



BURNET COUNTY COMMISSIONERS COURT

Jim Luther, Jr
Precinct 1

Damon Beierle
Precinct 2

James Oakley
County Judge

Billy Wall
Precinct 3

Joe Don Dockery
Precinct 4

An agenda packet containing detailed information on the items listed below is distributed to the County Judge, Commissioners, and County Clerk the Friday preceding the meeting. The agenda packet is also posted on the county website at www.burnetcountytexas.org, under Public Meetings. A hard copy of the agenda packet is available in the County Clerk's office. Our Mission Statement: The mission of Burnet County is to maintain overall efficient and effective management of county resources while providing the services mandated by state and federal law and desired by the citizens of Burnet County.

REGULAR MEETING DATE: Tuesday JUNE 11, 2024

MEETING TIME: 9:00 a.m.

MEETING PLACE: 2nd Floor Courtroom located at 220 S. Pierce, Burnet, Texas

1. Call to Order
2. Invocation and Pledge of Allegiance to the Flags
3. Public Comments - Pursuant to Texas Government Code 551.007 (b), any person may make comment on any item appearing on the agenda. Any comments made will not be addressed by the Commissioners Court during the Public Comments agenda item. Public Comments are limited to three (3) minutes per person.
4. Discussion and/or action regarding the Employee Health and Benefit Plan renewal through the Texas Association of Counties Health & Employee Benefits Pool (Oakley)

Attachments
Health Renewal

5. Discussion and/or action regarding approval of the Burnet County Road Inventory Report (Oakley)

Attachments
Burnet Road log

6. Discussion and/or action regarding the approval of a bond for Debra Bindseil, Justice of the Peace, Precinct 4 (Oakley)
7. Discussion and/or action concerning a variance from the OSSF regulations for Spicewood Baptist Church. A request to place the drain field for the church on property owned by the Spicewood Community Center (Dockery)
8. Discussion and/or action concerning the preliminary plat approval for Spicewood Gardens, a private subdivision consisting of 66 lots on 43.226 acres located in the 100 block of Parr Avenue (Dockery)

9. Discussion and/or action concerning the replat of Lot 5, Thunderbird Square, Phase 1, to be known as Thunderbird Square, Phase 2, to consist of eight (8) hangers, one (1) pilot's lounge and one (1) storage area (Dockery)
10. Discussion and/or action concerning a request for a variance from the Burnet County Subdivision Regulations by Coyett Mark Hurst for a 3.71 acre tract out of an 8.21 acre tract BCAD parcel #53736 also known as Trace 16 Timber Ridge Subdivision (Luther)
11. Discussion and/or action concerning a request for a variance from the Burnet County Subdivision Regulations by John and Tara Mizell for a 5.25 acre tract out of BCAD parcels #48744 and #48745 (11.59 acres) located in the 6200 block of CR 207 (Beierle)
12. FY 24-25 Budget Workshop. The members of the Commissioners Court will meet to discuss the preparation of the FY 24-25 Burnet County Budget, including but not limited to, addressing all Burnet County government department budgets and/or requests, compensations, benefits and priorities (Oakley)
13. Discussion and/or action regarding adding people to the composition of the Burnet County local broadband committee (Oakley)
14. Discussion and/or action regarding the approval to ratify the approval to apply for and sign a resolution for the FY 25 application for the Heart of Texas Auto Theft Task Force from the Motor Vehicle Crime Prevention Authority with the Texas Department of Motor Vehicles (Oakley)
15. **Executive Session.** Discussion with Burnet County Commissioner's Court and the County Civil Attorney(s) and/or the County Attorney in accordance with Texas Government Codes 551.071. The Commissioners Court reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any matters as authorized by the Texas Government Code including, but not limited to, Sections: 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), 551.087 (Economic Development), 418.183 (Deliberations about Homeland Security Issues), 551.0725 (Contracts being negotiated).
16. Reconvene in Open Session.
17. Discussion and/or action regarding items discussed in Executive Session.
18. Discussion and/or action regarding Department Updates:
19. Acknowledgement of Receipt:
 - a. Texas Commission on Jail Standards letter-Inspection Report
 - b. Updated Personnel Policy approved last Comm. Court
 - c. Burnet County ESD 4 and 8 reports

Attachments

Jail Standard Report

employee handbook

ESD 4 report

ESD 8 report

20. Discussion and/or action regarding contracts, agreements or grants to be approved and/or ratified:
 - a. Work order with KC Engineering for set of construction plans for paving and striping of CR 420
 - b. Wisdom Construction proposal - consider add of \$2,750 to original contract with Wisdom for concrete work at the Maintenance Facility
 - c. Proposal with Creative Decor to trim the trees around the Courthouse and Historic Jail
 - d. Interlocal agreement with City of Burnet for paving

Attachments

KC Engineering work order

Wisdom Construction proposal

Tree trimming part 1

Tree trimming part 2

Interlocal with City of Burnet

21. Discussion and/or action concerning calling for Bids and Bid openings, request for proposals/qualifications and related openings:
22. The following items are part of the Consent Agenda and require no deliberation by the Commissioner's Court. Any item from this agenda may be considered separately:
 - a. Consideration and approval of any pending personnel issues within the policy.
 - b. Consideration and approval concerning budget amendments.
 - c. Consideration and approval concerning budget line item transfers.
 - d. Consideration and authorization of payment of claims previously approved by the County Auditor.
 - e. Acceptance of reports of County Officials as required by LGC 115.02 previously examined by the County Auditor
 - f. Consideration and approval regarding Departmental equipment requests and/or property transfers.
 - g. Correspondence.
23. Discussion regarding any previous agenda items.
24. Calendar Review.
25. Adjournment

The Commissioners' Court reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any matters as authorized by the Texas Government Code including, but not limited to, Sections: 551.071 (Consultation with Attorney) 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations) Deliberations about Security Devices), 551.087 (Economic Development), 418.183 (Deliberations about Homeland Security Issues). Compliance with the Americans with Disabilities Act, Burnet County will provide for reasonable accommodations for persons attending Commissioners' Court. To better serve you, requests should be received 24 hours prior to the meetings. Please contact Ms. Stephanie McCormick, Commissioners' Court Coordinator, at (512) 715-5276. Please note, the location of the meeting is subject to change based upon availability of the Courtroom. If meeting location is changed, notice at the above meeting location shall be posted to ensure public access to meeting is granted.

Posted by 5:00 o'clock P.M. on June 7, 2024
COMMISSIONERS COURT, BURNET COUNTY, TEXAS

CLERK OF THE COURT

Burnet County Commissioners Court

Jim Luther Jr.
Precinct 1

Damon Beierle
Precinct 2

James Oakley
County Judge

Billy Wall
Precinct 3

Joe Don Dockery
Precinct 4

Regular Session

4.

Meeting Date: 06/11/2024

Subject

Discussion and/or action regarding the Employee Health and Benefit Plan renewal through the Texas Association of Counties Health & Employee Benefits Pool (Oakley)

Attachments

Health Renewal



TEXAS ASSOCIATION *of* COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

2024 - 2025 Renewal Notice and Benefit Confirmation

Group: 94619 – Burnet County

Anniversary Date: 10/1/2024

Return to TAC by: 06/28/2024

Please initial and complete each section confirming your group's benefits and fill out the contribution schedule according to your group's funding levels. Fax to 1-512-481-8481 or email to haileyg@county.org.

For any plan or funding changes other than those listed below, please contact Hailey Gajewski at 1-800-456-5974.

MEDICAL

Medical: Plan 1100 \$25 Copay; \$750 Ded; 80%; \$3000 OOP Max

RX Plan: 5A \$10/30/50, \$0 Ded

Your % rate increase is: 7.5%

Your payroll deductions for medical benefits are: **Pre Tax**

Tier	Current Rates	New Rates Effective 10/1/2024	New Amount Employer Pays	New Amount Employee Pays	New Amount Retiree Pays (if applicable)
Employee Only	\$961.36	\$1,033.46	\$	\$	\$
Employee + Spouse	\$1,537.28	\$1,652.58	\$	\$	\$
Employee + Child	\$1,219.24	\$1,310.68	\$	\$	\$
Employee + Child(ren)	\$1,528.64	\$1,643.28	\$	\$	\$
Employee + Family	\$2,001.42	\$2,151.52	\$	\$	\$

_____ Initial to accept Medical Plan and New Rates.

DENTAL

Dental: Plan II w/Ortho - 100% Prevent.; \$50 Ded; 80% Basic; 50% Major

Your % rate increase is: 3.5%

Your payroll deductions for dental benefits are: **Pre Tax**

Tier	Current Rates	New Rates Effective 10/1/2024	New Amount Employer Pays	New Amount Employee Pays	New Amount Retiree Pays (if applicable)
Employee Only	\$29.24	\$30.26	\$	\$	\$
Employee + Spouse	\$64.06	\$66.30	\$	\$	\$
Employee + Child(ren)	\$54.90	\$56.82	\$	\$	\$
Employee + Family	\$91.50	\$94.70	\$	\$	\$

_____ Initial to accept Dental Plan and New Rates.

VISION

Vision: PREM-12/12/12, \$0 Exam Copay, \$10 Lenses Copay, \$180 Frame Allowance

Your % rate increase is: 0.0%

Your payroll deductions for vision benefits are: **Pre Tax**

Tier	Current Rates	New Rates Effective 10/1/2024	New Amount Employer Pays	New Amount Employee Pays	New Amount Retiree Pays (if applicable)
Employee Only	\$7.86	\$7.86	\$	\$	\$
Employee + Spouse	\$14.98	\$14.98	\$	\$	\$
Employee + Child(ren)	\$15.78	\$15.78	\$	\$	\$
Employee + Family	\$23.22	\$23.22	\$	\$	\$

_____ Initial to accept Vision Plan and New Rates.

WAITING PERIOD

Waiting period applies to all benefits.

Employees

89 days - Day following waiting period

Elected Officials

Date of hire

_____ Initial to confirm.

COBRA ADMINISTRATION

Please indicate how your group manages COBRA administration:

- ☐ County/Group processes COBRA on OASYS
**County/Group is responsible for fulfilling COBRA notification process and requirements.*
- ☒ BCBS COBRA Department processes COBRA
**BCBS COBRA Department administers via COBRA contract with the County/Group*
- ☐ County/Group processes TAC HEBP Continuation of Coverage on OASys (< 20 employees)
**County/Group is responsible for fulfilling notification process and requirements*

_____ Initial to confirm COBRA Administration.

PLAN INFORMATION

Broker or Consultant Information

Please confirm your broker or consultant's name, if applicable:

Please list changes and/or corrections below

Agency Name

Agency Address

Broker Representative or
Consultant's Name

Contact Phone Number

Contact Email Address

_____ Initial to confirm Broker or Consultant information.

- Please update broker or consultant's information.
- If applicable, broker commissions are included in rates listed on page 1.
- Retirees pay the same premium as active employees regardless of age for medical and dental.
- Rates based upon current benefits and enrollment. A substantial change in enrollment (10% over 30 days or 30% over 90 days) may result in a change in rates.
- Form must be received by **6/28/2024** in order to avoid additional administrative fees.
- Signature on the following page is required to confirm and accept your group's renewal.

TAC HEBP Member Contact Designation

Burnet County

CONTRACTING AUTHORITY

As specified in the Interlocal Participation Agreement, each Member Group hereby designates and appoints, as indicated in the space provided below, a Contracting Authority of department head rank or above and agrees that TAC HEBP shall NOT be required to contact or provide notices to ANY OTHER person. Further, any notice to, or agreement by, a Member Group's Contracting Authority, with respect to service or claims hereunder, shall be binding on the Member. Each Member Group reserves the right to change its Contracting Authority from time to time by giving written notice to TAC HEBP.

Please list changes and/or corrections below.

Name Shirley Bullard
Title HR Director
Address 220 S. Pierce
Burnet, TX 78611
Phone 512-756-5489
Fax 512-756-5487
Email sbullard@burnetcountytexas.org

BILLING CONTACT

Responsible for receiving all invoices relating to TAC HEBP products and services.

Please list changes and/or corrections below.

Name Shirley Bullard
Title HR Director
Address 220 S. Pierce
Burnet, TX 78611
Phone 512-756-5489
Fax 512-756-5487
Email sbullard@burnetcountytexas.org

COUNTY REPRESENTATIVE

TAC HEBP's main contact for daily matters pertaining to health benefits.

Please list changes and/or corrections below.

Name Shirley Bullard
Title HR Director
Address 220 S. Pierce
Burnet, TX 78611
Phone 512-756-5489
Fax 512-756-5487
Email sbullard@burnetcountytexas.org

Signature of County Judge or Contracting Authority

Date

Please PRINT Name and Title

The Texas Association of Counties would like to thank you for your membership in the only all county-owned and county directed Health and Employee Benefits Pool in Texas.

12-Month Medical Report

Post Date : Mar 2024

Metrics : (Average Members, Average Subscribers, Total Contribution, Medical Paid, Pharmacy Paid, Paid)

Rows : (Paid Date)

Columns : (Metrics)

Paid Date : Last 12 Months [Apr 2023 - Mar 2024]

Account : (000094500 - POOLED)

Coverage Type : (Medical)

Group : (094619 - BURNET COUNTY)

Paid Date	Average Subscribers	Average Members	Total Contribution	Medical Paid	Pharmacy Paid	Paid
Apr 2023	304	469	\$314,802.46	\$145,271.74	\$61,625.68	\$206,897.42
May 2023	308	477	\$323,363.40	\$227,387.56	\$101,772.86	\$329,160.42
Jun 2023	309	480	\$324,810.98	\$319,840.52	\$73,606.92	\$393,447.44
Jul 2023	311	487	\$325,592.38	\$343,533.54	\$105,574.97	\$449,108.51
Aug 2023	312	487	\$329,526.90	\$228,276.72	\$65,024.61	\$293,301.33
Sep 2023	310	480	\$325,193.48	\$337,730.72	\$88,126.18	\$425,856.90
Oct 2023	310	487	\$348,729.34	\$418,732.87	\$99,647.08	\$518,379.95
Nov 2023	308	483	\$345,766.56	\$315,085.83	\$52,768.48	\$367,854.31
Dec 2023	315	497	\$346,727.92	\$310,137.25	\$94,402.84	\$404,540.09
Jan 2024	311	508	\$349,635.86	\$359,979.09	\$50,772.72	\$410,751.81
Feb 2024	306	503	\$351,938.04	\$367,731.89	\$64,254.75	\$431,986.64
Mar 2024	310	511	\$352,581.36	\$157,352.39	\$52,955.95	\$210,308.34
Total: Selected Filter(s)	310	489	\$4,038,668.68	\$3,531,060.12	\$910,533.04	\$4,441,593.16

HCC - No PHI

Post Date : Mar 2024

Service Category : Total (Inpatient Facility, Outpatient Facility, Pharmacy, Professional)

Metrics : (Paid)

Claim Type : (MEDICAL, PHARMACY)

Coverage Type : (Medical)

Group : (094619 - BURNET COUNTY)

Paid Month : Last 12 Months [Apr 2023 - Mar 2024]

Paid greater or equal 10000.00

Paid : descending

Encrypted Member ID	Member Status	Medical Paid	Pharmacy Paid	Paid
8840188504	Active	\$95,323.73	\$160,386.06	\$255,709.79
16580065027	Active	\$233,958.10	\$3,326.16	\$237,284.26
18700127788	Active	\$219,773.33	\$15,996.93	\$235,770.26
8840188384	Active	\$227,146.49	\$141.37	\$227,287.86
8840188440	Active	\$9,378.21	\$138,122.36	\$147,500.57
18530154854	Active	\$96,285.12	\$1,819.47	\$98,104.59
20420355982	Active	\$93,184.12	\$10.10	\$93,194.22
8840188505	Active	\$66,854.14	\$4,934.36	\$71,788.50
17300110402	Active	\$69,467.51	\$354.94	\$69,822.45
18410958951	Active	\$68,373.54	\$75.89	\$68,449.43
18870510355	Active	\$66,244.16	\$25.45	\$66,269.61
8840188458	Active	\$47,028.45	\$15,384.33	\$62,412.78
17810166275	Active	\$56,920.81	\$3,649.45	\$60,570.26
19920550713	Active	\$60,234.80	\$64.02	\$60,298.82
20580000000	Active	\$58,488.15	\$1,281.05	\$59,769.20
20390221712	Active	\$56,402.58	\$898.25	\$57,300.83
20480421571	Active	\$54,968.49	\$0.00	\$54,968.49
18770396884	Active	\$49,423.60	\$122.75	\$49,546.35
16000270916	Active	\$45,762.74	\$2,930.97	\$48,693.71
20600491333	Active	\$44,876.54	\$63.52	\$44,940.06
20520327698	Active	\$44,934.67	\$0.00	\$44,934.67
18640227272	Active	\$36,638.57	\$7,612.71	\$44,251.28
19230384659	Active	\$37,287.61	\$6,263.64	\$43,551.25



TEXAS ASSOCIATION *of* COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

HCC - No PHI

17945394923	Active	\$31,941.46	\$11,273.81	\$43,215.27
16000327226	Active	\$29,848.83	\$11,974.08	\$41,822.91
16000270915	Active	\$33,194.18	\$8,599.02	\$41,793.20
8840188548	Active	\$21,027.75	\$16,373.90	\$37,401.65
8840188526	Active	\$36,094.02	\$709.06	\$36,803.08
19190529037	Active	\$6,619.37	\$26,523.85	\$33,143.22
17810256351	Active	\$30,466.63	\$2,590.04	\$33,056.67
18340326759	Active	\$32,799.21	\$2.57	\$32,801.78
4970190551	Active	\$24,392.19	\$5,837.68	\$30,229.87
18600391779	Active	\$28,910.36	\$653.47	\$29,563.83
16200092675	Active	\$27,386.65	\$111.51	\$27,498.16
20200536732	Active	\$27,118.77	\$0.00	\$27,118.77
18700032820	Active	\$13,539.72	\$13,342.38	\$26,882.10
19360336276	Active	\$26,332.11	\$26.88	\$26,358.99
17942562164	Active	\$15,968.49	\$9,777.09	\$25,745.58
20110410804	Active	\$24,997.00	\$0.00	\$24,997.00
18450359674	Active	\$24,006.21	\$684.29	\$24,690.50
8840338859	Active	\$13,829.29	\$10,843.95	\$24,673.24
16830391718	Active	\$2,889.89	\$21,758.45	\$24,648.34
17960267203	Active	\$1,664.71	\$22,614.29	\$24,279.00
19940065854	Active	\$23,194.59	\$0.00	\$23,194.59
3330140649	Active	\$16,303.10	\$6,857.08	\$23,160.18
18140216538	Active	\$16,130.00	\$6,005.91	\$22,135.91
13960134012	Active	\$6,463.15	\$15,642.02	\$22,105.17
20220488731	Active	\$18,986.19	\$3,063.92	\$22,050.11
18210441008	Active	\$18,337.20	\$3,672.42	\$22,009.62
20090192512	Active	\$21,668.38	\$37.90	\$21,706.28
9670171828	Active	\$20,422.53	\$241.40	\$20,663.93
18240657044	Active	\$15,605.49	\$5,055.46	\$20,660.95
18240694207	Active	\$2,318.57	\$18,306.11	\$20,624.68
18990452026	Active	\$17,395.15	\$2,989.75	\$20,384.90
16150262031	Active	\$3,412.18	\$16,741.12	\$20,153.30
3043379840	Active	\$1,937.93	\$18,131.59	\$20,069.52
16030137804	Active	\$2,829.02	\$16,901.77	\$19,730.79
19150178596	Active	\$18,991.01	\$31.59	\$19,022.60
8840188478	Active	\$18,100.49	\$286.16	\$18,386.65
9270337604	Active	\$915.76	\$17,331.29	\$18,247.05
18871108251	Active	\$2,248.22	\$15,816.44	\$18,064.66
12360329782	Active	\$1,489.84	\$15,717.63	\$17,207.47
19840440620	Active	\$17,138.68	\$0.00	\$17,138.68
20200142909	Active	\$16,907.95	\$3.34	\$16,911.29



TEXAS ASSOCIATION *of* COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

HCC - No PHI

20000153697	Active	\$16,473.45	\$35.00	\$16,508.45
3059915125	Active	\$10,401.45	\$5,714.79	\$16,116.24
17130297264	Active	\$14,047.63	\$1,618.18	\$15,665.81
19940065784	Active	\$11,971.08	\$3,595.57	\$15,566.65
20510006578	Active	\$10,580.63	\$4,824.54	\$15,405.17
8840188495	Active	\$13,638.22	\$1,037.09	\$14,675.31
19740033261	Active	\$14,538.33	\$12.44	\$14,550.77
9880505103	Active	\$14,048.49	\$350.92	\$14,399.41
20580405393	Active	\$14,206.29	\$44.20	\$14,250.49
20290580816	Active	\$14,195.42	\$0.00	\$14,195.42
13570079783	Active	\$10,187.78	\$3,842.55	\$14,030.33
18871034591	Active	\$12,504.27	\$1,467.96	\$13,972.23
19670905341	Active	\$13,039.94	\$845.80	\$13,885.74
19361256702	Active	\$11,998.66	\$215.83	\$12,214.49
19100033828	Active	\$1,098.19	\$10,386.22	\$11,484.41
8840188382	Active	\$11,353.63	\$125.45	\$11,479.08
5680195981	Active	\$1,687.80	\$9,660.51	\$11,348.31
17250116388	Active	\$7,736.01	\$3,567.53	\$11,303.54
20450506548	Active	\$11,129.47	\$57.16	\$11,186.63
16620044796	Active	\$10,258.10	\$729.25	\$10,987.35
19860432946	Active	\$10,891.40	\$2.90	\$10,894.30
18490239215	Active	\$10,625.19	\$0.00	\$10,625.19
19490129634	Active	\$3,692.37	\$6,825.98	\$10,518.35
20020266326	Active	\$10,398.28	\$77.71	\$10,475.99
18040034756	Active	\$10,474.95	\$0.00	\$10,474.95
19070086990	Active	\$10,328.29	\$99.47	\$10,427.76
8840188426	Active	\$9,672.53	\$583.83	\$10,256.36
20270908243	Active	\$10,108.86	\$34.71	\$10,143.57
18871034737	Active	\$9,792.76	\$238.93	\$10,031.69
Query Total	93	\$2,863,857.20	\$745,987.52	\$3,609,844.72

12-Month Dental Report

Post Date : Mar 2024

Metrics : (Average Subscribers, Average Members, Total Contribution, Dental Paid)
Rows : (Paid Date)
Columns : (Metrics)
Paid Date : Last 12 Months [Apr 2023 - Mar 2024]
Account : (000094500 - POOLED)
Coverage Type : (Dental)
Group : (094619 - BURNET COUNTY)

Paid Date	Average Subscribers	Average Members	Total Contribution	Dental Paid
Apr 2023	306	537	\$13,522.86	\$8,094.89
May 2023	310	546	\$13,828.18	\$11,628.76
Jun 2023	311	549	\$13,920.68	\$15,566.82
Jul 2023	313	554	\$13,973.60	\$14,162.63
Aug 2023	314	553	\$14,094.16	\$13,912.85
Sep 2023	312	553	\$13,909.40	\$14,032.62
Oct 2023	308	572	\$13,884.80	\$16,878.41
Nov 2023	306	568	\$13,789.72	\$15,283.25
Dec 2023	313	582	\$13,853.78	\$17,244.87
Jan 2024	309	591	\$14,005.96	\$12,987.64
Feb 2024	304	583	\$14,060.86	\$20,488.57
Mar 2024	308	590	\$14,046.12	\$15,936.95
Total: Selected Filter(s)	310	565	\$166,890.12	\$176,218.26



TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

HEALTHY COUNTY WELLNESS CONTACT DESIGNATION

Burnet County

WELLNESS COORDINATOR

The Wellness Coordinator is the primary contact regarding the Healthy County wellness program. The wellness coordinator is responsible for administrating Healthy County components and informing employees of all wellness resources available.

