2017:

	Balance September 30, 2016	Additions	Retirements	Balance September 30, 2017	Amounts Due Within One Year
Governmental activities					
Bonds payable	\$ 945,654,942	\$ 51,750,000	\$ 103,535,000	\$ 893,869,942	\$ 49,665,000
Accumulated accretion	8,475,650	388,727	-	8,864,377	-
Deferred amounts					
For issuance premium	78,328,812	7,942,896	6,407,787	79,863,921	5,929,328
For issuance discount	(843,174)	-	(244,089)	(599,085)	(83,419)
Total bonds payable	1,031,616,230	60,081,623	109,698,698	981,999,155	55,510,909
Capital lease payable	-	1,251,679	557,294	694,385	293,211
Net pension liability	110,158,224	53,218,675	110,519,289	52,857,610	-
Net OPEB obligation	37,869,670	12,036,645	1,628,296	48,278,019	-
Compensated absences	5,034,611	4,511,376	4,595,074	4,950,913	4,950,913
<b>Total governmental activities</b>	<b>\$ 1,184,678,735</b>	<b>\$ 131,099,998</b>	<b>\$ 226,998,651</b>	<b>\$ 1,088,780,082</b>	<b>\$ 60,755,033</b>

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

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

Approximately \$431,000,000 of the County's bonds outstanding as of September 30, 2017 were issued to construct or acquire capital assets for the County. The remainder of the outstanding bonds are used for construction of County infrastructure that is not a County owned asset, and therefore is not capital related, but benefits County citizens.

## Williamson County, Texas

### Notes to the Financial Statements

#### Bonds

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

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
04/13/2004	Limited Tax Refunding Bonds Series 2004A	02/15/2019	\$ 62,110,000	3.0 - 5.25%	2/15, 8/15
04/05/2005	Unlimited Tax Refunding Bonds Series 2005	02/15/2018	83,590,000	5.0 - 5.25%	2/15, 8/15
11/16/2006	Unlimited Tax Refunding Bonds Series 2006	02/15/2027	91,364,942	4.0 - 5%	2/15, 8/15
03/03/2009	Limited Tax Bonds Series 2009	02/15/2023	8,000,000	3.0 - 5.0%	2/15, 8/15
03/03/2009	Pass Through Toll & Limited Tax Series 2009	02/15/2021	89,235,000	3.0 - 5.125%	2/15, 8/15
07/14/2010	Pass Through Toll & Limited Tax Series 2010	02/15/2035	33,995,000	3.0 - 5.0%	2/15, 8/15
11/18/2010	Limited Tax Refunding Bonds Series 2010	02/15/2026	12,930,000	2.0 - 4.0%	2/15, 8/15
04/12/2011	Unlimited Tax Road Bonds Series 2011	02/15/2036	76,860,000	2.0 - 5.0%	2/15, 8/15
11/30/2011	Limited Tax Refunding Bonds Series 2011	02/15/2025	36,565,000	3.0 - 5.0%	2/15, 8/15
11/30/2011	Pass Through Toll & Limited Tax Series 2011	02/15/2031	10,000,000	2.0 - 4.0%	2/15, 8/15
03/21/2012	Limited Tax Refunding Bonds Series 2012	02/15/2030	140,640,000	4.5 - 5.0%	2/15, 8/15
12/1/2012	Limited Taxable Refunding Bonds Series 2012	02/15/2029	32,895,000	0.55 - 3.0%	2/15, 8/15
04/15/2013	Limited Tax Refunding Bonds Series 2013	02/15/2032	71,750,000	1.0 - 4.0%	2/15, 8/15
04/15/2013	Pass Through Revenue & LTD Tax Bonds Series 2013	02/15/2033	14,985,000	1.0 - 4.0%	2/15, 8/15
04/10/2014	Unlimited Tax Road Bonds Series 2014	02/15/2039	91,750,000	2.0 - 5.0%	2/15, 8/15
04/10/2014	Limited Tax Park Bonds Series 2014	08/15/2034	19,530,000	3.0 - 4.0%	2/15, 8/15
10/28/2014	Limited Tax Refunding Bonds Series 2014	02/15/2025	77,345,000	3.06%	2/15, 8/15
04/23/2015	Limited Tax Refunding Bonds Series 2015	02/15/2034	74,295,000	2.0 - 5.0%	2/15, 8/15

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

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
04/23/2015	Limited Tax Refunding Bonds, Taxable Series 2015	02/15/2022	\$ 29,290,000	.550 - 2.323%	2/15, 8/15
05/28/2015	Unlimited Tax Road Bonds Series 2015	02/15/2040	90,205,000	4.0 -5.0%	2/15, 8/15
05/28/2015	Combination Tax & Revenue Certificates Series 2015	02/15/2040	59,645,000	2.0 -5.0%	2/15, 8/15
10/15/2015	Limited Tax Refunding Bonds Series 2015A	02/15/2026	16,175,000	2.0 – 4.0%	2/15, 8/15
06/01/2016	Limited Tax Park Bonds Series 2016	02/15/2036	18,350,000	2.0 – 5.0%	2/15, 8/15
07/01/2016	Limited Tax Refunding Bonds Series 2016	02/15/2036	37,980,000	1.5 – 5.25%	2/15, 8/15
07/26/2017	Limited Tax Refunding Bonds Series 2017	09/30/2040	43,230,000	2.0 – 5.25%	2/15, 8/15

At September 30, 2017, authorized but unissued general obligation bonds for road improvements totaled \$75,000,000.

In July of 2017, Limited Tax Refunding Bonds, Series 2017 in the amount of \$43,230,000 were issued. These bonds were used to purchase U.S. Government State and Local Government Series Securities that were payments of \$46,895,000 of Limited Tax Bonds, Series 2009, Pass-Through Toll Revenue and Limited Tax Bonds, Series 2010, and Unlimited Tax Road bonds, Series 2011. 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. The reacquisition price exceeded the net carrying amount of the old debt by \$5,116,615. This advance refunding was undertaken to decrease total debt service payments over the next 15 years by \$4,461,960, and resulted in an economic gain of \$3,618,144.

The irrevocable trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On September 30, 2017, \$139,895,000 of bonds considered defeased are still outstanding.

**Blended Component Unit – Avery Ranch Road District #1**

Issue Date	Description	Maturity	Original Amount	Interest Rate	Coupon Date
03/21/2012	Unlimited Tax Refunding Bonds Series 2012	09/30/2025	\$ 7,475,000	2.0 - 4.0%	2/15, 8/15
05/15/2016	Unlimited Tax Refunding Bonds Series 2016	08/15/2022	2,895,000	2.0%	2/15, 8/15

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

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

**Refunding Bonds (Blended Component Unit – Avery Ranch Road District #1)**

Unlimited Tax Refunding Bonds, Series 2016 in the amount of \$2,895,000 were issued by the Avery Ranch Road District. These bonds were used to currently refund the outstanding Unlimited Tax Refunding Bonds, Series 2007 (\$2,845,000). 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. The reacquisition price exceeded the net carrying amount of the old debt by \$57,163. This advance refunding was undertaken to decrease the total debt service payments over the next five years by \$164,660, and resulted in an economic gain of \$152,844. On September 30, 2017, there were no bonds considered defeased that were still outstanding.

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

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

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

**Blended Component Unit – Northwood Road District**

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

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.

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

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

Fiscal Year Ending September 30,	Principal	Interest	Total
2018	\$ 49,665,000	\$ 34,610,990	\$ 84,275,990
2019	51,780,000	33,164,969	84,944,969
2020	46,169,986	38,592,600	84,762,586
2021	48,769,956	32,448,464	81,218,420
2022	53,520,000	27,745,955	81,265,955
2023-2027	272,420,000	104,981,960	377,401,960
2028-2032	199,395,000	56,168,823	255,563,823
2033-2037	126,650,000	22,480,306	149,130,306
2038-2042	45,500,000	3,025,150	48,525,150
<b>Total</b>	<b>\$ 893,869,942</b>	<b>\$ 353,219,217</b>	<b>\$ 1,247,089,159</b>

Included in the above principal amounts are accreted interest amounts that have not yet been recognized at September 30, 2017 totaling approximately \$10,000,000.

**Note 11. Tax Abatements**

The County negotiates various forms of agreements for Economic Development purposes. The County has tax abatement agreements and 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 – 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	\$ 494,113
Tax Rebate Program	\$ 131,028
Tax Increment Financing Program	\$ 777,266

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

**Note 12. Retirement Plan/Pensions**

The County provides retirement, disability, and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of approximately 738 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR 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.

## Williamson County, Texas

### Notes to the Financial Statements

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 12.81% for the months of the accounting year in 2016, and 13.37% for the months of the accounting year in 2017.

The deposit rate payable by the employee members for calendar year 2015 and 2016 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, 2016 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	December 31, 2016
Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Asset Valuation Method	
Smoothing period	5 Years
Recognition method	Smoothed Market
Corridor	None
Inflation	3.00%
Salary Increase	4.90%
Investment Rate of Return	8.00%
Payroll Growth	3.50%
COLA	Annual 60% CPI COLA

#### Discount Rate

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

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

Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of December 31, 2016 are summarized below:

Asset Class	Target Allocation	Geometric Real
US Equities	13.5%	4.70%
Private Equity	16.0%	7.70%
Global Equities	1.5%	5.00%
International Equities-Developed	10.0%	4.70%
International Equities-Emerging	7.0%	5.70%
Investment-Grade Bonds	3.0%	0.60%
High-Yield Bonds	3.0%	3.70%
Opportunistic Credit	2.0%	3.83%
Direct Lending	10.0%	8.15%
Distressed Debt	3.0%	6.70%
REIT Equities	2.0%	3.85%
Master Limited Partnerships	3.0%	5.60%
Private Real Estate Partnerships	6.0%	7.20%
Hedge Funds	20.0%	3.85%
Total	100.0%	

**Discount Rate Sensitivity Analysis**

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (8.10%) in measuring the net pension liability at December 31, 2016:

	1% Decrease in Discount Rate (7.10%)	Discount Rate (8.10%)	1% Increase in Discount Rate (9.10%)
Total pension liability	\$ 454,684,489	\$ 397,135,387	\$ 349,690,701
Fiduciary net pension	344,277,777	344,277,777	344,277,777
<b>Net pension liability</b>	<b>\$ 110,406,712</b>	<b>\$ 52,857,610</b>	<b>\$ 5,412,924</b>



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

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

At September 30, 2017, the County reported \$52,857,610 for the net pension liability and pension expense/(income) of (\$41,133,134) related to the December 31, 2016 valuation. The breakdown of the components of pension expense/(income) is as follows:

	January 1, 2016 to December 31, 2016
Service cost	\$ 17,893,905
Interest on total pension liability <sup>(1)</sup>	31,852,375
Effect of plan changes	(67,208,224)
Administrative expenses	252,419
Member contributions	(6,714,329)
Expected investment return net of investments expenses	(25,675,374)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	1,255,981
Recognition of assumption changes or inputs	707,678
Recognition of investment gains or losses	7,583,073
Other <sup>(2)</sup>	(1,080,638)
<b>Pension expense / (income)</b>	<b>\$ (41,133,134)</b>

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

<sup>(2)</sup> Relates to allocation of system-wide items.

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

	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 4,411,938
Changes in actuarial assumptions	2,123,033
Difference between projected and actual investment earnings	22,330,329
Contributions subsequent to the measurement date	9,573,605
<b>Total</b>	<b>\$ 38,438,905</b>

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

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$9,573,605 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2017 (i.e. recognized in the County's financial statements September 30, 2018). 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
2017	\$ 9,546,732
2018	9,546,732
2019	8,638,542
2020	1,133,294
<b>Total</b>	<b>\$ 28,865,300</b>

**Note 13. Postemployment Benefits Other Than Pensions (OPEB)**

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

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

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

Employees covered by benefit terms. The following employees were covered by the benefit terms as of October 1, 2016.

Number of members	
Actives	1,414
Retired members	104
Covered spouses of retirees	41
<b>Total</b>	<b>1,559</b>

# Williamson County, Texas

## Notes to the Financial Statements

### Total OPEB Liability

The County's total OPEB liability of \$48,278,019 was measured as of September 30, 2017, and was determined by an actuarial valuation as of October 1, 2016.

Actuarial assumptions and other inputs: The total OPEB liability in the September 30, 2017 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	4.20%
Discount rate	October 1, 2016: 3.058% September 30, 2017: 3.64%
Healthcare Cost Trend Rates	7.2% for 2016, gradually decreasing to an ultimate rate of 4.0% for 2099 and beyond.
Retiree Premium Increases	Same as Health Cost Trend above
Mortality	RP-2000 Mortality for Employees, Health Annuitants, and Disabled Annuitants with generational projection per Scale AA

### Changes in the Total OPEB Liability

Changes in Total OPEB Liability	Increase (Decrease) Total OPEB Liability
Balance at September 30, 2016	\$ 47,170,923 *
Changes for the year	
Service cost	3,715,246
Interest on total OPEB liability	1,531,390
Effect of assumptions, changes, or inputs	(2,511,244)
Benefit payments	(1,628,296)
Balance at September 30, 2017	<u>\$ 48,278,019</u>

Notes:

\* Includes a prior period adjustment of \$9,301,253

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate for each period. In fiscal year 2017, amounts reflect an increase in the discount rate from the beginning of the year from 3.058% to 3.64%.

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

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 3.64%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.64%) or 1 percentage point higher (4.64%) than the current rate.

	1% Decrease (2.64%)	Discount Rate (3.64%)	1% Increase (4.64%)
Total OPEB liability	\$ 52,662,301	\$ 48,278,019	\$ 44,230,686

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	\$ 42,187,492	\$ 48,278,019	\$ 55,595,651

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

OPEB Expense	October 1, 2016 to September 30, 2017
Service cost	\$ 3,715,246
Interest on total OPEB liability	1,531,390
Effect of plan changes	-
Recognition of deferred inflows/ outflows of resources	
Recognition of economic/demographic gains or losses	-
Recognition of assumption changes or inputs	(340,245)
OPEB expense	<u>\$ 4,906,391</u>

As of September 30, 2017, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Changes of assumptions	\$ (2,170,999)	\$ -
<b>Total</b>	<u>\$ (2,170,999)</u>	<u>\$ -</u>

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

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

Year Ended June 30,		
2018	\$	(340,245)
2019		(340,245)
2020		(340,245)
2021		(340,245)
2022		(340,245)
Thereafter		(469,774)

**Note 14. Employee Benefits Plan**

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

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

A reconciliation of claims liabilities is shown below.

	2017	2016
Claims liabilities at October 1	\$ 828,162	\$ 533,748
Incurred claims	17,425,238	16,135,643
Payments on claims	(17,405,597)	(15,841,229)
<b>Claims liabilities at September 30</b>	<b>\$ 847,803</b>	<b>\$ 828,162</b>

All claim liabilities are due within one year.

**Note 15. Risk Management**

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

**Note 16. Commitments and Contingencies**

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

## **Williamson County, Texas**

### Notes to the Financial Statements

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at September 30, 2017, 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.

## **Required Supplementary Information**

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## 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)

	2016	2015	2014
Total pension liability			
Service cost	\$ 17,893,905	\$ 14,815,355	\$ 13,778,283
Interest (on the total pension liability)	31,852,375	29,475,312	24,866,979
Effect of plan changes	(67,208,224)	47,337,431	2,458,015
Effect of assumption changes or inputs	-	3,538,388	-
Effect of economic/demographic (gains) or losses	3,219,976	1,861,263	1,438,400
Benefit payments/refunds of contributions	(11,847,243)	(10,769,887)	(9,052,920)
Net change in total pension liability	(26,089,211)	86,257,862	33,488,757
Total pension liability, beginning of year	423,224,598	336,966,736	303,477,979
<b>Total pension liability, end of year (a)</b>	<b>\$ 397,135,387</b>	<b>\$ 423,224,598</b>	<b>\$ 336,966,736</b>
Plan fiduciary net position			
Contributions, employer	\$ 12,287,219	\$ 11,916,442	\$ 11,388,189
Contributions, employee	6,714,329	6,511,719	6,237,665
Investment income net of investment expenses	23,228,879	(5,233,124)	18,970,796
Benefit payments/refunds of contributions	(11,847,242)	(10,769,887)	(9,052,920)
Administrative expense	(252,419)	(224,965)	(229,176)
Other	1,080,637	133,571	136,544
Net change in plan fiduciary net position	31,211,403	2,333,756	27,451,098
Plan fiduciary net position, beginning of year	313,066,374	310,732,618	283,281,520
<b>Plan fiduciary net position, end of year (b)</b>	<b>\$ 344,277,777</b>	<b>\$ 313,066,374</b>	<b>\$ 310,732,618</b>
Net pension liability, end of year (a) - (b)	\$ 52,857,610	\$ 110,158,224	\$ 26,234,118
Plan fiduciary net position as a percentage of total pension liability	86.69%	73.97%	92.21%
Covered employee payroll	\$ 95,918,992	\$ 93,024,552	\$ 89,109,498
Net pension liability as a percentage of covered employee payroll	55.11%	118.42%	29.44%

#### Notes to Schedule:

As of December 31 - measurement date

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

Changes of assumptions. Effective with the 2015 calendar year, employer contributions reflect that a 60% CPI COLA was adopted. However, this assumption is not reflected in the 2016 calendar year as no such COLA was adopted in that year.

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

## Williamson County, Texas

### Required Supplementary Information Texas County District Retirement System Schedule of Employer Contributions (Unaudited)

	Year Ended September 30,		
	2015	2016	2017
Actuarially determined contribution	\$ 11,388,190	\$ 11,916,442	\$ 11,989,874
Contributions in relation to the actuarially determined contribution	11,764,549	12,620,147	13,253,738
<b>Contribution deficiency (excess)</b>	<b>\$ (376,359)</b>	<b>\$ (703,705)</b>	<b>\$ (1,263,864)</b>
Covered-employee payroll	\$ 91,896,896	\$ 98,517,933	\$ 100,107,812
Contributions as a percentage of covered-employee payroll	12.8%	12.8%	13.2%

#### Notes to Schedule

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

Methods and assumptions used to determine the contribution rates:

Actuarial Cost Method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	14.3 years
Asset valuation method	5-year smoothed market
Inflation	3.00%
Salary increases	Variance by age and service, 4.9% over career including inflation.
Investment rate of return	8.00%, net of 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 retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected Scale AA to 2014.

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

## Williamson County, Texas

### Required Supplementary Information

### Schedule of Changes in the County's

### Net OPEB Liability and the Related Ratios (Unaudited)

	Year Ended September 30, 2017
Total OPEB liability	
Service cost	\$ 3,715,246
Interest (on the total OPEB liability)	1,531,390
Effect of plan changes	-
Effect of assumption changes or inputs	(2,511,244)
Effect of economic/demographic (gains) or losses	-
Benefit payments	(1,628,296)
Net change in total OPEB liability	1,107,096
Total OPEB liability, beginning of year	47,170,923
<b>Total OPEB liability, end of year</b>	<b>\$ 48,278,019</b>
Covered employee payroll	\$ 96,932,000
Net pension liability as a percentage of covered employee payroll	49.81%

#### Notes to Schedule:

\* Includes a prior period adjustment of \$9,301,253

As of September 30 - measurement date

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. In fiscal year 2017, amounts reflect an increase in the discount rate from the beginning of the year from 3.058% to 3.64%

Only one year of data is presented in accordance with GASB 75, as the information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, information is presented for as many years as are available. The schedules do not include information that is not measured in accordance with the requirements of GASB 75.

