

WILLIAMSON COUNTY, TEXAS

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



175 YEARS IN THE MAKING

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1911 County Clerks Office



1913 County Clerks Office

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 demise misseptcentennial 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/cms/cms?id=82> I invite you to share any questions, concerns, feedback or recommendations you may have by emailing 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 Gravel, 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 Musse lman
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

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

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

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

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.

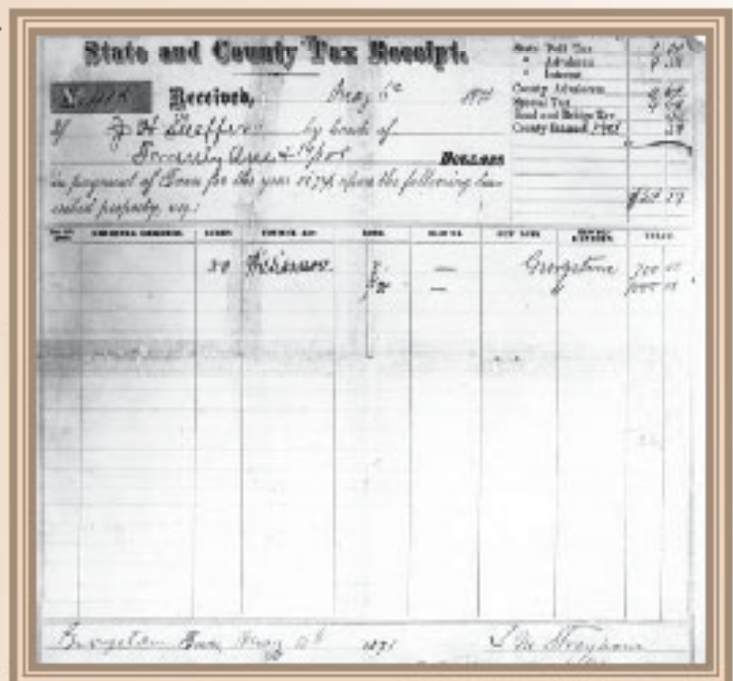
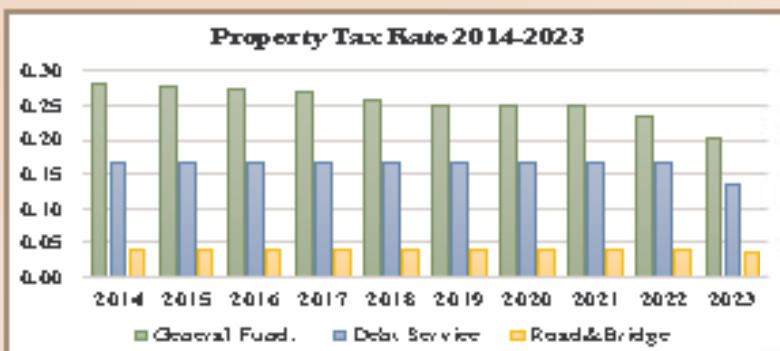
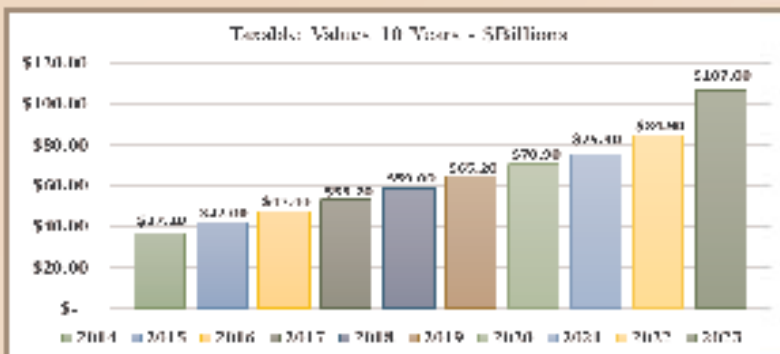
The tables to the left provide the revenues, expenditures, and ending fund balance over the past three years for both the Debt Service Fund and Road and Bridge Fund.