Current Wellness Coordinator

Name: Ms. Connie Haines

Title: Courthouse Communications Clerk

Address: 220 S Pierce St
Burnet, TX 78611

Email: chaines@burnetcountytexas.org

Phone Number: (512) 756-5420

Please list changes and/or corrections:

WELLNESS SPONSOR

The Wellness Sponsor is responsible for supporting the coordinator in administrating Healthy County components and encouraging county employees to access all Healthy County wellness resources available. An elected official in this role is preferred to illustrate management support for wellness.

Current Wellness Sponsor

Name:

Title:

Address:

Email:

Phone Number:

Please list changes and/or corrections:

Contracting Authority Signature: _____

Date: _____



HEALTHY COUNTY: COUNTY SPECIFIC INCENTIVE PROGRAM

A County Specific Incentive (CSI) is a wellness program that rewards employees and/or spouses for healthy behaviors such as completing an annual exam, tobacco affidavit, or participating in a physical activity program in exchange for avoiding a premium contribution, a lower monthly premium, earn additional days of PTO, or other rewards decided on by the County or District. Penalties and Rewards are administered at the county or district level.

Healthy County is available to assist in the process of designing, communicating, and tracking a CSI. Employees will be able to view their progress and completion of the incentive online or on the mobile app.

YOUR COUNTY OR DISTRICT'S CSI

Our records indicate that your County or District does not currently have a CSI. Please make a selection below to let us know if you would like to implement a CSI or learn more about implementing a CSI. Your county or district's Wellness Consultant will reach out to you to discuss design options. Also, please feel free to contact your county or district's Wellness Consultant at any time to begin this process. If your County or District decides to implement a CSI, there is a six week waiting period before employees can view the program online.

- ☐ We would like to implement a CSI Program for the 2024-2025 plan year.
- ☐ We are interested in learning more about the CSI Program.
- ☐ We are not interested in learning more about the CSI Program at this time.

County or District Name: _____

Printed Name and Title: _____

Contracting Authority Signature: _____

Date: _____

Burnet County Commissioners Court

Jim Luther Jr.
Precinct 1

Damon Beierle
Precinct 2

James Oakley
County Judge

Billy Wall
Precinct 3

Joe Don Dockery
Precinct 4

Regular Session

5.

Meeting Date: 06/11/2024

Subject

Discussion and/or action regarding approval of the Burnet County Road Inventory Report (Oakley)

Attachments

Burnet Road log

Road Name	Route ID	Length	County Nar	County Nui	District Number
APACHE	027AA0150	1.066	Burnet	27	14
COUNTY R027AA0125		0.106	Burnet	27	14
COUNTY R027AA0161		0.266	Burnet	27	14
DEER SPRING	027AA0163	0.461	Burnet	27	14
COUNTY R027AA0608		0.213	Burnet	27	14
COUNTY R027AA0303		1.496	Burnet	27	14
COUNTY R027AA0328		1.41	Burnet	27	14
COUNTY R027AA0640		0.398	Burnet	27	14
COUNTY R027AA0128		1.731	Burnet	27	14
COUNTY R027AA0324		0.514	Burnet	27	14
COUNTY R027AA0422		0.233	Burnet	27	14
COUNTY R027AA0254		2.203	Burnet	27	14
COUNTY R027AA0104		3.277	Burnet	27	14
CAMP	027AA0169	0.067	Burnet	27	14
COUNTY R027AA0402		2.55	Burnet	27	14
COUNTY R027AA0325		0.47	Burnet	27	14
COUNTY R027AA0641		0.447	Burnet	27	14
COUNTY R027AA0114		2.228	Burnet	27	14
SHORT	027AA0707	0.084	Burnet	27	14
COUNTY R027AA0204		2.04	Burnet	27	14
COUNTY R027AA0180		3.43	Burnet	27	14
COUNTY R027AA0628		1.403	Burnet	27	14
MAHOMET	027AA0646	0.303	Burnet	27	14
COUNTY R027AA0141		0.84	Burnet	27	14
COUNTY R027AA0522		0.37	Burnet	27	14
NAVAJO	027AA0155	1.06	Burnet	27	14
COUNTY R027AA0414		2.538	Burnet	27	14
LAKESIDE	027AA0772	0.138	Burnet	27	14
WATER'S EDGE	027AA0771	0.346	Burnet	27	14
COUNTY R027AA0768		0.224	Burnet	27	14
EAGLES REST	027AA0742	0.063	Burnet	27	14
PACKSADD	027AA0770	0.221	Burnet	27	14
RIVER	027AA0773	0.153	Burnet	27	14
WACO	027AA0774	0.134	Burnet	27	14
EVENTIDE	027AA0780	0.121	Burnet	27	14
NIGHTFALL	027AA0781	0.15	Burnet	27	14
LITTLE ELM	027AA0782	0.326	Burnet	27	14
COUNTY R027AA0785		0.79	Burnet	27	14
FAIRLAND	027AA0789	0.13	Burnet	27	14
HIGHVIEW	027AA0790	0.41	Burnet	27	14
COUNTY R027AA0795		0.833	Burnet	27	14
ALEXANDER	027AA0756	0.393	Burnet	27	14
COUNTY R027AA0754		0.996	Burnet	27	14
CAUBLE CE	027AA0758	0.456	Burnet	27	14
WESTSHORE	027AA0745	0.134	Burnet	27	14
COUNTY R027AA0740		0.566	Burnet	27	14

SADDLE HC 027AA0734	0.224 Burnet	27	14
COUNTY RC 027AA0735	0.211 Burnet	27	14
TRAILS ENC 027AA0738	0.046 Burnet	27	14
BRONCO 027AA0739	0.206 Burnet	27	14
MUSTANG 027AA0737	0.093 Burnet	27	14
BUCKBOAR 027AA0736	0.236 Burnet	27	14
WHITE TAIL 027AA0735	0.161 Burnet	27	14
TWIN CREE 027AA0760	0.89 Burnet	27	14
COUNTY RC 027AA0798	0.983 Burnet	27	14
COUNTY RC 027AA0725	0.341 Burnet	27	14
COUNTY RC 027AA0730	1.093 Burnet	27	14
COUNTY RC 027AA0731	0.233 Burnet	27	14
COUNTY RC 027AA0732	0.376 Burnet	27	14
VALLEY 027AA0765	0.23 Burnet	27	14
COUNTY RC 027AA0091	0.344 Burnet	27	14
COUNTY RC 027AA0763	0.701 Burnet	27	14
VISTA HERI 027AA0767	0.27 Burnet	27	14
COUNTY RC 027AA0727	0.328 Burnet	27	14
SENECA 027AA0152	1 Burnet	27	14
COUNTY RC 027AA0109	1.414 Burnet	27	14
COUNTY RC 027AA0623	1.716 Burnet	27	14
COUNTY RC 027AA0172	0.306 Burnet	27	14
FOREST 027AA0704	0.17 Burnet	27	14
COUNTY RC 027AA0139	0.854 Burnet	27	14
COUNTY RC 027AA0282	1.294 Burnet	27	14
COUNTY RC 027AA0102	1.334 Burnet	27	14
COUNTY RC 027AA0134	1.846 Burnet	27	14
WARNER L 027AA0757	0.828 Burnet	27	14
COUNTY RC 027AA0759	1.534 Burnet	27	14
COUNTY RC 027AA0762	0.307 Burnet	27	14
WILLIAMS 027AA0764	0.807 Burnet	27	14
COUNTY RC 027AA0766	0.72 Burnet	27	14
TEJAS 027AA0769	0.206 Burnet	27	14
COUNTY RC 027AA0726	0.313 Burnet	27	14
TOKIM 027AA0794	0.893 Burnet	27	14
HIGHLAND 027AA0793	0.937 Burnet	27	14
OLAS 027AA0777	0.347 Burnet	27	14
COUNTY RC 027AA0724	0.42 Burnet	27	14
RIDGE 027AA0796	0.247 Burnet	27	14
PARK 027AA0797	0.031 Burnet	27	14
COUNTY RC 027AA0728	2.65 Burnet	27	14
WATERWA 027AA0741	0.237 Burnet	27	14
BEAVER CR 027AA0743	0.363 Burnet	27	14
BEAVER CR 027AA0744	0.067 Burnet	27	14
MONTE VIS 027AA0746	0.253 Burnet	27	14
LEISURE 027AA0747	0.043 Burnet	27	14
CIRCLE 027AA0806	0.516 Burnet	27	14

MORGAN C	027AA0748	0.496 Burnet	27	14
FANCHER	027AA0749	0.131 Burnet	27	14
COUNTY RC	027AA0750	1.431 Burnet	27	14
COUNTY RC	027AA0751	1.02 Burnet	27	14
COUNTY RC	027AA0752	1.347 Burnet	27	14
COUNTY RC	027AA0753	1.936 Burnet	27	14
COUNTY RC	027AA0755	2.587 Burnet	27	14
COUNTY RC	027AA0107	1.823 Burnet	27	14
COUNTY RC	027AA0268	1.494 Burnet	27	14
CIMARRON	027AA0613	0.468 Burnet	27	14
COUNTY RC	027AA0618	0.478 Burnet	27	14
COUNTY RC	027AA0108	15.633 Burnet	27	14
COUNTY RC	027AA0333	1.426 Burnet	27	14
COUNTY RC	027AA0112	3.236 Burnet	27	14
COUNTY RC	027AA0327	0.94 Burnet	27	14
CHARLES M	027AA0720	0.136 Burnet	27	14
COUNTY RC	027AA0115	1.85 Burnet	27	14
SHERWOOD	027AA0502	0.238 Burnet	27	14
COUNTY RC	027AA0650	1.256 Burnet	27	14
COUNTY RC	027AA0181	0.621 Burnet	27	14
COUNTY RC	027AA0123	1.214 Burnet	27	14
COUNTY RC	027AA0671	0.167 Burnet	27	14
COUNTY RC	027AA0413	0.93 Burnet	27	14
LONGHORN	027AA0175	0.39 Burnet	27	14
COUNTY RC	027AA0332	2.36 Burnet	27	14
COUNTY RC	027AA0124	0.487 Burnet	27	14
COUNTY RC	027AA0258	2.05 Burnet	27	14
COUNTY RC	027AA0121	0.756 Burnet	27	14
COUNTY RC	027AA0266	0.96 Burnet	27	14
COUNTY RC	027AA0224	2.581 Burnet	27	14
COUNTY RC	027AA0802	1.531 Burnet	27	14
COUNTY RC	027AA0803	1.08 Burnet	27	14
CONTOUR	027AA0805	0.241 Burnet	27	14
COUNTY RC	027AA0260	1.693 Burnet	27	14
COUNTY RC	027AA0118	1.563 Burnet	27	14
COUNTY RC	027AA0624	0.756 Burnet	27	14
COUNTY RC	027AA0131	0.737 Burnet	27	14
SKILLET	027AA0173	0.151 Burnet	27	14
LAKE VICT	027AA0816	0.203 Burnet	27	14
COUNTY RC	027AA0170	0.268 Burnet	27	14
CAMP	027AA0168	0.121 Burnet	27	14
CRIDER	027AA0663	2.907 Burnet	27	14
COUNTY RC	027AA0509	0.537 Burnet	27	14
CIMARRON	027AA0342	1.44 Burnet	27	14
COUNTY RC	027AA0135	1.147 Burnet	27	14
PEARL	027AA0706	0.26 Burnet	27	14
CORRAL	027AA0176	0.35 Burnet	27	14

COUNTY RC027AA0514	1.823 Burnet	27	14
BROWN 027AA0710	0.191 Burnet	27	14
COUNTY RC027AA0334	3.29 Burnet	27	14
TOBY 027AA0788	0.204 Burnet	27	14
COUNTY RC027AA0787	0.377 Burnet	27	14
OAK FORES027AA0786	0.526 Burnet	27	14
SCENIC VIE 027AA0784	0.783 Burnet	27	14
DALLAS 027AA0775	0.156 Burnet	27	14
TEMPLE 027AA0800	0.116 Burnet	27	14
COUNTY RC027AA0807	0.103 Burnet	27	14
COUNTY RC027AA0344	1.493 Burnet	27	14
LORENA 027AA0145	0.416 Burnet	27	14
COUNTY RC027AA0130	1.036 Burnet	27	14
COUNCIL 027AA0811	0.644 Burnet	27	14
COUNTY RC027AA0140	1.544 Burnet	27	14
RANCHETT027AA0812	0.708 Burnet	27	14
COUNTY RC027AA0142	0.833 Burnet	27	14
COUNTY RC027AA0813	0.643 Burnet	27	14
LOMA VIST 027AA0814	0.303 Burnet	27	14
LAMPASAS 027AA0505	0.108 Burnet	27	14
COUNTY RC027AA0512	0.776 Burnet	27	14
PARK 027AA0815	0.08 Burnet	27	14
MOHAWK 027AA0153	0.186 Burnet	27	14
WOODLAN 027AA0792	0.788 Burnet	27	14
COUNTY RC027AA0791	0.223 Burnet	27	14
ADVENTUR027AA0347	0.15 Burnet	27	14
CLEN OAK 027AA0156	0.646 Burnet	27	14
COUNTY RC027AA0143	0.086 Burnet	27	14
MILL CREEK 027AA0662	1.926 Burnet	27	14
COUNTY RC027AA0119	1.826 Burnet	27	14
COUNTY RC027AA0809	0.48 Burnet	27	14
CHAPARRA 027AA0810	1.978 Burnet	27	14
ED LOW 027AA0179	0.39 Burnet	27	14
BAKER 027AA0133	1.066 Burnet	27	14
COUNTY RC027AA0100	2.23 Burnet	27	14
COMANCH 027AA0148	0.703 Burnet	27	14
COUNTY RC027AA0658	2.188 Burnet	27	14
COUNTY RC027AA0407	1.151 Burnet	27	14
COUNTY RC027AA0158	0.586 Burnet	27	14
COUNTY RC027AA0503	0.536 Burnet	27	14
COUNTY RC027AA0276	1.62 Burnet	27	14
IROQUOIS 027AA0151	1.05 Burnet	27	14
COUNTY RC027AA0215	2.136 Burnet	27	14
COUNTY RC027AA0205	3.113 Burnet	27	14
EL CAMINC 027AA0157	0.421 Burnet	27	14
COUNTY RC027AA0225	1.936 Burnet	27	14
LITTLE MID 027AA0166	0.228 Burnet	27	14

COMANCH 027AA0149	0.324 Burnet	27	14
COUNTY RC027AA0649	2.413 Burnet	27	14
COUNTY RC027AA0171	0.256 Burnet	27	14
COUNTY RC027AA0420	1.298 Burnet	27	14
COUNTY RC027AA0617	0.353 Burnet	27	14
SHADY GLE 027AA0290	1.416 Burnet	27	14
COUNTY RC027AA0661	0.53 Burnet	27	14
COUNTY RC027AA0421	1.013 Burnet	27	14
COUNTY RC027AA0214	2.583 Burnet	27	14
COUNTY RC027AA0722	1.41 Burnet	27	14
COUNTY RC027AA0209	0.22 Burnet	27	14
COUNTY RC027AA0113	2.721 Burnet	27	14
TWIN ISLES 027AA0144	0.36 Burnet	27	14
SOUTHLAN 027AA0804	0.314 Burnet	27	14
COUNTY RC027AA0269	1.917 Burnet	27	14
SUNSET 027AA0778	0.24 Burnet	27	14
CHAPARRA 027AA0129	1.296 Burnet	27	14
COUNTY RC027AA0520	0.53 Burnet	27	14
COUNTY RC027AA0250	2.688 Burnet	27	14
COUNTY RC027AA0320	1.548 Burnet	27	14
COUNTY RC027AA0216	1.291 Burnet	27	14
COUNTY RC027AA0511	0.391 Burnet	27	14
COUNTY RC027AA0670	2.73 Burnet	27	14
COUNTY RC027AA0304	1.973 Burnet	27	14
COUNTY RC027AA0136	0.444 Burnet	27	14
COUNTY RC027AA0126	0.437 Burnet	27	14
RIVER OAK 027AA0154	0.666 Burnet	27	14
COUNTY RC027AA0213	1.984 Burnet	27	14
JENNINGS 027AA0711	0.143 Burnet	27	14
COUNTY RC027AA0212	2.79 Burnet	27	14
COUNTY RC027AA0227	0.494 Burnet	27	14
WALKER 027AA0708	0.193 Burnet	27	14
STAMPEDE 027AA0177	0.2 Burnet	27	14
COUNTY RC027AA0419	1.063 Burnet	27	14
COUNTY RC027AA0167	2.413 Burnet	27	14
SUNSET 027AA0429	1.145 Burnet	27	14
COUNTY RC027AA0116	2.393 Burnet	27	14
COUNTY RC027AA0510	0.453 Burnet	27	14
COUNTY RC027AA0406	0.656 Burnet	27	14
COUNTY RC027AA0220	2.406 Burnet	27	14
COUNTY RC027AA0612	1.13 Burnet	27	14
COUNTY RC027AA0343	1.307 Burnet	27	14
COUNTY RC027AA0127	0.335 Burnet	27	14
COUNTY RC027AA0660	0.407 Burnet	27	14
COUNTY RC027AA0132	0.566 Burnet	27	14
MCKAY 027AA0178	0.153 Burnet	27	14
COUNTY RC027AA0340	0.913 Burnet	27	14