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

# Williamson County, Texas

## Schedule of Revenues – Budget and Actual

### General Fund

For the Fiscal Year Ended September 30, 2017

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Ad valorem taxes	\$ 138,602,139	\$ 138,602,139	\$ 139,801,306	\$ 1,199,167
Penalty and interest	1,025,000	1,025,000	890,316	(134,684)
Other taxes	1,265,000	1,265,000	1,497,202	232,202
Total taxes	140,892,139	140,892,139	142,188,824	1,296,685
Fees of office				
County sheriff	277,000	277,000	309,906	32,906
County clerk	3,456,500	3,456,500	3,791,684	335,184
Tax assessor/collector	6,700,000	6,700,000	6,859,002	159,002
District clerk	553,100	553,100	591,871	38,771
Justice of the peace, precinct #1	59,500	59,500	63,005	3,505
Justice of the peace, precinct #2	59,600	59,600	63,764	4,164
Justice of the peace, precinct #3	97,700	97,700	102,360	4,660
Justice of the peace, precinct #4	87,400	87,400	105,721	18,321
Constable, precinct #1	178,800	178,800	217,120	38,320
Constable, precinct #2	193,400	193,400	238,088	44,688
Constable, precinct #3	267,300	267,300	321,791	54,491
Constable, precinct #4	240,400	240,400	234,914	(5,486)
Personal bond office	106,600	106,600	91,429	(15,171)
County attorney	56,600	56,600	52,985	(3,615)
Other	588,500	588,500	633,244	44,744
Total fees of office	12,922,400	12,922,400	13,676,884	754,484
Fines and forfeitures				
County clerk	837,400	837,400	774,503	(62,897)
District clerk	534,000	534,000	600,799	66,799
Justice of the peace	4,900	4,900	4,425	(475)
Justice of the peace, precinct #1	157,600	157,600	81,833	(75,767)
Justice of the peace, precinct #2	127,200	127,200	57,852	(69,348)
Justice of the peace, precinct #3	1,032,800	1,032,800	1,042,264	9,464
Justice of the peace, precinct #4	569,000	569,000	613,012	44,012
Total fines and forfeitures	3,262,900	3,262,900	3,174,688	(88,212)
Charges for services				
Emergency medical service	8,830,000	8,830,000	8,710,842	(119,158)
County sheriff	-	-	104,862	104,862
Constables	-	-	28,014	28,014
Parks	415,125	415,125	408,086	(7,039)
Other	3,022,050	3,022,050	3,312,583	290,533
Total charges for services	12,267,175	12,267,175	12,564,387	297,212
Intergovernmental				
Federal payments in lieu of taxes	70,000	70,000	72,848	2,848
Prisoner payments	180,000	180,000	180,939	939
State shared	1,941,795	2,101,124	2,379,600	278,476
Total intergovernmental	2,191,795	2,351,124	2,633,387	282,263
Investment income and other				
Investment income	600,000	600,000	1,410,920	810,920
Other	349,000	451,715	497,731	46,016
Total investment income and other	949,000	1,051,715	1,908,651	856,936
<b>Total revenues</b>	<b>\$ 172,485,409</b>	<b>\$ 172,747,453</b>	<b>\$ 176,146,821</b>	<b>\$ 3,399,368</b>

**Williamson County, Texas**

## Schedule of Expenditures – Budget and Actual

## General Fund

For the Fiscal Year Ended September 30, 2017

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Expenditures				
General government				
County judge	\$ 976,490	\$ 929,517	\$ 884,119	\$ 45,398
Commissioners, precinct #1	289,084	289,084	272,566	16,518
Commissioners, precinct #2	300,505	301,331	285,792	15,539
Commissioners, precinct #3	307,002	307,002	294,168	12,834
Commissioners, precinct #4	288,477	288,477	267,877	20,600
County clerk	806,730	779,422	689,418	90,004
Non-departmental	5,445,732	5,131,714	4,540,204	591,510
County auditor	2,650,065	2,650,811	2,531,723	119,088
County treasurer	610,903	610,903	489,571	121,332
Budget office	241,352	247,721	243,346	4,375
Tax assessor/collector	3,897,309	3,899,658	3,552,071	347,587
Infrastructure department	360,062	322,638	316,858	5,780
Office buildings	6,041,973	7,245,468	7,080,683	164,785
Information technology services	7,822,977	7,799,279	7,071,248	728,031
Human resources	1,023,849	1,020,605	976,871	43,734
General elections	1,923,955	1,928,574	1,379,802	548,772
Purchasing	759,300	762,759	699,485	63,274
Total general government	33,745,765	34,514,963	31,575,802	2,939,161
Public safety				
Constable, precinct #1	1,175,298	1,229,033	1,166,271	62,762
Constable, precinct #2	1,311,596	1,366,929	1,287,433	79,496
Constable, precinct #3	1,420,878	1,488,076	1,354,316	133,760
Constable, precinct #4	1,382,756	1,440,865	1,369,169	71,696
County sheriff	21,689,638	22,460,332	22,160,152	300,180
Department of public safety	117,088	119,661	119,223	438
Jail and law enforcement	23,432,748	23,920,363	22,270,595	1,649,768
Juvenile services	10,884,731	10,869,469	9,858,464	1,011,005
Adult probation	248,565	248,565	238,120	10,445
Emergency services	914,864	597,182	343,747	253,435
Emergency medical services	15,331,030	15,571,103	15,398,516	172,587
Emergency management	467,804	512,408	501,369	11,039
Emergency haz-mat	430,654	439,581	401,758	37,823
Emergency 911 communications	5,943,829	6,064,240	5,563,892	500,348
Mobile outreach team	795,354	822,911	753,222	69,689
Wireless communication	313,394	324,769	257,630	67,139
Total public safety	85,860,227	87,475,487	83,043,877	4,431,610
Judicial				
County courts-at-law	1,379,383	1,493,610	1,493,610	-
County courts-at-law, precinct #1	509,538	509,538	496,413	13,125
County courts-at-law, precinct #2	514,655	516,290	471,538	44,752
County courts-at-law, precinct #3	485,839	485,839	474,704	11,135
County courts-at-law, precinct #4	590,733	590,733	561,363	29,370
District courts	2,415,421	2,414,761	2,321,553	93,208
26th Judicial court	269,709	269,709	260,500	9,209
277th Judicial court	277,713	277,713	276,404	1,309
368th Judicial court	270,105	270,765	260,174	10,591
395th Judicial court	275,221	275,221	271,427	3,794
425th Judicial court	271,938	271,938	248,493	23,445
District attorney	3,640,967	3,667,534	3,472,232	195,302
District clerk	1,877,158	1,877,158	1,757,579	119,579
Justice court, precinct #1	1,005,944	1,006,272	949,141	57,131
Justice court, precinct #2	1,086,289	1,086,289	938,015	148,274

**Williamson County, Texas**

## Schedule of Expenditures – Budget and Actual

## General Fund – Continued

For the Fiscal Year Ended September 30, 2017

	Budgeted Amounts		Actual Amounts	Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Judicial (Continued)				
Justice court, precinct #3	\$ 1,311,223	\$ 1,311,224	\$ 1,188,353	\$ 122,871
Justice court, precinct #4	1,179,079	1,179,079	1,172,720	6,359
County attorney	4,867,638	4,941,958	4,750,881	191,077
County clerk	1,161,269	1,188,577	1,096,939	91,638
Magistrate office	809,053	809,880	694,019	115,861
Personal bond office	181,346	182,441	160,609	21,832
Total judicial	24,380,221	24,626,529	23,316,667	1,309,862
Community services				
Veterans service	358,193	369,562	339,123	30,439
Health department	2,457,372	9,547,379	9,524,296	23,083
Museum	225,834	225,834	225,834	-
Agricultural extension service	322,194	325,596	294,071	31,525
Parks department	2,132,451	2,282,803	2,218,976	63,827
Public welfare	784,861	784,961	784,961	-
Child welfare	103,700	103,700	91,527	12,173.00
WC historical commission	1,600	1,600	1,600	-
Total community services	6,386,205	13,641,435	13,480,388	161,047
Debt service				
Principal	203,977	293,994	209,735	84,259
Interest and other charges	24,876	24,876	24,876	-
Total debt service	228,853	318,870	234,611	84,259
Capital outlay	7,156,789	5,046,453	5,805,143	(758,690)
<b>Total expenditures</b>	<b>\$ 157,758,060</b>	<b>\$ 165,623,737</b>	<b>\$ 157,456,488</b>	<b>\$ 8,167,249</b>



**Williamson County, Texas**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
Debt Service Fund  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Taxes	\$ 86,480,002	\$ 87,145,840	\$ 665,838
Intergovernmental	113,253	113,253	-
Investment earnings	100,000	193,400	93,400
Miscellaneous revenues	-	7,079	7,079
Total revenues	86,693,255	87,459,572	766,317
EXPENDITURES			
Debt service			
Principal	46,550,000	46,550,000	-
Interest and other charges	35,833,302	35,497,104	336,198
Bond issuance fees	519,060	519,060	-
Total expenditures	82,902,362	82,566,164	336,198
Excess (deficiency) of revenues over (under) expenditures	3,790,893	4,893,408	1,102,515
Other financing sources (uses)			
Issuance of long-term debt	43,230,000	43,230,000	-
Premium on issuance of long-term debt	7,335,475	7,335,475	-
Transfers in	7,729,500	6,620,000	(1,109,500)
Payment to bond escrow agent	(60,823,844)	(60,823,844)	-
Total other financing sources and uses	(2,528,869)	(3,638,369)	(1,109,500)
Net change in fund balance	1,262,024	1,255,039	(6,985)
FUND BALANCE, beginning	6,224,123	6,224,123	-
<b>FUND BALANCE, ending</b>	<b>\$ 7,486,147</b>	<b>\$ 7,479,162</b>	<b>\$ (6,985)</b>

## Nonmajor 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 nonmajor Special Revenue Funds:

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

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

**Avery Ranch Road District** – Avery Ranch Road District #1 was formed by the Commissioner's 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 Commissioner's Court. The bonds are scheduled to be paid in full on August 15, 2025.

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

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

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

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

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

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

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

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

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

**Court Records Preservation** – This fund is used to account for monies collected from fees charged by the County and District Clerks. They are used only to digitize court records and 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 clerks collect the costs and pay them to the County treasurer where it is designated for security purposes such as, metal detectors, identification cards, and surveillance cameras.

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

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

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

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

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

**Grants** – This fund is used to account for federal and state monies provided for the enhancement of programs not fully funded by the County.

**Guardianship** – This fund is used to account for the collection of a \$20.00 "supplemental court-initiated guardianship fee" required by the State of Texas for support of judiciary guardianship initiated under Section 683 of the Texas Probate Code. The fees are to be used to supplement, not supplant, the compensation of a court-appointed guardian ad litem or attorney ad litem and to fund local guardianship programs for indigent, incapacitated persons who do not have a family member suitable and willing to serve in that capacity.

**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. The clerks collect the costs and deposit them with the County Treasurer where it is designated for security purposes, such as metal detectors, identification cards, and surveillance cameras for justice courts not housed in the County courthouse.

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

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

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

**Pearson Place Road District** – Pearson Place Road District was formed by the Commissioner's 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 Commissioner's Court.

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

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

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

**Records Management and Preservation** – This fund is compiled of the fees for records management and preservation services performed by the County Clerk and District Clerk. All records are documented, filed and must be paid for at the time the document is filed. 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 operations cost.

**Specialty Court** – Section 121.00 of the Texas Government Code allows the creation of Specialty Court programs. Williamson County has two active programs, The DWI/Drug court and Veteran 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 drug court programs. A service fee of 10% is revenue deposited into the General Fund. The remaining 40% of the total fee is sent to the state.

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

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

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

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

**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  
Nonmajor Governmental Funds  
September 30, 2017

	Alternate Dispute Resolution	Appellate Judicial System	Avery Ranch Road District	CAMPO	Child Abuse Prevention	Child Safety	Conservation Foundation
<b>ASSETS</b>							
Cash and investments	\$ 309,721	\$ 3,259	\$ 395,929	\$ -	\$ 382	\$ 675,719	\$ 3,089,688
Accounts receivable (net of allowance)	270	465	3,038	-	16	79	1,406
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	913,276	-	-	-
Prepays	-	-	-	-	-	-	200
<b>TOTAL ASSETS</b>	<b>\$ 309,991</b>	<b>\$ 3,724</b>	<b>\$ 398,967</b>	<b>\$ 913,276</b>	<b>\$ 398</b>	<b>\$ 675,798</b>	<b>\$ 3,091,294</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ 3,259	\$ -	\$ -	\$ -	\$ -	\$ 34,370
Accrued liabilities	-	-	-	32,337	-	-	3,695
Due to other funds	-	-	-	880,939	-	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	-	3,259	-	913,276	-	-	38,065
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred property taxes	-	-	3,038	-	-	-	-
Total deferred inflows of resources	-	-	3,038	-	-	-	-
<b>FUND BALANCES</b>							
Restricted	309,991	465	395,929	-	398	675,798	3,053,229
Total fund balances	309,991	465	395,929	-	398	675,798	3,053,229
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 309,991</b>	<b>\$ 3,724</b>	<b>\$ 398,967</b>	<b>\$ 913,276</b>	<b>\$ 398</b>	<b>\$ 675,798</b>	<b>\$ 3,091,294</b>

# Williamson County, Texas

## Combining Balance Sheet – Continued

### Nonmajor Governmental Funds

September 30, 2017

Court Technology	County Attorney Hot Check	County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System (RCS)	Court Records Preservation	Court Reporter	Courthouse Security	District Attorney Asset Forfeitures
\$ 83,407	\$ -	\$ 1,893,617	\$ 914,051	\$ 309,918	\$ 548,427	\$ 1,225,199	\$ 255,917	\$ 267,953
264	-	-	-	225	1,019	1,349	2,763	13,757
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,733	-	200	-	-
<u>\$ 83,671</u>	<u>\$ -</u>	<u>\$ 1,893,617</u>	<u>\$ 914,051</u>	<u>\$ 311,876</u>	<u>\$ 549,446</u>	<u>\$ 1,226,748</u>	<u>\$ 258,680</u>	<u>\$ 281,710</u>
\$ 2,481	\$ -	\$ -	\$ 31,172	\$ 14,529	\$ -	\$ 7,308	\$ 992	\$ 1,460
-	-	-	-	5,477	-	-	2,748	240
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,481	-	-	31,172	20,006	-	7,308	3,740	1,700
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
81,190	-	1,893,617	882,879	291,870	549,446	1,219,440	254,940	280,010
81,190	-	1,893,617	882,879	291,870	549,446	1,219,440	254,940	280,010
<u>\$ 83,671</u>	<u>\$ -</u>	<u>\$ 1,893,617</u>	<u>\$ 914,051</u>	<u>\$ 311,876</u>	<u>\$ 549,446</u>	<u>\$ 1,226,748</u>	<u>\$ 258,680</u>	<u>\$ 281,710</u>

# Williamson County, Texas

## Combining Balance Sheet – Continued

### Nonmajor Governmental Funds

September 30, 2017

	District Attorney Welfare Fraud	Election Chapter 19	Election HAVA	Election Services Contract	Grants	Guardianship	Justice Court Technology
<b>ASSETS</b>							
Cash and investments	\$ 1,339	\$ -	\$ 744,537	\$ 370,947	\$ -	\$ 123,283	\$ 425,642
Accounts receivable (net of allowance)	-	-	-	-	-	240	547
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	3,292,048	-	-
Prepays	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,339</b>	<b>\$ -</b>	<b>\$ 744,537</b>	<b>\$ 370,947</b>	<b>\$ 3,292,048</b>	<b>\$ 123,523</b>	<b>\$ 426,189</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ 3,229	\$ 422,789	\$ -	\$ 15,581
Accrued liabilities	-	-	-	-	90,566	-	-
Due to other funds	-	-	-	-	1,469,949	-	-
Due to other governments	-	-	-	-	396,093	-	-
Unearned revenue	-	-	-	-	912,651	-	-
Total liabilities	-	-	-	3,229	3,292,048	-	15,581
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred property taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<b>FUND BALANCES</b>							
Restricted	1,339	-	744,537	367,718	-	123,523	410,608
Total fund balances	1,339	-	744,537	367,718	-	123,523	410,608
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 1,339</b>	<b>\$ -</b>	<b>\$ 744,537</b>	<b>\$ 370,947</b>	<b>\$ 3,292,048</b>	<b>\$ 123,523</b>	<b>\$ 426,189</b>



# Williamson County, Texas

## Combining Balance Sheet – Continued

### Nonmajor Governmental Funds

September 30, 2017

Justice of the Peace Security	Juvenile Delinquency Prevention	Law Library	Northwoods Road District	Pearson Place Road District	Pretrial Intervention Program	Probate Court	Records Archive	Records Management and Preservation
\$ 139,095	\$ 8,170	\$ 411,218	\$ 8,811,876	\$ 995,875	\$ 26,640	\$ 50,511	\$2,352,150	\$ 2,927,338
130	-	3,608	-	76	2,520	55	7,885	16,890
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 139,225</u>	<u>\$ 8,170</u>	<u>\$ 414,826</u>	<u>\$ 8,811,876</u>	<u>\$ 995,951</u>	<u>\$ 29,160</u>	<u>\$ 50,566</u>	<u>\$2,360,035</u>	<u>\$ 2,944,228</u>
\$ 2,356	\$ -	\$ 41,372	\$ 3,717	\$ -	\$ 29,160	\$ -	\$ -	\$ 1,007
-	-	-	-	-	-	-	7,136	11,301
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,356	-	41,372	3,717	-	29,160	-	7,136	12,308
-	-	-	-	76	-	-	-	-
-	-	-	-	76	-	-	-	-
136,869	8,170	373,454	8,808,159	995,875	-	50,566	2,352,899	2,931,920
136,869	8,170	373,454	8,808,159	995,875	-	50,566	2,352,899	2,931,920
<u>\$ 139,225</u>	<u>\$ 8,170</u>	<u>\$ 414,826</u>	<u>\$ 8,811,876</u>	<u>\$ 995,951</u>	<u>\$ 29,160</u>	<u>\$ 50,566</u>	<u>\$2,360,035</u>	<u>\$ 2,944,228</u>

# Williamson County, Texas

## Combining Balance Sheet – Continued

### Nonmajor Governmental Funds

September 30, 2017

	Records Management	Records Technology	Regional Animal Shelter (WCRAS)	Specialty Court	JJAEP Tier II	Tobacco	Teen Court Program
<b>ASSETS</b>							
Cash and investments	\$ 599,822	\$ 304,681	\$ 380,390	\$ 145,888	\$ 368,339	\$ 3,537,434	\$ 444
Accounts receivable (net of allowance)	2,141	859	216,495	-	-	7,847	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepays	-	-	6,500	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 601,963</b>	<b>\$ 305,540</b>	<b>\$ 603,385</b>	<b>\$ 145,888</b>	<b>\$ 368,339</b>	<b>\$ 3,545,281</b>	<b>\$ 444</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 2,219	\$ -	\$ 40,116	\$ 1,392	\$ 1,147	\$ -	\$ 58
Accrued liabilities	-	436	24,918	336	1,734	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	5,909	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	2,219	436	70,943	1,728	2,881	-	58
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred property taxes	-	-	210,392	-	-	-	-
Total deferred inflows of resources	-	-	210,392	-	-	-	-
<b>FUND BALANCES</b>							
Restricted	599,744	305,104	322,050	144,160	365,458	3,545,281	386
Total fund balances	599,744	305,104	322,050	144,160	365,458	3,545,281	386
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 601,963</b>	<b>\$ 305,540</b>	<b>\$ 603,385</b>	<b>\$ 145,888</b>	<b>\$ 368,339</b>	<b>\$ 3,545,281</b>	<b>\$ 444</b>

# Williamson County, Texas

## Combining Balance Sheet – Continued

### Nonmajor Governmental Funds

September 30, 2017

Truancy Program	WC Historical Commission	WM - City of Hutto and Hutto ISD	WM- Community Recreation Facility	WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
\$ 322,511	\$ 6,532	\$ 208,257	\$ 498,250	\$ 1,521,364	\$ 689,695	\$ 35,945,415
641	-	-	-	-	-	284,585
-	-	-	-	-	-	-
-	-	-	-	-	-	4,205,324
-	-	-	-	-	-	8,633
<u>\$ 323,152</u>	<u>\$ 6,532</u>	<u>\$ 208,257</u>	<u>\$ 498,250</u>	<u>\$ 1,521,364</u>	<u>\$ 689,695</u>	<u>\$ 40,443,957</u>
\$ 34	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ 659,758
1,904	-	-	-	-	-	182,828
-	-	-	-	-	-	2,350,888
-	-	-	-	-	-	402,002
-	-	-	-	-	-	912,651
1,938	10	-	-	-	-	4,508,127
-	-	-	-	-	-	213,506
-	-	-	-	-	-	213,506
321,214	6,522	208,257	498,250	1,521,364	689,695	35,722,323
321,214	6,522	208,257	498,250	1,521,364	689,695	35,722,323
<u>\$ 323,152</u>	<u>\$ 6,532</u>	<u>\$ 208,257</u>	<u>\$ 498,250</u>	<u>\$ 1,521,364</u>	<u>\$ 689,695</u>	<u>\$ 40,443,957</u>

# Williamson County, Texas

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Fiscal Year Ended September 30, 2017

	Alternate Dispute Resolution	Appellate Judicial System	Avery Ranch Road District	CAMPO	Child Abuse Prevention	Child Safety	Conservation Foundation
REVENUES							
Taxes	\$ -	\$ -	\$ 1,213,653	\$ -	\$ -	\$ -	\$ -
Fees of office	21,180	36,737	-	-	178	675,798	-
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Investment earnings	1,535	-	11,052	-	-	2,535	17,246
Miscellaneous	-	-	728	1,271,645	-	-	1,991,386
Total revenues	22,715	36,737	1,225,433	1,271,645	178	678,333	2,008,632
EXPENDITURES							
Current							
General government	-	-	15,134	1,271,645	-	-	-
Public safety	-	-	-	-	-	-	-
Judicial	6,000	36,592	-	-	-	-	-
Community services	-	-	-	-	-	684,219	-
Conservation	-	-	-	-	-	-	397,307
Transportation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	985,000	-	-	-	-
Interest and other charges	-	-	270,000	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	14,133
Total expenditures	6,000	36,592	1,270,134	1,271,645	-	684,219	411,440
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	16,715	145	(44,701)	-	178	(5,886)	1,597,192
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payment to bond escrow agent	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	16,715	145	(44,701)	-	178	(5,886)	1,597,192
FUND BALANCES, BEGINNING	293,276	320	440,630	-	220	681,684	1,456,037
FUND BALANCES, ENDING	\$ 309,991	\$ 465	\$ 395,929	\$ -	\$ 398	\$ 675,798	\$ 3,053,229