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

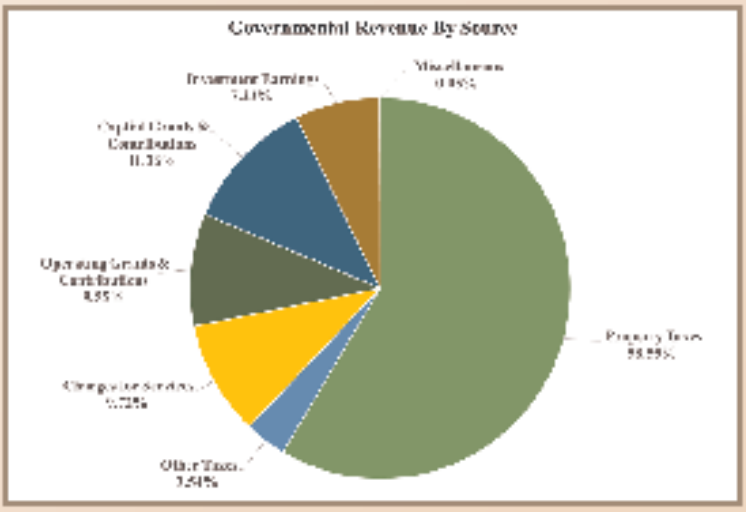
The graphs below reflect the taxable values and changes in tax rates by each source since 2014.



1875 Receipt for payment of 1874 Property Taxes

State Poll Tax	\$1.00
State Ad Valorem	\$9.38
County Ad Valorem	\$4.69
Special Tax	\$4.69
Road and Bridge Tax	\$0.93
County Poll Tax	\$0.50
Property Tax Total	\$21.19

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	
Total Revenue	\$ 692,904,439	\$ 648,580,913	\$ 508,954,725	
Expenses				
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	
Total Expenses	\$ 512,118,305	\$ 405,755,837	\$ 366,126,433	
Monies Received over				
Services Rendered	\$ 180,786,134	\$ 242,825,076	\$ 142,828,292	

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	



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.



H.A Hodges County Auditor

FUND ACCOUNTING

Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund			
	2023	2022	2021
Revenue			
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
Total Revenue	\$ 279,089,230	\$ 242,056,973	\$ 228,105,013
Expenditures			
Current:			
General Government	\$ 73,142,592	\$ 54,156,938	\$ 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
Total Expenditures	\$ 241,739,485	\$ 203,793,578	\$ 183,756,863
Excess of Revenues over Expenditures	\$ 37,349,745	\$ 38,263,395	\$ 44,348,150
Other Financing Sources (Uses)			
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)
Total Other Financing Sources (Uses)	\$ (10,889,473)	\$ (30,001,604)	\$ (15,540,883)
Net Change in Fund Balances	\$ 26,460,272	\$ 8,261,791	\$ 28,807,267
Fund Balance, Beginning	\$ 176,088,699	\$ 167,826,908	\$ 139,019,641
Fund Balance, Ending	\$ 202,548,971	\$ 176,088,699	\$ 167,826,908

Wilco Services Stats			
	2023	2022	2021
County Employees	1,904	1,853	1,812
General Government			
Number of A/P checks issued	7,941	7,781	7,596
Number of outgoing A/P wires	173	201	193
Number of invoices processed	39,145	30,189	28,744
Number of fund charges	14,507	13,444	13,292
Number of automatic payments	7,097	6,138	5,910
Judicial			
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
Assets			
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
Total Assets	\$ 2,712,425,593	\$ 2,464,344,098	\$ 2,171,457,414
Deferred Outflows of Resources	\$ 57,440,606	\$ 51,586,886	\$ 62,801,834
Total Deferred Outflows of Resources	\$ 57,440,606	\$ 51,586,886	\$ 62,801,834
Liabilities			
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
Total Liabilities	\$ 1,620,559,171	\$ 1,478,698,412	\$ 1,502,964,941
Deferred Inflows of Resources	\$ 17,209,333	\$ 85,921,011	\$ 22,807,822
Total Deferred Inflows of Resources	\$ 17,209,333	\$ 85,921,011	\$ 22,807,822
Net Position			
Invested in Capital Assets, net of Related Debt	\$ 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)
Total Net Position	\$ 1,132,097,695	\$ 951,311,561	\$ 708,486,485

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), RM2338, and FM1660. 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.

