

# WILLIAMSON COUNTY, TEXAS

POPULAR ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR END SEPTEMBER 30, 2023



175 YEARS IN THE MAKING



# TABLE OF CONTENT

Message from the County Auditor	1
County Government	2
Property Tax Rate and Trends	3
Financial Trend Summary	4
Government-Wide Statements	5
Fund Accounting	6
Statement of Net Position	7
Debt and Bond Activity	8
Major Capital Projects	9
Williamson County Highlights	10-12
About Williamson County	13
History of Williamson County Courthouse	14-15
Extra! Extra! Read All About It!	16
County Auditor's Office	17



The Popular Annual Financial Report (PAFR) provides a less technical discussion of County finances by providing important financial data that presents a brief explanation on where the county-wide resources come from, how those dollars are spent, and how those transactions benefit the citizens.

The PAFR is generated using the financial information taken from the 2023 Annual Comprehensive Financial Report (ACFR) that was audited by Weaver and Tidwell, LLP with an unmodified opinion. An unmodified opinion indicates the financial statements are prepared according to Generally Accepted Accounting Principals (GAAP) and are free from material misstatements concerning the overall financial position of the County.





# MESSAGE FROM THE COUNTY AUDITOR

Dear Citizens of Williamson County,

It is my pleasure to present the Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2023 which highlights 175 years of the County. This financial summary includes discussions of County initiatives and trends in the local economy. The document provides important financial data that presents a brief explanation on where the county-wide resources come from, how those dollars are spent and how those transactions benefit the citizens.

On March 13, 2023, Williamson County celebrated its demisemiseptcentennial or 175th birthday! The County was organized in 1848 and named for Robert M. Williamson, pioneer leader and veteran of the Battle of San Jacinto. The County celebrated its 175th birthday on March 10 and 11, 2023, with activities in downtown Georgetown. The theme was *Still Making History*, acknowledging the County's rich history and promising future.

The County continues to experience major job growth, proliferation of business, and residential development. From 2012-2022, the County's population has grown by 47%. Last year, the County had the seventh fastest population growth in the State. Williamson County's growth has been fueled by its location on the I-35 corridor and close access to Austin, Texas. The tech sector has become the primary driver of jobs in the region. Dell Technologies, Amazon.com Inc., Apple Inc., IBM Corp, and Tesla Inc are the top five tech employers in the region. Samsung has broken ground on a \$17 billion semiconductor factory. The six million square foot plant will bring 2,000 jobs to eastern Williamson County and is the largest investment Samsung has made in the United States. The County's unemployment rate increased slightly from 2.8% in September 2022 to 3.7% in September 2023.

Taxable Assessed Valuation (TAV) growth has been solid, spurred by affordable home prices and ample developable land which fuels property tax revenue growth. In fiscal year 2023 TAV grew 29%. The AAA credit rating that Williamson County continues to maintain provides further assurances that Williamson County is a great steward of our citizen's money.

This report is not intended to replace the Annual Comprehensive Financial report (ACFR); the function of this report is to provide a readable and understandable format regarding the County's finances. Both the ACFR and PAFR are available on our website: <https://wilco.mygovcenter.com/uploads/cms/WilliamsonCountyTX2023ACFR-1711590460941-1711590463814.pdf>. I invite you to share any questions, concerns, feedback or recommendations you may have by emailing [jkiley@wilco.org](mailto:jkiley@wilco.org).

Respectfully submitted,



Julie M. Kiley, CPA  
Williamson County Auditor



# COUNTY GOVERNMENT

## Commissioners Court Through the Years



1912



1941



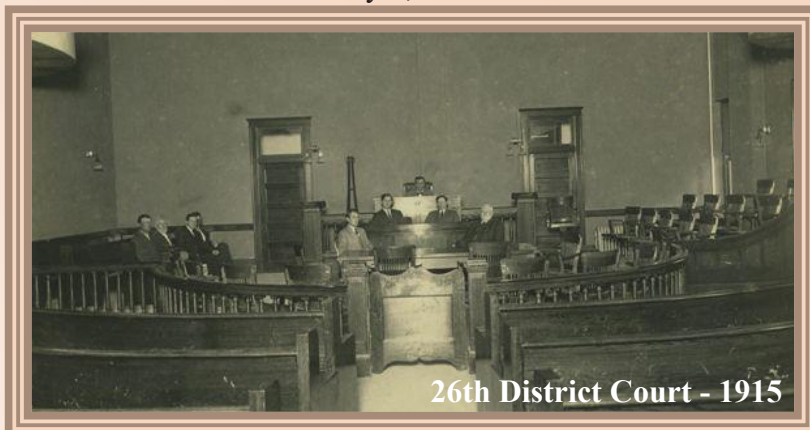
2019-Present

## Williamson County Elected Officials \*

Donna King  
Stacey Mathews  
Sarah Bruchmiller  
Ryan D. Larson  
Betsy Lambeth  
Scott K. Field  
Bill Gravell, Jr.  
Terry Cook  
Cynthia Long  
Valerie Covey  
Russ Boles  
Mickey Chance  
Jeff Anderson  
Matthew Lindemann  
Paul Leal  
Doyle "Dee" Hobbs  
Nancy Rister  
Brandy Hallford  
Laura Barker  
Doug Arnold  
John B. McMaster  
Will Ward  
D. Scott Heselmeyer  
Shawn Dick  
Lisa David  
KT Musselman  
Angela Williams  
Evelyn McLean  
Rhonda Redden  
Mike Gleason  
Larry Gaddes

Judge, 26th District Court  
Judge, 277th District Court  
Judge, 368th District Court  
Judge, 395th District Court  
Judge, 425th District Court  
Judge, 480th District Court  
County Judge  
Commissioner, Precinct 1  
Commissioner, Precinct 2  
Commissioner, Precinct 3  
Commissioner, Precinct 4  
Constable, Precinct 1  
Constable, Precinct 2  
Constable, Precinct 3  
Constable, Precinct 4  
County Attorney  
County Clerk  
Judge, County Court at Law 1  
Judge, County Court at Law 2  
Judge, County Court at Law 3  
Judge, County Court at Law 4  
Judge, County Court at Law 5  
County Treasurer  
District Attorney  
District Clerk  
Justice of Peace, Precinct 1  
Justice of Peace, Precinct 2  
Justice of Peace, Precinct 3  
Justice of Peace, Precinct 4  
Sheriff  
Tax Assessor/Collector

\* As of January 1, 2024



26th District Court - 1915



# PROPERTY TAX RATE AND TRENDS

## Debt Service Fund - \$M

	2023	2022	2021
Revenue	\$ 144.85	\$ 139.62	\$ 123.08
Expenditures	\$ 163.58	\$ 151.43	\$ 123.79
Excess (def) of Rev & Exp	\$ (18.73)	\$ (11.80)	\$ (0.71)
Other financing sources (uses)	\$ 21.02	\$ 12.29	\$ (0.53)
Net Change in Fund Balance	\$ 2.29	\$ 0.48	\$ (1.24)
Beginning Fund Balance	\$ 8.08	\$ 7.60	\$ 8.84
Ending Fund Balance	\$ 10.37	\$ 8.08	\$ 7.60

## Road & Bridge

Special Revenue Fund - \$M	2023	2022	2021
Revenue	\$ 53.64	\$ 44.26	\$ 38.39
Expenditures	\$ 33.69	\$ 30.94	\$ 30.53
Excess (def) of Rev & Exp	\$ 19.95	\$ 13.33	\$ 7.86
Other financing sources (uses)	\$ (15.80)	\$ (8.19)	\$ (5.90)
Net Change in Fund Balance	\$ 4.15	\$ 5.13	\$ 1.96
Beginning Fund Balance	\$ 28.95	\$ 23.82	\$ 21.86
Ending Fund Balance	\$ 33.10	\$ 28.95	\$ 23.82

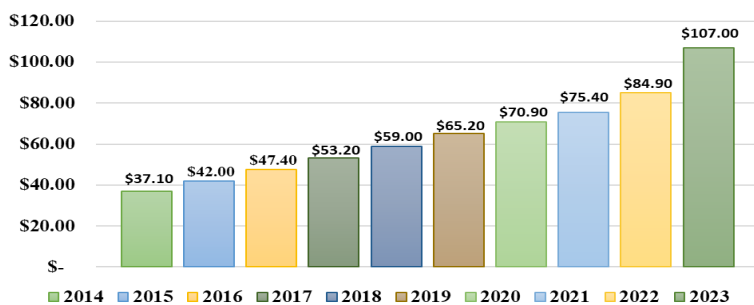
## Williamson County Tax Rate

The 2023 tax rate is \$0.375608 per \$100 value and broken down as follows:

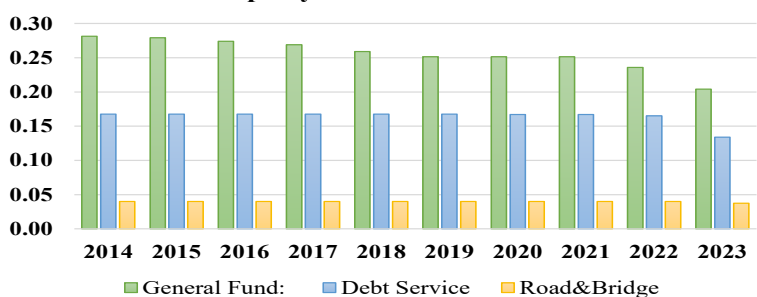
- General Fund - \$0.204216
- Debt Service - \$0.133900
- Road and Bridge - \$0.037492

The graphs below reflect the taxable values and changes in tax rates by each source since 2014.