# Williamson County, Texas

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances – Continued  
Nonmajor Governmental Funds  
For the Fiscal Year Ended September 30, 2017

Court Technology	County Attorney Hot Check	County Sheriff	County Sheriff Asset Forfeitures	County Radio Communications System (RCS)	Court Records Preservation	Court Reporter	Courthouse Security	District Attorney Asset Forfeitures
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10,600	15,164	-	-	-	80,515	105,902	217,893	-
-	-	-	268,286	-	-	-	-	71,716
-	-	299,885	-	1,320,287	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	4,991	2,473	-	-	7,581	891	857
-	14	-	29,000	6,905	-	-	-	-
10,600	15,178	304,876	299,759	1,327,192	80,515	113,483	218,784	72,573
-	-	-	-	-	-	-	-	-
-	-	177,272	136,946	1,062,002	-	-	-	-
2,481	1,388	-	-	-	922	53,144	132,337	24,674
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	56,793	-	-	-	23,536	-
2,481	1,388	177,272	193,739	1,062,002	922	53,144	155,873	24,674
8,119	13,790	127,604	106,020	265,190	79,593	60,339	62,911	47,899
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(23,814)	-	-	-	-	-	-	-
-	(23,814)	-	-	-	-	-	-	-
8,119	(10,024)	127,604	106,020	265,190	79,593	60,339	62,911	47,899
73,071	10,023	1,766,013	776,859	26,680	469,853	1,159,101	192,029	232,111
\$ 81,190	\$ -	\$ 1,893,617	\$ 882,879	\$ 291,870	\$ 549,446	\$ 1,219,440	\$ 254,940	\$ 280,010

# Williamson County, Texas

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Continued Nonmajor Governmental Funds For the Fiscal Year Ended September 30, 2017

	District Attorney Welfare Fraud	Election Chapter 19	Election HAVA	Election Services Contract	Grants	Guardianship	Justice Court Technology
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	847,575	-	27,043	58,815
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	34,640	-	-	5,815,495	-	-
Investment earnings	-	-	-	-	10,611	-	3,217
Miscellaneous	-	-	-	-	23,855	-	-
Total revenues	-	34,640	-	847,575	5,849,961	27,043	62,032
EXPENDITURES							
Current							
General government	-	34,640	60,507	523,969	1,486,517	-	-
Public safety	-	-	-	-	2,571,712	-	-
Judicial	-	-	-	-	230,278	18,000	86,033
Community services	-	-	-	-	1,436,665	-	-
Conservation	-	-	-	-	-	-	-
Transportation	-	-	-	-	320	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	226,118	-	28,514
Total expenditures	-	34,640	60,507	523,969	5,951,610	18,000	114,547
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(60,507)	323,606	(101,649)	9,043	(52,515)
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payment to bond escrow agent	-	-	-	-	-	-	-
Transfers in	-	-	251,441	95,753	101,649	-	-
Transfers out	-	-	-	(347,194)	-	-	-
Total other financing sources and uses	-	-	251,441	(251,441)	101,649	-	-
NET CHANGE IN FUND BALANCES	-	-	190,934	72,165	-	9,043	(52,515)
FUND BALANCES, BEGINNING	1,339	-	553,603	295,553	-	114,480	463,123
FUND BALANCES, ENDING	\$ 1,339	\$ -	\$ 744,537	\$ 367,718	\$ -	\$ 123,523	\$ 410,608

# Williamson County, Texas

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances – Continued  
Nonmajor Governmental Funds  
For the Fiscal Year Ended September 30, 2017

Justice of the Peace Security	Juvenile Delinquency Prevention	Law Library	Northwoods Road District	Pearson Place Road District	Pretrial Intervention Program	Probate Court	Records Archive	Records Management and Preservation
\$ -	\$ -	\$ -	\$ -	\$ 288,994	\$ -	\$ -	\$ -	\$ -
14,607	-	220,424	-	-	-	6,636	599,055	1,284,869
-	-	-	-	-	-	-	-	-
-	-	-	-	-	145,080	-	-	-
-	-	-	-	-	-	-	-	-
-	-	2,100	5,874	11,662	-	-	13,298	13,094
-	-	30,217	-	1,000	-	-	-	-
14,607	-	252,741	5,874	301,656	145,080	6,636	612,353	1,297,963
-	-	-	3,717	4,570,641	-	-	346,540	557,802
-	-	-	-	-	-	-	-	-
4,168	-	202,476	-	-	145,080	3,182	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	153,934	-	-	-	-
-	-	-	321,419	700	-	-	-	-
-	-	-	-	-	-	-	-	-
4,168	-	202,476	325,136	4,725,275	145,080	3,182	346,540	557,802
10,439	-	50,265	(319,262)	(4,423,619)	-	3,454	265,813	740,161
-	-	-	8,520,000	-	-	-	-	-
-	-	-	607,421	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	701,713	-	-	-	-
-	-	-	-	(701,713)	-	-	-	-
-	-	-	9,127,421	-	-	-	-	-
10,439	-	50,265	8,808,159	(4,423,619)	-	3,454	265,813	740,161
126,430	8,170	323,189	-	5,419,494	-	47,112	2,087,086	2,191,759
\$ 136,869	\$ 8,170	\$ 373,454	\$ 8,808,159	\$ 995,875	\$ -	\$ 50,566	\$ 2,352,899	\$ 2,931,920

# Williamson County, Texas

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Continued Nonmajor Governmental Funds For the Fiscal Year Ended September 30, 2017

	Records Management	Records Technology	Regional Animal Shelter (WCRAS)	Specialty Court	JJAEP Tier II	Tobacco	Teen Court Program
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	106,509	55,432	212,344	42,140	-	-	350
Fines and forfeitures	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	623,613	-	97,322	223,926	-
Investment earnings	2,958	-	-	-	-	35,305	-
Miscellaneous	-	-	358,800	7,793	-	-	-
Total revenues	109,467	55,432	1,194,757	49,933	97,322	259,231	350
EXPENDITURES							
Current							
General government	30,110	9,367	-	-	-	-	-
Public safety	-	-	-	-	91,795	-	-
Judicial	-	-	-	14,456	-	-	1,077
Community services	-	-	1,610,401	-	-	537,207	-
Conservation	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Bond issuance fees	-	-	-	-	-	-	-
Capital outlay	-	-	15,383	-	-	-	-
Total expenditures	30,110	9,367	1,625,784	14,456	91,795	537,207	1,077
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	79,357	46,065	(431,027)	35,477	5,527	(277,976)	(727)
OTHER FINANCING SOURCES (USES)							
Issuance of long-term debt	-	-	-	-	-	-	-
Premium on issuance of long-term debt	-	-	-	-	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	-
Payment to bond escrow agent	-	-	-	-	-	-	-
Transfers in	-	-	594,044	-	-	-	-
Transfers out	-	-	(519,731)	-	-	-	-
Total other financing sources and uses	-	-	74,313	-	-	-	-
NET CHANGE IN FUND BALANCES	79,357	46,065	(356,714)	35,477	5,527	(277,976)	(727)
FUND BALANCES, BEGINNING	520,387	259,039	678,764	108,683	359,931	3,823,257	1,113
FUND BALANCES, ENDING	\$ 599,744	\$ 305,104	\$ 322,050	\$ 144,160	\$ 365,458	\$ 3,545,281	\$ 386



## Williamson County, Texas

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances – Continued  
Nonmajor Governmental Funds  
For the Fiscal Year Ended September 30, 2017

Truancy Program	WC Historical Commission	WM - City of Hutto and Hutto ISD	WM - Community Recreation Facility	WM - Future Environmental Liability	WM - Master Site Development	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,502,647
91,901	-	-	-	-	-	4,731,667
-	-	-	-	-	-	340,002
-	-	-	-	-	-	1,765,252
-	-	-	-	-	-	6,794,996
-	-	-	3,135	15,379	4,339	170,133
-	215	289,571	144,962	289,571	144,962	4,590,624
91,901	215	289,571	148,097	304,950	149,301	19,895,321
52,213	-	-	-	-	-	8,962,802
-	-	-	-	-	-	4,039,727
-	-	-	-	-	-	962,288
-	665	95,000	-	-	-	4,364,157
-	-	-	-	-	-	397,307
-	-	-	-	-	-	320
-	-	-	-	-	-	985,000
-	-	-	-	-	-	423,934
-	-	-	-	-	-	322,119
-	-	-	-	-	-	364,477
52,213	665	95,000	-	-	-	20,822,131
39,688	(450)	194,571	148,097	304,950	149,301	(926,810)
-	-	-	-	-	-	8,520,000
-	-	-	-	-	-	607,421
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,744,600
-	-	(374,542)	-	-	-	(1,966,994)
-	-	(374,542)	-	-	-	8,905,027
39,688	(450)	(179,971)	148,097	304,950	149,301	7,978,217
281,526	6,972	388,228	350,153	1,216,414	540,394	27,744,106
<u>\$ 321,214</u>	<u>\$ 6,522</u>	<u>\$ 208,257</u>	<u>\$ 498,250</u>	<u>\$ 1,521,364</u>	<u>\$ 689,695</u>	<u>\$ 35,722,323</u>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Alternate Dispute Resolution  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 19,320	\$ 21,180	\$ 1,860
Investment earnings	720	1,535	815
Total revenues	20,040	22,715	2,675
EXPENDITURES			
Current			
Judicial	8,350	6,000	2,350
Total expenditures	8,350	6,000	2,350
Net change in fund balance	11,690	16,715	5,025
FUND BALANCE, beginning	293,276	293,276	-
<b>FUND BALANCE, ending</b>	<b>\$ 304,966</b>	<b>\$ 309,991</b>	<b>\$ 5,025</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Avery Ranch Road District  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Taxes	\$ 1,219,079	\$ 1,213,653	\$ (5,426)
Investment earnings	3,000	11,052	8,052
Miscellaneous	-	728	728
Total revenues	1,222,079	1,225,433	3,354
EXPENDITURES			
Current			
General government	17,400	15,134	2,266
Debt service			
Principal	985,000	985,000	-
Interest and other charges	270,200	270,000	200
Total expenditures	1,272,600	1,270,134	2,466
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(50,521)	(44,701)	5,820
Net change in fund balance	(50,521)	(44,701)	5,820
FUND BALANCE, beginning	440,630	440,630	-
<b>FUND BALANCE, ending</b>	<b>\$ 390,109</b>	<b>\$ 395,929</b>	<b>\$ 5,820</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
CAMPO  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Miscellaneous	\$ 1,863,461	\$ 1,271,645	\$ (591,816)
Total revenues	1,863,461	1,271,645	(591,816)
EXPENDITURES			
Current			
General Government	1,763,361	1,271,645	491,716
Total expenditures	1,763,361	1,271,645	491,716
Net change in fund balance	100,100	-	(100,100)
FUND BALANCE, beginning	-	-	-
<b>FUND BALANCE, ending</b>	<b>\$ 100,100</b>	<b>\$ -</b>	<b>\$ (100,100)</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Conservation Foundation  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Investment earnings	\$ -	\$ 17,246	\$ 17,246
Miscellaneous	3,000	1,991,386	1,988,386
Total revenues	3,000	2,008,632	2,005,632
EXPENDITURES			
Current			
Conservation	525,339	397,307	128,032
Capital outlay	14,930	14,133	797
Total expenditures	540,269	411,440	128,829
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(537,269)	1,597,192	2,134,461
Net change in fund balance	(537,269)	1,597,192	2,134,461
FUND BALANCE, beginning	1,456,037	1,456,037	-
<b>FUND BALANCE, ending</b>	<b>\$ 918,768</b>	<b>\$ 3,053,229</b>	<b>\$ 2,134,461</b>

**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 21,600	\$ 15,164	\$ (6,436)
Miscellaneous	-	14	14
Total revenues	21,600	15,178	(6,422)
EXPENDITURES			
Current			
Judicial	1,725	1,388	337
Total expenditures	1,725	1,388	337
EXCESS OF REVENUES OVER EXPENDITURES	19,875	13,790	(6,085)
OTHER FINANCING USES			
Transfers out	(25,000)	(23,814)	1,186
Total other financing sources and uses	(25,000)	(23,814)	1,186
Net change in fund balance	(5,125)	(10,023)	(4,898)
FUND BALANCE, beginning	10,023	10,023	-
<b>FUND BALANCE, ending</b>	<b>\$ 4,898</b>	<b>\$ -</b>	<b>\$ (4,898)</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
County Sheriff Asset Forfeiture  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fines and forfeitures	\$ -	\$ 268,286	\$ 268,286
Investment earnings	-	2,473	2,473
Miscellaneous revenue	-	29,000	29,000
Total revenues	-	299,759	299,759
EXPENDITURES			
Current			
Public safety	179,289	136,946	42,343
Capital outlay	609,890	56,793	553,097
Total expenditures	789,179	193,739	595,440
Net change in fund balance	(789,179)	106,020	895,199
FUND BALANCE, beginning	776,859	776,859	-
<b>FUND BALANCE, ending</b>	<b>\$ (12,320)</b>	<b>\$ 882,879</b>	<b>\$ 895,199</b>

**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Charges for services	\$ 1,273,011	\$ 1,320,287	\$ 47,276
Miscellaneous	6,524	6,905	381
Total revenues	1,279,535	1,327,192	47,657
EXPENDITURES			
Current			
Public safety	1,327,119	1,062,002	265,117
Total expenditures	1,327,119	1,062,002	265,117
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(47,584)	265,190	312,774
OTHER FINANCING SOURCES			
Transfers in	47,584	-	(47,584)
Total other financing sources	47,584	-	(47,584)
Net change in fund balance	-	265,190	265,190
FUND BALANCE, beginning	26,680	26,680	-
<b>FUND BALANCE, ending</b>	<b>\$ 26,680</b>	<b>\$ 291,870</b>	<b>\$ 265,190</b>



**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Court Reporter  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 96,600	\$ 105,902	\$ 9,302
Investment earnings	3,900	7,581	3,681
Total revenues	100,500	113,483	12,983
EXPENDITURES			
Current			
Judicial	53,144	53,144	-
Total expenditures	53,144	53,144	-
Net change in fund balance	47,356	60,339	12,983
FUND BALANCE, beginning	1,159,101	1,159,101	-
<b>FUND BALANCE, ending</b>	<b>\$ 1,206,457</b>	<b>\$ 1,219,440</b>	<b>\$ 12,983</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Courthouse Security  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 205,800	\$ 217,893	\$ 12,093
Investment earnings	420	891	471
Total revenues	206,220	218,784	12,564
EXPENDITURES			
Current			
Judicial	166,090	132,337	33,753
Capital Outlay	25,900	23,536	2,364
Total expenditures	191,990	155,873	36,117
Net change in fund balance	14,230	62,911	48,681
FUND BALANCE, beginning	192,029	192,029	-
<b>FUND BALANCE, ending</b>	<b>\$ 206,259</b>	<b>\$ 254,940</b>	<b>\$ 48,681</b>

**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fines and forfeitures	\$ -	\$ 71,716	\$ 71,716
Investment earnings	-	857	857
Total revenues	-	72,573	72,573
EXPENDITURES			
Current			
Judicial	63,580	24,674	38,906
Capital outlay	9,999	-	9,999
Total expenditures	73,579	24,674	48,905
Net change in fund balance	(73,579)	47,899	121,478
FUND BALANCE, beginning	232,111	232,111	-
<b>FUND BALANCE, ending</b>	<b>\$ 158,532</b>	<b>\$ 280,010</b>	<b>\$ 121,478</b>

**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Intergovernmental	\$ -	\$ 34,640	\$ 34,640
Total revenues	-	34,640	34,640
EXPENDITURES			
Current			
General government	41,300	34,640	6,660
Capital outlay	-	-	-
Total expenditures	41,300	34,640	6,660
Net change in fund balance	(41,300)	-	41,300
FUND BALANCE, beginning	-	-	-
<b>FUND BALANCE, ending</b>	<b>\$ (41,300)</b>	<b>\$ -</b>	<b>\$ 41,300</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Election HAVA  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES			
Current			
General government	90,000	60,507	29,493
Total expenditures	90,000	60,507	29,493
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(90,000)	(60,507)	29,493
OTHER FINANCING SOURCES			
Transfers in	-	251,441	251,441
Total other financing sources and uses	-	251,441	251,441
Net change in fund balance	(90,000)	190,934	280,934
FUND BALANCE, beginning	553,603	553,603	-
<b>FUND BALANCE, ending</b>	<b>\$ 463,603</b>	<b>\$ 744,537</b>	<b>\$ 280,934</b>

**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ -	\$ 847,575	\$ 847,575
Total revenues	-	847,575	847,575
EXPENDITURES			
Current			
General government	607,244	523,969	83,275
Total expenditures	607,244	523,969	83,275
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(607,244)	323,606	930,850
OTHER FINANCING SOURCES (USES)			
Transfers in	-	95,753	-
Transfers out	(347,194)	(347,194)	-
Total other financing sources and uses	(347,194)	(251,441)	-
Net change in fund balance	(954,438)	72,165	1,026,603
FUND BALANCE, beginning	295,553	295,553	-
<b>FUND BALANCE, ending</b>	<b>\$ (658,885)</b>	<b>\$ 367,718</b>	<b>\$ 1,026,603</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Guardianship  
For the Fiscal Year Ended September 30, 2017

	<u>Final</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	<u>\$          23,400</u>	<u>\$          27,043</u>	<u>\$          3,643</u>
Total revenues	23,400	27,043	3,643
EXPENDITURES			
Current			
Judicial	<u>18,000</u>	<u>18,000</u>	<u>-</u>
Total expenditures	<u>18,000</u>	<u>18,000</u>	<u>-</u>
Net change in fund balance	5,400	9,043	3,643
FUND BALANCE, beginning	<u>114,480</u>	<u>114,480</u>	<u>-</u>
<b>FUND BALANCE, ending</b>	<u><u>\$      119,880</u></u>	<u><u>\$      123,523</u></u>	<u><u>\$          3,643</u></u>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Justice Court Technology  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 58,360	\$ 58,815	\$ 455
Investment earnings	1,560	3,217	1,657
Total revenues	59,920	62,032	2,112
EXPENDITURES			
Current			
Judicial	180,276	86,033	94,243
Capital outlay	78,012	28,514	49,498
Total expenditures	258,288	114,547	143,741
Net change in fund balance	(198,368)	(52,515)	145,853
FUND BALANCE, beginning	463,123	463,123	-
<b>FUND BALANCE, ending</b>	<b>\$ 264,755</b>	<b>\$ 410,608</b>	<b>\$ 145,853</b>



**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 14,760	\$ 14,607	\$ (153)
Total revenues	14,760	14,607	(153)
EXPENDITURES			
Current			
Judicial	26,773	4,168	22,605
Total expenditures	26,773	4,168	22,605
Net change in fund balance	(12,013)	10,439	22,452
FUND BALANCE, beginning	126,430	126,430	-
<b>FUND BALANCE, ending</b>	<b>\$ 114,417</b>	<b>\$ 136,869</b>	<b>\$ 22,452</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes In Fund Balance – Budget and Actual  
Law Library  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 198,900	\$ 220,424	\$ 21,524
Investment earnings	1,020	2,100	1,080
Miscellaneous	500	30,217	29,717
Total revenues	200,420	252,741	52,321
EXPENDITURES			
Current			
Judicial	276,200	202,476	73,724
Total expenditures	276,200	202,476	73,724
Net change in fund balance	(75,780)	50,265	126,045
FUND BALANCE, beginning	323,189	323,189	-
<b>FUND BALANCE, ending</b>	<b>\$ 247,409</b>	<b>\$ 373,454</b>	<b>\$ 126,045</b>

**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Taxes	\$ 274,419	\$ 288,994	\$ 14,575
Investment earnings	-	11,662	11,662
Miscellaneous	-	1,000	1,000
Total revenues	274,419	301,656	27,237
EXPENDITURES			
Current			
General government	8,400	4,570,641	(4,562,241)
Debt service			
Interest and other charges	153,934	153,934	-
Bond issuance fees	-	700	(700)
Total expenditures	162,334	4,725,275	(4,562,941)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	112,085	(4,423,619)	(4,535,704)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	701,714	701,714
Transfers out	-	(701,714)	(701,714)
Total other financing sources and (uses)	-	-	-
Net change in fund balance	112,085	(4,423,619)	(4,535,704)
FUND BALANCE, beginning	5,419,494	5,419,494	-
<b>FUND BALANCE, ending</b>	<b>\$ 5,531,579</b>	<b>\$ 995,875</b>	<b>\$ (4,535,704)</b>