LAKE	027AA0702	0.197 Burnet	27	14
COUNTY RC	027AA0330	7.476 Burnet	27	14
COUNTY RC	027AA0345	1.593 Burnet	27	14
COUNTY RC	027AA0110	5.51 Burnet	27	14
FRONTIER	027AA0174	0.347 Burnet	27	14
COUNTY RC	027AA0207	13.232 Burnet	27	14
COUNTY RC	027AA0252	7.538 Burnet	27	14
COUNTY RC	027AA0404	11.826 Burnet	27	14
COUNTY RC	027AA0424	0.349 Burnet	27	14
WINDSONG	027AA0779	0.325 Burnet	27	14
COUNTY RC	027AA0666	0.583 Burnet	27	14
COUNTY RC	027AA0210	9.71 Burnet	27	14
COUNTY RC	027AA0101	8.02 Burnet	27	14
COUNTY RC	027AA0336	7.875 Burnet	27	14
COUNTY RC	027AA0103	6.564 Burnet	27	14
COUNTY RC	027AA0208	6.756 Burnet	27	14
COUNTY RC	027AA0122	3.936 Burnet	27	14
COUNTY RC	027AA0335	5.885 Burnet	27	14
COUNTY RC	027AA0105	4.028 Burnet	27	14
COUNTY RC	027AA0111	3.676 Burnet	27	14
COUNTY RC	027AA0202	6.494 Burnet	27	14
COUNTY RC	027AA0401	6.216 Burnet	27	14
COUNTY RC	027AA0301	0.18 Burnet	27	14
COUNTY RC	027AA0423	1.941 Burnet	27	14
CHURCH	027AA0705	0.313 Burnet	27	14
COUNTY RC	027AA0341	3.896 Burnet	27	14
COUNTY RC	027AA0410	4.343 Burnet	27	14
COUNTY RC	027AA0106	3.868 Burnet	27	14
COUNTY RC	027AA0206	4.814 Burnet	27	14
COUNTY RC	027AA0215	3.756 Burnet	27	14
COUNTY RC	027AA0272	5.136 Burnet	27	14
COUNTY RC	027AA0203	4.399 Burnet	27	14
COUNTY RC	027AA0211	4.429 Burnet	27	14
COUNTY RC	027AA0504	2.111 Burnet	27	14
COUNTY RC	027AA0337	2.644 Burnet	27	14
COUNTY RC	027AA0408	2.671 Burnet	27	14
COUNTY RC	027AA0322	2.863 Burnet	27	14
COUNTY RC	027AA0221	2.457 Burnet	27	14
COUNTY RC	027AA0600	2.666 Burnet	27	14
COUNTY RC	027AA0627	2.245 Burnet	27	14
KROMER	027AA0409	1.454 Burnet	27	14
LAMPASAS	027AA0506	0.544 Burnet	27	14
COUNTY RC	027AA0656	0.234 Burnet	27	14
HICKORY CI	027AA0346	1.465 Burnet	27	14
COUNTY RC	027AA0625	1.083 Burnet	27	14
COUNTY RC	027AA0723	0.792 Burnet	27	14
COUNTY RC	027AA0218	1.722 Burnet	27	14

COUNTY RC027AA0201	2.111 Burnet	27	14
COUNTY RC027AA0521	0.598 Burnet	27	14
COUNTY RC027AA0256	0.738 Burnet	27	14
COUNTY RC027AA0270	0.376 Burnet	27	14
COUNTY RC027AA0611	0.5 Burnet	27	14
COUNTY RC027AA0326	0.262 Burnet	27	14
COUNTY RC027AA0411	2.259 Burnet	27	14
OLD LANDF027AA0761	0.263 Burnet	27	14
DAVIS CEM027AA0095	0.097 Burnet	27	14
SUNSET 027AA0096	0.26 Burnet	27	14
QUAIL 027AA0097	0.304 Burnet	27	14
WIRTZ DAM027AA0098	2.335 Burnet	27	14
TOMLINSON027AA0099	0.305 Burnet	27	14
COUNTY RC027AA0226	3.057 Burnet	27	14
COUNTY RC027AA0090	0.664 Burnet	27	14
COUNTY RC027AA0799	0.36 Burnet	27	14
DEER SPRING027AA0162	1.773 Burnet	27	14
YUCCA 027AA0165	1.006 Burnet	27	14
COUNTY RC027AA0817	0.144 Burnet	27	14
COUNTY RC027AA0508	2.592 Burnet	27	14
COUNTY RC027AA0507	1.099 Burnet	27	14
COUNTY RC027AA0721	2.367 Burnet	27	14
COUNTY RC027AA0120	7.309 Burnet	27	14
AGARITA 027AA0092	0.234 Burnet	27	14
QUAIL HILL027AA0093	0.266 Burnet	27	14
GREENWOOD027AA0094	0.361 Burnet	27	14
ANTLER 027AA0117	1.114 Burnet	27	14
HAYNIE FL027AA0137	0.266 Burnet	27	14
COUNTY RC027AA0405	1.613 Burnet	27	14
OAK VISTA 027AA0808	0.589 Burnet	27	14
COUNTY RC027AA0609	10.952 Burnet	27	14
COUNTY RC027AA0223	6.367 Burnet	27	14
SHADY GROVE027AA0200	12.121 Burnet	27	14
COUNTY RC027AA0274	2.601 Burnet	27	14
COUNTY RC027AA0264	1.356 Burnet	27	14
OLEANDER 027AA0138	0.033 Burnet	27	14
CR 100 027AA0146	0.266 Burnet	27	14
SPANISH O.027AA0147	0.193 Burnet	27	14
CR 330 027AA0159	0.166 Burnet	27	14
OAK VISTA 027AA0160	0.135 Burnet	27	14
CANARY 027AA0164	0.072 Burnet	27	14
CR 427A 027AA0182	0.29 Burnet	27	14
CR 427 027AA0183	0.306 Burnet	27	14

Burnet County Commissioners Court

Jim Luther Jr.
Precinct 1

Damon Beierle
Precinct 2

James Oakley
County Judge

Billy Wall
Precinct 3

Joe Don Dockery
Precinct 4

Regular Session

19.

Meeting Date: 06/11/2024

Subject

Acknowledgement of Receipt:

- a. Texas Commission on Jail Standards letter-Inspection Report
 - b. Updated Personnel Policy approved last Comm. Court
 - c. Burnet County ESD 4 and 8 reports
-

Attachments

Jail Standard Report
employee handbook
ESD 4 report
ESD 8 report

TEXAS COMMISSION ON JAIL STANDARDS

EXECUTIVE DIRECTOR
Brandon S. Wood



P.O. Box 12985
Austin, Texas 78711
Voice: (512) 463-5505
Fax: (512) 463-3185

Agency Website: <http://www.tcjs.state.tx.us>
E-mail Address: info@tcjs.state.tx.us

6/11 CC
m A/R
A.O.

May 30, 2024

Sheriff Calvin Boyd
Burnet County Sheriff's Office
P.O. Box 1249
Burnet, TX 78611-1249

Dear Sheriff Boyd,

The Texas Commission on Jail Standards wishes to acknowledge the excellent work of the Burnet County Sheriff's Office with a Certificate of Compliance for the Burnet County Jail. The most recent inspection of your facility on May 28-29, 2024, by Texas Commission on Jail Standards Inspector Mike Garrett has demonstrated that your facility is in compliance with Texas Minimum Jail Standards.

The Certificate of Compliance demonstrates your outstanding leadership and the diligent work of your staff in complying with minimum jail standards. In addition, this achievement is a direct result of your office's commitment to excellence and is an example of dedication and professionalism in maintaining a safe, secure, and sanitary facility.

Providing the essential budgetary support for jail operations is also imperative to achieving compliance, so let me also congratulate the Burnet County Commissioners' Court for their vital support of jail operations.

The citizens of Burnet County should be proud of your combined efforts, as is the Texas Commission on Jail Standards.

Sincerely,

A handwritten signature in blue ink that reads "B. Wood".

Brandon S. Wood
Executive Director

BW/cw

cc: Judge James Oakley, Burnet County

Judge Bill Stoudt, Longview, Chair
Dr. Esmaeil Porsa, M.D., Parker, Vice-Chair
Ross Reyes, Melissa

Sheriff Kelly Rowe, Lubbock
Sheriff Raul "Pinky" Gonzales, Refugio
Patricia M. Anthony, Garland

Commissioner Ben Perry, Waco
Duane Lock, Southlake
Monica McBride, Alpine

"The Commission on Jail Standards welcomes all suggestions and will promptly respond to all complaints directed against the agency or any facilities under its purview".

To empower local government to provide safe, secure and suitable local jail facilities through proper rules and procedures while promoting innovative programs and ideas



Texas Commission on Jail Standards

Burnet County Jail

Burnet, Texas

May 28-29, 2024

Date(s) of Inspection

SUBJECT: COMPREHENSIVE INSPECTION REPORT

State Law requires periodic inspections of county jail facilities (VTCA, Local Government Code, Chapter 351, VTCA, Government Code, Chapter 511; Chapter 297.8, Texas Commission on Jail Standards).

- ☐ The facility was inspected on the date(s) indicated above, and it was determined that deficiencies exist. You are urged: (1) to give these areas of noncompliance your serious and immediate consideration; and (2) to promptly initiate and complete appropriate corrective measures. The Commission is available to discuss or assist you with the appropriate corrective measures required.

Failure to initiate and complete corrective measures following receipt of the Notice of Noncompliance may result in the issuance of a Remedial Order (Chapter 297.8, et seq.).

- ☒ This facility was inspected on the date(s) indicated above. There were no deficiencies noted and upon review of this report by the Executive Director of the Texas Commission on Jail Standards, a certificate of Compliance may be issued per the requirements of VTCA, Chapter 511 and Texas Minimum Jail Standards.

Authenticated:

Mike Garrett

Mike Garrett, TCJS Inspector

Inter-Office Use Only

RECEIVED

By Cathi Williamson at 5:11 am, May 30, 2024

CWilliamson

Received by:

5/30/2024

Date

Richy Armstrong

Reviewed by:

5/29/2024

Date

cc: Judge
Sheriff

Individuals and/or entities regulated by the Texas Commission on Jail Standards shall direct all complaints regarding the commission procedures and functions to the Executive Director at: P.O. Box 12985 Austin, Texas 78711 (512) 463-5505 Fax (512) 463-3185 or at our agency website at www.tcjs.state.tx.us.

ANNUAL JAIL REPORT

County: <u>Burnet Co</u>	
Sheriff: <u>Calvin Boyd</u> email: <u>sheriffboyd@burnetcounty.texas.org</u>	Judge: <u>James Oakley</u> email: <u>countjudge@burnetcounty.texas.org</u>
Jail Administrator: <u>Matt Kimbler</u> email: <u>capt106@burnetcounty.texas.org</u>	Inspector: <u>Mike Garrett</u> email: <u>michael.garrett@tcjs.state.tx.us</u>

Last Inspection August 9-10, 2022 Compliant Yes Inspection Date(s) May 28-29, 2024
 Remedial Order N/A Effect: _____

Reportable Incidents (Previous 12 month History)

Fires	<u>0</u>	Escapes	<u>1</u>
Deaths	<u>0</u>	Walkaway	<u>0</u>
Suicides	<u>0</u>	Secured	<u>0</u>

Date Plans Approved November 2, 2021

Contract Inmates Housed

FOR Bell	<u>107</u>
FOR SanSaba	<u>1</u>
FOR Llano	<u>13</u>
FOR USMS	<u>109</u>
FOR	_____
FOR	_____
FOR	_____

1. Facility Name Burnet County Jail
 Address 900 County Lane, Burnet, Texas Zip Code 78611
 Phone # 512-715-8600 Fax # _____
 Built 2009 Renovated N/A Addition N/A
 Type Max Number of Variances 0

Drill Time 2min03sec
 Facility Capacity 587
 Average Daily Population 371.59
 Housing Total this Date 386
 Holding Total this Date 6

2. Facility Name Burnet County Courthouse Annex
 Address 1701 E. Polk, Burnet, Texas Zip Code 78611
 Phone # _____ Fax# _____
 Built 2002 Renovated N/A Addition N/A
 Type Remote Holding Number of Variances 0

Drill Time test only
 Facility Capacity 16
 Average Daily Population varies
 Housing Total this Date N/A
 Holding Total this Date 0

3. Facility Name _____
 Address _____ Zip Code _____
 Phone # _____ Fax # _____
 Built _____ Renovated _____ Addition _____
 Type _____ Number of Variances _____

Drill Time _____
 Facility Capacity _____
 Average Daily Population _____
 Housing Total this Date _____
 Holding Total this Date _____

Housing Capacity <u>587</u> <table style="width: 100%;"> <tr> <th>Cells</th> <th>Capacity</th> </tr> <tr> <td>Sep Cells</td> <td><u>20</u></td> </tr> <tr> <td>Single Cells</td> <td><u>30</u></td> </tr> <tr> <td>M.O. Cells</td> <td><u>312</u></td> </tr> <tr> <td>Dorms</td> <td><u>216</u></td> </tr> <tr> <td>Neg Press Cells</td> <td><u>2</u></td> </tr> <tr> <td>Medical Cells</td> <td><u>6</u></td> </tr> </table> Notes: Negative Pressure Cells count toward sep cell count. Medical cells count toward the MO count.	Cells	Capacity	Sep Cells	<u>20</u>	Single Cells	<u>30</u>	M.O. Cells	<u>312</u>	Dorms	<u>216</u>	Neg Press Cells	<u>2</u>	Medical Cells	<u>6</u>	Holding Capacity <u>41</u> <table style="width: 100%;"> <tr> <th>Cells</th> <th>Capacity</th> </tr> <tr> <td>Holding Cells</td> <td><u>24</u></td> </tr> <tr> <td>Detoxification Cells</td> <td><u>16</u></td> </tr> <tr> <td>Violent Cells</td> <td><u>1</u></td> </tr> </table> Construction Security Level <table style="width: 100%;"> <tr> <td>Minimum Capacity</td> <td><u>0</u></td> </tr> <tr> <td>Medium Capacity</td> <td><u>0</u></td> </tr> <tr> <td>Maximum Capacity</td> <td><u>587</u></td> </tr> </table>	Cells	Capacity	Holding Cells	<u>24</u>	Detoxification Cells	<u>16</u>	Violent Cells	<u>1</u>	Minimum Capacity	<u>0</u>	Medium Capacity	<u>0</u>	Maximum Capacity	<u>587</u>	Females <u>75</u> (Female Population Today) # of Cells <u>24</u> # of Bunks <u>116</u> Contract Inmates 100 + Capacity (30% + Non - TX) ☐ Yes ☒ No
Cells	Capacity																													
Sep Cells	<u>20</u>																													
Single Cells	<u>30</u>																													
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Maximum Capacity	<u>587</u>																													

Population: **Housing** 392 **Hold/Detox/Violent** 6 **Total System Population** 398
(During Inspection)
 Total Inspection Time 14 hours **Total Average Daily Population** 371.59

Calvin Boyd
 Sheriff
Matt Kimbler
 Jail Administrator

Interview with Court Representative ☒ Yes ☐ No

James Oakley
 Commissioners Court Representative

RECEIVED

TEXAS COMMISSION ON JAIL STANDARDS - INSPECTION REQUIREMENTS REVIEW



Mike Garrett, TCJS Inspector

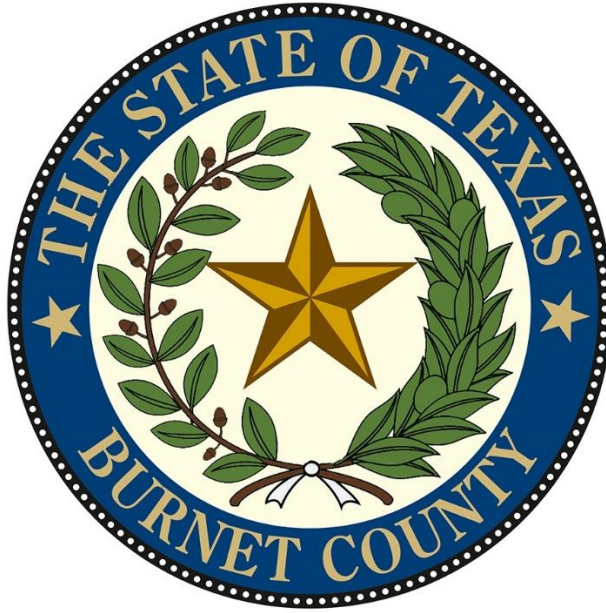
Facility Name: Burnet County Jail

Date: May 28-29, 2024

Chapter	Title	Comments
259	New Construction	Conducted a walk through inspection of the facility.
261	Existing Construction	Not applicable.
263	Life Safety	Inspected life safety equipment and conducted and observed emergency drill. Reviewed documentation. Conducted staff interviews.
265	Admission	Reviewed a random sample of 40 inmate files. Interviewed staff. Reviewed policy.
267	Release	Reviewed a random sample of 5 inmate files. Interviewed staff.
269	Records/Procedures	Reviewed policy and documentation. Interviewed staff and reviewed ADA compliance evaluation.
271	Classification	Reviewed a random selection of 40 inmate files. Reviewed staff training records. Reviewed internal classification audits. Reviewed policy.
273	Health Services	Reviewed a random selection of 40 files. Interviewed staff and inmates. Reviewed training records. Reviewed policy.
275	Supervision	Reviewed a random selection of 46 officer TCOLE certification records. Reviewed officer documentation. Interviewed staff.
277	Personal Hygiene	Conducted a facility walk through. Reviewed facility schedule.
279	Sanitation	Conducted a facility walk through. Interviewed staff and inmates. Reviewed policy.
281	Food Service	Conducted walk through inspection in kitchen area. Interviewed staff. Reviewed documentation.
283.1	Discipline	Reviewed 20 disciplinary hearing records. Interviewed staff and inmates. Reviewed policy. Reviewed inmate rules.
283.3	Grievance	Reviewed 20 inmate grievance/complaints. Reviewed policy. Interviewed staff and inmates.
285	Exercise	Walk through of exercise area conducted. Reviewed documentation. Interviewed staff and inmates.
287	Education/Library	Reviewed policy and schedule. Interviewed staff and inmates.
289	Work Assignments	Reviewed policy and schedule. Interviewed staff and inmates.
291.1	Telephone	Reviewed policy and schedule. Interviewed staff and inmates.
291.2	Correspondence	Reviewed policy and schedule. Interviewed staff and inmates.
291.3	Commissary	Reviewed policy and schedule. Interviewed staff and inmates.
291.4	Visitation	Reviewed policy and schedule. Interviewed staff and inmates.
291.5	Religious Practices	Reviewed policy and schedule. Interviewed staff and inmates.
xxx	Variances	Not applicable.
xxx	Remedial Orders	Not applicable.
xxx	Complaints	Not applicable.
xxx	CCQ	CCQ inquiries are being submitted through TLETS as required.

RECEIVED

By Cathi Williamson at 5:11 am, May 30, 2024



BURNET COUNTY
PERSONNEL POLICIES & EMPLOYEE HANDBOOK

Last Amended

05/28/2024

NOTICE TO EMPLOYEES

The contents of the Employee Handbook are not a contract of employment or any covenant of such a contract. Specifically, employment at Burnet County is “at-will” employment. Your employment may be terminated by either yourself or the County, at any time, with or without cause, and with or without notice.

This statement of your employment relationship represents the entire agreement between you and the County of the circumstances under which your employment can be terminated. No one in Burnet County has the authority to make any agreement for employment other than employment “at-will”. This handbook is intended only to provide guidance in understanding Burnet County policies, practices, and benefits. Except for the policy of “at-will” employment, Burnet County retains the right to change this handbook, and to modify or cancel any of its employee benefits when the need for change is recognized. The policies contained in this handbook supersede any and all existing or previously issued policies no longer in effect.

EQUAL OPPORTUNITY EMPLOYER

There shall be no discrimination against any person in job structuring, recruitment, examination, selection, appointment, placement, training, upward mobility, discipline, or any other aspect of personnel administration based upon race, religion, color, disability, national origin, sex, political affiliation, belief, veteran status or other protected factors. Personnel decisions shall be made on the basis of occupational qualifications and job related factors such as skill, knowledge, education, experience, and ability to perform a specific job.

The current Equal Employment Opportunity Plan is available upon request from the Human Resources Office. If a department has more than 50 employees it must adopt a separate Equal Employment Opportunity Plan.

Burnet County
Personnel Policies & Employee Handbook

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1.00 – INTRODUCTION

1.01 AUTHORITY

This handbook is adopted by the Commissioners' Court of Burnet County. Amended, revised, or new policies must be adopted by said court.

1.02 PURPOSE

This handbook sets forth the primary rules governing employment with the County of Burnet. These policies inform employees of the benefits and obligations of employment. They have been prepared and adopted in order to promote consistent, equitable, and effective practices by employees and supervisors to achieve high quality service.

This handbook is not intended to imply any contract or contractual rights. Burnet County Commissioners' Court reserves the exclusive right to modify these policies at any time without prior employee notification.

1.03 APPLICABILITY OF PERSONNEL POLICIES

The policies in this handbook apply equally to all employees paid through Burnet County's payroll system unless specifically exempted by law.

In cases where federal or state law or regulations supersede local policy, such laws or regulations will substitute for these personnel policies only insofar as necessary to comply.