Taxable Values 10 Years - \$Billions



Property Tax Rate 2014-2023



## Debt Service Fund

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

## Road & Bridge Fund

The Road and Bridge Fund is a special revenue fund used to account for money received from taxes, vehicle registration, and rebates from the State of Texas. Expenditures in the fund are utilized for maintenance and construction of county roads and bridges.

The tables to the left provide the revenues, expenditures, and ending fund balance over the past three years for both the Debt Service Fund and Road and Bridge Fund.

State and County Tax Receipt.

Received, May 6<sup>th</sup> 1875

of J. H. Sheffer by hands of

County Assessor

in payment of Taxes for the year 1874 upon the following described property, viz:

50 Williams

80

Granger

200.00

200.00

21.19

George L. Jones, May 6<sup>th</sup> 1875

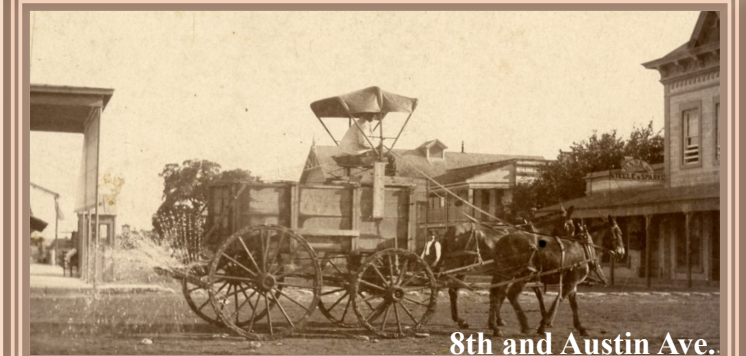
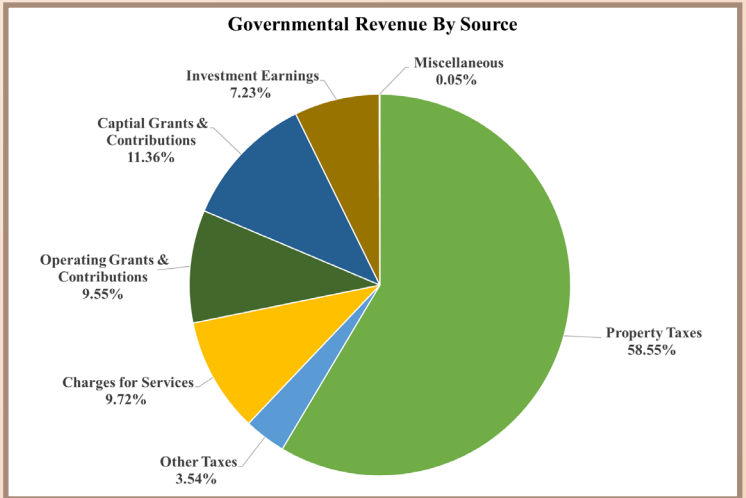
J. H. Sheffer

## 1875 Receipt for payment of 1874 Property Taxes

State Poll Tax	\$1.00
State Advalorem	\$9.38
County Advalorem	\$4.69
Special Tax	\$4.69
Road and Bridge Tax	\$0.93
County Poll Tax	\$0.50
<b>Property Tax Total</b>	<b>\$21.19</b>



# FINANCIAL TREND SUMMARY



## How Your Tax Dollars Are Spent:

Total Expenses for FY 2023: \$512,188,305

General Government  
18.55%



Public Safety  
32.87%



Transportation  
23.91%



Judicial Services  
8.69%



Community Services  
9.74%



Conservation  
.13%



Long-Term Debt  
6.11%





# GOVERNMENT-WIDE STATEMENTS

Williamson County Financial Activity Statement				
General Revenue	2023	2022	2021	
Property Taxes:				
Levied for general purposes	\$ 196,965,239	\$ 181,421,949	\$ 171,768,414	
Levied for road & bridge	\$ 41,539,986	\$ 34,399,660	\$ 29,432,670	
Levied for debt service	\$ 167,188,852	\$ 161,656,245	\$ 139,783,452	
Other taxes	\$ 24,543,802	\$ 21,774,138	\$ 16,291,760	
Charges for Services	\$ 67,341,318	\$ 66,871,959	\$ 59,559,176	
Operating grants & contributions	\$ 66,147,266	\$ 56,632,343	\$ 53,433,019	
Capital grants & contributions	\$ 78,721,735	\$ 137,008,334	\$ 36,176,049	
Investment earnings	\$ 50,115,081	\$ (11,761,190)	\$ 2,325,656	
Miscellaneous	\$ 341,160	\$ 577,475	\$ 184,529	
<b>Total Revenue</b>	<b>\$ 692,904,439</b>	<b>\$ 648,580,913</b>	<b>\$ 508,954,725</b>	
<b>Expenses</b>				
General Government	\$ 94,990,584	\$ 95,241,179	\$ 81,509,475	
Public Safety	\$ 168,344,228	\$ 109,407,176	\$ 97,377,417	
Transportation Support	\$ 122,432,160	\$ 89,819,635	\$ 92,821,273	
Judicial	\$ 44,515,813	\$ 32,902,982	\$ 27,235,265	
Community Services	\$ 49,864,644	\$ 45,197,557	\$ 31,102,956	
Conservation	\$ 684,354	\$ 740,997	\$ 962,046	
Interest on long-term debt	\$ 31,286,522	\$ 32,446,311	\$ 35,118,001	
<b>Total Expenses</b>	<b>\$ 512,118,305</b>	<b>\$ 405,755,837</b>	<b>\$ 366,126,433</b>	
<b>Monies Received over</b>				
<b>Services Rendered</b>	<b>\$ 180,786,134</b>	<b>\$ 242,825,076</b>	<b>\$ 142,828,292</b>	



**Government-Wide Statements** are designed to provide readers with a broad overview of Williamson County's finances in a manner similar to a private sector business. Both the Statement of Activities and Statement of Net position are presented in the Government-Wide Statements.

**Statement of Activities** presents information demonstrating how the County's net position changed during the current fiscal year. All changes in net position are reported shortly after the underlying event occurs regardless of the timing of related cash flows.

Wilco Public Safety Stats				
	2023	2022	2021	
Number of 911 Calls Received	158,748	119,259	111,941	
EMS 911 Runs	37,364	33,710	29,839	
EMS Transfers Runs	776	844	337	
Number of Total EMS Runs	38,140	34,554	30,176	
Average EMS Response Time in Mins.	10:59	9:40	9:06	
Average Jail Daily Population	585	620	575	
Jail Bookings	10,387	9,354	6,938	
Jail Releases	10,660	9,309	6,862	
Jail Inmates at 9/30	594	617	578	
Violations Report by Sheriff's Office	11,077	7,564	17,784	
Annual Fire Inspections	2,039	1,573	329	
Fire Investigations	35	40	51	





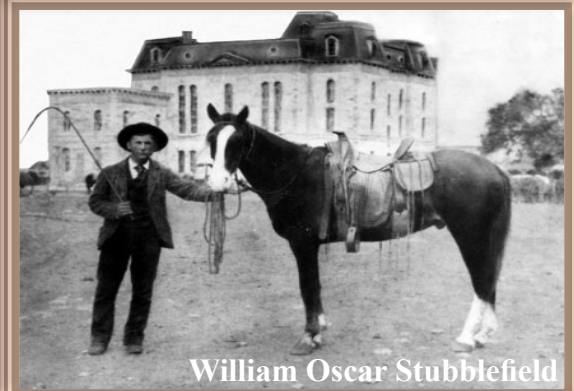
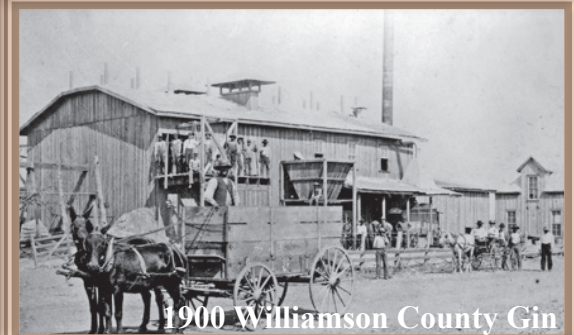
# FUND ACCOUNTING

## Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund

	2023	2022	2021
<b>Revenue</b>			
Taxes	\$ 222,043,939	\$ 202,549,557	\$ 187,802,861
Fees of Office	\$ 18,195,641	\$ 18,476,363	\$ 16,951,289
Fines & Forfeitures	\$ 1,952,559	\$ 1,609,602	\$ 1,601,140
Intergovernmental	\$ 2,607,870	\$ 1,988,137	\$ 2,531,681
Charges for Services	\$ 18,952,568	\$ 18,234,562	\$ 16,101,001
Investment Income & Other	\$ 14,556,019	\$ (2,531,080)	\$ 656,953
Miscellaneous	\$ 780,634	\$ 1,729,832	\$ 2,460,088
<b>Total Revenue</b>	<b>\$ 279,089,230</b>	<b>\$ 242,056,973</b>	<b>\$ 228,105,013</b>
<b>Expenditures</b>			
Current:			
General Government	\$ 73,142,592	\$ 54,156,928	\$ 47,024,253
Public Safety	\$ 117,137,875	\$ 102,380,136	\$ 93,094,932
Judicial	\$ 35,552,095	\$ 31,073,275	\$ 27,620,713
Community Services	\$ 13,197,429	\$ 13,660,479	\$ 12,645,115
Debt Service:			
Principal	\$ -	\$ -	\$ -
Interest and other charges	\$ 98,620	\$ 1,679	\$ -
Capital Outlay	\$ 2,610,874	\$ 2,521,081	\$ 3,371,850
<b>Total Expenditures</b>	<b>\$ 241,739,485</b>	<b>\$ 203,793,578</b>	<b>\$ 183,756,863</b>
<b>Excess of Revenues over Expenditures</b>	<b>\$ 37,349,745</b>	<b>\$ 38,263,395</b>	<b>\$ 44,348,150</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Capital Assets	\$ 98,192	\$ 100,762	\$ -
Proceeds from Subscription Liabilities	\$ 5,426,752	\$ -	\$ -
Proceeds from Lease	\$ 159,860	\$ 257,959	\$ -
Transfers In	\$ 1,590	\$ 117,242	\$ 163,903
Transfers Out	\$ (16,567,867)	\$ (30,477,567)	\$ (16,440,396)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (10,881,473)</b>	<b>\$ (30,001,604)</b>	<b>\$ (15,540,883)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 26,468,272</b>	<b>\$ 8,261,791</b>	<b>\$ 28,807,267</b>
<b>Fund Balance, Beginning</b>	<b>\$ 176,088,699</b>	<b>\$ 167,826,908</b>	<b>\$ 139,019,641</b>
<b>Fund Balance, Ending</b>	<b>\$ 202,556,971</b>	<b>\$ 176,088,699</b>	<b>\$ 167,826,908</b>

## Wilco Services Stats

	2023	2022	2021
<b>County Employees</b>	1,904	1,853	1,812
<b>General Government</b>			
Number of A/P checks issued	7,961	7,781	7,596
Number of outgoing A/P wires	173	201	193
Number of invoices processed	39,165	30,189	28,744
Number of Peard charges	14,507	13,466	13,292
Number of electronic payments	7,097	6,138	5,910
<b>Judicial</b>			
Hot Check Cases			
Number of Checks Processed	101	67	61
Number of Theft by Check Cases Filed	98	4	12



**Fund Accounting** groups revenue received into related accounts to maintain control over resources that have been segregated for specific activities. The County, like other State and Local Governments, uses fund accounting to ensure compliance with finance-related requirements. All funds of the County can be divided into three categories:

1. **Governmental Funds** are used to account for essentially the same functions as government-wide. However, the main function for governmental funds is to focus on near-term inflows and outflows of available resources as well as unencumbered balances at the end of the fiscal year. Williamson County maintains 57 governmental funds.
2. **Proprietary Funds** are used to accumulate and allocate costs internally among the County's various functions. The only type of proprietary funds maintained by the County is Internal Service Funds, which includes the *Fleet Maintenance Fund* and the *Benefits Fund*.
3. **Fiduciary Funds** are used to account for resources held for the benefit of parties outside the County.



# STATEMENT OF NET POSITION

The *Statement of Net Position* presents information on all of the County's assets and liabilities. The difference between the assets and liabilities are reported as the net position. The Statement of Net Position is comprised of the following:

- **Capital Assets** represent the value of assets less depreciation and the associated outstanding debt incurred to purchase an asset.
- **Restricted Assets** cash or other valuable assets put aside for a specific purpose.
- **Unrestricted Net Assets** are items that do not have to be held for specific reasons.
- **Deferred Outflows of Resources** are the consumption of net assets applied to a future reporting period.
- **Deferred Inflows of Resources** are the purchase of net assets by government that is applied to a future reporting period.

Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of Williamson County is improving or deteriorating. In 2023, total net position increased by \$180.8 million compared to 2022 due to capital contributions and property taxes. Capital assets increased by \$242.2 million because of ongoing county road improvements, right of way purchases, and equipment purchases. The acceptance of several new subdivisions contributed to this increase. Noncurrent liabilities increased by \$141.7 million, primarily due to a Net Pension Liability of \$121.2 million, resulting from increased interest on the pension liability and the effect of plan changes.

Williamson County Condensed Statement of Net Position			
	2023	2022	2021
<b>Assets</b>			
Current Assets	\$ 1,148,122,593	\$ 1,142,279,920	\$ 1,063,098,141
Capital Assets	\$ 1,564,303,000	\$ 1,322,064,178	\$ 1,108,359,273
<b>Total Assets</b>	<b>\$ 2,712,425,593</b>	<b>\$ 2,464,344,098</b>	<b>\$ 2,171,457,414</b>
Deferred Outflows of Resources	\$ 57,440,606	\$ 51,586,886	\$ 62,801,834
<b>Total Deferred Outflows of Resources</b>	<b>\$ 57,440,606</b>	<b>\$ 51,586,886</b>	<b>\$ 62,801,834</b>
<b>Liabilities</b>			
Current Liabilities	\$ 180,052,957	\$ 179,870,591	\$ 132,579,328
Noncurrent Liabilities	\$ 1,440,506,214	\$ 1,298,827,821	\$ 1,370,385,613
<b>Total Liabilities</b>	<b>\$ 1,620,559,171</b>	<b>\$ 1,478,698,412</b>	<b>\$ 1,502,964,941</b>
Deferred Inflows of Resources	\$ 17,209,333	\$ 85,921,011	\$ 22,807,822
<b>Total Deferred Inflows of Resources</b>	<b>\$ 17,209,333</b>	<b>\$ 85,921,011</b>	<b>\$ 22,807,822</b>
<b>Net Position</b>			
Net Investment in Capital Assets	\$ 1,209,223,449	\$ 1,001,153,598	\$ 270,544,977
Restricted	\$ 700,591,876	\$ 699,215,634	\$ 606,279,506
Unrestricted	\$ (777,717,630)	\$ (749,057,671)	\$ (168,337,998)
<b>Total Net Position</b>	<b>\$ 1,132,097,695</b>	<b>\$ 951,311,561</b>	<b>\$ 708,486,485</b>

# DEBT AND BOND ACTIVITY

## Pass-Through Toll Revenue

This program represents 8% of the County's outstanding bonds payable. Debt payments for this type of bond are backed by a revenue source other than tax revenue. Tax revenue will only be used should the primary revenue source default on payments. Currently, Williamson County has two Pass-Through agreements with the Texas Department of Transportation (TxDOT). In 2006, TxDOT and Williamson County signed an agreement for the County to build US 183A, US 79 (3 Sections), RM 2338, and FM 1660. The County has received \$127,009,375 and this contract is paid in full. The contract was modified to remove the reimbursement of FM 1660 that was agreed upon between Williamson County and TxDOT. In 2011, Williamson County signed a second Pass-Through agreement with TxDOT for the construction of northbound frontage roads and ramps on IH-35 in Georgetown. TxDOT will reimburse a maximum of \$12,096,700. The reimbursement from TxDOT is based on a calculation of \$0.07 per vehicle mile traveled; no more than \$1,099,700 will be reimbursed annually on the completed project. The amount received to date is \$7,559,190.35.