**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Charges for Services	\$ 145,080	\$ 145,080	\$ -
Total revenues	145,080	145,080	-
EXPENDITURES			
Current			
Judicial	145,080	145,080	-
Total expenditures	145,080	145,080	-
Net change in fund balance	-	-	-
FUND BALANCE, beginning	-	-	-
<b>FUND BALANCE, ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Probate Court  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 5,100	\$ 6,636	\$ 1,536
Total revenues	5,100	6,636	1,536
EXPENDITURES			
Current			
Judicial	4,000	3,182	818
Total expenditures	4,000	3,182	818
Net change in fund balance	1,100	3,454	2,354
FUND BALANCE, beginning	47,112	47,112	-
<b>FUND BALANCE, ending</b>	<b>\$ 48,212</b>	<b>\$ 50,566</b>	<b>\$ 2,354</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Records Archive  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 559,200	\$ 599,055	\$ 39,855
Investment earnings	6,600	13,298	6,698
Total revenues	565,800	612,353	46,553
EXPENDITURES			
Current			
General government	351,275	346,540	4,735
Total expenditures	351,275	346,540	4,735
Net change in fund balance	214,525	265,813	51,288
FUND BALANCE, beginning	2,087,086	2,087,086	-
<b>FUND BALANCE, ending</b>	<b>\$ 2,301,611</b>	<b>\$ 2,352,899</b>	<b>\$ 51,288</b>

**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 1,196,520	\$ 1,284,869	\$ 88,349
Investment earnings	6,600	13,094	6,494
Total revenues	1,203,120	1,297,963	94,843
EXPENDITURES			
Current			
General government	608,525	557,802	50,723
Total expenditures	608,525	557,802	50,723
Net change in fund balance	594,595	740,161	145,566
FUND BALANCE, beginning	2,191,759	2,191,759	-
<b>FUND BALANCE, ending</b>	<b>\$ 2,786,354</b>	<b>\$ 2,931,920</b>	<b>\$ 145,566</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Records Management  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 100,800	\$ 106,509	\$ 5,709
Investment earnings	1,500	2,958	1,458
Total revenues	102,300	109,467	7,167
EXPENDITURES			
Current			
General government	90,558	30,110	60,448
Total expenditures	90,558	30,110	60,448
Net change in fund balance	11,742	79,357	67,615
FUND BALANCE, beginning	520,387	520,387	-
<b>FUND BALANCE, ending</b>	<b>\$ 532,129</b>	<b>\$ 599,744</b>	<b>\$ 67,615</b>



**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 200,000	\$ 212,344	\$ 12,344
Intergovernmental	805,849	623,613	(182,236)
Miscellaneous	190,302	358,800	168,498
Total revenues	1,196,151	1,194,757	(1,394)
EXPENDITURES			
Current			
Community services	2,016,438	1,610,401	406,037
Capital outlay	15,383	15,383	-
Total expenditures	2,031,821	1,625,784	406,037
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(835,670)	(431,027)	404,643
OTHER FINANCING SOURCES			
Transfers in	729,394	594,044	(135,350)
Transfers out	(519,731)	(519,731)	-
Total other financing sources and uses	209,663	74,313	(135,350)
Net change in fund balance	(626,007)	(356,714)	269,293
FUND BALANCE, beginning	678,764	678,764	-
<b>FUND BALANCE, ending</b>	<b>\$ 52,757</b>	<b>\$ 322,050</b>	<b>\$ 269,293</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Specialty Court  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 37,500	\$ 42,140	\$ 4,640
Miscellaneous	-	7,793	7,793
Total revenues	37,500	49,933	12,433
EXPENDITURES			
Current			
Judicial	70,550	14,456	56,094
Total expenditures	70,550	14,456	56,094
Net change in fund balance	(33,050)	35,477	68,527
FUND BALANCE, beginning	108,683	108,683	-
<b>FUND BALANCE, ending</b>	<b>\$ 75,633</b>	<b>\$ 144,160</b>	<b>\$ 68,527</b>

**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Intergovernmental	\$ -	\$ 97,322	\$ 97,322
Total revenues	-	97,322	97,322
EXPENDITURES			
Current			
Public safety	114,454	91,795	22,659
Total expenditures	114,454	91,795	22,659
Net change in fund balance	(114,454)	5,527	119,981
FUND BALANCE, beginning	359,931	359,931	-
<b>FUND BALANCE, ending</b>	<b>\$ 245,477</b>	<b>\$ 365,458</b>	<b>\$ 119,981</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures And  
Changes In Fund Balance – Budget And Actual  
Tobacco  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Intergovernmental	\$ 269,000	\$ 223,926	\$ (45,074)
Investment income	19,980	35,305	15,325
Total revenues	288,980	259,231	(29,749)
EXPENDITURES			
Current			
Community services	537,207	537,207	-
Total expenditures	537,207	537,207	-
Net change in fund balance	(248,227)	(277,976)	(29,749)
FUND BALANCE, beginning	3,823,257	3,823,257	-
<b>FUND BALANCE, ending</b>	<b>\$ 3,575,030</b>	<b>\$ 3,545,281</b>	<b>\$ (29,749)</b>

**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 250	\$ 350	\$ 100
Miscellaneous	-	-	-
Total revenues	250	350	100
EXPENDITURES			
Current			
Judicial	1,273	1,077	196
Total expenditures	1,273	1,077	196
Net change in fund balance	(1,023)	(727)	296
FUND BALANCE, beginning	1,113	1,113	-
<b>FUND BALANCE, ending</b>	<b>\$ 90</b>	<b>\$ 386</b>	<b>\$ 296</b>

**Williamson County, Texas**

Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
Truancy Program  
For the Fiscal Year Ended September 30, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Fees of office	\$ 87,560	\$ 91,901	\$ 4,341
Total revenues	87,560	91,901	4,341
EXPENDITURES			
Current			
Judicial	199,297	52,213	147,084
Total expenditures	199,297	52,213	147,084
Net change in fund balance	(111,737)	39,688	151,425
FUND BALANCE, beginning	281,526	281,526	-
<b>FUND BALANCE, ending</b>	<b>\$ 169,789</b>	<b>\$ 321,214</b>	<b>\$ 151,425</b>

**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, 2017

	<b>Final</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
REVENUES			
Miscellaneous	\$ 500	\$ 215	\$ (285)
Total revenues	500	215	(285)
EXPENDITURES			
Current			
Community service	2,210	665	1,545
Total expenditures	2,210	665	1,545
Net change in fund balance	(1,710)	(450)	1,260
FUND BALANCE, beginning	6,972	6,972	-
<b>FUND BALANCE, ending</b>	<b>\$ 5,262</b>	<b>\$ 6,522</b>	<b>\$ 1,260</b>

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## Internal Service Funds

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

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

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

**Williamson County, Texas**

## Combining Statement of Net Position

## Internal Service Funds

September 30, 2017

	<b>Benefits Program</b>	<b>Fleet Management</b>	<b>Total</b>
ASSETS			
Current assets			
Cash and investments	\$ 2,824,406	\$ 915,956	\$ 3,740,362
Accounts receivables	61,390	5,532	66,922
Inventory	-	197,034	197,034
Prepaid expenses	20,390	-	20,390
Total current assets	2,906,186	1,118,522	4,024,708
Non-current assets			
Capital assets			
Machinery and equipment	-	498,898	498,898
Less accumulated depreciation	-	(386,750)	(386,750)
Total non-current assets	-	112,148	112,148
Total assets	2,906,186	1,230,670	4,136,856
LIABILITIES			
Current liabilities			
Accounts payable	57,811	205,824	263,635
Accrued liabilities	854,324	27,055	881,379
Total current liabilities	912,135	232,879	1,145,014
NET POSITION			
Net investment in capital assets	-	112,148	112,148
Unrestricted	1,994,051	885,643	2,879,694
<b>TOTAL NET POSITION</b>	<b>\$ 1,994,051</b>	<b>\$ 997,791</b>	<b>\$ 2,991,842</b>

**Williamson County, Texas**

Combining Statement of Revenues, Expenses  
and Changes in Fund Net Position  
Internal Service Funds  
For the Fiscal Year Ended September 30, 2017

	<b>Benefits Program</b>	<b>Fleet Management</b>	<b>Total</b>
OPERATING REVENUES			
Employer contributions	\$ 16,020,440	\$ -	\$ 16,020,440
Employee contributions	3,721,819	-	3,721,819
Charge for services	-	3,141,598	3,141,598
Total operating revenues	19,742,259	3,141,598	22,883,857
OPERATING EXPENSES			
Claims	17,425,238	-	17,425,238
Insurance	1,395,738	-	1,395,738
Administration	1,602,819	-	1,602,819
Supplies and parts	-	3,051,707	3,051,707
Depreciation	-	21,093	21,093
Total operating expenses	20,423,795	3,072,800	23,496,595
OPERATING INCOME	(681,536)	68,798	(612,738)
NON-OPERATING REVENUES			
Interest and other revenue	38,376	-	38,376
Total non-operating revenues	38,376	-	38,376
CHANGE IN NET POSITION	(643,160)	68,798	(574,362)
TOTAL NET POSITION, beginning	2,637,211	928,993	3,566,204
<b>TOTAL NET POSITION, ending</b>	<b>\$ 1,994,051</b>	<b>\$ 997,791</b>	<b>\$ 2,991,842</b>

# Williamson County, Texas

## Combining Statement of Cash Flows

### Internal Service Funds

For the Fiscal Year Ended September 30, 2017

	<b>Benefits Program</b>	<b>Fleet Management</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 19,779,137	\$ 3,139,105	\$ 22,918,242
Payments to suppliers	(18,779,902)	(3,052,878)	(21,832,780)
Payments to employees	(1,602,819)	-	(1,602,819)
Net cash flows provided (used) by operating activities	(603,584)	86,227	(517,357)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition and construction of capital assets	-	(15,950)	(15,950)
Net cash flows used in capital and related financing activities	-	(15,950)	(15,950)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment earnings and other revenue	38,376	-	38,376
Net cash flows provided by investing activities	38,376	-	38,376
Change in cash and cash equivalents	(565,208)	70,277	(494,931)
<b>CASH AND CASH EQUIVALENTS, beginning</b>	<b>3,389,614</b>	<b>845,679</b>	<b>4,235,293</b>
<b>CASH AND CASH EQUIVALENTS, ending</b>	<b>\$ 2,824,406</b>	<b>\$ 915,956</b>	<b>\$ 3,740,362</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (681,536)	\$ 68,798	\$ (612,738)
Adjustments to reconcile operating income(loss) to net cash provided by operating activities			
Depreciation	-	21,093	21,093
Change in assets and liabilities			
Accounts receivable	36,878	(2,493)	34,385
Inventory	-	(53,000)	(53,000)
Prepaid expenses	(5,159)	-	(5,159)
Accounts payable	25,966	49,021	74,987
Accrued liabilities	20,267	2,808	23,075
<b>Net cash provided by operating activities</b>	<b>\$ (603,584)</b>	<b>\$ 86,227</b>	<b>\$ (517,357)</b>

# Fiduciary Funds

## Agency Funds

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

The following comprise the County's Agency Funds:

- Flex Benefits – AETNA
- Bail Bond Collateral
- CAMPO
- CCA-ICE Billing
- Child Fatality Review Team
- County Attorney Hot Check Restitution
- County Clerk Trust
- District Attorney
- District Clerk Trust
- Inmate Trust
- Justice of the Peace Bond
- Juvenile Probation
- Outreach Program
- Sheriff Special Cash Bond
- Tax Assessor – Collector

# Williamson County, Texas

Combining Statement of Changes in Assets  
and Liabilities – All Agency Funds  
For the Fiscal Year Ended September 30, 2017

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year
<u>FLEX BENEFITS - AETNA</u>				
Assets				
<b>Cash and investments</b>	<u>\$ 188,138</u>	<u>\$ 801,080</u>	<u>\$ 818,627</u>	<u>\$ 170,591</u>
Liabilities				
<b>Due to others</b>	<u>\$ 188,138</u>	<u>\$ 801,080</u>	<u>\$ 818,627</u>	<u>\$ 170,591</u>
<u>BAIL BOND COLLATERAL</u>				
Assets				
<b>Cash and investments</b>	<u>\$ -</u>	<u>\$ 1,975,050</u>	<u>\$ -</u>	<u>\$ 1,975,050</u>
Liabilities				
<b>Due to others</b>	<u>\$ -</u>	<u>\$ 1,975,050</u>	<u>\$ -</u>	<u>\$ 1,975,050</u>
<u>CAMPO</u>				
Assets				
Cash and investments	\$ -	\$ -		\$ -
Accounts receivable	<u>-</u>	<u>2,058,250</u>	<u>-</u>	<u>2,058,250</u>
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 2,058,250</u>	<u>\$ -</u>	<u>\$ 2,058,250</u>
Liabilities				
<b>Due to others</b>	<u>\$ -</u>	<u>\$ 2,058,250</u>	<u>\$ -</u>	<u>\$ 2,058,250</u>
<u>CCA/ICE BILLING</u>				
Assets				
Cash and investments	\$ 1,587,136	\$ 19,120,529	\$ 19,126,519	\$ 1,581,146
Accounts receivable	<u>1,554,469</u>	<u>1,497,094</u>	<u>1,554,469</u>	<u>1,497,094</u>
<b>Total assets</b>	<u>\$ 3,141,605</u>	<u>\$ 20,617,623</u>	<u>\$ 20,680,988</u>	<u>\$ 3,078,240</u>
Liabilities				
<b>Due to others</b>	<u>\$ 3,141,605</u>	<u>\$ 20,617,623</u>	<u>\$ 20,680,988</u>	<u>\$ 3,078,240</u>
<u>CHILD FATALITY REVIEW TEAM</u>				
Assets				
<b>Cash and investments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities				
<b>Due to others</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>COUNTY ATTORNEY</u>				
<u>HOT CHECK RESTITUTION</u>				
Assets				
<b>Cash and investments</b>	<u>\$ 9,508</u>	<u>\$ 142,722</u>	<u>\$ 142,490</u>	<u>\$ 9,740</u>
Liabilities				
<b>Due to others</b>	<u>\$ 9,508</u>	<u>\$ 142,722</u>	<u>\$ 142,490</u>	<u>\$ 9,740</u>

## Williamson County, Texas

Combining Statement of Changes in Assets  
and Liabilities – All Agency Funds – Continued  
For the Fiscal Year Ended September 30, 2017

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year
<u>COUNTY CLERK TRUST</u>				
Assets				
<b>Cash and investments</b>	\$ 3,484,930	\$ 14,275,572	\$ 14,539,477	\$ 3,221,025
Liabilities				
<b>Due to others</b>	\$ 3,484,930	\$ 14,275,572	\$ 14,539,477	\$ 3,221,025
<u>DISTRICT ATTORNEY</u>				
Assets				
<b>Cash and investments</b>	\$ 578,125	\$ 2,320,086	\$ 1,697,596	\$ 1,200,615
Liabilities				
<b>Due to others</b>	\$ 578,125	\$ 2,320,086	\$ 1,697,596	\$ 1,200,615
<u>DISTRICT CLERK TRUST</u>				
Assets				
<b>Cash and investments</b>	\$ 2,616,472	\$ 3,529,123	\$ 3,129,337	\$ 3,016,258
Liabilities				
<b>Due to others</b>	\$ 2,616,472	\$ 3,529,123	\$ 3,129,337	\$ 3,016,258
<u>INMATE TRUST</u>				
Assets				
<b>Cash and investments</b>	\$ 101,395	\$ 2,109,995	\$ 2,112,236	\$ 99,154
Liabilities				
<b>Due to others</b>	\$ 101,395	\$ 2,109,995	\$ 2,112,236	\$ 99,154
<u>JUSTICE OF THE PEACE BOND</u>				
Assets				
<b>Cash and investments</b>	\$ 3,151	\$ 6,349	\$ 5,786	\$ 3,714
Liabilities				
<b>Due to others</b>	\$ 3,151	\$ 6,349	\$ 5,786	\$ 3,714
<u>JUVENILE PROBATION</u>				
Assets				
<b>Cash and investments</b>	\$ 405,074	\$ 95,021	\$ 88,276	\$ 411,819
Liabilities				
<b>Due to others</b>	\$ 405,074	\$ 95,021	\$ 88,276	\$ 411,819
<u>OUTREACH PROGRAM</u>				
Assets				
<b>Cash and investments</b>	\$ 3,335	\$ 28,149	\$ 26,360	\$ 5,124
Liabilities				
<b>Due to others</b>	\$ 3,335	\$ 28,149	\$ 26,360	\$ 5,124

**Williamson County, Texas**

Combining Statement of Changes in Assets  
and Liabilities – All Agency Funds – Continued  
For the Fiscal Year Ended September 30, 2017

	<b>Balance, Beginning of Year</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance, End of Year</b>
<u>SHERIFF SPECIAL CASH BOND</u>				
Assets				
<b>Cash and investments</b>	<u>\$ 74,602</u>	<u>\$ 1,813,957</u>	<u>\$ 1,818,472</u>	<u>\$ 70,087</u>
Liabilities				
<b>Due to others</b>	<u>\$ 74,602</u>	<u>\$ 1,813,957</u>	<u>\$ 1,818,472</u>	<u>\$ 70,087</u>
<u>TAX ASSESSOR-COLLECTOR</u>				
Assets				
<b>Cash and investments</b>	<u>\$ 8,027,269</u>	<u>\$ 2,571,663,277</u>	<u>\$ 2,571,081,278</u>	<u>\$ 8,609,268</u>
Liabilities				
<b>Due to others</b>	<u>\$ 8,027,269</u>	<u>\$ 2,571,663,277</u>	<u>\$ 2,571,081,278</u>	<u>\$ 8,609,268</u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
Assets				
Cash and investments	\$ 17,079,135	\$ 2,617,880,910	\$ 2,614,586,454	\$ 20,373,591
Accounts receivable	<u>1,554,469</u>	<u>3,555,344</u>	<u>1,554,469</u>	<u>3,555,344</u>
<b>Total assets</b>	<u>\$ 18,633,604</u>	<u>\$ 2,621,436,254</u>	<u>\$ 2,616,140,923</u>	<u>\$ 23,928,935</u>
Liabilities				
<b>Due to others</b>	<u>\$ 18,633,604</u>	<u>\$ 2,621,436,254</u>	<u>\$ 2,616,140,923</u>	<u>\$ 23,928,935</u>



## **Statistical Section**

(Unaudited)

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

<b>Contents</b>	Page
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	139
<b>Revenue Capacity</b> These schedules contain trend information to help the reader assess the County's most significant local revenue resource.	143
<b>Debt Capacity</b> These schedules contain trend information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	148
<b>Economic and Demographic Indicators</b> These schedules contain economic and demographic information to help the reader understand the environment within which the County's financial activities take place.	152
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services and activities performed by the County.	156
<b>Miscellaneous Information</b> These pages contain additional data about the area, communities, colleges, medical facilities, and County government offices.	159

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

**Table 1**

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Government Activities										
Invested in capital assets, net of related debt	\$ 412,098,469	\$ 365,342,452	\$ 445,160,755	\$ 253,798,426	\$ 264,889,158	\$ 206,599,134	\$ 210,678,161	\$ 176,951,689	\$ 199,531,984	\$ 140,117,628
Restricted	61,342,122	49,879,697	42,611,846	35,850,736	32,752,322	38,938,961	45,121,020	154,293,857	49,826,237	37,344,812
Unrestricted	(222,463,184)	(287,988,424)	(348,784,532)	(174,517,303)	(183,515,394)	(38,966,492)	(49,146,501)	(144,080,084)	(164,631,030)	(160,037,655)
<b>Total government activities net position</b>	<b>\$ 250,977,407</b>	<b>\$ 127,233,725</b>	<b>\$ 138,988,069</b>	<b>\$ 115,131,859</b>	<b>\$ 114,126,086</b>	<b>\$ 206,571,603</b>	<b>\$ 206,652,680</b>	<b>\$ 187,165,462</b>	<b>\$ 84,727,191</b>	<b>\$ 17,424,785</b>
Primary Government										
Invested in capital assets, net of related debt	\$ 412,098,469	\$ 365,342,452	\$ 445,160,755	\$ 253,798,426	\$ 264,889,158	\$ 206,599,134	\$ 210,678,161	\$ 176,951,689	\$ 199,531,984	\$ 140,117,628
Restricted	61,342,122	49,879,697	42,611,846	35,850,736	32,752,322	38,938,961	45,121,020	154,293,857	49,826,237	37,344,812
Unrestricted	(222,463,184)	(287,988,424)	(348,784,532)	(174,517,303)	(183,515,394)	(38,966,492)	(49,146,501)	(144,080,084)	(164,631,030)	(160,037,655)
<b>Total primary government net position</b>	<b>\$ 250,977,407</b>	<b>\$ 127,233,725</b>	<b>\$ 138,988,069</b>	<b>\$ 115,131,859</b>	<b>\$ 114,126,086</b>	<b>\$ 206,571,603</b>	<b>\$ 206,652,680</b>	<b>\$ 187,165,462</b>	<b>\$ 84,727,191</b>	<b>\$ 17,424,785</b>

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch, Pearson Place and Northwoods Road Districts (blended component units).