Departments specifically exempted from the Burnet County Personnel Policy due to federal or state law or regulations include:

CSCD: Adult Probation and Intermediate Sanction Facility (ISF):

Section 76.006 and 76.008 of the Texas Government Code establishes the relationship between the County and the CSCD. Section 76.006 requires that the County provide adequate facilities, utilities and equipment for the CSCD. The 33rd and 424th Judicial District CSCD has a policy and procedures manual which outlines and defines operations of the 33rd and 424th Judicial District CSCD.

Intermediate Sanction Facility is a program operated by the CSCD, and is a division of CSCD. The ISF also has a policies and procedures manual which is a subsection of the CSCD manual, incorporating all of the basic CSCD personnel policies, but which contain some procedures specific to the operation of the ISF.

In the event that any policy of Burnet County is not addressed in the aforementioned federal or state law or regulations, then Burnet County Policies and Procedures shall apply.

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33rd and 424th Judicial District Court:

Pursuant to the constitution and laws of the State of Texas, the Administrative Judge of the District Court is responsible for appointing the county auditor, assistant county auditors and court reporters, and setting their compensation after public hearing authorized by section 152.905, and is further authorized by section 74.101 to establish a court coordinator system and appoint a court coordinator for the courts to improve justice and expedite the processing of cases through the courts. Section 74.104 authorizes judges to determine reasonable compensation for the court coordinators and court administrative personnel, subject to approval of the Commissioners' Court. Upon approval by the Commissioners' Court of the positions and compensation, the county shall provide the necessary funding through the county's budget process. Whereas the 33rd and 424th Judicial District encompasses four counties for whom Burnet County administers the payroll of the Burnet County Auditors, District Court reporters and the District Court's administrative staff, it is appropriate that District Court employees follow Burnet County Policies.

1.04 DISSEMINATION OF PERSONNEL POLICIES

Employees receive a copy of the Personnel Policies (or accept responsibility for accessing the policies online) at the time of employment. Employees are required to sign an acknowledgement and receipt statement which is kept in their personnel file.

An official record copy shall be filed with the County Clerk, the Human Resources Office, and posted on the County's website at www.burnetcountytexas.org.

1.05 COMMUNICATION

Employees are encouraged to make constructive suggestions for improvement in these policies or procedures in writing to the Human Resources Director.

2.00 – EMPLOYEE RESPONSIBILITIES

2.01 GENERAL

The County of Burnet is a public tax-supported organization. Its employees must adhere to high standards of public service that emphasize professionalism, courtesy, and avoidance of even the appearance of illegal or unethical conduct. Employees are expected to carry out efficiently the work items assigned as their responsibility, to maintain good moral conduct, and to do their part in maintaining good relationships with the public, with other government employees and elected officials, with their supervisors, and with fellow employees.

Remember, we are here to serve all of the people of Burnet County. Our responsibility is to provide fair, efficient service in a courteous manner, respecting the dignity and privacy of every individual. Often your contact with citizens will be the only basis on which our County government is perceived; therefore, you owe it to both the County and yourself to serve the public to the very best of your ability.

Burnet County's diversity initiatives are nondiscriminatory toward all our co-workers and our citizens, embracing the differences in age, color, disability, ethnicity, family or marital status, gender identity or expression, language, national origin, physical and mental ability, political affiliation, race, religion, sexual orientation, socio-economic status, veteran status, and other characteristics that make the people of Burnet County unique.

We believe in treating others the way we would like to be treated.

2.02 TIMELINESS

Employees are to be punctual in maintaining work hours, keeping appointments and meeting schedules for completion of work.

An employee who expects to be absent from work must report the expected absence to his/her supervisor as far in advance of the time to be absent as is practical.

2.03 GIFTS

Employees shall not accept gifts from contractors, vendors, customers or other persons who have business dealings with the county.

2.04 CONFLICT OF INTEREST

An employee may not: (1) solicit or accept or agree to accept a financial benefit, other than from the county, that might reasonably tend to influence his/her performance of duties for the county or that he/she knows or should know is offered with intent to influence employee's performance; (2) accept employment or compensation that might reasonably induce him/her to disclose confidential information acquired in the performance of official duties; (3) accept outside employment or compensation that might reasonably tend to impair independence of judgment in performance of duties for the county; (4) make any personal investment that might reasonably be expected to create a substantial conflict between the employee's private interest and duties for the county; or (5) solicit or accept or agree to accept a financial benefit from another person in exchange for having performed duties as a county employee in favor of that person.

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2.05 POLITICAL ACTIVITY

Employees of the County of Burnet are encouraged to vote and to exercise other prerogatives of citizenship consistent with state and federal law and these policies.

2.06 WORKING HOURS

Full-time county employees have a standard 40-hour work week. Usual working hours are 8:00 am to 5:00 pm Monday through Friday. Offices will maintain the above schedule to the extent possible. Working schedules vary by departments and are determined by the department head. Those employees who work in shifts will have varying hours of work to be set by the elected official over the department.

2.07 OVERTIME WORK

All employees of the county are subject to be called to work at any time by their supervisor of the Commissioners' Court when such action is required to serve the public properly. Exempt employees, as defined under the Fair Labor Standards Act, are expected to render necessary and reasonable overtime services with no additional compensation. In the case of a declared emergency, exempt employees could qualify for overtime compensation.

2.08 WORK BREAKS

The Fair Labor Standards Act requires a reasonable break for nursing mothers to express breast milk during the first year following the birth of a child. Burnet County will provide a paid break up to 30 minutes for nursing mothers. The nursing mother will be allowed whatever time is needed to express breast milk, however, if the break is longer than 30 minutes in duration, the break time will be unpaid time off. The mother will be given a private location, not a bathroom, to express breast milk. The location will be determined on a case by case basis. Burnet County does not allow any retaliation against nursing mothers for asking for this break. Nursing mothers are entitled to this break for 1 year following the birth of their child.

All other breaks are determined by each department head and are not required to be given. If your department provides you with a break, they may not be accumulated or used for time off. The Fair Labor Standards Act does not require any breaks other than for nursing mothers.

2.09 PROOF OF AUTOMOBILE LIABILITY INSURANCE

Every employee who uses a private vehicle for county business must be able to furnish proof of automobile liability insurance.

2.10 DRUG AND ALCOHOL POLICY: DRUG FREE WORKPLACE REQUIREMENTS
PURPOSE

The purpose of this policy shall be to establish a drug and alcohol-free workplace to help ensure a safe and productive work setting for all employees.

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APPLICABILITY

This policy shall apply to all employees of Burnet County regardless of rank or position and shall include temporary and part-time employees.

The only exception to this policy shall be the possession of controlled substances by law enforcement personnel as part of their law enforcement duties.

POLICY

The following shall be a violation of this policy:

- A. The manufacture, distribution, dispensing, possession, sale, purchase, or use of a controlled substance or drug paraphernalia on County property.
- B. Being under the influence of alcohol or illegal drugs while on County property or while on duty for the County. The use or possession of any kind of alcoholic beverage or illegal drugs while on duty is forbidden and will subject the offender to disciplinary action up to and including dismissal at the discretion of the Department Head.
- C. The use of prescription or over-the-counter drugs, while on County property or while on duty for the County, in a manner other than that intended by the manufacturer or prescribed by a physician. An employee shall notify his/her supervisor while taking any prescription medication that has the potential to affect performance of duties.
- D. Employees are not covered under Worker's Compensation if it is established they were under the influence of alcohol or illegal drugs at the time of injury.

DEFINITIONS

- A. A controlled substance shall include any substance listed in Schedules I-V of Section 202 of the Controlled Substance Act (21 U.S.C. S 812), as amended.
- B. County property shall include all County owned, rented, or leased real property such as buildings, land parking lots, etc. and property used by employees such as vehicles, lockers, desks, closets, storage areas, etc.
- C. Drugs shall include any chemical substance that produces physical, mental, emotional, or behavioral change in the user.
- D. Drug paraphernalia shall include equipment, a product, or material that is used or intended for use in concealing an illegal drug or for use in injecting, ingesting, inhaling, or otherwise inducing into the human body an illegal drug or controlled substance.
- E. Illegal drug shall include any drug or derivative thereof which the use, possession, sale, transfer, attempted sale or transfer, manufacture, or storage of is illegal or regulated under any federal, state, or local law or regulation and any other drug, including (but not limited to) a prescription drug, used for any other than a legitimate medical reason, and inhalants used illegally. Included is marijuana or cannabis in all forms.

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- F. Under the influence shall be defined as a state of having a blood alcohol concentration of 0.02 or more or the state of not having the normal use of mental or physical faculties resulting from the voluntary introduction into the body of an alcoholic beverage or a controlled substance.

TYPES OF DRUG AND ALCOHOL TESTING

- A. Reasonable Suspicion Testing: If an employee is having a work performance problem or displaying behavior that may be alcohol or drug related, or is otherwise demonstrating conduct that may be in violation of this Drug and Alcohol Policy where immediate management action is necessary, a supervisor will require the employee to submit to a breath test, urinalysis and/or blood test (see Appendix B). The following conditions may be signs of possible alcohol or drug use (this list is not all-inclusive):
- Abnormally dilated or constricted pupils
 - Glazed stare – redness of eyes (sclera)
 - Flushed face
 - Change of speech (i.e. faster, slower, slurred)
 - Constant sniffing
 - Increased or unexplained absences
 - Redness under the nose
 - Sudden weight loss
 - Needle marks
 - Change in personality (i.e. paranoia, anger)
 - Increased appetite for sweets
 - Forgetfulness – performance altering – poor concentration
 - Borrowing money from co-workers or seeking an advance of pay or other unusual display of need for money
 - Constant fatigue
 - Hyperactivity
 - Smell of alcohol
 - Difficulty walking or standing
 - Dulled mental process
 - Slowed reaction rate
- B. Post-Accident Testing: All employees directly involved in an on-the-job accident that results in property damage, lost time or bodily injury will be required to be drug and alcohol tested within 3 hours of the accident. Any accident involving damage to county property at any time shall also require a drug and alcohol test within 3 hours of the accident.

REFUSAL TO BE TESTED

Each employee is expected to fully cooperate and consent to a drug or alcohol test when requested under the terms of this policy. Refusal to consent to a drug test when requested may result in immediate termination.

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POLICY VIOLATIONS

Any employee who violates this policy shall be subject to disciplinary measures up to and including termination.

PRESCRIPTION DRUGS

Employees taking prescription medications shall be required to notify his/her supervisor of any possible effects the medication might have regarding their job performance and physical/mental capacity.

Any information concerning prescription medications being used by an employee, and any other medical information of which the supervisor becomes aware, shall be treated as confidential information.

Prescription medications used at work are to be kept in their original container

TREATMENT

Employees having problems with drugs or alcohol are encouraged to seek treatment from qualified professionals.

Information on benefits provided for treatment of alcohol and drug problems through the County's medical insurance program is available in the employee's insurance coverage booklet or from the Human Resources Office.

RESERVATION OF RIGHTS

Although adherence to this policy is considered a condition of continued employment, nothing in this policy shall alter an employee's status and shall not be deemed a contract or promise of employment.

2.11 HARASSMENT POLICY

A. General Harassment

Burnet County is committed to a workplace free of harassment. Harassment includes unlawful, unwelcome words, acts or displays based on sex, race, color, religion, national origin, age, pregnancy, disability, family or military leave status or veteran's status. Such conduct becomes harassment when (1) the submission to the conduct is made a condition of employment; (2) the submission to, or rejection of, the conduct creates an offensive, intimidating or hostile working environment or interferes with work performance.

Harassment is strictly prohibited by Burnet County whether committed by an elected official, appointed official, department head, co-worker or non-employee with whom the County does business. All harassment should be reported immediately (see Appendix A).

Employees who feel they have been harassed should immediately report the situation to the elected or appointed official who is responsible for the department in which they work. If, for any reason, the employee feels that reporting the harassment to the department head may not be the best course of action, the report should be made to the County Judge or County Attorney. Every reported complaint will be investigated promptly and thoroughly.

Once the investigation is complete, the employee making the claim shall be notified of the result of the investigation and any actions which are to be taken.

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Retaliation against an employee who reports harassment or who cooperates in the investigation is prohibited by law as well as this policy.

Remedial action will be taken in accordance with the circumstances when the county determines unlawful harassment has occurred, up to and including termination.

B. SEXUAL HARASSMENT

Sexual harassment is strictly prohibited by Burnet County, whether committed by elected official, appointed official, department head, co-worker or non-employee the county does business with. It shall be the policy of Burnet County to provide a work place free from sexual harassment for all employees and to take active steps to eliminate any sexual harassment of which the County becomes aware.

Employees engaging in sexual harassment shall be subject to discipline, up to and including termination of employment. Sexual harassment shall include, but be limited to, unwanted sexual advances, requests for sexual favors, and other verbal, non-verbal or physical conduct of a sexual nature, which includes slurs, jokes, statements, gestures, touching, pictures, emails or cartoons where: (1) the submission to such conduct is either an expressed or implied condition of employment; or (2) the submission to or rejection of such conduct is used as a basis for an employment decision affecting the harassed person; or (3) the conduct has the purpose or effect of substantially interfering with an affected person's work performance or creating an intimidating, hostile, or offensive work environment.

All claims of sexual harassment shall be taken seriously and investigated promptly and thoroughly. While all claims of sexual harassment should be handled with discretion, there can be no complete assurance of full confidentiality.

No retaliation or other adverse action shall be taken against an employee who, in good faith, files a claim of sexual harassment or those employees who cooperate in the investigation of a complaint.

Employees who feel they have been sexually harassed should immediately report the situation to the elected or appointed official who is responsible for the department in which they work. If, for any reason, the employee feels that reporting the harassment to the department head may not be the best course of action, the report should be made to the County Judge or to the County Attorney.

Every reported complaint will be investigated promptly and thoroughly.

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Once the investigation is complete, the employee making the claim shall be notified of the result of the investigation and any actions which are to be taken.

Use the following procedures so that your complaint may be resolved quickly and fairly.

1. When practical, confront the harasser and ask them to stop the unwanted behavior.
2. Record the time, place and specifics of each incident, including any witnesses.
3. Report continuing sexual harassment to the elected official or appointed official who is responsible for your department or to the County Judge or the County Attorney.
4. If a thorough investigation reveals that unlawful sexual harassment has occurred, Burnet County will take effective remedial action in accordance with the circumstances, up to and including termination.

Reporting or failing to report claims in accordance with the procedures given in this policy shall not limit other legal recourse an employee may have in regard to sexual harassment charges.

2.12 HIV/AIDS WORKPLACE POLICY

A. POLICY

Burnet County treats AIDS and HIV infection as disabilities in accordance with the policy on Equal Employment Opportunity (EEO) and the requirements of the Americans with Disabilities Act of 1990 and the Rehabilitation Act of 1973. Burnet County does not unlawfully discriminate against employees or applicants living with or affected by HIV (Human Immunodeficiency Virus) or AIDS (Acquired Immune Deficiency Syndrome).

B. PROCEDURES

1. The County will treat HIV infection and AIDS the same as other illnesses in terms of all of our employee policies and benefits, including health and life insurance, disability benefits and leaves of absence.
2. An employee's health condition is private and confidential. An employee with AIDS or HIV infection is under no obligation to disclose his or her condition to an elected official, department head or any other employee of the County.
3. Employees living with or affected by HIV infection and AIDS will be treated in the same manner as employees with other disabling conditions.
4. Burnet County will respond to the changing health status of employees by making reasonable accommodations.
5. Co-workers who harass, refuse to work with, or who otherwise discriminate against an employee with HIV infection or AIDS will be subject to the same disciplinary procedures that apply to other policy violations.

3.00 – EMPLOYEE COMPENSATION AND ADVANCEMENT

3.01 CATEGORIES OF EMPLOYMENT

There are three categories of employment with the County of Burnet:

Full-time: A full-time employee is employed to hold an authorized position that is regularly scheduled 40 hours per week or an authorized position in law enforcement that is regularly scheduled 84 hours in a 14-day work period in accordance with paragraph 207(k) of the Fair Labor Standards Act.

Part-time: A part-time employee is employed to hold an authorized position that is regularly scheduled for fewer than 40 hours per week.

Temporary: A temporary employee is an employee hired to complete a specific project within a specified period of time. Temporary employees may be full-time or part-time.

Depending on the nature of an employee's job duties, he/she may be exempt from the overtime requirements of the Fair Labor Standards Act. Exempt employees include executives, administrative employees, and professionals. The Fair Labor Standards Act regulations are keyed to actual job duties of the employee, and an employee does not qualify merely because of the job title.

3.02 WORKDAY/WORKWEEK

The workday for Burnet County shall begin at 12:01 am each day and end 24 consecutive hours later.

For purposes of recordkeeping and to determine overtime in compliance with the Fair Labor Standards Act, the workweek for the County shall begin at 12:01 am on each Saturday and end seven (7) consecutive work days later (168 hours). The only exception to this is law enforcement employees who fall under the 207(k) exemption.

Burnet County Commissioners' Court adopted the Fair Labor Standards Act Section 207(l) exemption for the Sheriff's Department Field Deputies and Corrections Officers. The Burnet County Sheriff's Department shall contain one work period for Field Deputies and Corrections Officers. The work period shall consist of 84 hours and run from Saturday at 12:01 am, 14 consecutive calendar days. This establishes for Burnet County Sheriff's Department a 14 day – 84 hour work period.

3.03 PAYDAYS

Pay checks are issued on a 26-week pay period per year system. Any deviation from this pay schedule will be at the sole discretion of Commissioners' Court. Pay checks will not be issued other than on the official pay date. Department heads may pick up their department pay checks Thursday afternoon for disbursement on Friday. No pay advance loans will be made to any employee for any reason.

3.04 CLASSIFICATION AND COMPENSATION PLAN

The county maintains a classification and compensation plan by which each class of positions is assigned to a pay group.

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3.05 PERFORMANCE EVALUATIONS

“Employee Performance Evaluations” will be completed annually each year for each employee by their Department Head or Supervisor, as described in the Burnet County Compensation Plan. Burnet County employees are not eligible for a merit increase without a current year performance evaluation overall rating of “3” or better on a long form record, or overall rating of “Good” on a short form record. The original of the evaluation is to be filed in the employee’s Personnel File in the Human Resources office.

3.06 TIMEKEEPING

Time Sheet:

Time sheets are governmental documents and as such require accurate and truthful information and are subject to Texas Penal Code 37.10. Falsifying a time sheet, a governmental record, is a Class “A” Misdemeanor.

Electronic Time Clock:

All Burnet County employees required to use the electronic time clock shall clock in upon arrival and clock out when leaving. If they are to be away from the office on personal business for more than 15 minutes they must clock out.

- A. Leave such as vacation, sick, and other approved leave shall also be recorded in the timekeeping system by the supervisor or department head.
- B. All non-exempt employees shall use the timekeeping system except in areas where internet access is not available.
- C. Non-exempt employees shall use their web access to “clock in” at the beginning and end of their workday and as necessary, within the workday, as to appropriately record their meal breaks or approved leave time.
- D. In the case of clock malfunction or other technical problems, it may be necessary to correct or enter missing data. These changes shall be documented and manually added to the employee’s timecard as necessary by their supervisor to accurately report the employee’s hours. Any clock or web access malfunctions should be promptly reported to the County Human Resources Office.
- E. Burnet County uses a 7 minute rounding rule. Employees who clock in 7 minutes before or 7 minutes after any quarter hour will be paid on the quarter hour.
 - Employees should not clock in nor begin any work activities earlier than 7 minutes before their scheduled start time, unless the employee has supervisor approval for early arrival.
 - An employee should not clock out nor continue any work activities any later than 7 minutes after their scheduled end time, unless the employee has supervisor approval for working late.
- F. All employees are required to view and sign their timesheets to ensure accuracy of their official recorded time. An employee should report discrepancies to their supervisor immediately. All employees are required to approve their timesheet at the end of each week.
- G. Supervisors or department timekeepers shall approve their employee’s time at the end of each week.

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- H. Departmental timekeepers shall ensure that employees and supervisors have accurately completed timesheets. At the end of each pay period, departmental timekeepers will “Sign Off” on all employee timesheets, therefore releasing the recorded data to Payroll for processing.
- I. During payroll processing, leave from available banks (excluding Sick Leave) will be added for any full-time employee (as defined in Sec. 3.01) to complete their normal schedule.

3.07 OVERTIME COMPENSATION

Overtime compensation is due to employees as follows:

7-day work weekafter 40 hours
14-day work period.....after 86 hours

Vacation leave, sick leave, personal leave, emergency leave and designated county holidays will not be counted as actual hours worked toward the calculation of overtime, but will be calculated as straight time.

If a full time employee who is subject to the overtime provisions of the Fair Labor Standards Act is required to work extra hours during a workweek in which he or she has used banked leave, the leave time should be reduced to prevent overtime. Leave time may be counted towards hours worked for overtime purposes in the event of an emergency (safety or security) as determined by the department head.

Flex time or equal time off in the same work period may result in changes to the time record.