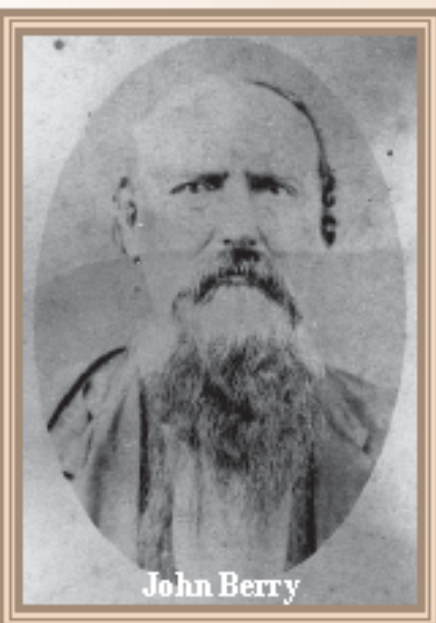
Refunded and Defeased Debt

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.

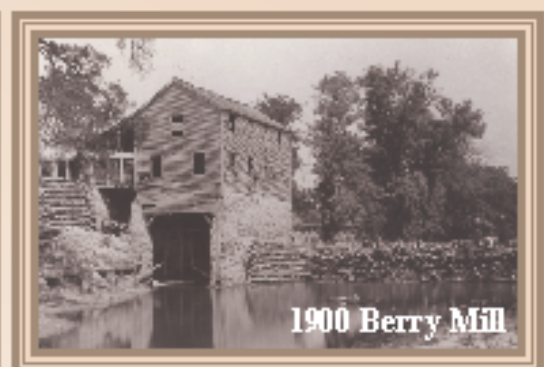
Voter Approved Bonds

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 tranche of road bonds, totaling \$160 million, are being issued in April 2024.



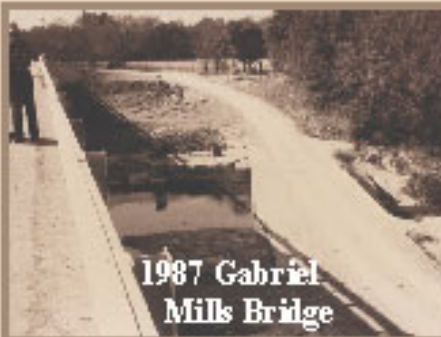
Wilco Community Stats			
	2023	2022	2021
Participants Sports Field Usage	104,861	102,758	99,575
Parks Dept Reservations	10,416	7,507	4,196
Rides of Miniature Train	36,459	41,768	39,040



MAJOR CAPITAL PROJECTS



1922 Georgetown Road Paving



1987 Gabriel Mills Bridge

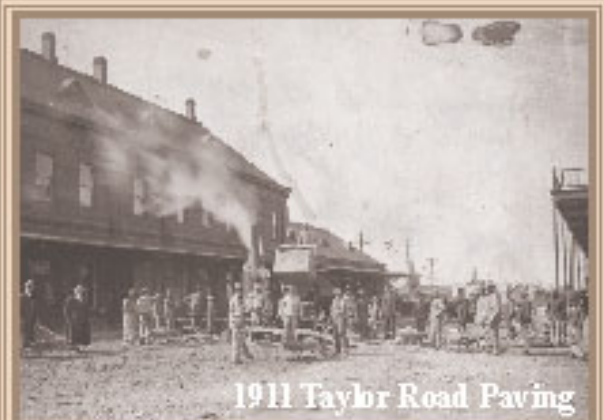
Major Capital Projects Annual Expenditures FY 2023		
<u>Project Name</u>	<u>\$ M</u>	<u>Type</u>
FM3349 at US 79 Interchange	\$ 29.13	Road
Right of Way	\$ 24.07	Road
RM2243 Re-Alignment	\$ 18.20	Road
CR 401/CR 404 Improvements	\$ 16.43	Road
Westinghouse Road Ph 1	\$ 9.29	Road
Samsung Highway	\$ 8.93	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