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

**Table 2**

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Expenses</b>										
Government activities										
General government	\$ 34,560,332	\$ 48,471,235	\$ 33,113,079	\$ 32,522,582	\$ 30,908,617	\$ 30,302,088	\$ 28,267,782	\$ 26,637,924	\$ 27,928,481	\$ 24,893,815
Public safety	69,592,308	115,818,653	87,932,683	88,098,767	80,001,178	79,174,507	78,208,556	75,872,505	72,323,851	61,670,538
Transportation support	55,114,815	99,775,558	78,977,229	87,436,401	185,691,679	58,930,917	65,354,413	67,938,312	31,965,828	70,415,173
Judicial	18,656,716	31,025,054	23,581,105	22,685,570	20,693,148	20,150,173	19,997,874	20,022,346	18,790,314	17,135,891
Community services	15,685,849	21,383,743	18,727,680	16,796,646	16,431,859	12,808,543	11,714,612	17,361,323	15,523,563	11,981,593
Conservation	1,300,206	560,710	407,345	347,751	773,438	676,913	247,844	219,592	187,912	-
Interest on long term debt	39,492,764	41,283,450	40,308,534	35,634,706	33,244,626	36,995,878	37,591,938	38,843,957	34,418,384	34,786,909
Total government activities expenses	234,402,990	358,318,403	283,047,655	283,522,423	367,744,545	239,039,019	241,383,019	246,895,959	201,138,333	220,883,919
Total primary government expenses	234,402,990	358,318,403	283,047,655	283,522,423	367,744,545	239,039,019	241,383,019	246,895,959	201,138,333	220,883,919
<b>Program Revenues</b>										
Government activities										
Fees, Fines and Charges for Services:										
General government	17,726,272	16,936,279	15,659,297	13,561,355	12,991,449	10,862,040	9,840,478	8,672,102	8,527,672	8,159,720
Public safety	13,330,502	12,310,097	14,976,278	15,081,873	15,954,635	14,108,707	12,971,784	14,282,342	10,521,690	10,889,257
Transportation support	5,901,946	6,267,221	6,155,099	5,944,938	5,311,044	5,111,192	5,552,097	5,055,053	5,517,109	6,058,560
Judicial	6,487,199	5,920,681	6,019,784	6,862,678	7,036,985	6,924,358	7,361,257	7,213,109	7,319,186	7,666,021
Community services	3,694,941	2,515,080	1,613,488	1,610,982	1,579,830	1,460,491	1,361,504	1,308,480	1,259,111	1,379,501
Operating grants and contributions	7,389,422	7,021,670	7,327,581	11,059,515	16,559,081	17,329,641	20,693,428	24,456,855	7,218,056	7,373,406
Capital grants and contributions	54,957,868	63,114,526	59,565,089	49,107,663	40,505,315	14,209,320	35,698,166	65,803,237	62,746,368	1,807,836
Total governmental activities program revenues	109,488,150	114,085,554	111,316,616	103,229,004	99,938,339	70,005,749	93,478,714	126,791,178	103,109,192	43,334,301
Total primary government program revenues	109,488,150	114,085,554	111,316,616	103,229,004	99,938,339	70,005,749	93,478,714	126,791,178	103,109,192	43,334,301
<b>Net (Expense) Revenue</b>										
Government Activities	(124,914,840)	(244,232,849)	(171,842,498)	(180,293,419)	(267,806,206)	(169,033,270)	(147,904,305)	(120,104,781)	(98,029,141)	(177,549,618)
Total Primary government net expense	(124,914,840)	(244,232,849)	(171,842,498)	(180,293,419)	(267,806,206)	(169,033,270)	(147,904,305)	(120,104,781)	(98,029,141)	(177,549,618)
<b>General Revenues</b>										
<b>and other Changes in Net Position</b>										
Government Activities										
Taxes:										
Property taxes, levied for general purposes	140,500,042	128,577,499	116,814,321	104,957,462	99,126,344	97,647,471	96,497,886	97,632,658	89,753,407	81,973,085
Property taxes, levied for farm to market	20,691,651	18,552,068	16,521,025	14,681,846	13,815,558	10,261,395	10,063,148	10,135,443	10,894,429	10,376,729
Property taxes, levied for debt service	88,542,902	79,408,330	70,940,367	63,279,169	59,780,481	58,518,962	57,347,077	57,980,103	55,094,237	54,244,437
Other taxes	1,497,202	1,328,610	1,118,611	987,258	712,987	561,950	594,840	577,272	542,286	558,929
Investment earnings	4,713,739	2,826,060	1,291,116	564,343	739,574	1,048,743	2,149,871	5,704,603	9,017,001	14,777,336
Gain on sale/retirement of capital assets	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,014,239	1,785,938	2,602,864	3,464,348	1,185,745	913,672	738,701	946,945	30,187	124,575
Transfers	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	257,959,775	232,478,505	209,288,304	187,934,426	175,360,689	168,952,193	167,391,523	172,977,024	165,331,547	162,055,091
Total Primary Government	257,959,775	232,478,505	209,288,304	187,934,426	175,360,689	168,952,193	167,391,523	172,977,024	165,331,547	162,055,091
<b>Change in Net Position</b>										
Governmental Activities	133,044,935	(11,754,344)	37,445,806	7,641,007	(92,445,517)	(81,077)	19,487,218	52,872,243	67,302,406	(15,494,527)
Total Primary Government	\$ 133,044,935	\$ (11,754,344)	\$ 37,445,806	\$ 7,641,007	\$ (92,445,517)	\$ (81,077)	\$ 19,487,218	\$ 52,872,243	\$ 67,302,406	\$ (15,494,527)
<b>Prior period adjustment</b>	\$ (9,301,253)	\$ -	\$ (13,701,055)	\$ (6,635,234)	\$ -	\$ -	\$ -	\$ 49,566,028	\$ -	\$ -

Source: Comprehensive Annual Financial Report

Notes:

Financial data includes Avery Ranch, Pearson Place and Northwoods Road Districts (blended component units).

# Williamson County, Texas

## Fund Balances

### Governmental Funds

#### Last Ten Fiscal Years

(Modified Accrual Basis Of Accounting)

**Table 3**

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General fund										
Nonspendable	\$ 811,865	\$ 857,744	\$ 885,700	\$ 940,866	\$ 1,361,210	\$ 1,100,387	\$ 1,222,914	\$ -	\$ -	\$ -
Committed to	12,071,125	3,534,167	5,475,348	4,926,787	2,753,462	36,198	22,050	-	-	-
Unassigned	86,343,485	82,585,995	77,142,946	69,784,418	72,282,339	73,795,666	68,557,094	-	-	-
Reserved*	-	-	-	-	-	-	-	1,408,086	1,455,016	1,580,512
Unreserved	-	-	-	-	-	-	-	58,909,804	51,050,420	47,756,679
<b>Total general fund</b>	<b>\$ 99,226,475</b>	<b>\$ 86,977,906</b>	<b>\$ 83,503,994</b>	<b>\$ 75,652,071</b>	<b>\$ 76,397,011</b>	<b>\$ 74,932,251</b>	<b>\$ 69,802,058</b>	<b>\$ 60,317,890</b>	<b>\$ 52,505,436</b>	<b>\$ 49,337,191</b>
All other governmental funds										
Nonspendable	\$ 388,907	\$ 104,332,262	\$ 116,846,937	\$ 127,582,740	\$ 131,595,069	\$ 445,019	\$ 601,831	\$ -	\$ -	\$ -
Restricted for	374,809,973	335,794,554	345,228,101	208,524,559	122,870,856	288,414,746	348,991,227	-	-	-
Committed to	-	-	-	-	760,215	1,366,480	1,360,754	-	-	-
Reserved for										
Capital projects fund	-	-	-	-	-	-	-	-	-	-
Designated for:										
Capital projects fund	-	-	-	-	-	-	-	-	-	113,753
Unreserved, reported in										
Special Revenue Fund	-	-	-	-	(3,201)	-	-	136,252,756	29,396,121	28,023,654
Debt Service Fund	-	-	-	-	-	-	-	21,876,358	24,244,442	12,143,357
Capital projects fund	-	-	-	-	-	-	-	174,188,055	249,168,865	216,052,596
<b>Total all other governmental funds</b>	<b>\$ 375,198,880</b>	<b>\$ 440,126,816</b>	<b>\$ 462,075,038</b>	<b>\$ 336,107,299</b>	<b>\$ 255,222,939</b>	<b>\$ 290,226,245</b>	<b>\$ 350,953,812</b>	<b>\$ 332,317,169</b>	<b>\$ 302,809,428</b>	<b>\$ 256,333,360</b>

Source: Comprehensive Annual Financial Report

#### Notes:

Financial data includes Avery Ranch, Pearson Place and Northwoods Road Districts (blended component units).

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

\* Includes encumbrances and prepaid items.

# Williamson County, Texas

## Changes in Fund Balances

### Governmental Funds

### Last Ten Fiscal Years

### (Modified Accrual Basis of Accounting)

Table 4

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>REVENUES</b>										
Taxes										
Ad valorem	\$ 251,551,065	\$ 227,954,402	\$ 205,237,263	\$ 184,102,492	\$ 173,039,011	\$ 167,093,325	\$ 164,597,739	\$ 166,639,051	\$ 156,522,999	\$ 147,070,997
Penalty and interest	-	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-
Occupancy tax	-	-	-	-	-	-	-	-	-	-
Fees of office	18,408,551	17,991,608	16,644,320	15,051,769	14,833,479	12,954,173	11,842,128	10,998,340	10,919,809	11,008,180
Fines and forfeitures	3,514,690	3,264,463	3,671,853	4,551,770	4,320,898	3,975,297	4,472,356	4,904,224	4,687,053	4,991,691
Assessments	-	-	-	-	-	-	-	-	362	86
Charges for services	15,057,500	14,903,803	16,044,809	16,485,490	15,630,864	13,979,270	14,125,179	11,761,607	9,863,213	9,645,113
Intergovernmental	11,335,018	12,406,825	14,269,803	20,137,133	31,786,143	23,109,980	49,216,594	70,813,527	16,767,352	10,380,199
Motor vehicle registration	4,850,250	4,896,590	4,521,887	4,851,806	4,905,182	4,931,746	4,882,799	4,865,667	5,307,091	5,613,275
Investment income	4,675,363	2,811,197	1,248,350	560,000	734,809	1,043,465	2,133,026	5,436,289	8,374,817	14,182,060
Miscellaneous	5,225,020	2,420,846	5,821,987	4,070,263	1,739,117	2,696,797	1,576,308	2,238,636	645,845	518,257
Total revenues	314,617,457	286,649,734	267,460,272	249,810,723	246,989,503	229,784,053	252,846,129	277,657,341	213,088,541	203,409,858
<b>EXPENDITURES</b>										
General government	41,042,745	32,771,043	30,565,849	29,166,461	28,338,383	27,475,074	25,763,464	24,446,725	25,356,840	22,609,264
Public safety	87,083,604	83,385,196	80,998,693	79,103,035	73,476,288	71,801,965	68,631,677	66,875,588	62,290,400	58,029,442
Transportation support	49,588,767	46,317,285	42,642,651	49,468,705	47,230,638	63,987,750	85,170,274	104,789,246	57,018,386	48,905,035
Judicial	24,302,479	23,301,897	22,482,926	21,054,436	19,504,540	18,767,804	18,169,857	18,341,712	17,102,998	16,200,005
Community services	17,909,180	16,474,180	17,081,838	14,891,428	14,755,545	10,995,460	11,100,789	15,369,591	13,764,903	10,770,909
Conservation	397,307	308,850	407,345	347,751	773,438	676,913	247,844	219,592	187,912	-
Capital outlay	62,980,025	37,121,889	27,084,792	26,185,167	43,503,998	34,621,156	29,687,307	34,155,679	30,447,017	61,599,221
Debt Service										
Principal	47,744,735	51,568,941	41,150,000	35,955,107	34,316,148	28,442,621	25,786,563	22,750,713	21,900,061	20,457,972
Interest	35,945,914	39,704,479	35,162,235	33,779,930	34,151,447	37,850,525	36,286,550	38,172,372	33,779,802	32,567,790
Bond issuance costs	841,179	1,248,338	2,669,173	1,021,908	1,213,658	2,103,426	1,328,636	388,061	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	367,835,935	332,202,098	300,245,502	290,973,928	297,264,083	296,722,694	302,172,961	325,509,279	261,848,319	271,139,638
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(53,218,478)</b>	<b>(45,552,364)</b>	<b>(32,785,230)</b>	<b>(41,163,205)</b>	<b>(50,274,580)</b>	<b>(66,938,641)</b>	<b>(49,326,832)</b>	<b>(47,851,938)</b>	<b>(48,759,778)</b>	<b>(67,729,780)</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	18,783,537	13,473,488	17,530,126	17,385,872	18,138,712	7,918,291	9,265,224	2,932,336	3,474,026	2,043,298
Transfers out	(18,783,537)	(13,473,488)	(17,530,126)	(17,385,872)	(18,132,463)	(7,918,291)	(10,123,951)	(3,061,532)	(3,474,026)	(2,043,298)
Proceeds from sale of capital assets	455,502	428,175	353,219	354,481	366,489	229,783	234,887	330,100	284,834	345,933
Proceeds from capital lease	1,214,557	-	-	-	-	-	-	-	-	844,078
Payment to bond escrow agent	(60,823,844)	(65,104,636)	(189,149,021)	-	(110,662,302)	(214,803,039)	(13,405,896)	-	-	-
Bond discount	-	(36,478)	(227,380)	-	-	(386,008)	(294,217)	(263,649)	(43,127)	-
Bond premium	7,942,896	11,075,993	24,851,074	9,764,144	7,395,598	31,620,531	1,981,596	1,673,850	927,384	-
Bond issued	51,750,000	80,715,000	330,780,000	111,280,000	119,630,000	194,680,000	89,790,000	33,995,000	97,235,000	10,000,000
Total other financing sources (uses)	539,111	27,078,054	166,607,892	121,398,625	16,736,034	11,341,267	77,447,643	35,606,105	98,404,091	11,190,011
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (52,679,367)</b>	<b>\$ (18,474,310)</b>	<b>\$ 133,822,662</b>	<b>\$ 80,235,420</b>	<b>\$ (33,538,546)</b>	<b>\$ (55,597,374)</b>	<b>\$ 28,120,811</b>	<b>\$ (12,245,833)</b>	<b>\$ 49,644,313</b>	<b>\$ (56,539,769)</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,566,028</b>	<b>\$ -</b>	<b>\$ -</b>
Debt services (principal & interest) as percentage of noncapital expenditures	27.2%	30.9%	27.9%	26.3%	27.0%	25.3%	22.8%	20.9%	24.1%	26.0%

Source: Comprehensive Annual Financial Report

Note:

Financial data includes Avery Ranch, Pearson Place and Northwoods Road Districts (blended component units)



# Williamson County, Texas

Assessed Value And Actual Value of Taxable Property  
Last Ten Fiscal Years  
(Unaudited)

Table 5

## General and Debt Service

Fiscal Year	Residential Property	Commercial Property	Other Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2017	\$ 37,548,206,067	\$ 19,013,496,088	\$ 4,731,623,356	\$ 3,576,829,388	\$ 11,622,746,626	\$ 53,247,408,273	0.436529
2016	33,460,572,390	17,123,217,809	4,392,702,538	3,418,803,516	10,977,773,906	47,417,522,347	0.441529
2015	29,587,478,395	15,422,168,902	4,336,197,330	3,165,493,480	10,568,711,913	41,942,626,194	0.446529
2014	25,488,470,689	13,990,566,361	3,979,136,557	2,943,383,260	9,257,107,767	37,144,449,100	0.449029
2013	23,904,564,642	13,332,025,999	4,017,799,750	2,715,642,405	8,913,356,944	35,056,675,852	0.449029
2012	23,316,653,461	12,579,062,940	4,089,036,731	2,516,944,446	8,586,848,425	33,914,849,153	0.457687
2011	22,731,190,836	12,170,331,765	4,180,854,644	2,406,882,877	8,301,996,159	33,187,263,963	0.459999
2010	22,536,370,182	12,350,492,269	4,283,090,122	2,534,252,977	8,053,782,353	33,650,423,197	0.459999
2009	22,334,769,118	11,657,221,227	4,077,250,113	2,650,620,127	7,673,782,813	33,046,077,772	0.439425
2008	19,836,021,861	10,095,823,007	3,652,223,403	2,391,442,420	6,643,909,687	29,331,601,004	0.459100

## 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
2017	\$ 37,548,223,900	\$ 19,013,614,884	\$ 4,731,623,356	\$ 3,576,829,388	\$ 11,182,535,028	\$ 53,687,756,500	0.040000
2016	33,460,583,239	17,123,218,356	4,392,702,538	3,418,803,516	10,571,189,710	47,824,117,939	0.040000
2015	29,587,485,425	15,422,206,819	4,336,197,330	3,165,493,480	10,197,587,059	42,313,795,995	0.040000
2014	25,488,480,238	13,990,566,361	3,979,136,557	2,943,383,260	8,919,988,694	37,481,577,722	0.040000
2013	23,904,574,191	13,332,025,999	4,017,799,750	2,715,642,405	8,612,776,947	35,357,265,398	0.040000
2012	23,316,653,461	12,579,062,940	4,089,036,731	2,516,944,446	8,329,968,260	34,171,729,318	0.030000
2011	22,731,190,836	12,170,331,765	4,180,854,644	2,406,882,877	7,997,293,754	33,491,966,368	0.030000
2010	22,536,370,182	12,350,492,269	4,283,090,122	2,534,252,977	7,934,857,334	33,769,348,216	0.030000
2009	22,334,769,118	11,657,221,227	4,077,250,113	2,650,620,127	7,647,893,604	33,071,966,981	0.028899
2008	19,836,021,861	10,095,823,007	3,652,223,403	2,391,442,420	6,473,716,698	29,501,793,993	0.030000

Source:

Williamson County Appraisal District

Notes:

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

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

Tax rates are per \$100 of assessed value.