Non-exempt employees will be paid at one and one-half times their regular rate of pay for each hour actually worked in a work week or work period above their respective limits as listed above (all overtime must be approved by the department head ahead of time).

3.08 LONGEVITY PAY

General: This policy is effective October 1, 2021, and is intended to supersede and replace all previous longevity, step, or salary pay types that are based solely on length of service. Any employee that as of 10/01/2021 would have been paid more under a previous longevity-based pay structure will continue under the older policy until such time that pay under the new policy exceeds the older policy. At no time will an employee receive benefits under more than one longevity-based policy or any other type of policy based solely on years of service.

Eligibility: Eligible positions and amounts will be determined annually by the Commissioners Court during the normal budget process. This additional pay will not be paid if it is not clearly designated and budgeted for during the budget process.

County funded, full-time active employees are eligible based on their years of service in any eligible position with Burnet County. For the purpose of this policy, any employee working less than 40 hours per week is considered part-time. Eligible part-time employees must have two years of consecutive service and a minimum of 750 hours worked in the previous 12-month period. Employees must be a full-time or part-time active employee as of the date the longevity is paid.

Ineligibility: Temporary employees and employees supplemented by the County are not eligible. Grant funded positions will not be eligible unless allowed by the grant or approved and budgeted by the Commissioners Court.

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Guidelines: This policy and these guidelines are not a contract between the County and any of its employees. Nothing herein shall be considered a part of the County's employment relationship with the employee. No employee shall have the right to rely upon or enforce this policy and these guidelines against the County, it being understood that the County may amend, modify, or terminate this policy and these guidelines at any time. No employee shall have any rights or privileges in this policy or guidelines.

FY23 Eligible Positions and Amount: For the FY23 budget year (October 1, 2022 – September 30, 2023), eligible employees in eligible positions who have greater than two years of continuous service as of October 1, 2022, are eligible for longevity pay. For FY23, the amount of longevity pay is calculated at \$20 for every month of service for full-time employees and \$10 for every month of service for part-time employees in an eligible position as of 10/01/2022 with a maximum amount of \$3600 for full-time employees and \$1800 for part-time employees to be paid out in one lump sum payment prior to December 31, 2022. **Any employee that as of 10/01/2021 would have been paid more under a previous longevity-based pay structure will continue under the older policy until such time that pay under the new policy exceeds the older policy. This longevity pay will be paid in one annual payment.**

3.09 HOLIDAY PAY

- A. Normally Scheduled Full Time Employees: On designated county holidays, each employee is paid their hourly rate of pay for an 8 hour work day. (Employee must have been employed on the workday preceding the holiday to qualify.) Those employees (other than those subject to shift work) who are non-exempt and who are required to work on a designated county holiday will receive compensation at their hourly rate of pay for each hour worked in addition to their holiday pay. An employee shall not be allowed to take a day off with pay prior to a holiday in anticipation of working on the holiday.
- B. Full Time Shift Employees: On designated county holidays, each employee who works in a department that operates 24/7 will be given 8 hours of Holiday Leave, whether their regular day off falls on the holiday or the employee works the holiday. Holidays do not accrue and unused hours will not be paid at separation.
- C. Part-time employees are not eligible for holiday pay.
- D. Special consideration shall be given to employees requesting time off for religious or other special observances which are not designated as paid holidays for Burnet County. Each Department Head is responsible for granting this leave based on the needs of their individual departments. Vacation leave or leave without pay may be used for special leave granted.
- E. If an employee is off work due to FMLA, Worker's Compensation, or other unpaid leave of absence, holiday leave will not be earned.

3.10 PROMOTIONS

Promotions are changes in the duty assignment of any employee from a position in one classification to a position in another classification in a higher pay group. A promotion recognizes advancement to a higher classification requiring higher qualifications and involving greater responsibility. A promoted employee will receive a pay increase within budget commensurate with qualifications and responsibility in accordance with the Burnet County Compensation Plan.

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Any reclassification of positions must have prior approval of Commissioners' Court before effecting any change. All changes must begin at the beginning of a pay period.

Any employee promoted to an exempt position from a non-exempt position will be paid for any unused compensatory time at the time of the promotion. Time equivalent to the total hours paid must elapse prior to filling the vacancy created by the promotion, unless otherwise authorized by Commissioners' Court.

3.11 LATERAL TRANSFERS

Lateral transfers are movements of an employee between positions in the same pay group. An employee transferring to another department will be paid any compensatory time on the books.

3.12 DEMOTIONS

A demotion is a change in duty assignment of an employee from a position in one classification to a position in another classification in a lower pay group. An employee who is demoted may have his/her pay reduced. Demotions may be made for the purpose of voluntary assumption of a less responsible position, as a disciplinary measure, because of unsatisfactory performance in a higher position, or as a result of a reclassification of the employee's position.

3.13 PAY REDUCTION FOR DISCIPLINARY REASONS

An employee's pay for continued performance in the same position may be reduced as a disciplinary measure to a lower rate in the pay group for that position or to a rate in the next lower pay group.

3.14 APPROVING AUTHORITY

The Commissioners' Court is the approving authority for all payrolls under the terms of (1) these policies, (2) the classification and compensation plan or, (3) the annual budget.

3.15 GRANT FUNDED POSITIONS

Any employee whose salary is funded by grant revenues must take any and all accrued leave during the period funded by the grant.

Employees whose salaries are funded by grants are subject to all Personnel Policies and Procedures and Compensation Program. Those employees, whose salaries and benefits are funded 100% by the grant and understood to possibly be a short term employment, will follow the terms of the grant and will not be eligible for salary increases. If the County funds the position in the future, the position will then be reviewed by Human Resources for a recommendation to Commissioners' Court for classification of group and salary, with the understanding that the position could receive a decrease in salary.

3.16 EFFECTIVE DATE OF PAY RATE CHANGES

Employee hourly pay rate changes made other than at the beginning of a fiscal year will become effective no earlier than the first pay period following the date that the Human Resources Department receives the Personnel Action Form authorizing the change. Retroactive pay adjustments are not allowed.

4.00 – BENEFITS

4.01 MEDICAL AND LIFE INSURANCE

After 90 days of non-interrupted employment, the County of Burnet will provide group hospitalization, medical, life, and dental insurance for full-time employees. Premiums for employees are paid by the County. An eligible employee may add dependent coverage for family members at his/her expense. Each employee will be provided with coverage documentation.

4.02 SOCIAL SECURITY & MEDICARE TAX

All county employees participate in Social Security which provides certain retirement and disability income benefits, including Medicare. Participation in this federal program is required by law. Deductions are made from each pay check in accordance with federal guidelines; this deduction is noted as “FICA” on employees’ pay stubs. Burnet County funds an amount equal to the employee’s deduction to the Social Security Administration for the employee’s benefit. Employees are encouraged to go to www.ssa.gov for further information about their Social Security Benefits.

4.03 RETIREMENT

The County of Burnet is a member of the Texas County and District Retirement System. Membership in the retirement system is mandatory for all full-time and part-time employees. Only temporary employees with no prospects for continuation of employment beyond six months or an individual contractor may be excluded from TCDRS. Both the employee and the county contribute to the employee’s retirement account. Employees who terminate prior to retirement will, upon request, be refunded their contributed portion of their retirement account plus the interest earned on their contributed portion. Forms are available online at www.tcdrs.org, or in the Burnet County Human Resources Office.

The employee’s portion of the retirement contribution is tax deferred. You may have your deposits refunded to you or choose a Direct Rollover into an I.R.A. account or some other account approved by the IRS. If you do not choose a Direct Rollover, you will receive only 80% of the payment, because the Plan Administrator (TCDRS) is required to withhold 20% of the payment and send it to the IRS as income tax withholding to be credited against your taxes.

Any member is eligible for service retirement if the member satisfies any of the following requirements:

- 1) The member has completed at least eight (8) years of creditable service and has attained the age of at least sixty (60); or
- 2) The member has completed at least eight (8) years of creditable service and the member’s attained age and total accumulated credited service equals seventy-five (75) (referred to as the “rule of 75”); or
- 3) The member has accumulated 20 years credited service, whichever comes first.

Burnet County also makes employer contributions to the TCDRS Supplemental Death Benefits Fund. The beneficiary of a deceased employee would receive a lump-sum payment equal to a year’s salary in addition to a return of the deceased’s personal deposits and interest earnings. A retired member’s beneficiary would receive a lump-sum payment equal to \$5000.00.

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For more detailed information contact the Human Resources Department or www.tcdrs.org. Burnet County adheres to the rules and regulations as set forth by TCDRS in regards to employee retirement. These rules and regulation are subject to change.

4.04 WORKERS COMPENSATION

All employees of Burnet County are covered by the County's workers' compensation program while on duty for the County unless they have elected to retain their common law right of action. To retain common law right, a new employee must inform the County Human Resources Office in writing within the first 3 days of employment.

An employee who suffers a job-related illness or injury is eligible to have all medical expenses paid for such injury or illness and if unable to work for more than seven calendar days, shall be eligible to receive partial salary continuation benefits which begin with the eight day of disability; by law, certified peace officers injured in the line of duty receive full salary continuation. Salary continuation ends at the end of the current term of the current sheriff.

An employee who suffers an on-the-job illness or injury shall notify his supervisor as soon as is reasonable possible; the supervisor will fill out the appropriate reporting forms and forward them within 12 hours of notification by the employee to the Human Resources Office. Failure to report job-related illnesses or injuries in a timely manner may affect an employee's eligibility to receive workers' compensation benefits or may delay benefit payments. The supervisor is required to notify the Human Resources Office when the injured worker returns to work.

Time off work due to a job-related illness or injury will run concurrent with time to which the employee is otherwise entitled under the Family and Medical Leave Act.

No employee is guaranteed that his job will be held open for any period of time unless he is entitled to and files for leave under the Family and Medical Leave Act, in which case he/she will be entitled to up to 12 weeks (480 intermittent work hours) leave, after which time the employee will be terminated if they are still unable to perform the essential functions of the position with or without reasonable accommodation. The employee must provide the paperwork required under our Family Leave policy.

Employees do not accrue vacation or sick leave while on workers' compensation salary benefits. They also are not paid by Burnet County for any holidays falling during their period of absence.

An employee may not perform any outside work or engage in any extra duty employment on the same calendar day(s) that he/she fails to report to work due to illness or injury.

An employee receiving workers' compensation salary benefits shall be required to provide a completed Workers' Compensation Status Report (DWCC-73) from the attending physician before being allowed to return to work. The release shall include whether or not the employee can return to full-time status with or without restrictions.

4.05 UNEMPLOYMENT INSURANCE

Employees of the County may be eligible for unemployment benefits under the Texas Unemployment Compensation Insurance.

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4.06 COBRA

The federal government enacted the Consolidated Omnibus Reconciliation Act of 1985 (COBRA) which allows certain individuals the option of continuing their group health insurance under specified conditions.

Covered employees and their dependents are eligible to continue their coverage for up to 18 months if termination of coverage is due to:

- 1) Loss of coverage due to reduction of work hours
- 2) Voluntary employee termination including retirement
- 3) Employee layoff for economic reasons
- 4) Employee discharged, except for gross misconduct
- 5) Employee has exhausted their FMLA leave

Covered employees and their dependents are eligible to continue their coverage for up to 29 months if the participant is deemed disabled by Social Security within the first 60 days of COBRA continuation of coverage.

COBRA coverage for covered employees and dependents up to 36 months is permitted if termination of coverage is due to:

- 1) Death of the covered employee
- 2) Divorce or legal separation from the covered employee
- 3) Medicare eligible employee (employee becomes eligible for Medicare, leaving dependents without group coverage)
- 4) Children who lose coverage due to certain contractual eligibility limitations

The coverage cannot be continued beyond the following dates:

- 1) The date on which the employer ceases to provide any group health plan to any employee. If a group health policy ceases to be in force with regards to the employee of the employer, it would be your employer's obligation to allow you or your dependents to continue under any replacing group policy or policies.
- 2) The date the full premium is not paid by the participant. (Including a 30 day grace period.)
- 3) When the individual becomes covered under any other group health plan, or is entitled to Medicare benefits.
- 4) In the case of a spouse, when the spouse remarries and becomes covered under another group health plan.

Your election to continue coverage must be done within 60 days of the date of the Continuation of Coverage Election Form, or your termination date, whichever occurs last. Benefits provided shall be identical to coverage provided for active full-time employees and dependents that have insurance under the plan but have not yet terminated their coverage. The cost to continue coverage is paid by the individual. Within 180 days before expiration of your continuation of coverage, you shall have the right to convert to a conversion plan at the time of your termination if it is being offered to other active full time employees under the plan.

Questions regarding your right to continue insurance after your termination date should be addressed to the Burnet County Human Resources Office.

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4.07 DEFERRED COMPENSATION

If you are interested in additional retirement options, you may become a member of Nationwide Retirement Solutions and have an additional amount deducted from your paycheck for this purpose. For more information, contact the Human Resources Department.

4.08 PUBLIC EMPLOYEES CREDIT UNION

All Burnet County employees are eligible to join the Public Employees Credit Union. You can get a membership form from Human Resources Office, or apply online at www.pecutx.org. If you join the credit union, the amounts you request may be deducted from your pay check and sent directly to the credit union.

5.00 – ABSENCES AND LEAVES

5.01 DEFINITIONS

Leave Time Any time off during your normal scheduled work period.

Unauthorized Absence An unauthorized absence is one in which the employee is absent from regular duty without the permission of the department head. Employees are not paid for unauthorized absences, and such absences are cause for disciplinary action, up to and including termination.

All leave taken by county employees must be approved by their department head or supervisor. For payroll purposes, vacation leave, sick leave, personal leave, holiday hours, or any other leave granted by the County will not be counted as work hours in the calculation of overtime. Leave time is permitted up to a maximum of 40 hours per work week, or employee's normal work schedule.

5.02 VACATION LEAVE

Accruing Vacation Leave Upon completion of the initial three month employment period, vacation leave benefits, figured from the date of employment, are credited to the employee. Thereafter, earned vacation leave is accrued and credited to the employee at the end of each month.

Full-time employees (exempt and non-exempt) accrue vacation leave as follows:

- First through ninth year of employment:
80 hours per year (6.67 hours per month)
- Tenth year and beyond:
120 hours per year (10 hours per month)

Part-time and temporary employees do not earn vacation leave.

Use of Vacation Leave Accrued vacation leave may be used upon the completion of the initial three-month employment period. No more than 80 hours of vacation leave may be carried forward from one calendar year to the next for the first through ninth year of employment. No more than 120 hours of vacation leave may be carried forward from one calendar year to the next for the tenth year of employment and beyond. Any accrued vacation leave in excess of these maximums as of December 31st of each year will be forfeited from the employee's leave record, without compensation.

Vacation leave of one hour or more taken by an exempt, non-elected employee must be documented by completing an Exception Note. The Exception Note should be signed by the employee and their department head/Elected Official, and turned in to the Human Resources Office.

5.03 SICK LEAVE

Accruing Sick Leave Upon completion of the initial three month employment period, sick leave benefits, figured from the date of employment, are credited to the employee. Thereafter, earned sick leave is accrued and credited to the employee at the end of each month.

Full-time employees (exempt and non-exempt) accrue sick leave at the rate of 80 hours per year (6.67 hours per month).

Part-time and temporary employees do not earn sick leave.

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Use of Sick Leave Accrued sick leave may be used upon the completion of the initial three-month employment period. Accrued sick leave may be utilized by full-time employees who are absent from work due to:

- 1) Personal illness or physical or mental incapacity;
- 2) Medical, dental, or optical exams or treatments;
- 3) Medical quarantine resulting from exposure to a contagious disease; or
- 4) Illness of the following members of an employee's immediate family:
 - a. Children
 - b. Spouse
 - c. Parents.

Medical Statement An employee's supervisor may request, and employees must provide upon request, written verification by a physician of a medical illness or injury precluding availability for duty at any time that sick leave benefits are requested.

Sick leave or one day or more, taken by an exempt employee, must be documented by completing an Exception Note signed by the Department Head/Elected Official and employee. The Exception Note is to be turned in to the Human Resources Office.

Accumulation of Sick Leave Sick leave not used during the year in which it accrues accumulates and is available for use in succeeding years, up to a maximum allowable accumulation of 90 days (720 hours).

Illness While on Vacation When an illness or physical incapacity occurs during the time an employee is on vacation leave, sick leave may be granted to cover the period of illness or incapacity and the charge against vacation leave reduced accordingly. Application for such substitution must be supported by a medical certificate or other acceptable evidence to supervisor. Supervisor will provide proper documentation to Human Resources Office.

5.04 MILITARY LEAVE

Full-time and part-time employees of the County who are members of the state military forces or members of the reserve components of the armed forces of the United States are entitled to leave of absence from their duties, without loss of time or efficiency rating or vacation leave or salary, on all days during which they are engaged in authorized training or duty ordered by proper authority, not to exceed 15 days in any one fiscal year. Requests for approval of military leave must have copies of the relevant military orders attached. Military leave in excess of 15 days will be charged to vacation or leave without pay.

5.05 CIVIL LEAVE

Employees will be granted civil leave with pay for jury duty on a scheduled workday. Employee payment for jury services shall be returned to the Burnet County General Fund.

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5.06 LEAVE OF ABSENCE

Leave of absence is an approved absence from duty in a non-pay status. Granting a leave of absence is at the discretion of the department head with the approval of the Commissioners' Court. Such leave of absence shall not be granted unless there is a reasonable expectation that the employee will return to employment with the county at the end of the approved period.

Employees on leave of absence receive no compensation and accrue no benefits. However, previously accrued benefits are retained during leave of absence unless otherwise prohibited by the terms or provisions of the benefit programs. Medical insurance can be continued if paid for in advance by the employee.

A leave of absence is appropriate for the following reasons:

- Recovery from extended illness or temporary disability;
- Educational purposes when successful completion will contribute to the work of the County;
- Public service assignments; or
- Personnel exchange programs which emphasize Intergovernmental relations.

5.07 EXTENDED LEAVE FOR ILLNESS OR TEMPORARY DISABILITY

Following FMLA, employees may request approval to use accrued sick leave and vacation leave for the purpose of paid release time to recover from an extended illness or temporary disability or may request approval for an unpaid leave of absence for these purposes. A request for leave for an extended illness or disability must be filed at least ten working days prior to the first day of leave unless emergency conditions exist. An employee also must provide a statement concerning his/her intentions about returning to work.

Paid Leave Upon written approval of the department head, an employee may use accrued sick leave, vacation leave, personal leave and holiday leave for the purpose of paid absence from duty during an extended illness or temporary disability.

Unpaid Leave of Absence Upon written approval of the department head and approval of Commissioner's Court, an employee may be granted up to six months of unpaid leave of absence for the purpose of recovery from an extended illness or temporary disability. During this time, an employee accrues no additional vacation leave, sick leave, personal leave, or longevity benefits, but retains those already accrued. Medical insurance may be continued if paid in advance by the employee. Other benefits are retained during unpaid leave of absence unless otherwise prohibited by the terms or provisions of the benefit program.

Conditions The department head may require an employee requesting a paid or unpaid leave for extended illness or temporary disability to provide a medical doctor's statement as to the date upon which the employee is no longer able to perform his/her duties and the expected length of the recuperation period. The employee may also be required to provide periodic statements from a medical doctor as to whether or not the employee is able to return to work. Failure to provide medical status reports or to contact the office on the schedule required by the department head is grounds for revoking the leave and for taking disciplinary action, up to and including termination.

5.08 USING LEAVE IN COMBINATION

Unless an employee who is absent on sick leave requests leave without pay upon exhaustion of sick leave, he/she will automatically be placed on vacation leave status until vacation leave is exhausted. Sick leave cannot be used for vacation leave purposes when vacation leave is exhausted.

With the approval of the department head, other types of leave and holidays may be used in any combination if it is determined to be in the best interest of the employee and the county.

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5.09 EMERGENCY LEAVE

Emergency leave with pay shall be granted by the department head for reasons of serious illness, accident, or death in an employee's family.

Emergency leave limitations (per occurrence):

Spouse, Child, Parent.....40 hours

Brother, Sister, Grandparents, Grandchild, Uncle, Aunt, Nephew, Niece, In-Laws.....16 hours

5.10 PERSONAL LEAVE

All full-time, including exempt, employees will be granted 16 hours of personal leave on January 1st of each year. Personal leave may be used as the employee desires, with department head approval.

Employees starting after January 1st of each year will be granted leave on a pro-rated basis.

Employees who have completed 5, 10, 15, 20...(÷5), etc. continuous years of service with Burnet County will receive an additional 8 hours of personal leave on January 1st of the year following the anniversary year.

5.11 HOLIDAYS

Holidays are determined each fiscal year by Commissioners' Court. A schedule of holidays shall be posted in each department and on the Burnet County website.