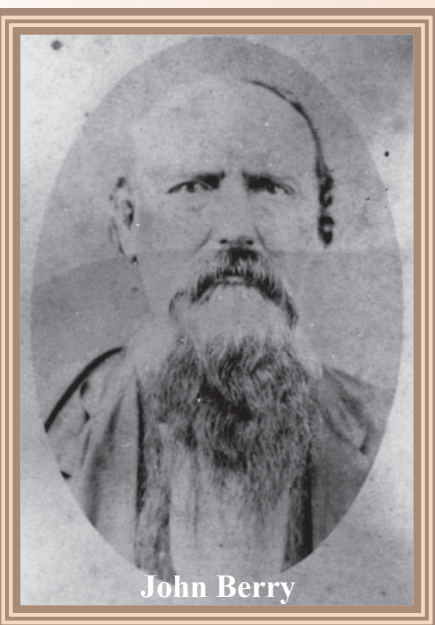
## Refunded and Defeased Debt

In September 2023, the County redeemed and defeased \$19.3 million of the 2015 Unlimited Tax Road Bonds and \$10.1 million of the 2015 Certificate of Obligations. \$30 million of debt service was deposited in an escrow account. This amount included \$29.4 million in principal and the remainder in interest. The debt defeasance resulted in savings of \$9.4 million in interest payments over the next 10 years. There were no refundings in fiscal year 2023. Since 2004, Williamson County has saved more than \$103.4 million due to refinancing debt and has defeased a par value of \$176.6 million for a savings of \$92.8 million.

## Voter Approved Bonds

On November 5, 2019, Williamson County voters approved \$412 million in road bonds and \$35 million in park bonds. Both the road and park bond authorizations have been issued in full.

On November 2, 2023, Williamson County voters approved \$825 million in road bonds and \$59 million in park bonds. The first tranch of road bonds, totaling \$160 million, are being issued in April 2024.



Wilco Community Stats			
	2023	2022	2021
Participants Sports Field Usage	104,861	102,758	99,575
Parks Dept Reservations	10,416	7,507	4,196
Rides of Miniature Train	36,459	41,768	39,040

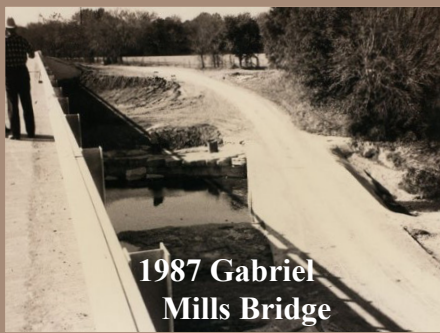




# MAJOR CAPITAL PROJECTS



1922 Georgetown Road Paving



1987 Gabriel Mills Bridge

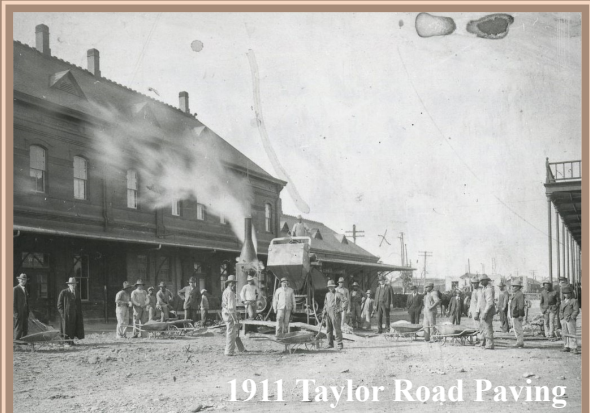
Major Capital Projects Annual Expenditures FY 2023		
<u>Project Name</u>	<u>\$ M</u>	<u>Type</u>
FM 3349 at US 79 Interchange	\$ 29.13	Road
Right of Way	\$ 24.07	Road
RM 2243 Re-Alignment	\$ 18.20	Road
CR 401/CR 404 Improvements	\$ 16.43	Road
Westinghouse Road Ph 1	\$ 9.29	Road
Samsung Highway	\$ 8.93	Road
Liberty Hill (SH 29) Bypass	\$ 8.84	Road
CR 366 Widening	\$ 8.35	Road
CR 404 Realignment	\$ 8.18	Road
River Ranch County Park	\$ 7.88	Park



1860 Round Rock

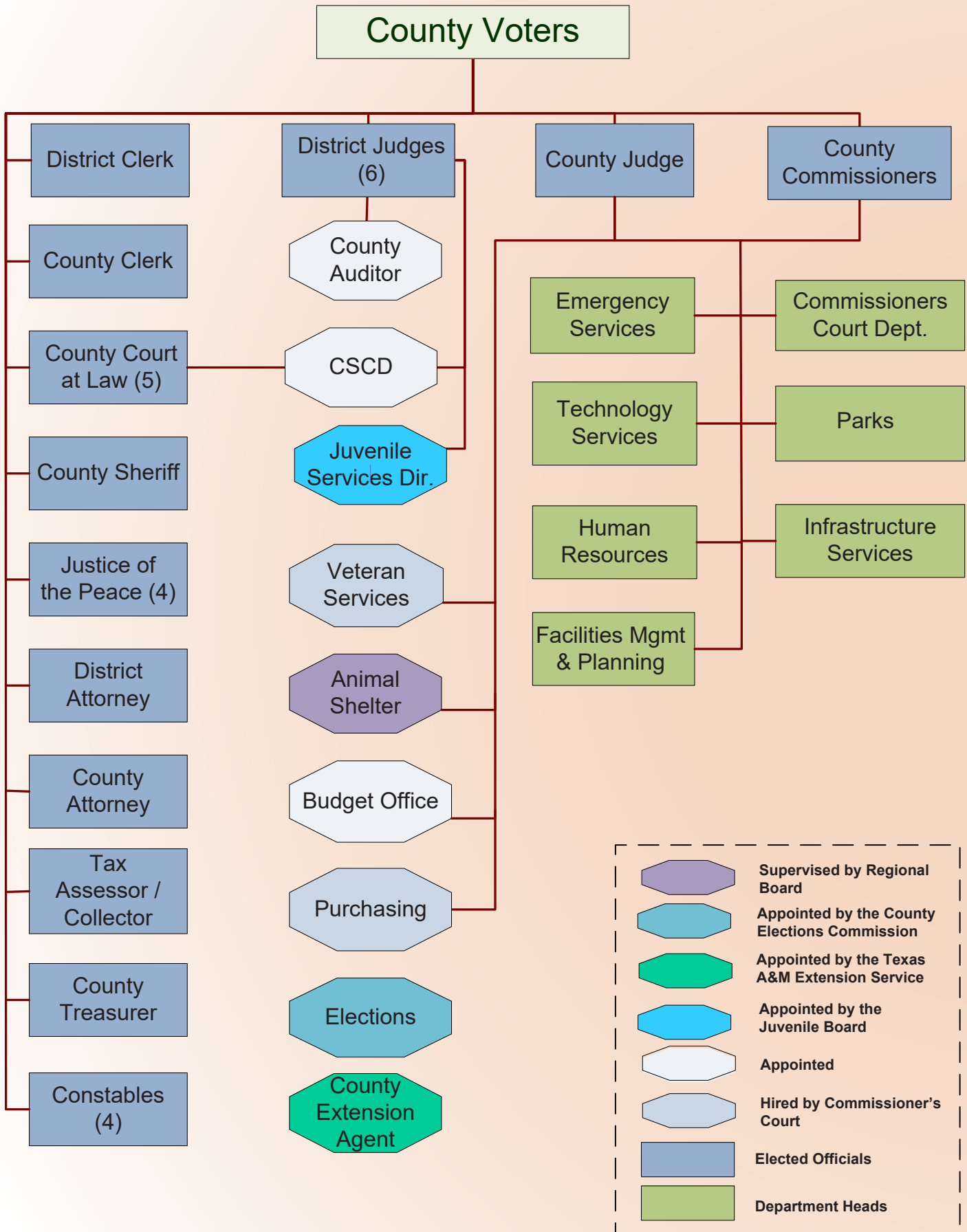
## Wilco Transportation Stats

	2023	2022	2021
Roadway Resurfacing (CL Miles)	127	117	133
Asphalt Patches Applied (Tons)	22,614	14,380	18,700
Culvert Replacement & Maintenance	37	30	164
Mowing/Vegetation Control (Miles)	4,091	5,758	5,165
Signage Replacement (Each)	2,006	2,193	2,645