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

# Williamson County, Texas

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

Table 6

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
County direct rates										
General	\$0.269029	\$0.274029	\$0.279029	\$0.281529	\$0.281529	\$0.287687	\$0.289999	\$0.289999	\$0.271291	\$0.275000
Debt Service	0.167500	0.167500	0.167500	0.167500	0.167500	0.170000	0.170000	0.170000	0.168134	0.184100
Road & Bridge	0.040000	0.040000	0.040000	0.040000	0.040000	0.030000	0.030000	0.030000	0.028899	0.030000
Total direct rate	0.476529	0.481529	0.486529	0.489029	0.489029	0.487687	0.489999	0.489999	0.468324	0.489100
City and Town rates										
Austin	0.441800	0.458900	0.480900	0.502700	0.502900	0.481100	0.457100	0.420900	0.401200	0.403400
Bartlett	0.580100	0.578200	0.579100	0.580000	0.590200	0.588300	0.558400	0.524400	0.585500	0.631400
Cedar Park	0.470000	0.479500	0.485000	0.492500	0.493501	0.493501	0.493501	0.489001	0.489001	0.508070
Coupland	0.250000	0.250000	0.250000	0.250000	N/A	N/A	N/A	N/A	N/A	N/A
Florence	0.704030	0.717906	0.712892	0.773998	0.784714	0.741697	0.636019	0.527860	0.500000	0.500000
Georgetown	0.424000	0.434000	0.434000	0.439500	0.410000	0.387500	0.356220	0.356220	0.356220	0.356590
Granger	0.807429	0.836986	0.869470	0.884745	0.877164	0.888817	0.888817	0.887461	0.864290	0.829595
Hutto	0.520443	0.528500	0.528691	0.528691	0.528691	0.516545	0.507580	0.499154	0.499154	0.493520
Jarrell	0.419580	0.430000	0.431233	0.447980	0.469854	0.469854	0.377100	0.287171	0.290000	0.137495
Leander	0.599000	0.632920	0.652920	0.667920	0.670420	0.670420	0.650420	0.600420	0.602590	0.607591
Liberty Hill	0.500000	0.527842	0.536426	0.536426	0.536426	0.442573	0.353888	0.291600	0.291600	0.271600
Pflugerville	0.539900	0.540500	0.533600	0.573600	0.594000	0.599000	0.604000	0.609000	0.614000	N/A
Round Rock	0.425000	0.414650	0.414650	0.419490	0.420350	0.423210	0.417280	0.396610	0.365220	0.365220
Taylor	0.803893	0.813893	0.813893	0.813893	0.813893	0.813893	0.813893	0.790000	0.790000	0.790000
Thorndale	0.780000	0.810000	0.810000	0.833000	0.823600	0.840000	0.850000	0.850000	0.850000	0.850000
Thrall	0.470773	0.474446	0.490000	0.499648	0.489556	0.504140	0.500000	0.500000	0.455170	0.435906
Weir	0.222637	0.242648	0.246484	0.272230	0.269884	0.265234	0.265339	0.258417	0.255271	0.260187
School District rates										
Bartlett	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.154680	1.173360
Burnet Consolidated	1.320000	1.330000	1.262500	1.262500	1.262500	1.270000	1.265000	1.250000	1.250000	1.275000
Coupland	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050	1.040050
Florence	1.370000	1.350000	1.330000	1.300000	1.300000	1.300000	1.280000	1.230000	1.230000	1.230000
Georgetown	1.409000	1.398000	1.398000	1.398000	1.398000	1.358000	1.290000	1.290000	1.290000	1.290000
Granger	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.105000	1.085000
Hutto	1.665500	1.670000	1.670000	1.670000	1.670000	1.540050	1.535000	1.485000	1.435000	1.410000
Jarrell	1.367500	1.367500	1.390000	1.390000	1.390000	1.390000	1.390000	1.370000	1.290000	1.270000
Leander	1.511870	1.511870	1.511870	1.511870	1.511870	1.499760	1.454800	1.422340	1.379240	1.333400
Lexington	1.217400	1.220000	1.119000	1.119000	1.040000	1.119000	1.119000	1.119000	1.113900	1.104000
Liberty Hill	1.540000	1.540000	1.540000	1.540000	1.450000	1.335000	1.260000	1.260000	1.250000	1.250000
Pflugerville	1.540000	1.540000	1.540000	1.540000	1.540000	1.480000	1.460000	1.460000	1.460000	N/A
Round Rock	1.332500	1.332500	1.337500	1.367400	1.380000	1.335000	1.380000	1.380000	1.332426	1.323805
Taylor	1.570000	1.450000	1.450000	1.450000	1.450000	1.450000	1.470000	1.490000	1.200000	1.200000
Thorndale	1.170000	1.310000	1.310000	1.310000	1.330000	1.330000	1.315000	1.315000	1.315000	1.315000
Thrall	1.389000	1.284000	1.199000	1.210000	1.210000	1.210000	1.194000	1.194000	1.194000	1.180000
Municipal Utility Districts rates										
Anderson Mill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.400000	0.464000
Blockhouse	0.801000	0.827000	0.842300	0.866000	0.866000	0.866000	0.846000	0.846000	0.846000	0.859900
Brushy Creek (BC)	0.465000	0.470000	0.480000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
BC - Cornerstone Defined Area	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.360000	0.360000
BC - Sendero Springs Defined Area	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.360000	0.360000
BC-Defined Areas	0.225000	0.270000	0.350000	0.360000	0.360000	0.360000	0.360000	0.360000	N/A	N/A
Fern Bluff	0.444500	0.464500	0.509500	0.509500	0.509500	0.509500	0.509500	0.509500	0.509500	0.509500
Highlands at Mayfield Ranch	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A
Lakeside W CID 2A/MUD #2A	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	N/A
Lakeside #3	0.840000	0.847000	0.877500	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	N/A
Leander #1	1.000000	1.000000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Leander #2	1.000000	1.000000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Leander TODD #1	0.350000	0.350000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Meadows of Chandler Creek	0.425000	0.435000	0.440000	0.450000	0.450000	0.420000	0.420000	0.420000	0.420000	0.540000
North Austin #1	0.289000	0.317000	0.339000	0.345000	0.371900	0.381900	0.381900	0.380100	0.405000	0.418000
Palmera Ridge	0.400000	0.400000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Paloma Lakes #1	0.943500	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Paloma Lakes #2	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Parkside at Mayfield Ranch	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	N/A
Ranch at Cypress Creek #1	0.356500	0.365000	0.433000	0.512800	0.633300	0.706500	0.630400	0.610200	0.628200	N/A
Sienna MUD #1	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A
Sienna MUD #2	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A
Sonterra	0.950000	0.950000	0.950000	0.850000	0.850000	0.850000	0.773300	0.773300	0.773300	0.650000
SE Williamson County #1	0.540000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Springwoods	N/A	N/A	N/A	N/A	N/A	N/A	0.445000	0.455000	0.499900	0.509000
Stonewall Ranch	0.901500	0.901500	0.918200	0.950000	0.950000	0.950000	0.950000	0.950000	1.000000	1.000000
Vista Oaks	0.545000	0.610000	0.665900	0.730000	0.740000	0.740000	0.740000	0.740000	0.740000	0.750800
Walsh Ranch	0.720000	0.720000	0.750000	0.800000	0.690000	0.670000	0.650000	0.650000	0.650000	0.560000
Watch Hill	0.650000	0.650000	0.650000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Wells Branch	0.387300	0.390000	0.430000	0.460000	0.470000	0.470000	0.470000	0.470000	0.470000	N/A
West Williamson County #1	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	N/A	N/A	N/A
West Williamson County #2	0.950000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #10	0.620000	0.670000	0.780000	0.850000	0.850000	0.850000	0.850000	0.880000	0.900000	0.900000
Williamson County #11	0.650000	0.750000	0.860000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000
Williamson County #12	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
Williamson County #13	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
Williamson County #15	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	N/A
Williamson County #19	0.850000	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #19A	0.850000	0.850000	0.850000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #22	0.950000	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A
Williamson County #23	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #25	0.920000	0.920000	0.920000	0.920000	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #26	0.900000	0.900000	0.900000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #28	0.650000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #30	0.950000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson County #32	0.850000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Williamson-Liberty Hill	0.950000	0.950000	0.950000	0.950000	N/A	N/A	N/A	N/A	N/A	N/A
Williamson-Travis #1	0.466200	0.510000	0.540000	0.615000	0.657000	0.662000	0.664000	0.714000	0.722500	0.717000

# Williamson County, Texas

Table 6

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

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Emergency Service Districts										
ESD #1-Jollyville VFD	0.091765	\$0.100000	\$0.100000	\$0.100000	\$0.100000	\$0.100000	\$0.100000	\$0.100000	\$0.100000	\$0.100000
ESD #2-Sam Bass VFD	0.100000	0.100000	0.100000	0.100000	0.099749	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	0.100000	0.100000	0.100000	0.100000
ESD #4-Liberty Hill	0.096124	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.099400	0.100000	0.100000
ESD #5-Jarrell	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #6-Weir	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #7-Florence	0.096400	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #8-Georgetown	0.094000	0.950000	0.095000	0.955530	0.955530	0.095000	0.091795	0.090798	0.090491	0.098511
ESD #9-Round Rock	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #10-Coupland	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
ESD #11	0.100000	0.100000	0.100000	0.100000	0.100000	N/A	N/A	N/A	N/A	N/A
ESD #12	0.100000	0.100000	0.100000	0.100000	0.100000	N/A	N/A	N/A	N/A	N/A
Other Taxing District rates										
Anderson Mill Limited District	0.123360	0.126000	0.130000	0.136686	0.130000	0.130000	0.130000	0.130000	N/A	N/A
Austin Community College	0.102000	0.100500	0.094200	0.094900	0.095100	0.094800	0.095100	0.094600	0.095400	0.095800
Avery Ranch Road District	0.088010	0.097500	0.103705	0.116240	0.122200	0.133500	0.144480	0.144480	0.144670	0.171500
Donahoe Creek Watershed	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
EWCHigher Education Center	0.045652	0.045905	0.049784	0.050000	0.050000	0.500000	N/A	N/A	N/A	N/A
Georgetown Village PID	0.140000	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
Pearson Place Road District	0.275000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Upper Brushy Creek WCID 1A	0.019823	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
Williamson County WSID #3	0.723000	0.730600	0.808200	0.815000	0.815000	0.815000	0.815000	0.799900	0.773000	0.773000
Wmsn-Trav WCID #1D	N/A	N/A	N/A	N/A	N/A	0.421000	0.421000	0.421000	0.541200	N/A

Source:  
Williamson County Tax Assessor/Collector

Notes:  
N/A - Not applicable

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

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

**Table 7**

	2017			2008		
	Taxable Assessed Value <sup>a</sup>	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
<u>Taxpayer</u>						
Dell Computer Holdings LP	\$ 336,368,627	1	0.63	\$ 195,281,600	1	0.66
BRI 1869 Farmer LLC <sup>c</sup>	203,136,832	2	0.38			-
Oncor Electric Delivery Company <sup>b</sup>	158,747,393	3	0.30	117,146,978	2	0.40
CPG Round Rock LP & SPG Round Rock NS LP	142,423,939	4	0.27	108,535,031	3	0.37
NW Austin Office Partners LLC	115,580,191	5	0.22	97,152,305		0.33
BRE RC 1890 Ranch TX LP <sup>d</sup>	103,059,341	6	0.19			-
Lakeline Developers	101,695,369	7	0.19	99,985,973	4	0.34
Cedar Park Health System LP	85,592,361	8	0.16			-
Dedicated O'Connor RR LP	85,000,000	9	0.16			-
HEB Grocery Company LP	84,523,142	10	0.16			-
Baltgem Development Corp. et, al.				89,155,876	5	0.30
Atlantic Financial Group, LTD				85,074,082	6	0.29
Southwestern Bell Telephone				75,444,297	7	0.26
Scott & White Memorial Hospital				72,486,282	8	0.25
Amaravathi, LTD & Amaravathi Keerthi, LLC				72,386,459	9	0.25
Toppan Photomasks				63,282,109	10	0.21
<b>Total</b>	<b>\$ 1,416,127,195</b>		<b>2.66%</b>	<b>\$ 1,075,930,992</b>		<b>3.65%</b>
<b>Total taxable assessed value</b>	<b>\$ 53,247,408,273</b>		<b>100.00%</b>	<b>\$ 29,501,793,993</b>		<b>100.00%</b>

Source:

Williamson County Tax Assessor/Collector

Williamson County Appraisal District

Note:

<sup>a</sup> The assessed values represent the Appraisal Review Board's approved totals

from the last supplement as the respective fiscal year end.

<sup>b</sup> Formerly known as TXU Electric Delivery Company

<sup>c</sup> Formerly known as Farmer Lane Austin LP

<sup>d</sup> Formerly known as Inland Western Cedar Park 1890 Ranch LP

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

**Table 8**

General and Debt Service

Fiscal Year	Tax Levy for Fiscal Year (Original)	Adjustments	Adjusted Tax Levy	Collected within the Fiscal Year of the Levy		Subsequent Collections <sup>a</sup>	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2017	\$ 226,354,963	\$ -	\$ 226,354,963	\$ 225,670,341	99.70 %	\$ -	\$ 225,670,341	99.70 %
2016	204,948,985	(176,370)	204,772,615	204,238,533	99.65	289,315	204,527,848	99.88
2015	184,437,586	(162,929)	184,274,657	183,586,256	99.54	497,883	184,084,139	99.90
2014	165,388,338	(64,482)	165,323,857	164,725,252	99.60	448,716	165,173,968	99.91
2013	156,400,025	(188,844)	156,211,181	155,672,873	99.54	404,704	156,077,578	99.91
2012	154,047,508	(252,006)	153,795,501	153,242,932	99.48	434,805	153,677,737	99.92
2011	151,481,692	(215,008)	151,266,684	150,453,907	99.32	712,239	151,166,146	99.93
2010	153,441,556	(363,625)	153,077,931	152,265,274	99.23	717,066	152,982,340	99.94
2009	144,256,830	(185,596)	144,071,234	142,833,932	99.01	1,166,658	144,000,590	99.95
2008	133,810,940	(348,470)	133,462,470	132,745,977	99.20	661,787	133,407,764	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 <sup>a</sup>	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2017	\$ 20,580,268	\$ -	\$ 20,580,268	\$ 20,518,625	99.70 %	\$ -	\$ 20,518,625	99.70 %
2016	18,399,217	(14,919)	18,384,298	18,336,167	99.66	26,983	18,363,150	99.88
2015	16,345,948	(13,497)	16,332,451	16,270,897	99.54	45,290	16,316,187	99.90
2014	14,548,619	(5,007)	14,543,611	14,490,783	99.60	40,579	14,531,361	99.92
2013	13,710,641	(15,998)	13,694,643	13,647,328	99.54	36,060	13,683,388	99.92
2012	10,198,960	(15,857)	10,183,104	10,143,789	99.46	30,511	10,174,300	99.91
2011	9,999,202	(13,813)	9,985,389	9,929,979	99.31	47,903	9,977,882	99.92
2010	10,078,858	(23,738)	10,055,121	9,999,959	99.22	48,129	10,048,088	99.93
2009	9,529,573	(12,305)	9,517,268	9,434,159	99.00	77,892	9,512,051	99.95
2008	8,829,899	(22,867)	8,807,032	8,758,487	99.19	44,518	8,803,005	99.95

Source:

Williamson County Tax Assessor/Collector

Notes:

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

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

# Williamson County, Texas

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

**Table 9**

Fiscal Year	Governmental Activities						Total Primary Government	Percentage of Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
	General Obligation Bonds	Accumulated Accretion of Interest <sup>b</sup>	Certificate of Obligations	Tax Anticipation Notes <sup>c</sup>	Revenue Bonds	Other Obligations			
2017	\$ 655,098,786	\$ 8,864,379	\$ 318,035,991	\$ -	\$ -	\$ -	\$ 981,999,156	N/A	\$ 1,857
2016	679,486,575	8,475,650	343,654,004	-	-	-	1,031,616,230	5.62%	1,951
2015	683,872,137	8,104,014	364,785,409	-	-	-	1,056,761,560	6.27%	2,078
2014	668,185,330	7,748,728	245,033,236	1,575,000	-	-	922,542,295	4.84%	1,886
2013	573,000,664	7,409,063	257,873,307	3,095,000	-	-	841,378,033	5.67%	1,786
2012	592,491,796	7,059,391	253,553,228	4,565,000	-	-	857,669,416	6.50%	1,880
2011	598,220,987	6,724,007	249,119,892	5,985,000	-	-	860,049,886	6.39%	1,942
2010	537,396,192	6,427,211	256,748,019	7,355,000	-	-	807,926,422	6.64%	1,911
2009	552,416,601	6,143,472	229,124,377	8,680,000	-	-	796,364,450	6.91%	1,939
2008	552,457,293	5,872,194	145,016,457	17,875,000	-	-	721,220,944	6.54%	1,830

**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 and Northwoods Road District (blended component units).

N/A - Not available

<sup>a</sup> See Table 13 for personal income and population data.

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

<sup>c</sup> General governmental resources will be used to repay debt.

# Williamson County, Texas

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

**Table 10**

Fiscal Year	General Bonded Debt Outstanding					Less: Amounts Available for Debt Service	Total	Percentage of Actual Taxable Property Value <sup>a</sup>	Per Capita <sup>b</sup>
	General Obligation Bonds	Accumulated Accretion of Interest <sup>c</sup>	Certificate of Obligations	Tax Anticipation Notes <sup>d</sup>	Total				
2017	\$ 655,098,786	\$ 8,864,379	\$ 318,035,991	\$ -	\$ 981,999,156	\$ 14,022,061	\$ 967,977,095	1.82%	\$ 1,831
2016	679,486,575	8,475,650	343,654,004	-	1,031,616,230	8,269,822	1,023,346,408	2.16%	1,936
2015	683,872,137	8,104,014	364,785,409	-	1,056,761,560	1,825,778	1,054,935,782	2.52%	2,075
2014	668,185,330	7,748,728	245,033,236	1,575,000	922,542,295	2,099,876	920,442,419	2.48%	1,881
2013	573,000,664	7,409,063	257,873,307	3,095,000	841,378,033	3,102,238	838,275,795	2.39%	1,780
2012	592,491,796	7,059,391	253,553,228	4,565,000	857,669,416	6,253,224	851,416,192	2.51%	1,866
2011	598,220,987	6,724,007	249,119,892	5,985,000	860,049,886	14,329,756	845,720,130	2.55%	1,910
2010	537,396,192	6,427,211	256,748,019	7,355,000	807,926,422	18,762,284	789,164,138	2.35%	1,867
2009	552,416,601	6,143,472	229,124,377	8,680,000	796,364,450	21,175,995	775,188,455	2.35%	1,888
2008	552,457,293	5,872,194	145,016,457	17,875,000	721,220,944	9,914,275	711,306,669	2.43%	1,804

**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 and Northwoods Road Districts (blended component units).

N/A - Not available

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

<sup>b</sup> See table 13 for population data.

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

<sup>d</sup> General governmental resources will be used to repay debt.

# Williamson County, Texas

## Direct and Overlapping Governmental Activities Debt September 30, 2017 (Unaudited)

Table 11

Governmental Unit	Debt Outstanding <sup>1</sup>	Estimated Percentage Applicable <sup>1, a</sup>	Estimated Share of Overlapping Debt
<b>Debt repaid with property taxes</b>			
City and Town			
Austin	\$ 1,246,635,760	4.70%	\$ 58,591,881
Bartlett	934,000	58.37%	545,176
Cedar Park	130,921,979	89.00%	116,520,561
Florence	580,000	100.00%	580,000
Georgetown	142,825,638	100.00%	142,825,638
Granger	950,000	100.00%	950,000
Hutto	28,139,433	100.00%	28,139,433
Jarrell	22,435,000	100.00%	22,435,000
Leander	94,097,895	82.37%	77,508,436
Liberty Hill	7,632,000	100.00%	7,632,000
Pflugerville	216,495,000	0.25%	541,268
Round Rock	192,330,630	96.59%	185,772,156
Taylor	22,448,828	100.00%	22,448,828
City and Town Subtotal	2,106,426,163 #		664,490,377
School Districts			
Bartlett	1,110,000	43.99%	488,289
Burnet Consolidated	41,605,000	0.99%	411,890
Florence	7,855,000	84.51%	6,638,261
Georgetown	313,731,794	100.00%	313,731,794
Granger	545,000	100.00%	545,000
Hutto	194,048,285	100.00%	194,048,285
Jarrell	59,156,144	100.00%	59,156,144
Leander	991,609,312	60.63%	601,212,726
Lexington	8,295,000	0.48%	39,816
Liberty Hill	140,053,343	100.00%	140,053,343
Pflugerville	455,775,000	0.08%	364,620
Round Rock	694,408,578	75.95%	527,403,315
Taylor	68,739,943	100.00%	68,739,943
Thorndale	70,000	12.82%	8,974
Thrall	15,480,000	100.00%	15,480,000
School Districts Subtotal	2,992,482,399		1,928,322,400
Municipal Utility Districts			
Block House	12,500,000	100.00%	12,500,000
Brushy Creek (BC)	26,695,045	100.00%	26,695,045
Brushy Creek (BC) - Sendero Springs & Cornerstone	9,481,064	100.00%	9,481,064
Fern Bluff	3,345,510	100.00%	3,345,510
Highlands at Mayfield Ranch	7,836,502	100.00%	7,836,502
Lakeside #3	11,986,255	0.43%	51,541
Meadows of Chandler Creek	3,580,000	100.00%	3,580,000
North Austin #1	6,394,376	91.47%	5,848,936
Palmera Ridge	4,999,532	100.00%	4,999,532
Paloma Lake #1	20,909,224	100.00%	20,909,224
Paloma Lake #2	14,943,246	100.00%	14,943,246
Parkside at Mayfield Ranch	24,661,269	100.00%	24,661,269
Ranch at Cypress Creek #1	2,045,000	63.54%	1,299,393
Siena #1	20,455,231	100.00%	20,455,231
Siena #2	4,902,268	100.00%	4,902,268
Sonterra	23,624,906	100.00%	23,624,906
Stonewall Ranch	4,090,399	100.00%	4,090,399
Vista Oaks	2,060,000	100.00%	2,060,000
Walsh Ranch	5,970,000	100.00%	5,970,000
Wells Branch	195,000	1.33%	2,594
West Williamson Co MUD #1	2,000,000	100.00%	2,000,000
Williamson County #10	15,514,069	100.00%	15,514,069
Williamson County #11	23,247,981	100.00%	23,247,981
Williamson County #12	27,001,756	100.00%	27,001,756
Williamson County #13	21,951,878	100.00%	21,951,878
Williamson County #15	32,422,933	100.00%	32,422,933
Williamson County #19	7,313,170	100.00%	7,313,170
Williamson County #19A	4,100,000	100.00%	4,100,000
Williamson County #22	5,801,566	100.00%	5,801,566
Williamson/Travis County #1	2,610,000	77.78%	2,030,058
Municipal Utility Districts Subtotal	352,638,180		338,640,071
Other			
Austin Community College	297,583,965	19.01%	56,570,712
Williamson County Water, Sewer, Irrigation, Drainage District #3	35,877,462	85.51%	30,678,818
Other Subtotal	333,461,427		87,249,530
<b>Total Overlapping Debt</b>	<b>5,785,008,169</b>		<b>3,018,702,378</b>
<b>County Debt <sup>2</sup></b>			
Williamson County	959,060,353	100.00%	959,060,353
Avery Ranch Road District (blended component unit)	8,187,085	100.00%	8,187,085
Pearson Place Road District (blended component unit)	5,624,297	100.00%	5,624,297
Northwoods Road District (blend component unit)	9,127,421		9,127,421
Total County-Wide direct debt	981,999,156		981,999,156
<b>Total direct and overlapping debt</b>	<b>\$ 6,767,007,325</b>		<b>\$ 4,000,701,534</b>

Source:

<sup>1</sup> Municipal Advisory Council of Texas

<sup>2</sup> Williamson County Auditor's Office

Note:

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



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

**Table 12**

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Total taxable value</b>	<b>\$ 53,247,408,273</b>	<b>\$ 47,417,522,347</b>	<b>\$ 41,942,626,194</b>	<b>\$ 37,144,449,100</b>	<b>\$ 35,056,675,852</b>	<b>\$ 33,914,849,153</b>	<b>\$ 33,187,263,963</b>	<b>\$ 33,650,423,197</b>	<b>\$ 33,046,077,772</b>	<b>\$ 29,331,601,004</b>
Assessed value of real property	\$ 49,670,578,885	\$ 43,998,718,831	\$ 38,777,132,714	\$ 34,201,065,840	\$ 32,341,033,447	\$ 31,397,904,707	\$ 30,780,381,086	\$ 31,116,170,220	\$ 30,395,457,645	\$ 26,940,158,584
Debt limit rate	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Debt limit	12,417,644,721	10,999,679,708	9,694,283,179	8,550,266,460	8,085,258,362	7,849,476,177	7,695,095,272	7,779,042,555	7,598,864,411	6,735,039,646
Debt applicable to limit:										
General bonded debt	981,999,156	1,031,616,230	1,056,761,560	922,542,295	841,378,033	857,669,416	860,049,886	807,926,422	796,364,450	721,220,944
Less: amount set aside for repayment of general bonded debt	14,022,061	8,269,822	1,825,778	2,099,876	3,102,238	6,253,224	14,329,756	18,762,284	21,175,995	9,914,275
Total net debt applicable to limit	967,977,095	1,023,346,408	1,054,935,782	920,442,419	838,275,795	851,416,192	845,720,130	789,164,138	775,188,455	711,306,669
<b>Legal debt margin</b>	<b>\$ 11,449,667,626</b>	<b>\$ 9,976,333,300</b>	<b>\$ 8,639,347,397</b>	<b>\$ 7,629,824,041</b>	<b>\$ 7,246,982,567</b>	<b>\$ 6,998,059,985</b>	<b>\$ 6,849,375,142</b>	<b>\$ 6,989,878,417</b>	<b>\$ 6,823,675,956</b>	<b>\$ 6,023,732,977</b>
Total net debt applicable to the limit as a percentage of debt limit	7.80%	9.30%	10.88%	10.77%	10.37%	10.85%	10.99%	10.14%	10.20%	10.56%

Notes:

This schedule includes Avery Ranch, Pearson Place and Northwoods Road Districts (blended component units).