- A. HOLIDAY WORK – It is not always feasible to grant holidays at the scheduled time to employees assigned shifts of an around-the-clock operation. Any department head who finds it necessary to do so may direct some of all employees of the department to report for work on any holiday. For holiday pay policy, see Section 3.09.
- B. If an official holiday falls within an employee's vacation, the employee will be granted the holiday and not be charged for a day of vacation leave.
- C. Part-time and temporary employees are not eligible for holiday pay.

5.12 BAD WEATHER DAYS

Any full-time employee who, by his/her own choice, who misses work because of bad weather shall show time missed as vacation leave or personal leave.

Part-time employees will not receive any compensation for bad weather days as they are paid hourly for their actual hours worked.

Bad weather/emergency days mandated by the County Administrative Judge will be paid. Hours will not be used to compute overtime.

5.13 SICK LEAVE POOL

GENERAL

An employee may request to use pool leave only once per fiscal year, per catastrophic illness. A catastrophic illness or injury is defined as a terminal, life-threatening, and/or severe condition or combination of conditions affecting the mental or physical health of the employee (or his/her immediate family) that requires the services of a licensed health care practitioner for a prolonged period of time and that forces the employee to exhaust all accrued leave time (sick, vacation, personal, compensatory, holiday), thereby resulting in the loss of all compensation from the County. If the employee does not use his maximum entitlement on the first request, and another catastrophic event occurs, a second

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request can be submitted. An employee who is on pool leave at the end of the fiscal year and still cannot return to work does not have to reapply to continue using pool leave in the next fiscal year. However, he/she must ensure that a Certification of Health Care Provider be furnished each thirty (30) days. The employee may still only receive the maximum entitlement per illness.

Examples of Catastrophic Illness/Injury

- | | |
|--|-------------------------|
| ▪ Back conditions requiring extensive therapy or surgery | ▪ Kidney Disease |
| ▪ Heart conditions | ▪ Most types of cancers |
| ▪ Severe respiratory conditions | ▪ Pneumonia |
| ▪ Severe nervous disorders | ▪ Severe stroke |
| ▪ Injuries caused by serious accidents | |

Examples of Illness/Injury Not Normally Considered Catastrophic

- | | |
|-------------------------|--|
| ▪ Migraines/Headaches | ▪ Childbirth/Normal Recovery |
| ▪ Common Cold/Allergies | ▪ Miscarriage (without complications) |
| ▪ Flu | ▪ Elective Surgeries |
| ▪ Earaches | ▪ Routine dental or orthodontic issues |
| ▪ Upset Stomach | ▪ Absence due to substance abuse |
| ▪ Minor Ulcers | ▪ Stress |

All regular, full-time employees may apply to use sick leave from the sick leave pool subject to provisions. (The only exception is any employee being paid Worker's Compensation.)

An employee does not have to contribute to the pool in order to use from the pool, and no payback of pool sick leave is required.

Requests will be processed on a first-come, first-served basis. The Pool Committee will have five (5) workdays from the date they receive a request and a completed Certification of Health Care Provider in which to approve or deny the request. The decision of the Pool Committee will be the final decision. The supervisor of an employee requesting to use pool leave will ensure that an appropriate Certification of Health Care Provider regarding the illness or injury accompanies the request.

CONTRIBUTING SICK LEAVE TO THE POOL

An active employee may contribute up to 40 hours of sick leave to the pool each fiscal year in increments of 8 hours.

An employee who is separating from employment may donate not more than 80 hours of sick leave to the pool, in increments of 8 hours.

Employees will not be allowed to contribute sick leave to be used only by a particular person.

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REQUESTING TO USE SICK LEAVE FROM THE POOL

An employee must have completed one year of continuous service with the County before he/she is eligible to use leave from the pool.

Employees must exhaust all paid leave before they are eligible to use any leave from the pool.

An employee who has exhausted all paid leaves to which he/she is entitled may apply to use sick leave hours from the pool. Requests must be submitted in writing on a Sick Leave Pool Request Form (available from the Human Resources Office).

An employee may use pool sick leave for his/her own catastrophic illness or injury or for one in his/her immediate family. Immediate family is defined as child, spouse, or parent.

An employee must furnish a completed Certification of Health Care Provider (forms available from the Human Resources Office), prior to approval of the Sick Leave Pool Request. Sick Leave Pool hours will be granted in increments not to exceed thirty (30) work days. Recipients eligible for Sick Leave Pool hours in excess of thirty (30) work days will be required to furnish a completed Certification of Health Care Provider again, each thirty (30) day period, until the balance of hours granted is used entirely or the employee returns to work at the end of the illness.

The amount of hours available from the pool is determined by the number of years of continuous service with the County. The following will be used to determine the number of hours available:

- | | |
|----------------------|--|
| ▪ 1 year - 5 years | 1/9 balance of pool/or 30 work days, whichever is less |
| ▪ 5 years - 10 years | 1/6 balance of pool/or 60 work days, whichever is less |
| ▪ 10+ years | 1/3 balance of pool/or 90 work days, whichever is less |

In no event can the amount of sick leave used from the pool exceed 1/3 of the balance of hours in the pool or 90 work days, whichever is less.

An employee may also apply to receive sick leave from the pool if he/she gave sick leave to the pool and then exhausted his sick leave balance in the same fiscal year. Such employees may receive only the number of hours they contributed to the pool unless their illness or injury is catastrophic (life-threatening).

An employee on pool leave does not accrue paid leave.

Any unused balance of pool leave hours granted to an employee returns to the pool at the end of the illness. The estate of a deceased employee is not entitled to payment for unused pool sick leave.

**5.14 FAMILY AND MEDICAL LEAVE AND MILITARY FAMILY LEAVE
POLICY**

It shall be the policy of the County to provide eligible employees with all benefits and privileges required under the Federal Family and Medical Leave Act (FMLA) and Military Family Entitlements.

ELIGIBILITY

To be eligible for benefits under this policy, an employee must:

- A. Have worked for Burnet County at least twelve (12) months (need not be continuous service), and,
- B. Have worked at least one thousand two hundred fifty (1,250) hours during the previous twelve (12) months.

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QUALIFYING EVENTS

Family or medical leave under this policy may be taken for the following situations:

- A. The birth of a child and in order to care for that child; or
- B. The placement of a child in the employee's home for adoption or foster care; or
- C. To care for a spouse, child, or parent with a serious health condition; or
- D. The serious health condition of the employee that makes the employee unable to perform the essential functions of their job; or
- E. A qualifying exigency arising out of the fact that an employee's spouse, child or parent is a covered military member (National Guard or Reserves) on active duty or has been notified of an impending call or order to active duty in support of a contingency operation; or
- F. To care for a covered service member (Regular Armed Forces, National Guard or Reserves) with a serious injury or illness if the employee is the spouse, child, parent or next of kin (nearest blood relative) of the service member.

SERIOUS HEALTH CONDITION

- A. Serious health condition of the employee shall be defined as a health condition that requires overnight inpatient care at a hospital, hospice, or residential care medical facility or continuing treatment by a health care provider.
- B. Serious health condition of a spouse, child, or parent shall be defined as a condition which requires overnight inpatient care at a hospital, hospice, or residential care facility, or a condition which requires continuing care by a licensed health care provider.

CONTINUING TREATMENT

A serious health condition involving continuing treatment by a health care provider includes any one or more of the following:

A period of incapacity of more than three consecutive full calendar days, and any subsequent treatment or period of incapacity relating to the same condition that also involves:

- A. Treatment two or more times within thirty (30) days of incapacity, or
- B. Treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment by a health care provider. This treatment must occur within the first seven (7) days of incapacity.
- C. Any period of incapacity due to pregnancy or prenatal care.
- D. Any period of incapacity or treatment due to a chronic serious health condition that requires periodic visits to a health care provider and continues over an extended period of time.
- E. Any period of incapacity which is permanent or long term due to a condition that treatment was not effective.
- F. Any period of incapacity or absence to receive multiple treatments by a health care provider.

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QUALIFYING EMERGENCY LEAVE

Eligible employees may take FMLA leave when an employee's covered military member (spouse, child or any age or parent) is on active duty or called to active duty status in support of a contingency operation. The following qualify as exigency leave:

- A. Leave may be taken to address any issue that arises because the covered military member was given seven or less days' notice for active duty deployment in support of a contingency operation. Eligible employees may take up to seven (7) days beginning on the date the covered military member receives the call or order to active duty.
- B. Leave may be taken to attend any official ceremony, program, or event sponsored by the military that is related to the active duty or call to active duty status of a covered military member.
- C. Leave may be taken to attend family support or assistance programs and informational briefings sponsored or promoted by the military, military service organizations or the American Red Cross that are related to active duty or call to active duty status of a covered military member.
- D. Leave may be taken to arrange for alternative childcare, provide childcare on an urgent basis (not as routine), to attend school or daycare meetings, to enroll or transfer covered children under age 19 when it is necessitated by the active duty or call to active duty status of a covered military member.
- E. Leave may be taken to make or update financial or legal arrangements to address the covered members' absence while on active duty or call to active duty status.
- F. Leave may be taken to act as the covered military member's representative before a governmental agency for obtaining, arranging, or appealing military service benefits while the covered military member is on active duty or call to active duty status and for a period of ninety (90) days following the termination of the covered member's active duty status.
- G. Leave may be taken to attend counseling provided by someone other than a health care provider for oneself, for the covered military member or covered child provided the need for counseling arises from the active duty status or call to active duty status of a covered military member.
- H. Leave may be taken to spend time with a covered military member who is on a short-term, temporary, rest and recuperation leave during leave during the period of deployment. Eligible employees may take up to five (5) days of leave for each instance of rest and recuperation.
- I. Leave may be taken to attend post-deployment activities for the covered military member for a period of 90 days following the termination of the covered member's active duty status.
- J. Leave may be taken to address issues that arise from the death of a covered military member while on active duty status.
- K. Leave may be taken to address any other additional events that may arise out of the covered military member's active duty or call to active duty status provided Burnet County agrees the leave shall qualify as an exigency and agree to both the timing and the duration of such leave.

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LEAVE AMOUNT

- A. Up to twelve (12) weeks leave per twelve (12) month period may be used under this policy.
- B. Burnet County will measure the twelve (12) month period as a rolling twelve (12) month period measured backward from the date an employee uses any leave under this policy.
- C. All leave taken under this policy during the prior twelve (12) month period shall be subtracted from the employee's twelve (12) week leave eligibility and the balance is the leave the employee is entitled to take at that time.
- D. If a husband and wife both work for Burnet County, the maximum combined leave they shall be allowed to take in any twelve (12) month period for the birth or placement of a child, or care for a parent with a serious health condition is twelve (12) weeks. The combined limit is twenty-six (26) weeks in a single twelve (12) month period if leave is to care for a covered service member with a serious injury or illness.
- E. An eligible employee is entitled to up to twenty-six (26) workweeks of leave to care for a covered service member with a serious injury or illness during a single twelve (12) month period.
 - 1. The single twelve (12) month period begins on the first day the eligible employee takes FMLA to care for a covered service member and ends twelve (12) months after that date.
 - 2. If an eligible employee does not take all of his/her twenty-six (26) workweeks during this twelve (12) month period, the remaining part of the twenty-six (26) workweeks of leave entitlement to care for a covered service member is forfeited.
 - 3. This leave entitlement is applied on a per-injury basis such that an eligible employee may be entitled to take more than one period of twenty-six (26) workweeks of leave if the leave is to care for different covered service members or injury, except that no more than twenty-six (26) workweeks may be taken within any single twelve (12) month period.

PAID AND UNPAID

- A. If an employee has accrued leave, the employee shall be required to use the following paid leave as detailed below:
 - 1. Vacation time
 - 2. Holiday time
 - 3. Sick time
 - 4. Personal timeThe remainder of leave shall be unpaid.
- B. An employee who is taking leave because of his/her own serious health conditions or the serious health condition of an eligible family member shall be required to first use all earned compensatory time, then sick leave, vacation leave, and any other paid leave, with the remainder of the twelve (12) week period being unpaid leave.
- C. An employee taking leave for the birth of a child shall be required to use paid sick leave first, then earned compensatory time, vacation leave, holiday leave, and personal leave for the recovery period after the birth of the child and prior to being on unpaid leave.
- D. After the recovery period from giving birth to a child, the employee shall be required to first use all earned compensatory time, then vacation leave and other available paid leave, except for sick leave, with the remainder of the twelve (12) week leave period being unpaid leave.
- E. An employee who is taking leave for the placement of a child in the employee's home for adoption or foster care shall be required to use first earned compensatory time, then

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vacation leave, then other available paid leave, except for sick leave, with the remainder of the twelve (12) week period being unpaid leave.

- F. An employee who is taking leave for a qualifying exigency for a covered military member shall be required to use first compensatory time, then vacation leave and other available paid leave, except for sick leave, with the remainder of the twelve (12) week leave period being unpaid leave.
- G. An employee taking leave for the care of a covered service member shall be required to first use all earned compensatory time, then sick leave, vacation leave and any other paid leave, with the remainder of the twenty-six (26) week leave period being unpaid leave.
- H. The maximum amount of paid and unpaid leave that may be used under this policy in any twelve (12) month period is twelve (12) weeks, except for qualifying leave to care for a covered military member with a serious injury or illness with the maximum leave being twenty-six (26) weeks in a single twelve (12) month period.

INSURANCE

- A. While on leave under this policy, Burnet County shall continue to pay the employee's medical insurance premium at the same rate as if the employee had been actively at work.
- B. The employee shall be required to pay for dependent coverage, and for any other insurance coverage for which the employee would normally pay, or the coverage will be discontinued.
- C. Payment for coverage under section twenty-one (21) of this policy shall be made through regular payroll deduction while the employee is on leave (paid leave).
- D. While on unpaid leave, the employee shall be required to pay for premiums due to Burnet County under section twenty-one (21) of this policy no later than thirty (30) days after the due date which Burnet County sets or the coverage shall be discontinued.
- E. At the end of the twelve (12) weeks leave, all eligible employees will be offered COBRA if they are unable to return to work, except for the care of an injured covered military member where the eligible employee will be offered COBRA at the end of twenty-six (26) weeks in a single twelve (12) month period.

INTERMITTENT LEAVE AND REDUCED SCHEDULE

- A. Intermittent leave under this policy shall be allowed only where it is necessary for the care and treatment of the serious health condition of the employee, the employee's eligible family member, or the care of a covered military member.
- B. A reduced schedule under this policy shall be allowed only where it is necessary for the care and treatment of the serious health condition of the employee, the employee's eligible family member, or the care of a covered military member.
- C. All work time missed as a result of intermittent leave or a reduced work schedule under this policy shall be deducted from the employee's twelve (12) week leave eligibility. If the time missed is for the care of a covered military member with serious injury or illness, the time will be deducted from the employee's twenty-six (26) week leave eligibility in a single twelve (12) month period.

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CERTIFICATION REQUIREMENTS

- A. Burnet County shall have the right to ask for certification of the serious health condition of the employee or the employee's eligible dependent when the employee requests or is using leave under this policy.
- B. The employee must respond to the request within fifteen (15) days of the request or provide a reasonable explanation for the delay. If an employee does not respond, leave may be denied.
- C. Certification of the serious health condition of the employee shall include:
 - 1. The date the condition began;
 - 2. Its expected duration;
 - 3. The diagnosis of the condition;
 - 4. A brief statement of the treatment; and
 - 5. A statement that the employee is unable to perform work of any kind or a statement that the employee is unable to perform the essential functions of the employee's job.
- D. Certification of the serious health condition of an eligible family member shall include:
 - 1. The date the condition began;
 - 2. Its expected duration;
 - 3. The diagnosis of the condition;
 - 4. A brief statement of the treatment; and
 - 5. A statement that the patient requires assistance and that the employee's presence would be beneficial or desirable.
- E. Certification for leave taken because of a qualifying exigency shall include:
 - 1. Military member is on active duty or called to active duty service;
 - 2. The dates of the covered military members active duty service;
 - 3. A statement of description, signed by the employee, of appropriate facts regarding the qualifying exigency, sufficient to support the need for leave;
 - 4. The approximate date on which the qualifying exigency will start and end;
 - 5. If the request is for an intermittent leave or reduced schedule basis, an estimate of the frequency and duration of the qualifying exigency;
 - 6. If the qualifying exigency involves meeting with a third party, appropriate contact information such as: name, title, organization, address, telephone number, fax number and email address, and a brief description of the purpose of the meeting.
- F. Certification for leave taken for a serious injury or illness of a covered military member shall include:
 - 1. If the injury or illness was incurred in the line of duty while on active duty;
 - 2. The approximate date on which the illness or injury occurred and the probable duration;
 - 3. A description of the medical facts regarding the covered military members health condition, sufficient to support the need for care;
 - 4. If the covered military member is a current member of the Regular Armed forces, the National Guard or Reserves, and the covered military member's branch, rank, and unit currently assigned to;
 - 5. The relationship of the employee and the covered military service member;
 - 6. In lieu of certification, an ITO (invitational travel orders) or an ITA (invitational travel authorization) issued is sufficient certification for an eligible employee to be allowed to take FMLA to care for a covered military member. The employee may be required to provide confirmation of the covered family relationship to the seriously injured or ill covered military member.

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- G. If the employee plans to take intermittent leave or work a reduced schedule, the certification shall also include dates and the duration of treatment and a statement of medical necessity for taking intermittent leave or working a reduced schedule. Certification for intermittent or reduced schedule leave may be requested every six (6) months in connection with an eligible absence.
- H. Burnet County shall have the right to ask for a second opinion from a physician of the County's choice, at the expense of the County, if the County has reason to doubt the certification, except FMLA to care for a seriously injured or ill covered service member supported by an ITO or ITA.
- I. If there is a conflict between the first and second certifications, Burnet County shall have the right to require a third certification, at the expense of Burnet County, from a health care practitioner agreed upon by both the employee and Burnet County, and this third opinion shall be considered final.

REQUESTING LEAVE

- A. Except where leave is unforeseeable, an employee shall be required to submit, in writing, a request for leave under this policy to his or her immediate supervisor.
- B. Where practicable, and employee should give his or her immediate supervisor at least thirty (30) days' notice before beginning leave under this policy.
- C. Where it is not reasonably practicable to give thirty (30) days' notice before beginning leave, the employee shall be required to give as much notice as is reasonably practicable.
- D. If an employee fails to provide thirty (30) days' notice for foreseeable leave, the leave request may be denied until at least thirty (30) days from the date Burnet County receives notice.

REINSTATEMENT

- A. Employees returning from leave under this policy, and who have not exceeded the twelve (12) week maximum allowed under this policy, shall be returned to the same job or a job equivalent to that the employee held prior to going on leave. Employees who have not exceeded the twenty-six (26) maximum in a single twelve (12) month period allowed to care for a seriously ill or injured covered military member shall be returned to the same job or a job equivalent to the job they held prior to going on leave.
- B. Where an employee is placed in another position, it will be one which has the equivalent status, pay, benefits and other employment terms and one which entails substantially equivalent skill, effort, responsibility and authority.
- C. Burnet County shall have no obligation to reinstate an employee who takes leave under this policy and who is unable to return to work after using the maximum weeks of leave allowed under this policy, or who elects not to return to work after using the maximum leave; this includes employees who may still have sick or vacation leave still available.

REPAYMENT OF PREMIUMS

Except in situations where the employee is unable to return to work because of the serious medical condition of the employee or eligible family member, or other situations beyond the control of the employee, an employee who does not return to work after using the maximum leave allowed under this policy shall be required to reimburse Burnet County for all medical premiums paid by Burnet County while the employee was on leave without pay.

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OTHER BENEFITS

While on leave without pay under this policy, an employee shall not earn vacation, sick leave, be eligible for holidays or holiday leave, or earn other benefits afforded to employees actively at work, except for those stated in this policy.

OTHER ISSUES

- A. Any area or issue regarding family and medical leave which is not addressed in this policy shall be subject to the basic requirements of the Federal Family and Medical Leave Act (FMLA) and the regulations issued to implement it.
- B. Burnet County may send out to an employee who has been out for three (3) or more days a Medical Certification to determine the employee's FMLA eligibility. The employee should have their physician complete and return the certification within fifteen (15) days of receipt to be eligible for FMLA. Failure to return the medical certification may result in denial of FMLA.
- C. Employees will be required to provide a Fitness-for Duty certification prior to returning to work.
- D. Once FMLA is exhausted, employees eligible for insurance will be offered COBRA.

5.15 PAID QUARANTINE LEAVE FOR PEACE OFFICERS AND DETENTION OFFICERS

Pursuant to Texas HB 2073, enacted June 15, 2021, Burnet County shall provide paid quarantine leave for peace officers and detention officers employed by Burnet County and ordered by a supervisor or the health authority to quarantine or isolate due to a possible or known exposure to a communicable disease while on duty. This includes peace officers and detention officers as defined by this policy, who are employed by, appointed to or elected to their position.

"Detention officer" means an individual appointed or employed by a county as a county jailer or other individual responsible for the care and custody of individuals incarcerated in a county jail.