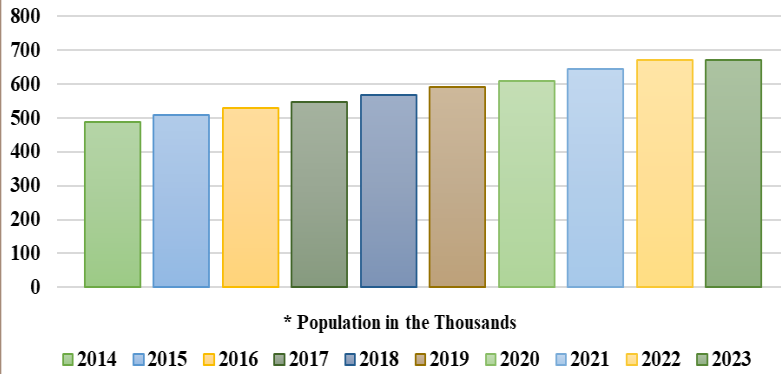
1911 Taylor Road Paving

# WILLIAMSON COUNTY HIGHLIGHTS





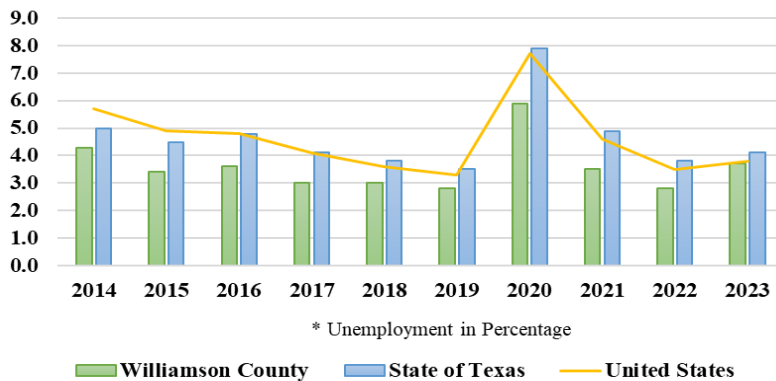
### 10 Year Population Growth



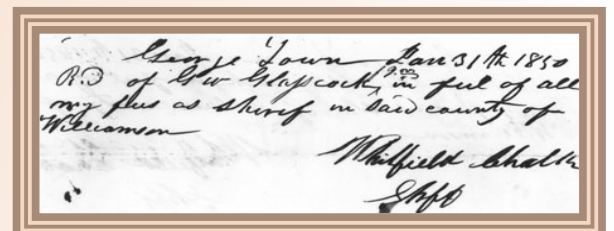
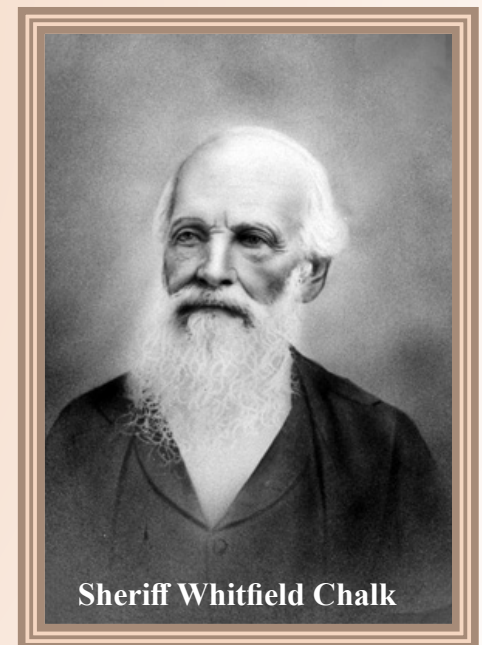
Ranking	Top 10 Taxpayers	Value in \$M
1	City of Round Rock	\$ 491.09
2	Dell Computer Holdings LP	\$ 442.01
3	Apple Inc	\$ 325.91
4	BRI 1869 Parmer LLC	\$ 316.52
5	Oncor Electric Delivery Company	\$ 265.38
6	Citicorp North America	\$ 237.97
7	Exxon Mobil Pipeline Co	\$ 227.67
8	Atmos Energy/Mid-Tex Distribution	\$ 170.85
9	CPG Round Rock LP & SPG Round Rock NS LP	\$ 160.95
10	Landing at Round Rock Acquisition LLC	\$ 160.01



### Unemployment



Ranking	Top 10 Employers	No. of Employees
1	Dell Computer	12,000
2	HEB Grocery	7,200
3	Round Rock ISD	6,341
4	Leander ISD	5,045
5	Georgetown ISD	2,014
6	Williamson County	1,904
7	Apple, Inc	1,408
8	St. David's Round Rock Medical Center	1,300
9	Kalahari Resorts & Conventions	1,200
10	City of Round Rock	1,130



For fiscal year ended September 30, 2022, the Governmental Finance Officers Association of the United States and Canada (GFOA) has given an Award of Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to Williamson County for the 17th consecutive year.

In order to receive an Award of Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish PAFR whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting the current year report to GFOA.



Government Finance Officers Association

**Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting**

Presented to

**Williamson County  
Texas**

For its Annual Financial Report  
For the Fiscal Year Ended

September 30, 2022

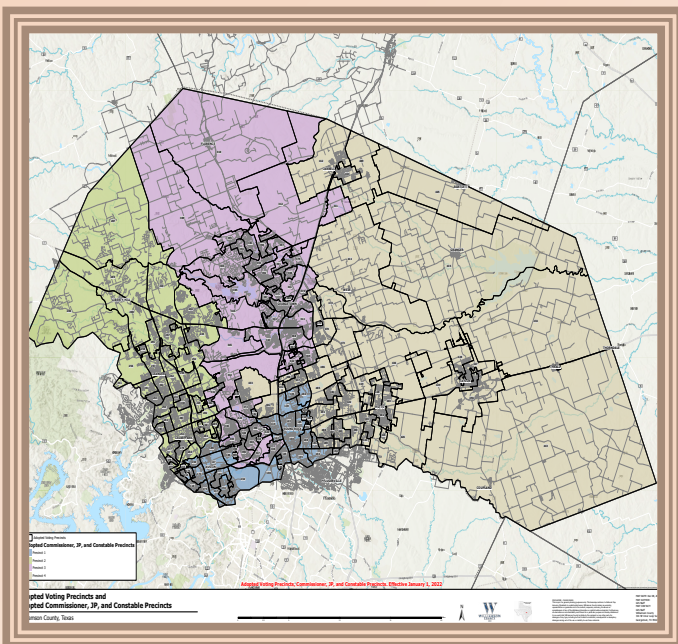
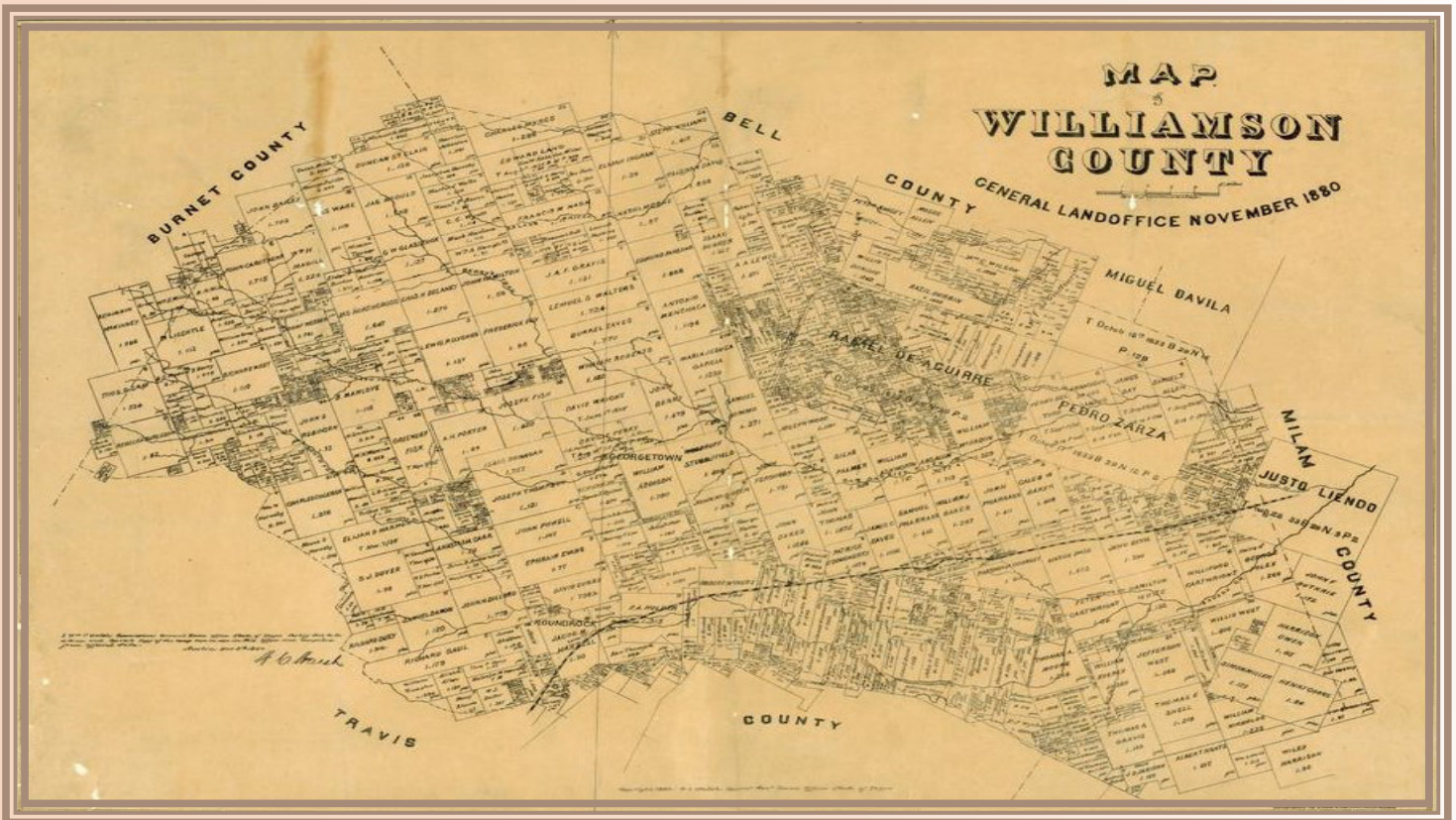
A handwritten signature in black ink that reads "Christopher P. Morrell".