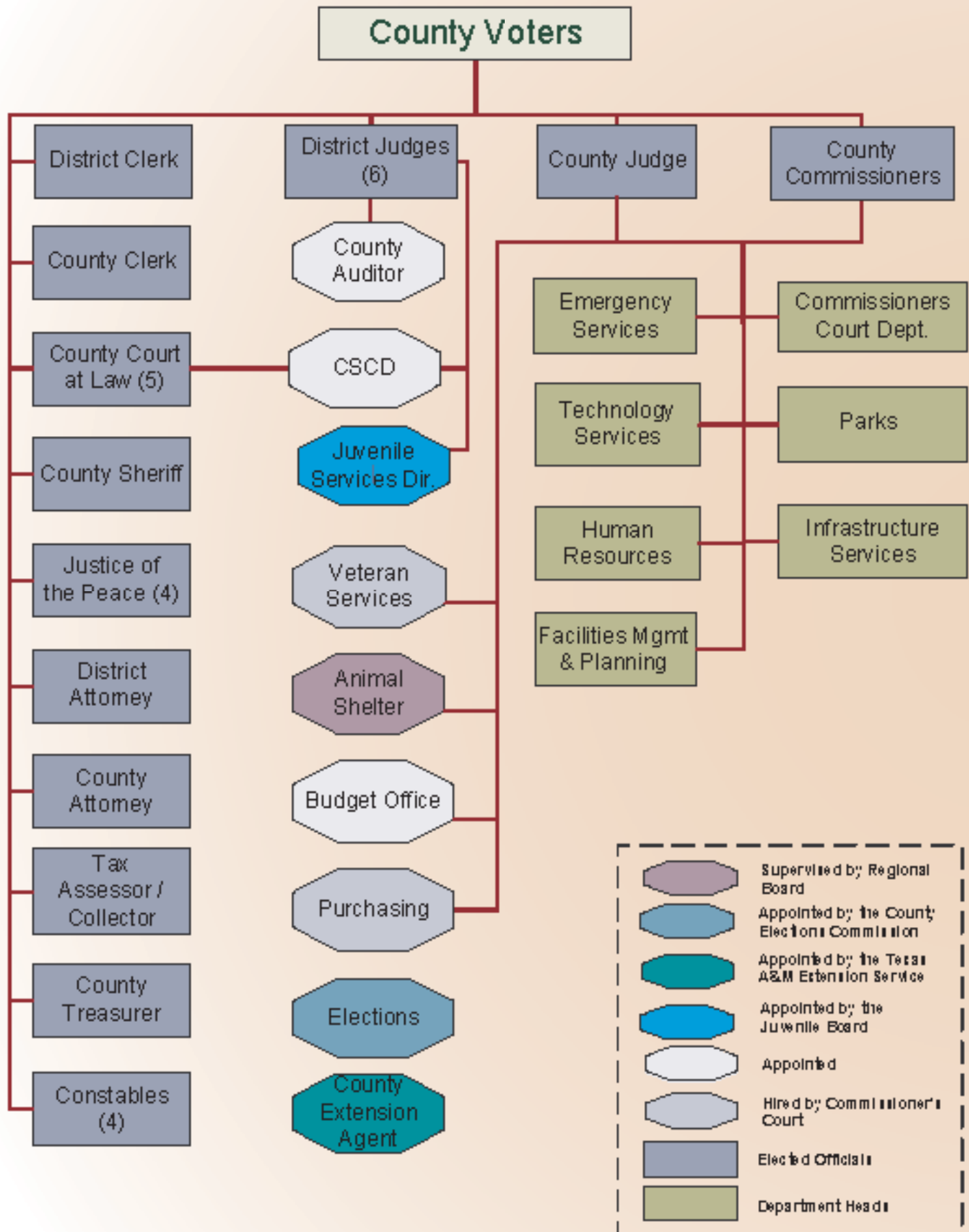
Wilco Transportation Stats

	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

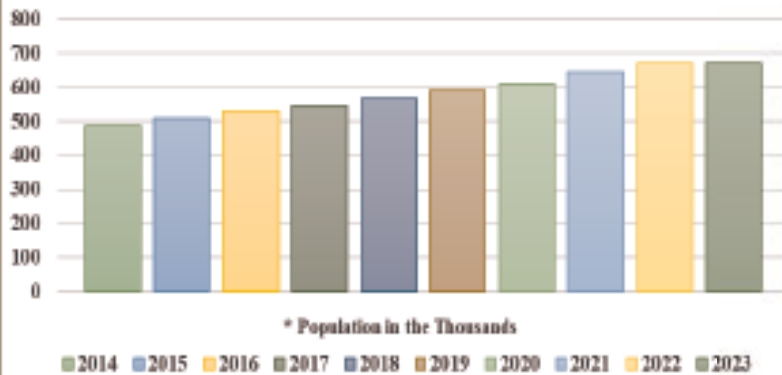


1911 Taylor Road Paving

WILLIAMSON COUNTY HIGHLIGHTS



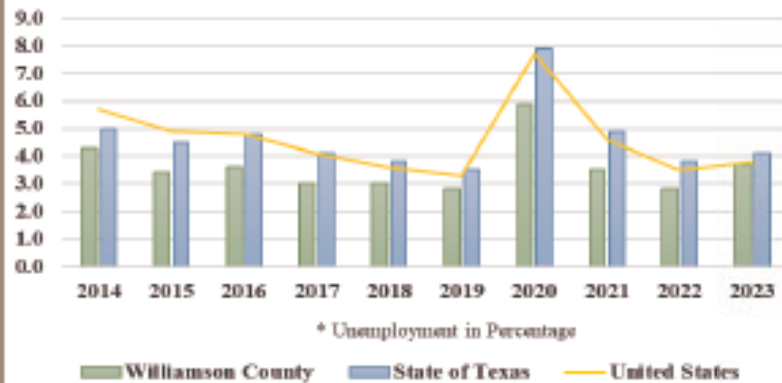
10 Year Population Growth



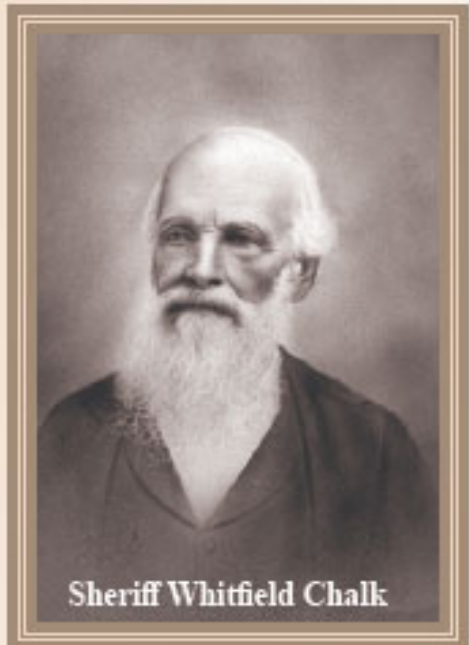
Ranking	Top 10 Taxpayers	Value in \$M
1	City of Round Rock	\$ 491.09
2	Dell Computer Holdings LP	\$ 442.01
3	Apple Inc	\$ 325.91
4	BRI 1869 Farmer LLC	\$ 316.52
5	Oncor Electric Delivery Company	\$ 265.38
6	Citicorp North America	\$ 237.97
7	Exxon Mobil Pipeline Co	\$ 227.67
8	Atmos Energy/Mid-Tex Distribution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