"Health authority" has the meaning assigned by Section 121.021, Health and Safety Code. A health authority is a physician appointed under the provisions of Chapter 121 to administer state and local laws relating to public health within the appointing body's jurisdiction. A health authority must be: a competent physician with a reputable professional standing who is legally qualified to practice medicine in the state and a resident of the state. They must take an official oath and file with the department.

For counties that do not establish a local health department or public health district, they may appoint a physician as health authority to administer state and local laws relating to public health in the county's jurisdiction.

"Peace officer" means an individual described by Article 2.12, Code of Criminal Procedure, who is elected for, employed by, or appointed by the county.

Eligible employees who are on qualifying paid quarantine leave shall receive all employment benefits and compensation, including leave accrual, retirement, and health benefits for the duration of the leave; and, if applicable, shall be reimbursed for reasonable costs related to the quarantine, including lodging, medical, and transportation. Contact the Human Resources Department or Auditor's Office for reimbursement procedure; lodging costs may not exceed the U.S. General Services Administration Standard Lodging Rate. An employee on qualifying paid quarantine leave will not have their leave balances reduced.

Off duty exposures will not be covered under this policy.

6.00 – HEALTH AND SAFETY

6.01 GENERAL SAFETY RULES

- A. Employees shall not turn on, use, repair, or operate any vehicle, crane, electricity, gas, steam, air, acid, caustic or other dangerous material or equipment unless qualified and authorized by a supervisor.
- B. Safety Guards and devices furnished by Burnet County or the department shall be used. Removal or non-use may be authorized only by the supervisor and approved by the department head.
- C. Approved personal protective equipment shall be worn whenever the exposure indicates the need for it, i.e., eye and ear protection equipment and safety belts. Protective footwear shall be worn as recommended by the supervisor.
- D. Only tools, equipment, machines, etc. that are properly maintained and adjusted may be used.
- E. Floors must be kept free of any material or substance that might constitute a tripping or slipping hazard. Employees responsible for any such material or substance spilled shall clean it up immediately.
- F. Horseplay, running, and practical jokes are prohibited on the job.
- G. Immediately report all injuries to your supervisor.
- H. The Human Resources Office shall be notified in all medical or lost time accidents of employees. The Auditor's Office shall be notified of all incidents related to public accidents.
- I. Computer keyboards should be placed at a level to prevent wrist strain causing Carpal Tunnel Syndrome.

6.02 CLOTHING AND SAFE DRESS

- A. Employees will wear clothing appropriate to their work assignments. Clothing will be in reasonably good condition and clean.
- B. Supervisors are responsible for ensuring that employees are informed as to the requirements for wearing apparel that is suitable for the type of work to be performed and the hazards involved.
- C. For those working with machinery or in other hazardous operations, shirts, blouses, trousers, slacks, coveralls, etc. should be well fitted, with no loose or flowing appendages. Sleeves, if full length, should be buttoned at the wrist. The practice of working without a shirt is prohibited.
- D. Employees with long hair who work around moving machinery must wear adequate hair covering to preclude the possibility of entanglement.
- E. Jewelry such as rings, pendants, necklaces, earrings, watches, etc. shall not be worn whenever they constitute a hazard, i.e. working around moving machines, electrical or electronics equipment, etc.

6.03 LIFTING AND MANUAL MATERIAL SAFETY HANDLING

Lifting and material handling type injuries make up a major portion of risk for employee injury. We also recognize that in order to reduce the risk of this type of injury, we must find alternatives to manual lifting and manual material handling. Employees are to follow these procedures when handling materials:

- A. Try to eliminate the need for lifting or reducing the risk of lifting injuries through:
 - 1. Organizing storage of materials.
 - 2. Limiting bulk and weight of materials to be lifted. Keep package sizes manageable. (Remember that bulky and awkward objects cause most material handling injuries.)
 - 3. Keeping aisles clear when carrying materials to prevent trips, stumbling, etc.
 - 4. Making sure you are aware of the weight of the objects. Underestimating or overestimating the weight of an object can lead to injury.
 - 5. Wiping off wet, greasy, or slippery objects before handling them.
- B. Rather than lifting manually, use the mechanical lifting devices whenever possible and team lifting when necessary.
- C. All manual lifting cannot be eliminated. Lift as a last resort, if mechanical aids are not available and the lift is necessary. When lifting alone, follow either of the appropriate lifting procedures below:
 - 1. Two hand squat lift involves six (6) steps:
 - a. Keep feet parted – one alongside and one behind the object.
 - b. Keep back straight, nearly vertical.
 - c. Tuck elbows and arms in and hold close to the body.
 - d. Grasp the object with your whole hand, not just the fingers.
 - e. Tuck your chin in.
 - f. Keep body weight directly over feet.
 - 2. Assisted one-hand lift should be used when it is impossible to bend the knees and squat. Reaching over into a container to lift something would be a good example of this:
 - a. Place the non-lift hand on the container top; bend over the container.
 - b. While bending over, kick the foot on the same side as the non-lifting hand rearward to provide forward body balance (optional).
 - c. Reach and grasp object to be lifted.
 - d. Push down with the non-lifting hand on the container top raising the upper body to a vertical position. Be sure to let the non-lifting arm do the work, not the back.
 - e. Remember, this technique is not always practical. This type of lift should be limited to a load weight of 15-20 lbs.
 - 3. Twisting the body should always be avoided. Turn your body as a whole unit to reduce the risk of an injury while lifting and carrying loads.
 - 4. It is impractical to establish a definite limit on how much weight can be lifted, however, based on an infrequent lift; the following can be used as a guideline. This is based on a normal lift (with no twisting) of a standard size box (20"x15"x10"). Allowance should be made if the object is bulkier than this by decreasing the allowable weight.
 - 5. Employees who will be lifting objects on the job should keep themselves in good physical condition. If you are going to be lifting objects that are heavy, or lifting for a prolonged period, take time to do some stretching and warm up exercise prior to starting the job. Studies have shown that this can have a dramatic effect on reducing injuries of this type.

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6.04 EMERGENCY RESPONSE

In the event an accident occurs, each employee shall take the necessary Emergency Response as outlined here: Look for medic alert bracelet or necklace. It is recommended that all employees with medical conditions wear a medic alert bracelet or necklace.

6.05 PERSONNEL INJURIES

It is strongly suggested that every employee take CPR training as soon as possible after being hired.

If an employee is injured, other employees in the immediate area are encouraged and authorized to the extent of his/her training and qualifications, to assist the injured employee. The most qualified employee on site should make the initial assessment of the severity of the injury and, if the injury is found to be minor (non-life-threatening) and if the injured employee is conscious and consents, is authorized to take the following action:

- A. Provide first aid to the injured employee.
- B. Transport the injured employee to the nearest physician or medical facility; or
- C. Contact Emergency Medical Services (EMS) or ambulance service.

For more severe or life-threatening injuries, immediately call 9-1-1.

No employee should attempt, and nothing herein is intended or should be construed to require any employee, to provide any medical aid or assistance, including moving an injured employee or otherwise administer any first aid, if the employee:

- A. Is not qualified or properly trained to administer such aid and/or assistance,
- B. Does not have the consent of an injured employee who is conscious and able to give consent,
- C. Determines that protective equipment (such as disposable gloves or breathing barriers) is not available or adequate to protect the employee from exposure to or contamination, or from contact with the injured employee's blood and other bodily fluids, or with any other hazardous chemical or material,
- D. Determines that by remaining at the scene with the injured employee, the employee puts his/her own safety at risk or his/her own well-being in harm's way, and
- E. For any reason under the circumstances then existing, is unwilling to risk, or to assume the risks, to their own safety and well-being in attempting to administer first aid.

Supervisor or Employee will report all medical injuries to the Human Resources Office as soon as possible on the day the accident occurs.

6.06 FIRE EMERGENCIES

If a fire emergency occurs, it is the responsibility of each employee to follow these basic rules in the order indicated:

- A. Remove injured person from any further danger when safe to do so.
- B. Sound an alert to make any persons in the immediate area aware of the fire emergency.
- C. Evacuate the facilities.
- D. Call the Fire Department at 9-1-1.
- E. Attempt to extinguish the fire using the proper type of equipment or extinguisher.

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6.07 HAZARDOUS MATERIAL INCIDENT

Chemical spills or exposure to chemical accidents can be extremely hazardous. Often the chemicals involved a change from dormant to volatile condition upon exposure to the environment or contact with other materials including air, earth, or water. All employees must evacuate any area where a hazardous material incident occurs and then call 9-1-1.

6.08 DUTIES OF EMPLOYEES

- A. Each employee will be issued a copy of the Safety Policy or assume responsibility for accessing the Safety Policy at www.burnetcountytexas.org.
- B. Each recipient shall sign a statement for the Safety Policy acknowledging receipt or the assumption of responsibility for accessing the Safety Policy online.
- C. Be courteous at all times and under all circumstances.
- D. If an employee observes another employee conducting any operation that is dangerous to themselves or others, immediately call his/her attention to it.
- E. If an employee is involved in an accident causing injury or damage and it is established that it is due to carelessness, negligence or a violation of a safety rule, that employee will be subject to disciplinary action up to and including termination at the discretion of the Department Head.
- F. Serious injury can result from horseplay. Offenders will be subject to disciplinary action up to and including termination at the discretion of the Department Head. Offenders are not covered under Worker's Compensation if injured while engaged in horseplay.
- G. Alcohol and Illegal Drugs
 - 1. The use of any kind of alcohol or illegal drugs while on duty is forbidden and will subject the offender to disciplinary action up to and including termination at the discretion of the Department Head.
 - 2. Employees are not covered under Worker's Compensation if it is established they were under the influence of alcohol or illegal drugs at the time of the injury.
 - 3. An employee shall notify his/her supervisor while taking any prescription medication that has the potential to affect performance of duties.
- H. Reporting Injuries and Vehicle Accidents
 - 1. Any injury suffered by an employee involving a motor vehicle while on the job shall be reported to their supervisor when it occurs. (see section 2.10)
 - 2. Supervisor shall immediately contact the Human Resources Office regarding any injuries to employee and the Auditor's Office regarding any damage to the vehicle.

6.09 MATERIAL STORAGE

- A. Material, wherever stored, should not create a hazard. It shall be limited in height and shall be piled, stacked or racked in a manner designed to prevent it from tipping, falling, collapsing, rolling or spreading. Racks, bins, plans, blocks, and/or sheets shall be used where necessary to make the piles stable.
- B. Heavy and awkward items shall be stored near the bottom of shelves or cabinets.
- C. Do not allow equipment or storage to come within 30 inches of all electrical panels.
- D. Secure storage shelf, cabinets, and other items which may tip over.
- E. Indoor storage shall not obstruct or adversely affect means of exit.
- F. Clearance shall be maintained around lights and heating units to prevent ignition of combustible materials.
- G. Storage shall be in orderly and regular stacks.
- H. No combustible material shall be stored outdoors within 10 feet of a building or structure.

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6.10 LIGHTING

- A. Adequate illumination which is suitable to provide a reasonably safe environment shall be provided.
- B. Where the quality of lighting cannot be obtained by general lighting methods, supplementary lighting shall be provided; all possible precautions should be taken to prevent electrical shock to the user.

6.11 WEATHER

Special precaution shall be taken in weather that is rainy, icy, or excessively hot. Proper clothing must be worn by workers and proper driving techniques must be followed.

6.12 RULES OF SAFETY

Every employee is responsible for notifying maintenance of any safety issues they become aware of.

A. Office Safety

- 1. Pencil sharpeners shall not be installed where they might be striking hazards.
- 2. Electric cords on machines and desk lamps must be kept in good repair. Cords are to be replaced when outer insulation is broken.
- 3. All fans shall be equipped with suitable guards. Fans shall not be placed where they might be struck.
- 4. Thumbtacks and other sharp objects should be kept in containers, not loose in desk drawers.
- 5. Individual upright shelves, lockers, and cabinets will be fastened to floor or walls, if the possibility of overturning exists. Where there are two or more, they will be fastened together.
- 6. Not more than one drawer of a file cabinet may be open at one time. Drawers should not be left open when not in use.
- 7. When it is necessary to store material on top of lockers or file cabinets, due regard must be given to the weight, shape, and stability of the material.
- 8. Have defective chairs repaired or replaced promptly.
- 9. Do not tilt back in straight chairs.
- 10. Extreme care must be exercised when cleaning glass used for desk tops.
- 11. Use knives, razor blades, scissors, or shears with care. Cutting edged instruments will be sheathed when not in use.
- 12. Paper cutters shall be equipped with a safety bar. Blade spring tension will be adjusted so that the blade will not fall of its own weight.
- 13. Desks shall be arranged so that electrical and telephone outlets and leads are not tripping hazards.
- 14. Splintered or jagged edges, or other defects found on office furniture will be promptly repaired or the equipment replaced.
- 15. Spindle (spike) files should not be used.
- 16. Before using office machines, be sure they are properly located and not in danger of falling.
- 17. Never clean or lubricate electrical appliances when they are in operation. When cleaning electrical appliances which are controlled by a switch on the machine, be sure the switch is turned off and the plug removed.
- 18. Protection should be provided against moving parts on power driven office equipment.

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- B. Flexible Electric Cords
 - 1. Flexible cords shall be maintained in good repair and must bear the Underwriters Laboratory (UL) label. Do not use cords that are frayed or damaged.
 - 2. Flexible cords should be limited to temporary use, and never cross traveled pathways, unless suitably protected to avoid damage and the creation of tripping hazards.
 - 3. Under no circumstances shall any flexible cord or electrical cord be spliced, except by qualified personnel.
 - 4. Never tack cords to the walls, etc., and keep cords away from pinch points and hot or wet surfaces. Never string cords across the ceiling, over pipes or near sinks, and never place cords and plugs under physical stress or tension.
- C. Copy Machines

All copiers should be located in an area with adequate ventilation.
- D. Road and Bridge

Every employee should be constantly watching for hazards along the roadway. If one is noted, prompt action should be taken to remove it or to notify your supervisor.
- E. Equipment and Machinery

All equipment and machinery operators will follow operator's manual and safety recommendations.

6.13 FIRE PREVENTION

- A. Oily rags, waste, etc., shall be placed in metal cans with covers and emptied frequently.
- B. Precautions against fire and explosions shall be used where flammables with a low flash point are used or stored. Some commonly hazardous liquids are paint, gasoline, paint thinners and solvents.
- C. Clean up flammable liquid spills immediately.
- D. Approved safety cans should be used in transporting and storing flammable liquids.
- E. Containers of flammable liquids shall be secured in vehicles before transporting.
- F. All buildings, especially shops and garages, shall be properly equipped with fire extinguishers.
- G. All fire extinguishers shall be visually inspected yearly. They shall be serviced every year or after any of the following acts or conditions:
 - 1. When found necessary in an inspection.
 - 2. When the extinguisher is used or emptied.
 - 3. When there is evidence of tampering.
 - 4. When there is physical damage or corrosion.
 - 5. When it has been exposed to any abnormal temperature, corrosive atmosphere or materials or leading, etc.
- H. A record of inspection shall be kept by the maintenance department and a tag attached to each extinguisher.
- I. One individual shall be appointed to perform inspections and see that extinguishers are serviced and maintain records.
- J. The size, type and quantity of extinguishers installed shall conform to local, state and federal safety and health standards.

6.14 REASON FOR RULES

As your employer, Burnet County is concerned for your safety. As an employee, safety is YOUR responsibility.

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6.15 SEAT BELT POLICY

Burnet County recognizes that seat belts are extremely effective in preventing injuries and loss of life. It is estimated that seat belts reduce the risk of dying in a motor vehicle crash by 45 percent in a car and by as much as 60 percent in a truck or SUV.

Burnet County values the lives and safety of our employees and wants to make sure that no one is injured or killed in a tragedy that could have been prevented by the use of seat belts. Therefore, all employees of Burnet County must wear seat belts when operating a county owned vehicle, or any vehicle on county premises, or on county business. All passengers who occupy the vehicle at any time and for any purpose, whether business or personal, are required to use seat belts at all times the vehicle is in motion.

The use of seat belts is to be considered a condition of employment with Burnet County. Failure to abide by this stated policy will be considered a breach of that condition of employment and subject the person in violation to disciplinary action, including suspension and possible termination.

6.16 TOBACCO FREE WORKPLACE

Burnet County endeavors to provide a healthy environment. Therefore, any form of tobacco consumed in county buildings and/or county owned vehicles is strictly prohibited. Additionally, no smoking is allowed within twenty-five (25) feet of exterior entrances. Because of the relative novelty of the technology and the possible relationship to tobacco laws and medical drug policies, electronic cigarette legislation and public health investigations are currently pending in many counties. Current regulations vary widely, from regions with no regulations to others banning the devices entirely. In keeping with efforts to provide a healthy environment, Burnet County prohibits the use of electronic cigarettes in county buildings.

7.00 – USE OF COUNTY PROPERTY

7.01 GENERAL POLICY

Burnet County attempts to provide each employee with adequate tools, equipment, and vehicles for the job being performed and expects each employee to observe safe work practices and safe and courteous operation of vehicles and equipment in compliance with all municipal, county, and state regulations.

7.02 USE OF TOOLS, EQUIPMENT, PROPERTY AND VEHICLES

Employees who are assigned tools or equipment or vehicles by their departments are responsible for them and for their proper use and maintenance.

All county property shall be returned upon termination of employment.

No personal use of any county property, money, materials, supplies, tools, equipment or vehicles is permitted. Violations may result in discharge and possible prosecution.

The use of personal property in the course and scope of employment is at the employee's own risk for loss or damage. Reasonable measures will be taken to safeguard your personal belongings; however, Burnet County assumes no liability for personal property brought into the workplace. Any employee who brings personal property into the workplace assumes the full risk for it should it be lost, stolen, or damaged.

7.03 VALID DRIVER'S LICENSE

All elected officials/employees driving a County-owned vehicle must have a valid Texas Driver's License with a classification which allows for operation of the assigned vehicle(s). If during the course of employment an elected official/employee loses his/her driver's license due to suspension or non-renewal, the elected official/employee shall immediately notify his/her department head/elected official. It shall be the elected official/department head's responsibility to ensure that each of their employees possess a valid Texas Driver's License with the proper classification to operate the employee's assigned vehicle(s). Improper use of a County vehicle shall be subject to disciplinary action. If any employee is excluded from the County's liability insurance coverage due to their driving record, they will become ineligible to drive a County vehicle. An occupational driver's license is not considered a valid driver's license under this section.

Suspension or revocation of the driver's license of an employee who is assigned as a vehicle or equipment operator may result in a demotion or termination.

Burnet County may check employee driving records, at the county's discretion, for all employees who drive for Burnet County business reasons. This includes driving a county owned vehicle or their own car for Burnet County business. Employees who drive for the county must furnish the county with their driver's license number.

7.04 ACCIDENT REPORTING

Any employee operating county equipment or vehicles must report all equipment or vehicular accidents and property damage or liability claims to his/her supervisor and the proper law enforcement agency immediately.

Each vehicular accident, no matter how minor, must be reported to the county in order that an accident report can be filed. Reports should be made to the County Auditor's office. Failure to report accidents may lead to disciplinary action up to and including termination.

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Following all accidents, all drivers will be tested in accordance with our Drug and Alcohol Policy. CDL drivers must follow DOT regulations.

7.05 COUNTY TELEPHONES

No personal long distance telephone calls shall be charged to any county telephones. Personal long distance calls shall be charged to credit cards, charges reversed, or charges made to a third number. Personal calls shall be kept to a minimum.

Effective 10/01/2019, Burnet County will not reimburse employees for use of a personal cellular device. Where job needs demand immediate access to an employee, the county may issue a county-owned cellular telephone to an employee for work-related communications. These phones are intended to be used for business purposes and no personal calls are allowed. If personal cellular calls are made which result in a charge to the county, the employee will reimburse the county within 10 days after notification from the Auditor's Office. Burnet County employees to whom cell phones are issued may be required to keep location services enabled. Abuse of county issued cellular phones can result in disciplinary actions, up to and including termination.

7.06 COUNTY VEHICLE USAGES – GENERAL GUIDELINES

All vehicles must be parked at a county facility at the end of each working day unless prior authorization has been granted by their elected official or department head.

Vehicles may be used only for work-related duties and, if authorized, to drive to and from work. Vehicles may be used for no other purpose, except in an emergency, or for trips completely incidental to County employment while driving to and from a County-related job site.