Executive Director/CEO



# ABOUT WILLIAMSON COUNTY

Established in 1848, Williamson County is centrally located in the State of Texas adjacent to Travis County. Williamson County continues to be one of the top growing areas in the State of Texas and in the country. Williamson County occupies a land area of 1,135 square miles and provides services to an estimated population of 671,418. Williamson County has a mild climate, affordable housing, a low cost of living, and beautiful scenic vistas. County taxes are among the lowest in the state compared to counties of similar size. Unlike most states, Texas does not have a state income tax. These reasons make Williamson County one of the most desirable places to live and work in the United States.





# HISTORY OF WILLIAMSON COUNTY COURTHOUSES

## Williamson County's First Courthouse (1849-1851)

The first County Court met under a live oak tree at the corner of Ninth and Church Street before moving to the first courthouse in 1849. Originally located just east of the current courthouse, the first courthouse structure was used by the County Court from 1849 until May of 1851. The first courthouse was a log home sixteen-feet square in size and was probably leased by the first County Court. The structure was relocated and used as a private residence sometime after 1860.



## Williamson County's Second Courthouse (1851-1857)

The second courthouse was a fourteen by thirty-foot frame residence originally located at Red and Oak Streets, now named Church and Eighth Streets. The Commissioners Court purchased this former home from William Patterson for \$390 in May of 1851. This courthouse was located East of the current Courthouse Square. Cramped conditions and a growing population resulted in the construction of a larger courthouse by 1857.



## Williamson County's Third Courthouse (1857-1877)

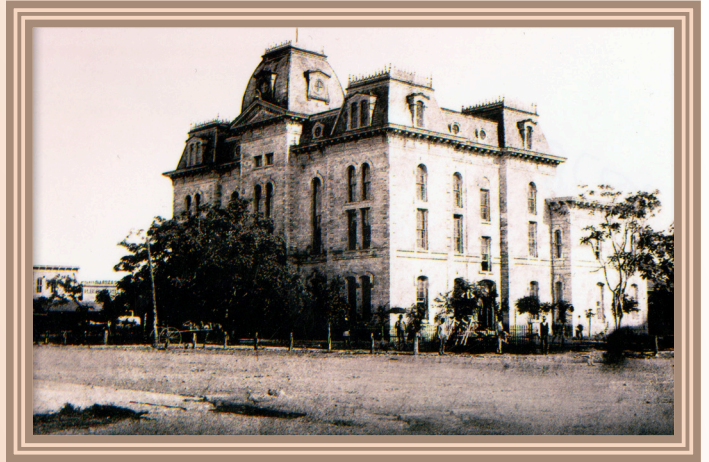
There is no known photograph of the County's third courthouse, however, based on Police Court minutes, we know that it was a fifty-foot square two-story stone structure with a hipped roof and two feet thick walls. This was the first courthouse constructed on the public square. The price of the construction was not to exceed \$5,000. After many contract and legal difficulties, Evan Williams was contracted to complete the structure. On March 30, 1857, the Chief Justice and Commissioners finally accepted this courthouse after seven long years of planning and construction woes. After 20 years, the building was considered unsafe for continued use.





### **Williamson County's Fourth Courthouse (1878-1910)**

In 1877, the Victorian French Second Empire style courthouse was designed by architects Jasper N. Preston and Frederick Ernest Ruffini. During the courthouse boom of the late 1800s, Texans called on famous architects from Europe and the Eastern United States to build expensive and elaborate courthouses. Williamson County led this charge by accepting the design plans of Jasper N. Preston and Frederick E. Ruffini for an elaborate Victorian Courthouse (French Second Empire Style). John Didelot was contracted to build the structure for \$27,400 which was completed in less than a year. Williamson County accepted the building on September 2, 1878.



### **Williamson County's Fifth Courthouse (1911-present)**

The current Beaux Arts Classicism style courthouse was designed by Charles H. Page and constructed in 1911 for \$120,000. Between 2000-2007, Williamson County restored the courthouse to its original 1911 design. The massive restoration project was completed in December of 2007 at a cost of \$9 million. The Texas Historical Commission granted the County the Courthouse Preservation Grant in the amount of \$4 million to assist with the restoration project. Key elements of this restoration can be found in the interior and exterior features of the courthouse, many of which were removed or significantly altered in 1966. Some of the most significant exterior features restored include the triangular terra cotta pediments, terra cotta balustrades, and the copper dome. Interior elements that were restored include the terrazzo and wood floors, Commissioner Courtroom, and the District Courtroom where District Attorney Dan Moody successfully prosecuted the Ku Klux Klan in the early 1920's. Moody went on to serve as Governor of Texas for two terms from 1927-1931.



Special thanks to The Williamson Museum for providing the pictures and history of the County.

For further information on the history of Williamson County, visit The Williamson Museum located at: 716 S Austin Ave, Georgetown, TX 78626





# EXTRA! EXTRA! READ ALL ABOUT IT!

BY THE LATE 1800s, Georgetown's Square is a bustling community center.

By W.K. MAKEMSON

Since the organization of Williamson County and the location of Georgetown (57 years ago) there have been many changes that a contrast of conditions, then and now, is so great as to almost stagger credulity. At that time there were perhaps not 300 people within the territorial limits of the county.

The Legislative act creating the county became a law March 13, 1848, and the following May Georgetown was located. The town lots were sold July 4, 1848. An old letter, written two or three days after the lot sale by a man who was present, has recently been found. The writer says the sale had been extensively advertised and people from Fayette, Washington, Bastrop, Travis and Milam counties attended it, that a great crowd was present, certainly as many as 250, possibly 300. At that time there was not a house at this place or within eight miles, except John Berry's on Berry's Creek, and Col. W.C. Dairymple's, two or three miles lower down on the north side of Gabriel River, now known as the James Towns place, and all the land in cultivation in the county would not have aggregated 250 acres.

John Berry's little corn mill, now known as Gant's Mill, with a grinding capacity of perhaps 15 bushels per day, supplemented by an occasional steel mill operated by hand power for individual family use, furnished the meal for all the bread used by the people of Williamson County and also for many who lived in the west end of Milam County.

#### A Hunter's Paradise

Game of all kinds was plentiful, especially deer. Incredible as it may now seem, it is nevertheless a fact that in 1847-48 and '49 there were more deer on the prairies in Williamson County than there are cattle today. Hence the meat question was a matter of small concern to the first settlers, for, equipped with a rifle, shot pouch, powder horn and butcher knife, without trouble or loss of much time, they could easily keep themselves abundantly supplied all the time with good, wholesome and fresh meat.

#### The First Settlers

The men who built the first log cabins and raised the first "white man's smoke" on this frontier seem to have anticipated the hardships and privations in store for them, for it was a rare thing that a man was grumbling and complaining of hard times. Recognizing the inevitable and making the best of everything at hand, they set to work in earnest to make present conditions as conducive as

possible to the comfort and convenience of themselves and their families. Almost without exception the first settlers were an unselfish, social, hospitable class of people; and there was always a cordial welcome at every cabin door or camp fire alike for the neighbor, the friend and the stranger. Looking forward to the time when the comforts and luxuries of life could be obtained, the old settler was happy and contented with his present surroundings and satisfied with the actual necessities which were easily obtained.