Texas Constitution Art. 3 Section 52(B)

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

# Williamson County, Texas

Demographic and Economic Statistics  
Last Ten Fiscal Years  
(Unaudited)

**Table 13**

Year	County					State of Texas	United States
	Estimated Population <sup>a</sup>	Personal Income (thousands of dollars) <sup>a</sup>	Per Capita Personal Income <sup>a</sup>	School Enrollment <sup>b</sup>	Unemployment Rate <sup>c</sup>	Per Capita Personal Income <sup>a</sup>	Per Capita Personal Income <sup>a</sup>
2017	\$ 528,718	N/A	N/A	\$ 94,025	3.0%	N/A	N/A
2016	528,718	18,371,452	32,705	89,765	3.6%	27,828	29,829
2015	508,514	16,855,771	33,147	89,365	3.4%	28,210	29,979
2014	489,250	19,050,320	31,709	87,215	4.3%	26,513	28,555
2013	471,014	14,827,843	31,481	86,709	5.4%	26,327	28,184
2012	456,232	13,187,194	28,905	84,279	5.5%	25,359	27,319
2011	442,782	13,462,310	30,404	84,459	7.7%	24,682	26,708
2010	422,679	12,161,743	28,773	81,219	6.9%	23,863	26,059
2009	410,686	11,518,921	28,048	79,627	7.8%	24,077	26,409
2008	394,193	11,024,001	27,966	76,816	4.9%	25,096	27,589

Notes:

N/A - Not available

Sources:

<sup>a</sup> 2008 to 2017 - U.S. Census Bureau

<sup>b</sup> School enrollment provided by the Independent School Districts within the County.  
Several school districts cross the county line.

<sup>c</sup> September rate for 2008 to 2010--Texas Workforce Commission  
September rate for 2011 to 2017--Tracer Texas Labor Market Information website

# Williamson County, Texas

Principal Employers  
Current Year and Nine Years Ago  
(Unaudited)

Table 14

Employer <sup>a</sup>	2017			2008		
	Employees <sup>b</sup>		Percentage of Total County Employment	Employees <sup>b</sup>		Percentage of Total County Employment <sup>c</sup>
Dell Computer	12,000	1	5.42%	16,151	1	13.20%
Round Rock ISD	6,738	2	3.05%	6,831	2	5.58%
Leander ISD	5,487	3	2.48%	4,885	3	3.99%
Georgetown ISD	1,543	6	0.70%	1,738	7	1.42%
Williamson County	1,603	5	0.72%	1,453	8	1.19%
Sears (Teleserve)	1,500	7	0.68%	1,595	9	1.30%
HEB Grocery	4,192	4	1.89%	3,001	4	2.45%
City of Round Rock	918	8	0.41%	750	10	0.61%
Emerson Process Management	875	9	0.40%			-
State Farm Mutual Auto Insurance Co.			-	2,350	6	1.92%
Round Rock Premium Outlets	800	10	0.36%			-
<b>Total</b>	<b>35,656</b>		<b>16.11%</b>	<b>38,754</b>		<b>31.66%</b>
Total Avg. Employees for the 2nd Qtr per TWC's website (www.tracer2.com)	272,933			122,384		

Source:

<sup>a</sup> Individual employers provided employee count.

<sup>b</sup> Individual cities provided employee count.

# Williamson County, Texas

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

Table 15

Function	Fiscal Year									
	2017 <sup>a</sup>	2016 <sup>a</sup>	2015 <sup>a</sup>	2014 <sup>a</sup>	2013 <sup>a</sup>	2012 <sup>a</sup>	2011 <sup>a</sup>	2010 <sup>a</sup>	2009 <sup>a</sup>	2008 <sup>a</sup>
General Government	249	252	246	235	229	227	225	217	207	209
Judicial	224	231	226	215	209	208	209	210	218	207
Public Safety	979	989	973	961	932	922	908	909	895	871
Transportation	129	129	124	123	123	123	123	125	130	130
Community Services	47	46	42	36	36	35	37	39	40	36
<b>Total</b>	<b>1,628</b>	<b>1,646</b>	<b>1,611</b>	<b>1,571</b>	<b>1,530</b>	<b>1,516</b>	<b>1,502</b>	<b>1,500</b>	<b>1,490</b>	<b>1,453</b>

Source: Williamson County Human Resource or Payroll Department

Note:

<sup>a</sup> Budgeted positions

Function / Program or Department	Fiscal Year									
	2017 <sup>a</sup>	2016 <sup>a</sup>	2015 <sup>a</sup>	2014 <sup>a</sup>	2013 <sup>a</sup>	2012 <sup>a</sup>	2011 <sup>a</sup>	2010 <sup>a</sup>	2009 <sup>a</sup>	2008 <sup>a</sup>
General Government										
Commissioners Court	12	12	12	12	12	12	12	12	12	22
Building Maintenance	28	28	28	26	25	25	25	25	25	25
Budget Office	2	2	2	2	2	2	2	2	-	-
County Auditor	29	29	28	26	26	26	26	26	25	24
County Clerk	24	25	25	25	25	25	25	25	25	25
County Judge	7	7	6	6	6	6	6	4	-	-
County Treasurer	5	5	5	5	5	5	5	5	5	5
County Wide Records Mgmt	-	-	2	1	1	1	1	1	1	1
Elections	11	11	11	11	11	11	10	10	10	8
Fleet Services	17	17	17	17	17	17	17	17	17	15
HUD CDBG	1	1	1	1	1	1	1	1	1	1
Air Check Grant	-	-	-	1	1	1	1	1	1	1
MHMR Grant	-	-	2	1	1	1	1	-	-	1
Human Resources	11	14	13	13	12	11	9	10	10	10
Information Technology Services	38	38	35	31	27	26	26	24	22	19
Infrastructure	2	2	2	2	2	2	2	1	-	-
Purchasing	9	9	7	7	7	7	7	7	7	7
Tax Assessor/Collector	53	52	50	49	49	49	49	46	46	45
	249	252	246	235	229	227	225	217	207	209

# Williamson County, Texas

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

Table 15

Function / Program or Department	Fiscal Year									
	2017 <sup>a</sup>	2016 <sup>a</sup>	2015 <sup>a</sup>	2014 <sup>a</sup>	2013 <sup>a</sup>	2012 <sup>a</sup>	2011 <sup>a</sup>	2010 <sup>a</sup>	2009 <sup>a</sup>	2008 <sup>a</sup>
Judicial										
County Attorney	53	52	51	48	45	45	46	47	47	47
District Attorney	35	33	31	29	27	27	28	28	27	26
County Clerk	20	20	20	19	19	19	19	19	19	18
District Clerk	28	28	27	27	27	27	27	27	25	25
County Courts at Law	16	16	16	16	16	16	16	17	25	17
District Courts	16	25	25	23	22	21	20	19	20	20
Justice of the Peace	51	51	51	48	48	48	48	48	47	47
Courthouse Security	2	3	3	3	3	3	3	3	6	5
Personal Bond Office	3	3	2	2	2	2	2	2	2	2
	224	231	226	215	209	208	209	210	218	207
Public Safety										
911 Communications/EOC	83	82	72	70	71	68	58	55	55	53
911 Addressing	3	3	3	2	2	2	2	2	2	2
Constables	52	52	52	51	51	51	51	51	48	47
DPS	2	2	2	2	2	2	3	4	4	4
EMS	133	145	145	145	127	124	124	127	127	115
Jail	315	313	311	307	307	307	307	307	307	305
Juvenile Services	164	162	162	162	155	155	152	151	142	143
Mobile Outreach	9	13	15	15	13	9	7	8	5	4
Sheriff	218	217	211	207	204	204	204	204	204	197
Texas Youth Commission	-	-	-	-	-	-	-	-	1	1
	979	989	973	961	932	922	908	909	895	871
Transportation										
Road and Bridge	129	129	124	123	123	123	123	125	130	130
Community Services										
Agricultural Extension Service	3	3	4	4	4	4	5	8	8	8
Animal Shelter	18	18	17	16	16	15	15	15	15	14
Conservation	2	2	2	1	1	1	1	1	1	-
Parks and Recreation	19	18	14	11	11	11	12	11	11	10
Recycling Center	-	-	-	-	-	-	-	-	1	1
Veterans Services	5	5	5	4	4	4	4	4	4	3
	47	46	42	36	36	35	37	39	40	36
	1,628	1,646	1,611	1,571	1,530	1,516	1,502	1,500	1,490	1,453

Source: Williamson County Human Resource or Payroll Department

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

**Table 16**

Function/Program	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government										
Number of A/P checks issued	12,196	14,477	16,063	17,487	15,869	17,014	20,355	19,471	20,038	18,943
Number of outgoing A/P wires	151	138	170	119	152	104	216	174	130	155
Number of invoices processed	39,388	41,304	41,663	40,655	40,038	43,822	42,081	41,136	42,320	40,819
Number of Pcard charges	12,073	9,712	8,484	7,580	8,146	6,688	7,248	6,827	6,046	5,280
Number of electronic payments	4,520	3,462	2,094	682	3,422	2,019	-	-	-	-
Judicial										
Hot Check Cases										
Number of checks processed	650	804	1,159	1,853	3,316	4,323	4,478	6,169	6,651	7,784
Number of theft by check cases filed	104	120	100	403	430	611	700	686	876	1,097
Public Safety										
Number of 911 calls received	63,589	86,049	94,829	65,371	84,997	93,280	173,981	115,848	110,946	108,004
EMS 911 runs	22,856	21,318	24,781	25,725	23,895	24,132	23,828	24,334	23,458	22,145
EMS transfer runs	808	847	884	909	411	542	1,108	1,578	2,070	1,587
Number of total EMS runs	23,664	22,655	25,665	26,634	24,306	24,674	24,936	25,912	25,528	23,732
Average EMS response time in minutes	7:54	7:53	8:14	7:52	7:26	6:54	6:38	6:25	5:50	6:33
Average Jail daily population	694	647	578	620	566	569	586	608	568	559
Jail bookings	13,805	13,826	13,583	15,052	16,003	16,564	16,439	16,839	16,028	15,381
Jail releases	13,964	13,687	13,591	15,041	16,004	16,567	16,486	16,890	15,942	15,433
Jail inmates at 9/30/XXXX	641	796	572	606	582	568	553	637	635	567
Violations reported by Sheriff Office	21,022	20,445	21,809	20,097	22,898	47,181	55,043	53,670	53,902	62,831
Transportation*										
Roadway resurfacing (CL miles)	94	102	90	118	130	83	186	127	148	90
Hot Mix Asphalt Overlay (CL miles)	-	5	-	-	2					
Crack Seal Applied (CL miles)	228	77	168	174	118					
Asphalt Patches Applied (Tons)	14,995	23,500	26,000	27,000	24,600					
Bridge / Bridge Class Culvert Replacement (each)	26	-	1	30	2					
Culvert Replacement and Maintenance (each)	303	234	220	197	153					
Major Roadway Rehabilitation (CL miles)	10	13	18	16	14					
Mowing / Vegetation control along roadways (miles) **	5,901	9,386	13,350	40,820	42,138	5,707	6,328	7,321	7,338	9,730
Ditch and culvert cleaning (CL miles)	7	14	14	-	9	4	8	21	20	39
Striping and Delineation Applied (CL miles)	86	62	32	55	44					
Signage Replaced (each)	2,071	2,348	2,573	2,560	1,727					
Grade and Shape Gravel Roads (CL miles)	180	101	198	105	105					
Community Services										
Participants using sport fields	147,680	148,361	66,809	87,966	141,275	130,284	156,858	157,704	111,956	105,937
Parks Dept. reservations	5,492	6,497	4,733	1,174	1,159	4,585	577	713	519	437
Riders of the miniature train	35,838	32,583	29,713	20,016	18,845	16,742	13,202	14,653	14,691	17,606

Source:

Various County departments

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

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

# Williamson County, Texas

Capital Assets by Function/Program  
Last Ten Fiscal Years  
(Unaudited)

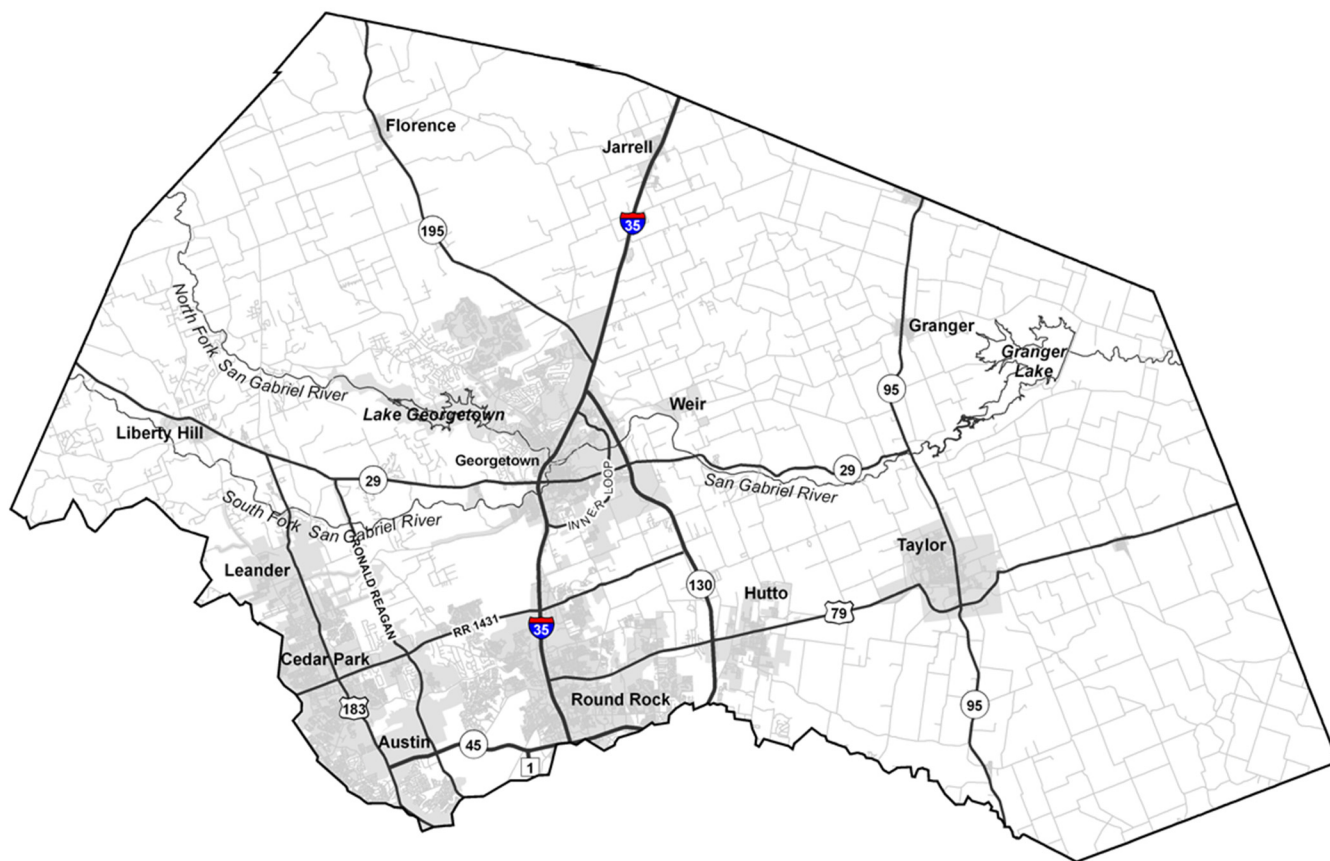
Table 17

Function/Program	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government										
Buildings/Facilities - all functions	65	65	65	61	59	58	57	49	47	48
Vehicles	53	51	47	43	40	41	35	31	32	31
Judicial										
Vehicles	12	12	11	10	11	11	10	10	10	10
Public Safety										
Vehicles	469	436	461	384	463	472	403	381	382	350
Transportation										
Miles of roadway maintained	1,485	1,474	1,463	1,440	1,422	1,416	1,418	1,413	1,406	1,430
Bridges	212	212	212	212	209	208	206	201	202	171
Vehicles	283	269	346	306	345	345	202	131	127	129
Community Services										
Parks acreage										
Developed	363.5	363.5	363.5	363.5	363.5	363.5	363.5	363.5	335.5	358.0
Total	3,524.4	3,389.8	3,386.7	3,296.0	3,252.0	3,178.0	3,021.6	3,021.6	2,991.6	2,841.0
Hike & bike trails (miles)	28.9	28.3	20.3	18.1	18.1	15.3	15.3	15.3	13.3	10.5
Fields										
Cricket	1	1	1	1	1	1	1	1	1	1
Soccer	11	11	11	11	11	11	11	11	11	11
Softball	2	2	2	2	2	2	2	2	2	2
Courts										
Basketball	6	6	6	6	6	6	6	6	6	6
Tennis	8	8	8	8	8	8	8	8	8	8
Splash pads	2	2	2	2	2	1	1			
Miniature train ride	1	1	1	1	1	1	1	1	1	1
Disc golf holes	18	18	18	18	18	18	18	18	18	18
Picnic pavilions	10	10	10	10	10	10	10	6	6	6
Campsites	28	28	28	28	28	18	18	18	18	18
Vehicles	33	36	63	66	48	49	16	6	6	7

Source:

Various County departments and Texas Department of Transportation

# Williamson County, Texas Map





## Williamson County

### Miscellaneous Information

#### Organized in 1848

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

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

**Population:** 528,718 (U.S. Census Bureau March 2016 data)

#### Quality of Life:

**Health Ranking:** The County Health Rankings, released in February 2017 by the University of Wisconsin's Population Health Institute and the Robert Wood Johnson Foundation, ranked Williamson County fourth among Texas Counties in the health outcomes category (how healthy people are and how long they live) and second overall in health factors (how healthy they can be). These findings are with regards to key factors that affect health such as smoking, obesity, binge drinking, access to primary care providers, rates of high school graduation, rates of violent crime, air pollution levels, access to healthy foods, unemployment rates and number of children living in poverty.