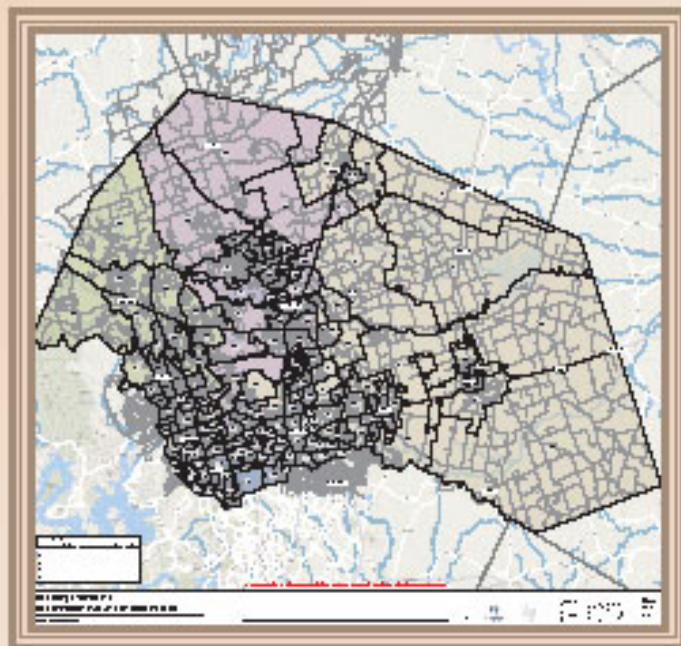
September 30, 2022

A handwritten signature in dark 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!

1. 日経新聞に掲載された、以下の文の1～5の空欄に入る適切な語句を、A～Eから選んで、下の表に記入してください。

R. J. M. M. VAN DER MEULEN

Since the implementation of W. Howard Clark and the formation of Minnesota's 10th Judicial District Court, there's been a change in the way the courts are run. In the past, judges would hear cases and then write opinions. Now, they write opinions and then hear cases. This change has led to a more efficient and cost-effective system. The new system has also led to a more efficient and cost-effective system. The new system has also led to a more efficient and cost-effective system.

pointed to the conflict and mass murder of themselves and their families. Almost everyone recognized the first picture was an authentic record of the deaths of people and that there would be no one left to tell the story. It took a long time to take the pictures, the film and the change. It was forwarded to the three judges the morning and evening of 24 could be obtained, the old-fashioned way. They had not visited the scene of the crime and had not seen the old-fashioned way. They had not seen the old-fashioned way. They had not seen the old-fashioned way.

over one in two years. It appears that the setting aside of reserves is concentrated in the many small landowners of the "new" estates, established in the early 1970s (Table 10.3).

William James Williams, 70, of 1001 E. 14th St., says he is a "strong supporter" of the bill. Williams, who is the president of the American Cancer Society, says that the bill is "one of the most important pieces of legislation that has been introduced in the last 10 years." Williams says that the bill is "one of the most important pieces of legislation that has been introduced in the last 10 years."

The First Issue

2002). However, the use of a single, fixed, 100% threshold for the identification of the presence of a disease is not always appropriate. For example, in the case of a disease with a low prevalence, a 100% threshold may result in a high number of false positives. In this paper, we propose a new method for the identification of the presence of a disease, based on the use of a variable threshold. The proposed method is based on the use of a variable threshold, which is determined by the prevalence of the disease in the population. The proposed method is based on the use of a variable threshold, which is determined by the prevalence of the disease in the population. The proposed method is based on the use of a variable threshold, which is determined by the prevalence of the disease in the population.

Large News

[illegible]

Soon after the town was located, Dr. Miles Owen, sometimes called "Old Whang," settled in the town of the creek and opened up his doctor's office. At the application of which he called his family members — such as "Dad" or "Granny and Sam" — was very successful.

The First Authors

She says she will like the fact the airline introduced the first "WIFE" service on the 747 because wife pilots are not allowed to handle the most profitable routes to more affluent cities. It is a good thing that there was someone there making "taking off" a joke. Being a wife pilot is a hard job and making the first of a new airline a hard task can be worth it. I agree to make another flight to the same place.

Service and Officers

[illegible]

Volgen Sie 174.22
 174.22 174.22 174.22

At the time, Judge was a 27-year-old, single, white male, a native-born American, who had been married for 10 years. He had two children, a 10-year-old son and a 6-year-old daughter. He was a member of the United Methodist Church and had been married for 10 years. He was a member of the United Methodist Church and had been married for 10 years.

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

[illegible]

How Jane King Died

It is a little more than a 24-hour time zone difference, but it is the only time zone difference that is not a multiple of six hours. The only time zone difference that is not a multiple of six hours is the time zone difference between the United States and the United Kingdom. The time zone difference between the United States and the United Kingdom is one hour. The time zone difference between the United States and the United Kingdom is one hour. The time zone difference between the United States and the United Kingdom is one hour.