For one or two years it is probable that the entire stock of merchandise on hand in the county at one time did not exceed three "road" wagon loads. In the Spring of 1849 the first school

which George Williams, the county clerk, kept the county archives.

A little log jail of one cell only, situated just in the rear of John Humphries present hardware store, was sufficient for the accommodation and confinement of all prisoners in the custody of the sheriff, Whitfield Chalk, and his successors, Allen Stroud and Jacob Harrell, Levi Asher and E. Thomasson, the latter generally known as "Old Gardless," because when electioneering for the office he told the people that if they would elect him, whenever he had papers for anyone he would be "shore to take 'em 'gardless" of consequences," and he generally made good his promise.

#### The First Doctor

Soon after the town was located, Dr. Mitch Owen, sometimes called "Old Whang," settled in the forks of the creek, where the LeSueur place is now situated, and opened up his doctor's works and by the application of what he called his favorite remedies — such as "ghost oil, roots and yarbs" — was very successful in his practice; and, in the intervals when he was not professionally engaged he amused the crowd at the corners with his droll sayings and laughable anecdotes. He was a great wag, and bubbling over all the time with fun, but, notwithstanding his nonsense and quaint ways, he had many sterling traits of character and, while he was what might be called a "flint lock" doctor, he was one of the most popular and successful physicians that lived in the town.

#### Horse Races

Horse racing was common in those days and many of the best men in the county engaged in the sport. A year or so after the town was located a race course was established in the valley where the Truehardt and Thomas farms are now situated, and a mile and also a quarter track were constructed. Here people from all the surrounding sections of the country, and in some instances from other states, frequently congregated for several days at a time, bragged on their favorite horses, drank whiskey, cursed each other and frequently fought, as evidenced by many a black eye and mashed nose. They bet their money and other stuff lavishly and freely on the speed of their favorite animals, among which were "Shadthy," "Old Smoke," "Button Grey," "Sally Shute," "Grug," "Nonsuch," and "Clean 'em-up." About the first race, as now recollected, that was run on this track was "Shadthy." Sam Mankins' mare, matched against "Old Smoke." Ben Hines' horse. There was an unusually large crowd present. Even Williams turned "Shadthy," and Henry Mankin, then a very small boy,

rode her. Old Bill Mussett, an expert jockey, turned "Old Smoke," and Augustine rode him. After much turning, wrangling and excitement the horses were turned loose, but on account of the unfairness practiced by Bill Mussett in starting "Old Smoke" the judges decided the race off, and required the "Old Smoke" crowd to pay Mankins the cost of training his mare.

#### The Hole in the Ground

About this time the professional card player began to make his advent and soon was much in evidence, especially when district court was in session. On the corner where the First National Bank is now situated, there stood one of the first log cabins in the town, under which was a cellar about eight feet deep. It was known far and wide as the "hole in the ground." This was the favorite resort for the poker player and "seven up" man, and down in that hole thousands of dollars were lost and won.

District courts were an attraction in those days and brought here not only many prominent lawyers, but also many others from different sections of the state. Many of them frequented the "hole in the ground," either as participants in the games, or as lookers on. Among the latter was often found the celebrated Jones Rivers. For years this place baffled the efforts of the authorities in their attempts to enforce the laws against gaming.

Some one inculcated the idea among the frequenters and patrons of the place that eight feet under the surface was out of the county, and hence it was no offense to gamble with cards in the cellars. This idea obtained to such an extent that when those who were engaged in the games, and bystanders also, were brought before the grand jury as witnesses and questioned about gaming they would answer that to their knowledge no gaming had occurred in the county within the past twelve months, and it was with the greatest difficulty an indictment could be obtained for that offense. Finally the District Judge gave imperative instructions to the grand jury that indictments must be returned either for gaming or for perjury. Then another *genius* impressed the idea upon the fraternity that when any one was called before the grand jury to testify about gaming, if, when the foreman administered the oath, the witness would let his hand "drop" just before the words "So help you God" were repeated the oath would not be binding and he would be under no obligation to tell the truth when questioned about gaming. This state of affairs continued giving district attorneys more or less trouble until the Hon. Ed. H. Vontress was

elected Judge of the 17th Judicial District which included Williamson County. He very soon exploded all such absurd ideas and gave the gang to understand in unmistakable terms that no such subterfuge could be practiced in his court.

#### Judge Vontress

At the beginning of the civil war Judge Vontress raised a Confederate company, was elected captain and served in the army until he was killed by lightning in 1864 in Louisiana. Judge Vontress was a splendid character, and was possessed of a strong intellect and fine legal attainments. On the bench he was courteous, fair and impartial and made an admirable

## THE PROFESSIONAL CARD PLAYER BEGAN TO MAKE HIS ADVENT AND SOON WAS MUCH IN EVIDENCE, ESPECIALLY WHEN DISTRICT COURT WAS IN SESSION.

Judge. He was a very remarkable man. Of pleasing address and genial and social nature, he ingratiated himself in the good graces of all who came in contact with him, was popular with all classes, and a friend to every one, and every one his friend. Possessing all the elements of success, it is reasonably certain that had he lived, he would surely have attained a very high degree of eminence.

#### How Jones Rivers Died

One night during a winter term of the District court and in the midst of a terrible cold norther, while watching a hotly contested game of "seven up" played in "the hole in the ground" by Bute Robinson and Babe Stamper, Jones Rivers contracted a severe cold, resulting in pleurisy, from which he died in two or three days at the old Ake Hotel, recently torn down. When the doctors, Owen ("Old Whang") and Lewis, informed Col. Rivers, that there was no hope for his recovery, and that he had but a very short time to live, some of his legal friends sent for the Rev. Stephen Strickland, then the only resident minister of the gospel in the town, to come at once and administer spiritual consolation to the dying man. When Mr. Strickland reached the hotel he found Col. Rivers very near the end, but he at once recognized his friend and said...

"Glad to see you, Parson. They tell me I am about to hand in my checks." Mr. Strickland replied: "Col. Rivers, I regret to find you in such condition, but in view of the fact that you realize your fast approaching end you will pardon a friend for suggesting that it might be well for you to give the question of the Great Beyond some serious thought." Rivers responded... "Yes, Parson, I was just thinking of that when you came in, and," continuing, "I have always been a believer in the doctrine of the eternal fitness of things, and am now firmly convinced of its truth, for the Lord is dealing kindly with me, and is tempering the wind to the shorn lamb, for I know of no place on the habitable globe that I could quit with fewer regrets than Georgetown and especially this hotel."

Col. Rivers died a few minutes after the above conversation with Mr. Strickland, and was buried in the old graveyard where a modest little slab with the inscription "Hic Jacet Jones Rivers, Patriot, Statesman and Lawyer," marks his grave. Jones Rivers was one of the remarkable men of Texas. As a lawyer and public speaker, both at the bar and on the hustings, he had few, if any superiors. In politics he was an enthusiastic old-line Whig, and before he came to Texas he had taken a prominent part in many hotly contested Presidential campaigns, and had a national reputation as a great campaign speaker.

#### Sam Norvell

Not far from the grave of Jones Rivers is the resting place of Sam Norvell, another brave, generous-hearted old Texan, who endured hardships and breast dangers in contributing his share to the independence of Texas. He was in the Mier Expedition, was captured and drew a *white bear*, and with his comrades suffered the miseries inflicted upon them by that inhuman tyrant, Santa Anna. After his release from imprisonment at Castle Perote, he returned to Texas, married the daughter of an old Texan, and settled in Austin, where he lived until a few years after the organization of Williamson County, when he moved to this county and settled near Florence. In July 1863 he was killed by Mitt Campbell here in Georgetown. In the house then standing on the southwest corner of the square, opposite and just across the street from the Merchants and Farmers Bank. His surviving wife, now Mrs. Tuttle, still occupies the farm they settled and improved in Williamson County. Sam Norvell in all the relations of life came up to the full measure of a good man.

—From the May 25, 1965 edition of *The Williamson County Sun*

<b>Assets.....</b>	What the County owns (cash, investments, property, equipment, vehicles, etc.)
<b>Bonds.....</b>	A debt security in which the issuer is obligated to repay the principal and interest at a specified payment date.
<b>Capital Outlay.....</b>	Funds spent to purchase or construct buildings, machinery and equipments, vehicles, etc.
<b>Expenditures.....</b>	Acquisition of goods and services intended to create future benefits such as infrastructure improvements.
<b>Fund Balance.....</b>	Fund equity for government funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other financing uses.
<b>Liabilities.....</b>	Future spending of revenue as a result of past transactions and other past events.
<b>Net Position.....</b>	The difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources.
<b>Noncurrent Liability.....</b>	Include items such as bonds, loans, pension contribution, and other obligations due more than one year in the future.
<b>Revenue.....</b>	Money received by the government through collections of property taxes, fees of offices, charges for services, payment from other governmental entities, donations, and investments earnings.