**Hospitals:** St. David's Hospitals are located in Round Rock and Georgetown, with Emergency Centers in Cedar Park and Leander. Baylor Scott & White Medical Centers are located in Round Rock and Taylor. Seton Medical Center Williamson is located in Round Rock. Cedar Park Regional Medical Center is located in Cedar Park.

#### **Recreation:**

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

#### *Parks*

**& Outdoors:** Fishing, camping, water sports and wading on Lake Georgetown and Lake Granger; five county parks and numerous city parks (including 15.27 miles of hiking, biking, and running trails; sport fields, disc golf course, playgrounds, splash park); hunting on lands near Lake Granger; Cedar Rock Railroad miniature train in the Southwest Regional Park.

#### *Higher*

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

#### *Family:*

The Williamson Museum in Georgetown offers exhibits, programs and tours of the Williamson County Historic Courthouse. Other museums include the Palm House Museum and the new Williamson Museum on the Chisholm Trail in Round Rock, and the Dan Moody Museum in Taylor. Family fun is available on the Hill Country Flyer steam train in Cedar Park and Inner Space Caverns in Georgetown.

## **Williamson County, Texas**

### Miscellaneous Information – Continued

#### **Community Events:**

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

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

##### **Business:**

Information technology and computer systems, agricultural and agribusiness, advanced manufacturing and assembly, construction, real estate, government and educational sectors are significant economic contributors. Williamson County is a member of the Austin MSA, one of the fastest growing areas in the country. The booming population paired with abundant available resources allows a range of business endeavors to flourish.

##### **Minerals:**

Building stone, sand, gravel and oil

##### **Agriculture<sup>3</sup>:**

The area consists primarily of rolling prairie. However, mixed hardwood timber and brush is prevalent in many areas. The major field crops in the area are corn, cotton, and grain sorghum.

The 2017 Williamson County annual agriculture increment report shows the county had 40,727 acres of feed corn which averaged 105 bu./ac. for a total crop value of \$39,375,000; 13,500 acres of grain sorghum which averaged 100 bu./ac. for a total crop value of \$8,100,000; 14,500 acres of cotton which averaged 2,514 pounds of lint and 1,460 pounds of seed lbs./ac. for a total crop value of \$15,040,085; 7,500 acres of wheat for grain which averaged 44 bu./ac. for a total crop value of \$1,287,000; 650 acres of oats for grain which averaged 45 bu./ac. for a total crop value of \$90,675; 425 acres of pecans which averaged 680 lbs./ac for a total crop value of \$664,700; nursery and horticulture production revenues totaled \$7,560,000 and the county had approximately 250,000 acres of native grasslands.

Livestock revenues included 2,000 hens with \$10,000 of total production revenue; 12,000 stockers for a total production revenue of \$15,600,000; 47,000 beef cows and calves for a total production revenue of \$78,108,300; 2,815 goats for a total revenue of \$98,425 and 700 honey bee hives producing 50,000 pounds of honey for a total revenue of \$45,000.

There are an estimated 35,000 to 45,000 acres in hunting and recreation leases totaling \$1,787,500 in revenue. Corn and Cotton acre productions have increased while Milo production has decreased. Cattle numbers continued to grow in 2017 for Williamson County.

##### **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 & Hutto
3. Texas A&M AgriLife Extension Service

**Williamson County**  
Miscellaneous Information – Continued

**Students Enrolled in Colleges and Universities Located Near or Within the County <sup>a</sup>:**

University	Fall 2017 Enrollment
Austin Community College	40,803
Concordia University Texas	2,565
Huston-Tillotson University	1,023
St. Edward's University	4,601
Southwestern University	1,486
Temple College	5,158
Texas A&M Health Science Center	3,201
Texas State University	1,661
University of Texas	51,525

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

**Hospitals:**

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

**Clinic facilities:**

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

**Williamson County, Texas**  
Miscellaneous Information – Continued

Lone Star Circle of Care Federally Qualified Health Ctr  
Dell Children's-Circle of Care Adolescent Health at Texas A&M HSC, Round Rock  
A.W. Grimes Medical Offices, Round Rock  
Family Medicine at Lake Aire Medical Center, Georgetown  
Senior Health Care Lake Aire Medical Center, Georgetown  
Seton-Circle of Care Family Medicine at Texas A&M HSC, Round Rock  
LSCC OB/GYN, Round Rock  
Seton-Circle of Care Women's Services at Texas A&M HSC, Round Rock  
Psychiatry & Behavioral Health at Lake Aire Medical Center, Georgetown  
Seton-Circle of Care Behavioral Health at Texas A&M HSC, Round Rock  
Psychiatry & Behavioral Health at Round Rock Health Clinic, Round Rock  
Minute Clinic – Cedar Park, Georgetown, Round Rock  
NextCare Urgent Care-Austin North, Georgetown, Round Rock  
Northwest Diagnostic Clinic Cedar Park  
Physician Associates of Georgetown  
Physician's Center, P.A., Georgetown  
Pro-Med Minor Emergency Center, N. Hwy 183  
Rapid Care Clinic – Leander  
Redi Clinic – Cedar Park, Round Rock  
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  
St. David's Emergency Center, Cedar Park  
Texas MedClinic - Round Rock  
Town Center Family Medicine of Cedar Park  
T&K Physician Associates, Georgetown  
Town Center Family Medicine of Cedar Park  
Urgent and Family Care, Parmer Lane

**Public Health Centers:**

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

**Volunteer Clinic Facilities:**

Samaritan Health Ministries  
Sacred Heart Community Clinic – Round Rock  
Pflugerville Community Health Center North (Low Cost Clinic)

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

Source: <sup>a</sup> Respective college or university  
<sup>b</sup> Williamson County and Cities Health District

## **Williamson County**

### Government Office Information

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

#### **Constitutional Offices**

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

#### **District Courts**

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

These courts and the judges thereof have power to issue writs of habeas corpus, mandamus, injunction, certiorari and all writs necessary to enforce their jurisdictions. The District Courts also have appellate jurisdiction and general supervisory control over the County Commissioners' Court. They have general original jurisdiction over all causes of action which a remedy or jurisdiction is not provided by law or the Constitution. The District Court, concurrently with County Court, has the general jurisdiction of a probate court and may do all things associated with the duties of a probate court enumerated under County Court. In addition, the District Courts share concurrent jurisdiction with the County Courts at Law when the matter in controversy exceeds \$500, but is less than \$10,000. Along with these constitutional and statutory responsibilities, the District Judges have the statutory responsibility of appointing the County Auditor and Court Reporters for each of the respective District Courts. The District Judges, along with the County Court-at-Law Judges, appoint the Community Supervision and Corrections Department Director. The District Judges, along with the County Judge serve on the County Juvenile Board which oversees the operations of the Juvenile Probation Department and appoints the Chief Juvenile Probation Officer.

#### **Constables**

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

## **Williamson County**

### Government Office Information – Continued

#### **County Attorney**

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

#### **County Clerk**

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

#### **District Attorney**

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

#### **District Clerk**

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

## **Williamson County, Texas**

### Government Office Information – Continued

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

There are four Justice of the Peace Courts in Williamson County. Each Justice of the Peace is elected by the voters living within their respective precinct. Justices of the Peace have jurisdiction in all Class C misdemeanor criminal matters where such fines are established by statute. Also, the Justices of the Peace have jurisdiction in civil matters either in Small Claims Court or Justice Court where the amount in controversy is \$10,000 or less (exclusive of interest) of which exclusive original jurisdiction is not given to the County or District Courts. Appeals to the County Court shall be allowed in all cases decided in Justice Court, however, in civil cases, only when the judgment is for more than \$20 (exclusive of costs). The Small Claims Court exercises concurrent jurisdiction with the Justice Courts in all actions for recovery of money by any person, association of persons, corporations or by any attorney for such parties or other legal entity where the amount involved, exclusive of cost, does not exceed the sum of \$10,000. Small Claims courts may only recover money. All decisions of Small Claims Court and Justice Courts, provided that the amount in controversy, exclusive of costs, exceeds the sum of \$20 may, upon rendition of final judgment by the Judge of the Court, be appealed to the County Court or County Courts at Law. Other duties of the Justices of the Peace in Williamson County include death inquests, mental probable cause hearings, criminal prisoner admonishments, peace bond hearings, school truancy cases, juvenile magistrate statements, animal cruelty hearings, and other administrative duties per code.

#### **Sheriff**

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

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

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

#### **County Treasurer**

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

**Williamson County, Texas**  
Government Office Information – Continued

**Offices Created By Legislative Law**

**County Court-at-Law**

There are four County Courts-at-Law in Williamson County, each created by the legislature. The Countywide electorate elects each of the County Court-at-Law judges. These courts have jurisdiction in all 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 \$100,000 (exclusive of punitive or exemplary damages, costs, and interest). The County Courts-at-Law have appellate jurisdiction in all appeals in criminal and civil cases from Justice Courts and Municipal Courts. Along with these duties, the County Court-at-Law Judges and the District Judges appoint the Community Supervision and Corrections Department Director.

**County Auditor**

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

**Budget Officer**

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

**Regional Animal Shelter Director**

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



## **Williamson County, Texas**

### Government Office Information – Continued

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

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

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

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

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

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

#### **CSCD Director**

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

## **Williamson County, Texas**

### Government Office Information – Continued

#### **Elections Administrator**

The Elections Administrator is the County Elections Official and is appointed by the Williamson County Elections Commission. The duties of the Elections Administrator include all voter registration activities for over 315,911 registered voters in 94 precincts and the conduct of election activities for more than 44 county, city and school governments, as well as 67 municipal and special utility districts. Duties also include the preparation and maintenance of appropriate political jurisdiction maps. The 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 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.

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

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

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

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

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

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

## **Williamson County, Texas**

### Government Office Information – Continued

#### **Purchasing Agent**

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

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

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

#### **Veterans Services**

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

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## **Federal and State Award Programs**

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

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

We have audited, in accordance with the auditing standards generally accepting in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County, Texas (the County), as of and for the year ended September 30, 2017, 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 12, 2018.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

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 12, 2018



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

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

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

We have audited the compliance of Williamson County, Texas' (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* and the State of Texas Uniform Grant Management Standards (UGMS) that could have a direct and material effect on its major federal and state programs for the year ended September 30, 2017. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

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

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2017.

## Report on Internal Control over Compliance

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

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

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

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

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

WEAVER AND TIDWELL, L.L.P.

Austin, Texas  
March 12, 2018

## Williamson County, Texas

Schedule of Findings and Questioned Costs  
Year Ended September 30, 2017

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

#### Financial Statements

An unmodified opinion was issued on the financial statements.

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes   X   No

Significant deficiencies identified that are not  
considered to be material weakness(es)? \_\_\_\_\_ Yes   X   None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes   X   No

#### Federal and State Awards

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_ Yes   X   No

Significant deficiencies identified that are not  
considered to be material weakness(es)? \_\_\_\_\_ Yes   X   None reported

An unmodified opinion was issued on compliance for  
major programs.

Any audit findings disclosed that are required to be reported  
in accordance with the Uniform Guidance, or  
State of Texas Uniform Grant Management Standards? \_\_\_\_\_ Yes   X   No

Identification of major federal programs:

14.218 Community Development Block Grant

Identification of major state programs:

Texas Indigent Defense Program

Dollar threshold use to distinguish between type  
A and type B programs? \$750,000 – Federal  
\$300,000 – State

Auditee qualified as low-risk auditee?   X   Yes \_\_\_\_\_ No

**Williamson County, Texas**

Schedule of Findings and Questioned Costs – Continued  
Year Ended September 30, 2017

**Section 2. Financial Statement Findings**

None

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

None

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

None

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# Williamson County, Texas

## Schedule of Expenditures of Federal and State Awards Year Ended September 30, 2017

Federal Grantor/ Pass Through Grantor ProgramTitle	Federal CFDA Number	Grant or Identifying Number	Pass- Through to Non-State Entities	Expenditures	
				Direct	Total
FEDERAL AWARDS					
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Passed Through Texas Department of Family and Protective Services					
Title IV-E Contract (Legal)	93.658	23939896	\$ -	\$ 30,052	\$ 30,052
Total Passed Through Texas Department of Family and Protective Services			-	30,052	30,052
Total U.S. Department of Health and Human Services			\$ -	\$ 30,052	\$ 30,052
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Passed Through Texas Department of Agriculture					
FY '17 National School Lunch Program	10.555	75M1002/TX-246-2005	\$ -	\$ 82,056	\$ 82,056
FY '18 National School Lunch Program	10.555	75M1002/TX-246-2005	-	5,030	5,030
Total Passed Through Department of Agriculture			-	87,086	87,086
Total U.S. Department of Agriculture			\$ -	\$ 87,086	\$ 87,086
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
Passed Through Texas Office of the Governor - Division of Emergency Management					
2015 Homeland Security - Hazmat Trailer	97.067	EMW-2015-SS-00080-2957501	\$ -	\$ 128	\$ 128
2015 Homeland Security - Mercury Analyzer	97.067	EMW-2015-SS-00080-2957301	-	-	-
2016 Homeland Security - SWAT medic	97.067	EMW-2015-SS-00080-2957401	-	-	-
2016 Homeland Security - Flourine detector	97.067	EMW-2015-SS-00080-2957101	-	16,665	16,665
2016 Homeland Security - Monitor/Maint	97.067	EMW-2015-SS-00080-2957201	-	8,503	8,503
Total Passed Through Texas Office of the Governor - Division of Emergency Management			-	25,296	25,296
Passed Through Texas Department of Public Safety - Division of Emergency Management					
Multiple Flood Damage Grants	97.036	PA-06-TX-4223-PW-XXXX	-	193,134	193,134
Hazard Mitigation Program	97.039	DR-1999-019	-	148,499	148,499
Emergency Management Performance Grant	97.042	17TX-EMPG-1418	-	76,306	76,306
Total Passed Through Texas Department of Public Safety - Division of Emergency Management			-	417,939	417,939
Total U.S. Department of Homeland Security			\$ -	\$ 443,235	\$ 443,235
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
Direct Programs					
Community Development Block Grant	14.218	BC-12-UC-48-0502	\$ 52,339	\$ -	\$ 52,339
Community Development Block Grant	14.218	BC-13-UC-48-0502	19,952	-	19,952
Community Development Block Grant	14.218	BC-14-UC-48-0502	425,144	114,663	539,807
Community Development Block Grant	14.218	BC-15-UC-48-0502	680,174	-	680,174
Community Development Block Grant	14.218	BC-16-UC-48-0502	84,181	-	84,181
Total Direct Programs			1,261,790	114,663	1,376,453
Total U.S. Department of Housing and Urban Development			\$ 1,261,790	\$ 114,663	\$ 1,376,453
<u>U.S. DEPARTMENT OF INTERIOR</u>					
Passed Through Texas Parks and Wildlife Department					
Williamson County Expo Center	15.916	48-001142	\$ -	\$ 42,281	\$ 42,281
Total Passed Through Texas Parks and Wildlife Department			-	42,281	42,281
Total U.S. Department of Interior			\$ -	\$ 42,281	\$ 42,281
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Direct Programs					
Equitable Sharing Program -	16.922	N/A	\$ -	\$ 112,837	\$ 112,837
Total Direct Programs			-	112,837	112,837
Passed Through Office of the Governor - Criminal Justice Division					
2017 Youth Mentoring	16.540	2016-JF-FX-0008	-	59,520	59,520
2017 Vocational Training	16.540	2016-JF-FX-0008	-	60,000	60,000
Total Passed through Office of the Governor - Criminal Justice Division			-	119,520	119,520
Passed Through Office of Justice					
State Alien Assistance Program	16.606	2016-AP-BX-0100	-	88,075	88,075
2017 Building Efficiency Cite and Release	16.738	2014-DJ-BX-0857	-	59,296	59,296
Total Passed through Office of Justice			-	147,371	147,371
Total U.S. Department of Justice			\$ -	\$ 379,728	\$ 379,728

# Williamson County, Texas

## Schedule of Expenditures of Federal and State Awards – Continued Year Ended September 30, 2017

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Grant or Identifying Number	Through to Non-State Entities	Expenditures	
				Direct	Total
FEDERAL AWARDS					
U.S. DEPARTMENT OF TRANSPORTATION					
Passed Through Texas Department of Transportation -					
Pass Through Toll Financing					
FM 1660 CR 134 to CR 101	20.205	PT2005-001-01-PTT1566-01-009	\$ -	\$ 7,126	\$ 7,126
Passed Through Texas Department of Transportation					
2017 Click It or Ticket	20.616	N/A	-	9,440	9,440
IH 35 from RM 1431 to SH45 Operational Study	20.205	0015-09-167	-	43,401	43,401
Total Passed Through Texas Department of Transportation			-	59,967	59,967
Total U.S. Department of Transportation			\$ -	\$ 59,967	\$ 59,967
U.S. DEPARTMENT OF TREASURY					
Direct Programs					
Internal Revenue Service Equitable Sharing Program	21.000	TX2460000 410412	\$ -	\$ 4,891	\$ 4,891
Total Direct Programs			-	4,891	4,891
Total U.S. Department of Treasury			\$ -	\$ 4,891	\$ 4,891
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,261,790	\$ 1,161,903	\$ 2,423,693
STATE AWARDS					
OFFICE OF THE ATTORNEY GENERAL					
Direct Programs					
2017 Texas Vine Program		1772235	\$ -	\$ 27,715	\$ 27,715
Total Direct Programs			-	27,715	27,715
Total Office of the Attorney General			\$ -	\$ 27,715	\$ 27,715
OFFICE OF THE GOVERNOR					
Passed Through Criminal Justice Division					
2017 DWI/Drug Court		1869511	-	144,963	144,963
2017 Williamson County Veterans		2758103	-	82,340	83,458
2018 Williamson County Veterans		2758104	-	1,118	1,118
Total Passed Through Criminal Justice Division			-	228,421	228,421
Total Office of the Governor			\$ -	\$ 228,421	\$ 228,421

# Williamson County, Texas

## Schedule of Expenditures of Federal and State Awards – Continued Year Ended September 30, 2017

State Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Grant or Identifying Number	Through to Non-State Entities	Expenditures Direct	Total
STATE AWARDS					
<u>TEXAS A&amp;M</u>					
Direct Programs					
HARVEY TX-TXS-17007		F-2017-TX-TXS-017007-523B	\$ -	\$ 4,992	\$ 4,992
HARVEY TX-TXS-17007		F-2017-TX-TXS-017007-475A	-	4894	4894
HARVEY TX-TXS-17007		F-2017-TX-TXS-017007-523A	-	4,780	4,780
HARVEY TX-TXS-17007		F-2017-TX-TXS-017007	-	5,037	5,037
Texas A&M Forest Service			-	19,703	19,703
Passed Through Capital Area Trauma Regional Advisory Council					
17-0021 Hurricane Harvey		TX EMTF 17-0021 Harvey 2017	-	40,246	40,246
<b>Total Texas A&amp;M</b>			<b>\$ -</b>	<b>\$ 59,949</b>	<b>\$ 59,949</b>
<u>TEXAS PARKS AND WILDLIFE DEPARTMENT</u>					
Direct Programs					
2017 Go Program		52-000696	\$ -	\$ 13,620	\$ 13,620
River Ranch Park		51-000071	-	9,868	9,868
Williamson County Local Emergency Planning		582-17-71565	-	35,825	35,825
Total Direct Programs			-	59,313	59,313
<b>Total Texas Parks and Wildlife Department</b>			<b>\$ -</b>	<b>\$ 59,313</b>	<b>\$ 59,313</b>
<u>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</u>					
Passed Through Texas Commission on Environmental Quality					
2017 AirCheck		582-12-20269	\$ 110,065	\$ -	\$ 110,065
Total Passed Through Texas Commission on Environmental Quality			110,065	-	110,065
<b>Total Texas Parks and Wildlife Department</b>			<b>\$ 110,065</b>	<b>\$ -</b>	<b>\$ 110,065</b>
<u>TEXAS INDIGENT DEFENSE COMMISSION</u>					
Direct Programs					
Texas Indigent Defense Program		212-17-246	\$ -	\$ 431,395	\$ 431,395
Total Direct Programs				431,395	431,395
<b>Total Texas Task Indigent Defense Commission</b>				<b>\$ 431,395</b>	<b>\$ 431,395</b>
<u>TEXAS VETERANS COMMISSION</u>					
Direct Programs					
2017 Veterans Treatment Court		N/A	\$ -	\$ 3,310	\$ 3,310
Total Direct Programs			-	3,310	3,310
<b>Total Veterans Commission</b>			<b>\$ -</b>	<b>\$ 3,310</b>	<b>\$ 3,310</b>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>			<b>\$ 110,065</b>	<b>\$ 810,103</b>	<b>\$ 920,168</b>
<b>TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS</b>			<b>\$ 1,371,855</b>	<b>\$ 1,972,006</b>	<b>\$ 3,343,861</b>



## **Williamson County, Texas**

Notes to Schedule of Expenditures of  
Federal and State Awards  
Year Ended September 30, 2017

### **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, 2017, 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.