[illegible]

It is also clear, as has been pointed out, that the above considerations are not meant to be taken too literally. The fact that the above-mentioned authors have not been able to find a clear-cut correlation between the two variables is not a proof of the absence of a relationship. On the contrary, it is a further indication that the relationship is not as simple as it appears to be. The fact that the correlation is not as high as it should be, in view of the fact that the two variables are both measured in terms of the same unit, is a further indication that the relationship is not as simple as it appears to be. The fact that the correlation is not as high as it should be, in view of the fact that the two variables are both measured in terms of the same unit, is a further indication that the relationship is not as simple as it appears to be.

8400 N. 10th St.

Mid-Texas looks like a cross of Texas between the PRAIRIE STATE of the Kennedy, Dallas, Texas, section, formed of Texas, with small, similar hills and rounded shapes, and a small, rounded shape in the center of Texas. The war in the NE

[illegible]

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

Assistant Financial Director - Pam Navarrette

Senior Accountant - Courtney 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 Paris

Accounts Payable Specialist - Miranda Stubbs

Payroll Lead - Diane Cotelaza

Payroll Specialist - Arcelia Kent

Payroll/AP Auditor - Nicole Alderete

Internal Audit:

Internal Audit Director - David Cortright, CIA

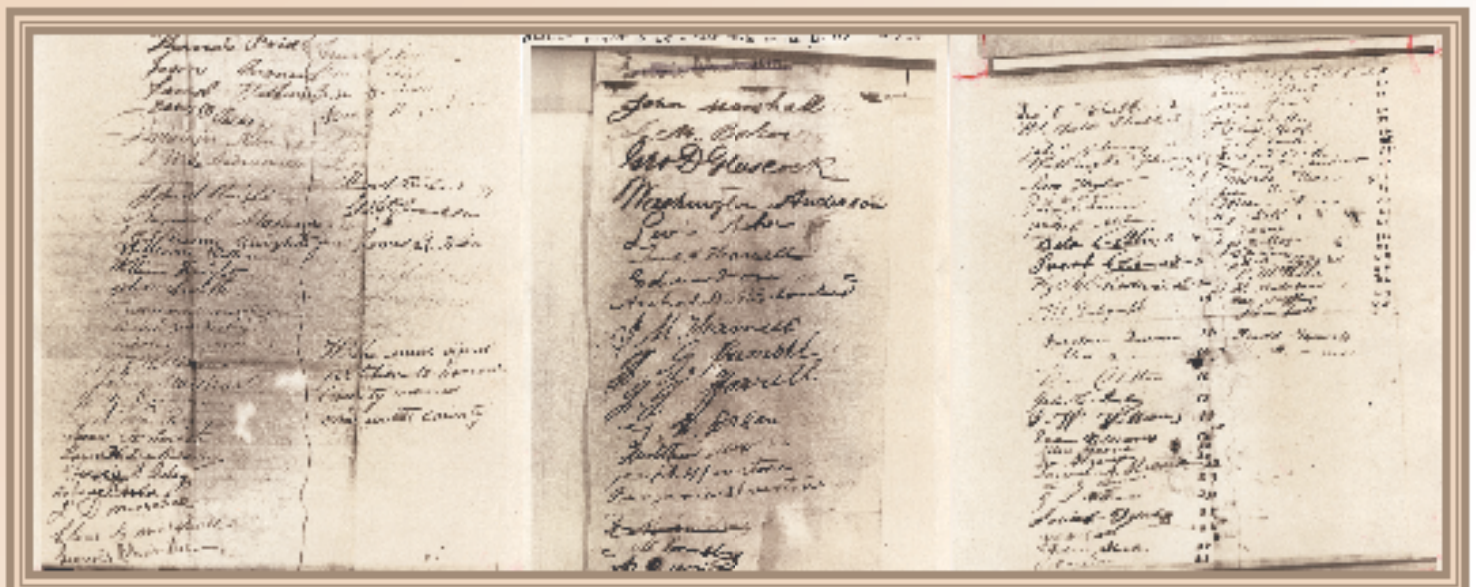
Assistant Internal Audit Director - Larry Douglas, CFE, CISA, CGAP

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