# COUNTY AUDITOR'S OFFICE

**County Auditor - Julie M. Kiley, CPA**

**First Assistant County Auditor - *Jalyn Morris, CIA, CFE***

## Financial Accounting:

**Financial Director - *Ganae Hempe, CPA, CFE***

**Assistant Financial Director - Pam Navarrette**

**Senior Accountant - Cortney Husband**

**Accountant II** - Andrea Bigon, Jody Cook, Tomika Lynce, San Juanita Ramos

**Accountant I -** *Dominic Johnson, Roxanne Salone*

**Accounting Specialist - Nancy Schiller**

### Accounts Payable/Payroll:

**Payroll/Operations Manager - Nathan Zinsmeyer**

**Accounts Payable Manager - Karen Knightstep**

## Accounts Payable Lead - *Leticia Gomez*

**Accounts Payable Auditor -** *Jessica Blair, Lisa Besler, Aron Carrillo, Teri Clough,*

*Maddi Ereckson, Angella Faris*

### Accounts Payable Specialist - *Miranda Stubbs*

**Payroll Lead - *Diane Ostolaza***

**Payroll Specialist - Arcelia Kent**

**Payroll/AP Auditor - *Nicole Alderete***

### Internal Audit:

**Internal Audit Director - *David Cortright, CIA***

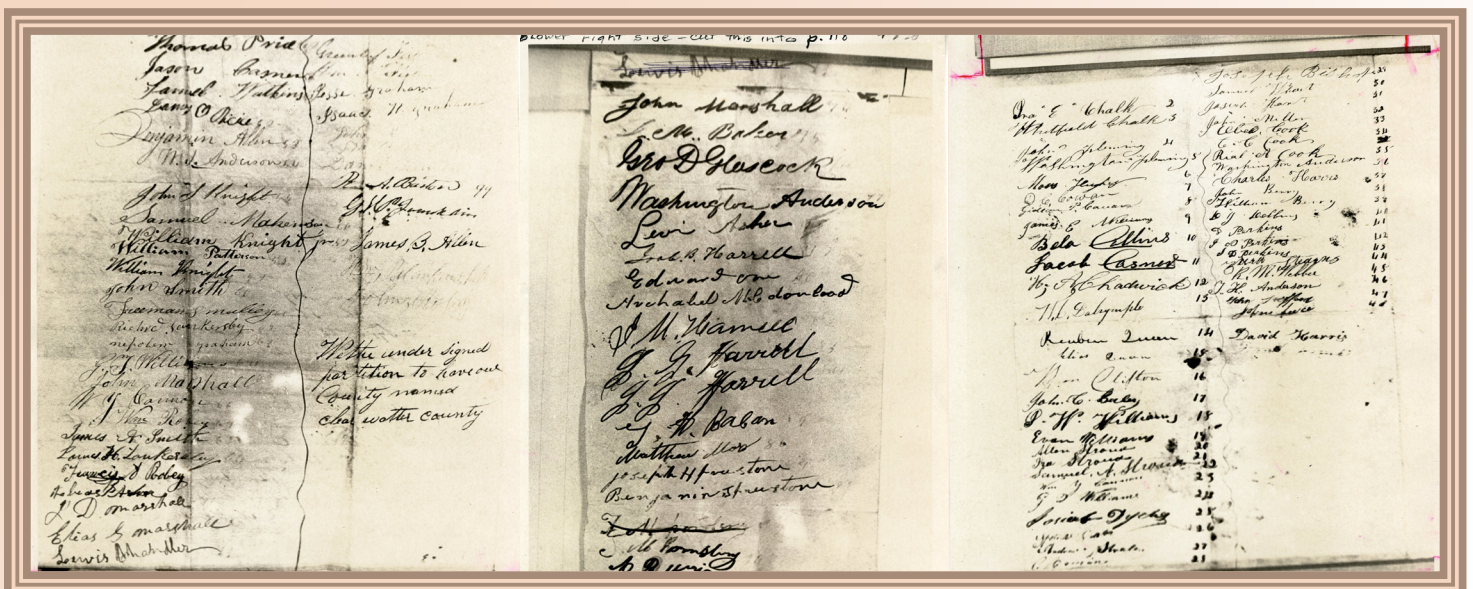
**Assistant Internal Audit Director - Larry Douglas, CFE, CISA, CGAP**

**Contract Auditor - Sara Greer, CGAP**

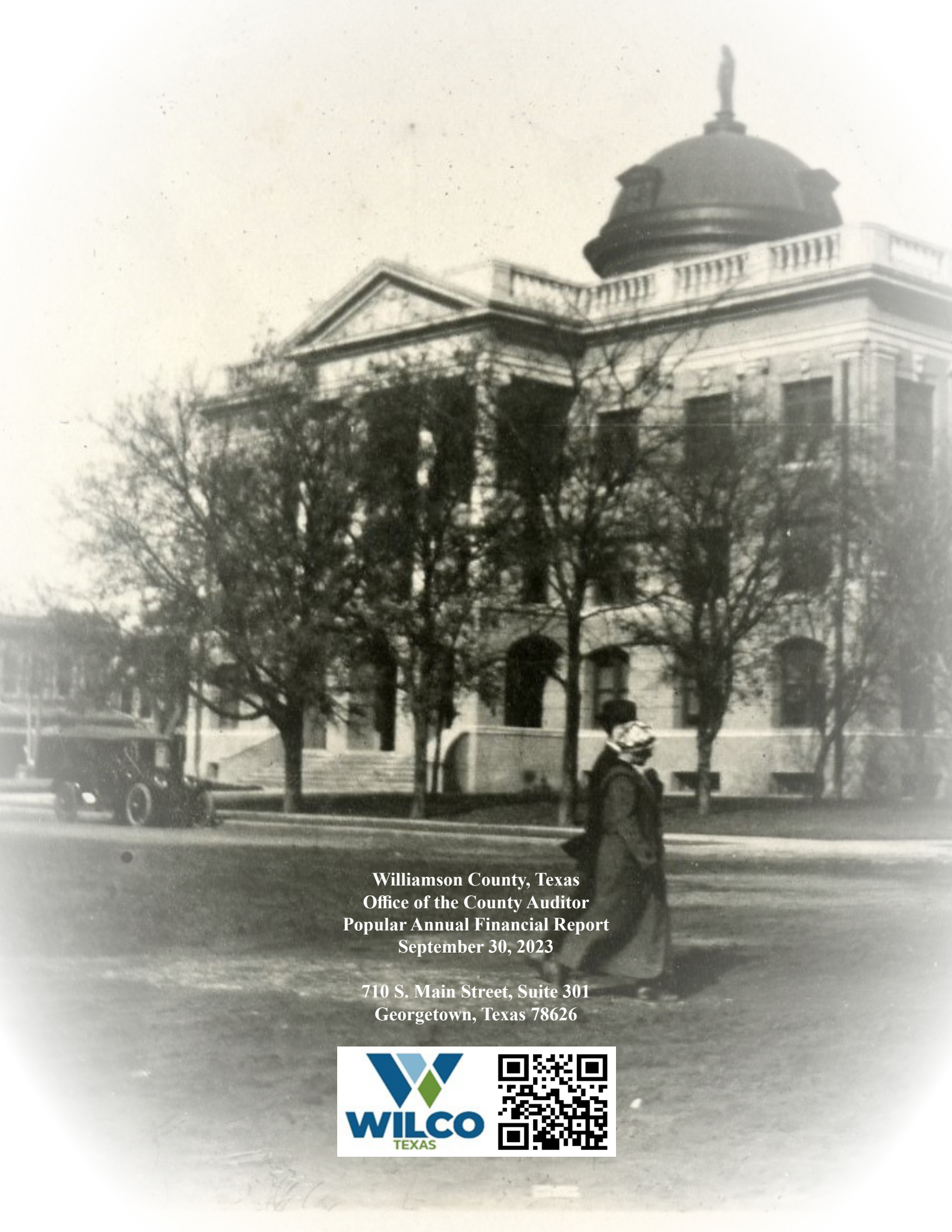
**Senior Internal Auditor - Michael Hansen, CGAP**

**Internal Auditor II - Shari Champion**

**Internal Auditor I - *Bradley Power, Riley Purcell***







**Williamson County, Texas  
Office of the County Auditor  
Popular Annual Financial Report  
September 30, 2023**

**710 S. Main Street, Suite 301  
Georgetown, Texas 78626**