If an elected official/employee uses a County vehicle to commute to and from their primary residence, the fringe benefit use of said vehicle may be included as taxable income of the elected official/employee in accordance with Internal Revenue Commuting Valuation Rules. Marked vehicles used by law enforcement officers used to commute to and from work are considered as qualified non-personal vehicles and the use of such vehicles is not considered taxable income. Unmarked vehicles used by law enforcement officers are also considered as qualified non-personal vehicles and the use of the vehicles by such personnel to commute to and from work is not considered as taxable income. The term "law enforcement officer" means an individual who is employed on either a full-time or part-time basis by a governmental unit that is responsible for the prevention or investigation of crime involving injury to persons or property (including apprehension or detention of persons for such crime), who is authorized by law to carry firearms, execute search warrants, and to make arrests (other than merely a citizen's arrest), and who regularly carries firearms (except when it is not possible to do so because of the requirements of undercover work). Use of either a marked or unmarked vehicle by a person who is not a law enforcement officer would be considered as taxable income.

Only County elected officials/employees, duly commissioned reserve officers authorized by the County Sheriff or Constable, or officers assigned to special operations and/or task force units approved by Commissioners' Court, are authorized to drive a County vehicle. A list of duly commissioned reserve officers authorized by the County Sheriff or Constable to drive a County vehicle shall be maintained by the respective department head/elected official and a copy kept by the Human Resources Office.

A. Personal Use

1. At no time may a County vehicle be used for personal gain, personal business, to drive to a place of secondary or part-time employment not related to County business, or for any other non-County-related use.

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2. Law Enforcement vehicles may be used for special events provided the County is reimbursed at a rate approved annually by Commissioners' Court.
3. County vehicles may not be used as tow vehicles, unless it is for official County business.
- B. Allowed passengers in County vehicles are: a) anyone in the care and custody of a law enforcement official; b) County employees; c) a non-employee on County-related business; and d) any person in need of transport due to an emergency.
- C. In the event of an accident involving a County owned vehicle being used by County elected official/employee for personal reasons, the County elected official/employee will be fully liable for all damage and/or injuries sustained to all parties in the accident.
- D. All drivers of County-owned vehicles, and those using their personal vehicles on County business, shall comply with all applicable State and local laws. It will be the responsibility of the driver to pay any fines imposed for not complying with such laws.
- E. Federal Law prohibits any CDL driver operating any vehicle over 10,000 GWR from texting with fines and penalties, up to including loss of CDL. Burnet County expressly prohibits anyone operating a County owned vehicle from texting with penalties, up to and including loss of employment.

The Commissioners' Court may grant a vehicle allowance to any elected official/employee deemed appropriate. The vehicle allowance will be paid monthly on the elected official/employee's paycheck as a Taxable Fringe Benefit as designated by IRS Fringe Benefit Guidelines.

7.07 UNIFORM POLICY

If a Burnet County employee receives a county uniform, Burnet County will comply with IFS regulations in determining if the benefit is taxable to the employee.

7.08 USE OF COUNTY CASH FUND

According to LGC Sec. 130.902 (c), a change fund may not be used to make loans or advances or to cash checks or warrants of any kind.

Therefore, no checks will be cashed for any reason from any county change drawer.

7.09 USE OF SIGNATURE STAMP

A signature stamp is used when an elected official or department head authorizes an employee to use the stamp on behalf of the person in authority. An employee who receives permission to use a signature stamp on behalf of a person in authority must account for the proper usage of the instrument. To this end, Burnet County requires the employee to personally sign or initial underneath a stamped signature to identify who placed it there. The employee will become the primary contact in case a document has been erroneously stamped. In case of a mistake, the person who stamped the document will be held accountable. Use the signature stamp on the proper documents and only after the person whose signature is on the stamp and has given permission for its use.

Do not use signature stamps on documents that require a personal review or assessment from the individual whose name is on the stamp. Improper use may result in legal ramification and/or disciplinary steps up to and including termination.

8.00 – DISCIPLINE

8.01 DISCIPLINE

All elected officials are strongly recommended and all department heads, supervisors and anyone responsible for hiring/firing and supervising employees are required to attend an annual HR Seminar provided by the County or by another professional organization.

Each department head shall have the authority to take disciplinary action against an employee when, for whatever reason, the department head feels that such action is necessary to ensure the effective operation of the department or to protect the interest of Burnet County. While all county employees are at-will employees and may be terminated at any time, a department head may choose to take other disciplinary action, depending on the nature and severity of the problem, prior to considering termination of employment. Examples of the disciplinary steps that may be taken include:

1. Oral Warnings; Prepare written account of “oral warning” and file in Personnel file.
2. Written Reprimand
3. Reduction in Pay
4. Suspension with Pay
5. Suspension without Pay; or deduction from pay of exempt employees may be made for unpaid disciplinary suspensions of one or more full days imposed in good faith for infractions of workplace conduct rules or violation of safety rules.
6. Demotion
7. Termination

While it would not be possible to list every situation for which disciplinary action would be taken, the following is a brief list of some of those situations for which disciplinary steps would normally be used.

- Insubordination;
- Absence without leave, including failure to notify a supervisor of sick leave and repeated tardiness or early departure;
- Endangering the safety of other persons through negligent or willful acts;
- Intoxication or drug use while on duty;
- Unauthorized use of public funds or property;
- Violation of the requirements of these personnel policies;
- Conviction of a felony;
- Falsification of documents or records;
- Unauthorized use of official information or unauthorized disclosure of confidential information;
- Unauthorized or abusive use of official authority;
- Incompetence or neglect of duty; or
- Disruptive behavior which impairs the performance of others.

9.00 – SEPARATIONS

9.01 RESIGNATION

An employee who intends to resign is encouraged to notify his/her supervisor in writing at least two weeks prior to the last day of work.

9.02 RETIREMENT

The same notice requirements for resignation apply in the case of retirement. Retirement information may be obtained in the Human Resources Office or at www.tcdrs.org.

9.03 REDUCTION IN FORCE

An employee may be separated when his/her position is abolished or when there is either a lack of funds or lack of work.

When reductions in force are necessary, decisions on individual separations will be made after considering (1) the relative necessity of each position to the organization, (2) the performance record of each employee, and (3) qualifications of the employee for remaining positions.

9.04 TERMINATION

Burnet County is an “at will” employer, which means that Burnet County can terminate the employment relationship at any time, with or without prior notice, and for any reason not prohibited by statute.

9.05 DISABILITY

Burnet County adheres to the Americans with Disabilities Amendments Act of 2008, or the ADAAA.

9.06 DEATH

If a county employee dies, his/her estate receives all earned pay and any accrued and payable benefits.

9.07 TERMINATION PAY

Upon separation from county employment, employees will receive their final paycheck on the next regularly scheduled payday after their last day of work or HR receives notification of separation, whichever is later.

Upon separation from county employment, employees will be paid for all unpaid compensatory time on the books.

Upon separation from county employment, employees who have completed one year of continuous service to Burnet County will be paid for accrued and unused vacation leave up to a maximum of 80 hours. In the event of an employee resignation, payment of vacation leave is contingent upon two weeks’ notice and the completions of all scheduled work days in the notice period, unless prior approval is received from the Department Head.

No compensation will be paid upon separation for sick leave, personal leave, or holiday leave still carried on the books.

9.08 EXIT INTERVIEW

All employees terminating from Burnet County are encouraged to complete an Exit Interview with the Human Resources Office.

10.00 – PERSONNEL FILES

10.01 GENERAL

Official personnel files are maintained by the Human Resources Office. The record copy of all personnel information related to an employee shall be filed in the employee's personnel file.

Information in an employee's personnel file must be disclosed upon request unless specific items are accepted from disclosure by law. No information from any record placed in an employee's personnel file will be communicated to any person or organization except by the employee's department head or designated personnel in the Human Resources Office.

Employees are expected to inform the Human Resources Office of any changes in or corrections to information recorded in their individual personnel file, such as home address, telephone number, person to be notified in case of an emergency, or other pertinent information.

10.02 LEAVE RECORDS

Official records of vacation, sick, holiday, personal leave, and compensatory time accrual and usage will be kept for each employee by the Human Resources Office. Leave records will be reconciled and updated after the close of each payroll, with accruals being posted at the end of each month. Leave balances are shown on the official record to reflect any remaining time to which an employee is entitled.

11.00 – TRAVEL EXPENSES

11.01 ELIGIBILITY

Any employee of Burnet County required to travel in the performance of county business shall be reimbursed as provided for in these policies. Such travel shall be at the discretion of the department head. Use of county vehicles is encouraged whenever possible. Once an employee has given notice of resignation, they do not qualify for reimbursements to attend schools, conferences or any other non-required travel.

11.02 TRANSPORTATION COST

An employee using a private motor vehicle for transportation shall be reimbursed at the rate per mile allowable by IRS guidelines for actual mileage traveled using the shortest route to and from his/her destination.

When two or more employees travel in the same vehicle, only one may claim mileage reimbursement. This provision, however, shall not preclude any employee from receiving reimbursement for other eligible expenses incurred.

When an employee or elected official uses another mode of transportation, such as a bus, air or train, reimbursement shall be for the actual cost of the transportation. A ticket receipt must accompany the expense report. Employees and elected officials shall not be reimbursed for use of a rental car except where the cost of other transportation would exceed the cost of a rental car or is not available.

11.03 LODGING COST

Burnet County will pay for accommodations up to the single room rate unless two or more County employees enrolled in the conference are sharing a room.

Burnet County will pay for the prior night of lodging accordingly:

Miles	Training Start Time
60 – 120	at or before 10:30 a.m.
121 – 240	at or before Noon (12:00 p.m.)
241 – 360	at or before 3:00 p.m.
361 – 480	at or before 6:00 p.m.

If an employee travels more than 480 miles, Burnet County will pay for the prior night regardless of the training start time.

11.04 MEALS

Employees or elected officials traveling outside the county may receive a per diem not to exceed \$50.00 per day for meals, providing they are traveling overnight on official business.

Any amount in excess of the IRS per diem rate will be considered a taxable fringe benefit. Breakfast will be paid for if you travel before 6:30 a.m. Lunch will be paid for if you travel before 10:30 a.m. Dinner will be paid for if you travel after 7:00 p.m. Amounts for each meal would be as follows: Breakfast - \$10.00, Lunch - \$15.00, and Evening - \$25.00.

The employee has the option of presenting receipts not to exceed \$50.00.

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Employees that travel without an overnight stay must present receipts for reimbursement to be reimbursed on the employee's next paycheck. Amounts for each meal are as follows: breakfast may be reimbursed at \$10.00, lunch at \$15.00, and dinner at \$25.00. These meals are taxable as wages to the employee because travel must be away from home overnight to be excludable.

Burnet County will not reimburse for the following items:

- a. Alcoholic beverages;
- b. Optional Meals added as part of event registration;
- c. Guests' meals;
- d. Meals supplied by event sponsors (excluding breakfast).

Burnet County credit cards MAY NOT be used for payment of out-of-town conference/training meals.

11.05 INCIDENTAL EXPENSES

Employees or elected officials shall be reimbursed for the actual cost of the following incidental expenses incurred during official travel:

- Meals not to exceed Per Diem
- Standard Parking fees
- Bus fares
- Toll charges
- Gratuities
- Registration Fees
- Hotel/Motel
- Automobile Rental
- Registration
- Transportation Costs
- Airplane Travel
- Taxi Service

Receipts for these expenses shall be attached to the expense report for reimbursement.

Employees or elected officials shall not be reimbursed for expenditures incurred for the sole benefit of the traveler such as valet service, entertainment, movie rentals, etc. Other expenditures not reimbursable include:

- a. Traffic fines for parking or speeding violations
- b. Lost or stolen cash or other personal property
- c. Repairs to personal vehicles used for County travel
- d. Cancellation fees for unreasonable failure to cancel hotel or transportation reservations
- e. Spouse or family member expenditures
- f. Commuting costs between home and the office
- g. Laundry services

11.06 EXPENSE REPORT

All elected officials and employees filing an expense report shall do so within 30 days after the last date of travel. The expense report must be properly filled out, accompanied by the pertinent receipts, and signed by the department head. Reports are to be filed with the Auditor's Office.

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11.07 TRAVEL EXPENSE ADVANCES

In order to receive an advance on travel expenses, a Request for Advance Travel Expenses form covering hotel fees, meals, known parking fees, rental car fees, etc., must be submitted to the County Auditor's Office at least two weeks prior to departure. Upon return to Burnet County, a Travel Expense Report form must be completed and submitted to the County Auditor's Office. Any refund due the county will be paid to the County Treasurer's Office.

11.08 OUT-OF-STATE TRAVEL

All out-of-state (with exception of emergencies) travel must be approved in advance by Commissioners' Court.

11.09 NON-TRAVEL MEALS

This policy provides guidelines to departments concerning when non-travel meals, refreshments and related expenses may be paid for from County funds.

Generally, meals provided to employees are considered taxable wages that must be reported on form W-2, subject to Federal income tax withholding, social security and Medicare unless specifically excluded by a section of the Internal Revenue Code (IRC), IRC §61. § 3121, § 3401.

Federal Tax Regulations § 31.3121(a)-1(h) and § 31-3121(a)-3 provide that amounts paid specifically-either as advances or reimbursements-for traveling or other bona fide ordinary and necessary expenses incurred or reasonably expected to be incurred in the business of the employer are not wages and are not subject to withholding if paid under an accountable plan.

A plan under which an employee is reimbursed for expenses – or receives an allowance to cover those expenses – is an accountable plan only if three conditions are satisfied: (1) there must be a business connection for the expenses; (2) the employee must either substantiate or be deemed to have substantiated the expenses; and (3) the employee must return to the employer amounts in excess of the substantiated expense. IRC § 62(c); Reg §1.62-2©; Reg§1.274-5T.

Adequate accounting per IRS publication 5137 states, "The employee must verify the date, time, place, amount and business purpose of expenses. Receipts are required unless the reimbursement is made using per diem rates (per diem rates are only available for certain expenses). Treas. Reg. 1.62-2(e), IRC Section 274(d) and Revenue Procedure (Rev. Proc.) 2011-47"

Government Code §611.001 Employees may be reimbursed with public funds for meal expenses only to the extent the expenses are reasonable and necessary and serve a public purpose.

The Burnet County Commissioners' Court authorizes reimbursement for non-travel expenditures of food or refreshments as allowed by law for the following:

- Jurors (Code of Criminal Procedure Art. 104.001)
- Prisoners (Code of Criminal Procedure Art. 104.002)
- AgriLife Extension (Agriculture code §43.033)
- Annual County-wide events approved by the Commissioner's Court such as: the HHW event, the annual county-wide employee appreciation banquet and county-wide healthy county events.
- Beverages for the purpose of providing hydration (sports drinks containing electrolytes) for employees performing job tasks outdoors where they are exposed to hot or humid weather conditions. Such as employees performing road work or outdoor maintenance work.

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Reimbursement for all other non-travel meals paid for with county funds must be approved by the Commissioners' Court. County credit cards may not be used for meal expenditures not listed in this policy without prior approval from the Commissions' Court. Approved CC 1/9/23

12.00 – INTERNET, EMAIL

Email and internet are common tools for today's workplace. Faster communication and increased productivity results from this access to greater resources. However, such tools can be misused and cause harm. These policies are designed to avoid such issues and to promote an efficient workplace.

12.01 PROPERTY

Burnet County provides internet access to its employees for the sole purpose of conducting county business. Any and all messages, documents, emails, or work created or received on the county's email system is the property of Burnet County. All such property is subject to review by county officials without employee notice at any time. All such property is subject to disclosure to the Burnet County Attorney and/or the Burnet County Judge if part of an internal investigation.

12.02 PERSONAL USE AND PRIVACY ISSUES

A reasonable but limited amount of personal use of the county provided access and email system is allowed by county employees according to the direction of the Department Head or Elected Official. However, such use must not interfere with employee productivity (inside the department or in any other department), must not negatively affect the efficiency of the county's network, and must adhere to all Technology policies. Should an employee use the county's network resources for personal use, such information shall become the property of Burnet County. **Employees should not expect such information to be private in any manner, including personal communications when using county network resources.**

Any and all communications or documents placed on the county internet/email systems (whether related to county business or otherwise) must be appropriate at all times. No personal beliefs, mottos, religious references, or humorous references are allowed. Email signatures, regardless of origin (county address or otherwise) used on correspondence created or saved onto the county network must not contain such information.

All county email addresses may be monitored. Any communication made on the county email/internet systems, personal in nature or related to county business may be monitored. Monitoring will occur only at the written request of the Department Head or Elected Official of the employee(s) in their department; or, at the written direction of the Burnet County Judge and/or Burnet County Attorney if part of an internal investigation. Elected Officials or Department Heads may only require monitoring of employees under their direct supervision. Any violation of these policies reported to the Technology Department will be directed to the appropriate Department Head or Elected Official for potential investigation. Should the alleged violator be a Department Head or Elected Official, the Technology Director shall notify the Burnet County Judge and/or the Burnet County Attorney.

County email accounts and/or online county business accounts may not be forwarded or tied to any personal email accounts at any time. All user names, passwords, or other login information of any online account used for county business must be documented and provided to the Department Head or Elected Official of that department.

12.03 PUBLIC RECORDS

Email pertaining to county business is subject to the Public Information Act. Information viewed as confidential should not be discussed in an email unless it relates to a legal matter and confidentiality privileges apply. Conducting county business on personal devices may subject the device to the Public Information Act.

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Regarding Public Information Act, the Technology Department may provide the public with forms online to make records requests. Such requests must identify the specific department from which the requestor desires information and be sent to that department. The County Attorney shall be available to assist any Department Head and/or Elected Official in legal advice regarding Public Information requests.

12.04 NETWORK ACCESS AND TECHNICAL SUPPORT

Technical support is provided by the Technology Department which shall include configuration of network access, email setup and installation and support of approved software and hardware. The Technology Department will provide troubleshooting of issues arising from normal business operations on county owned equipment.

Safety of the county network can be compromised due to unauthorized activities possibly bringing the entire network system down. The costs and/or repairs resulting from the misuse of County equipment, including the county network system, will be reported to the County Judge and/or County Attorney for review. The possibility of seeking reimbursement from the offending county department may occur.

Electronic devices may not be added to the County network without prior written approval of the Technology Department. Should a request be denied, the matter may be reviewed by the elected official in charge of the department, the Burnet County Judge.

Use and installation of personal hardware or software for county business (including but not limited to laptops, pad's, cell phone chargers and applications, mp3 players, etc.) on county equipment or county network must be approved by the Technology Coordinator. Approved equipment must be verified to have adequate virus protection and compatible configuration prior to connection on the county network.

12.05 BANDWIDTH USAGE

Bandwidth is limited to a fixed amount supplied to the county by the internet service provider. Following examples reduce bandwidth availability which results in slower network speeds:

- Viewing online videos
- Listening to internet radio
- Downloading music or videos

12.06 NETWORK AND WORKSTATION MONITORING

Bandwidth usage and network activity will be monitored at any time by the Technology Department for troubleshooting purposes and to monitor network efficiencies. Any concerns arising from this action will be addressed with the appropriate Elected Official(s) or Department Head(s). Any Elected Official and/or Department Head may request a review of any computer in their department to insure proper usage. The request must be done in writing before any monitoring occurs.

Upon request, the Technology Director may be able to report on the websites visited on the requested computer, date and time of activity, and attempts to access prohibited sites.

NOTICE: Be advised that many websites will place unauthorized "markers" on a computer even if not directly opened.

12.07 ACCEPTABLE USE OF COUNTY EMAIL AND INTERNET RESOURCES:

- Conducting county business;
- Research for county business;
- Information gathering for county business;
- Limited work related social media and video use as authorized by Elected Official or Department Head.

In the event a blocked website is needed for county business purposes such as official investigations, training or webinars, such access must be requested in writing by a Department Head and/or Elected Official. Request must provide the name of the employee involved, the IP address of the computer to be used (if known), and the sites to be accessed along with a range of dates for this use.

12.08 UNACCEPTABLE USE OF COUNTY EMAIL AND INTERNET RESOURCES

- Accessing, sending, or forwarding email that violates county policy or is not county business;
- Engaging in an activity that is fraudulent, illegal, or malicious;
- Accessing, sending, forwarding, receiving or storing anything offensive, obscene, or defamatory or that tends to interfere with the productivity of other employees;
- Sending email that is considered to be harassing to the recipient or to any person who may be discussed within the email;
- Using email or county equipment for personal gain;
- Streaming audio or video websites, including YouTube and internet radio sites for non-work related purposes;
- On-line personal shopping;
- On-line gaming or gambling;
- Instant messaging for other than work related communications.

Violation of acceptable use will be reported to the user's Department Head or Elected Official which may subject the offender to disciplinary action up to and including possible termination. Repeated violations of acceptable use policy by an employee may lead to permanent loss of access which could affect that person's ability to fulfill their job requirement.

12.09 DOWNLOADING INFORMATION/COPYRIGHT

Downloading software without approval from the Technology Department is prohibited. Most software is subject to federal copyright laws in the same manner that written and recorded copyrighted material is protected. Information found on the internet does not give one the right to its use for free, or for unlimited purposes. The exception is information that contains a disclaimer to provide that right.

In general, internet users are allowed one download of copyrighted material for personal use. Any further downloading or use of copyrighted material without the permission of the copyright owner may lead to legal action. Downloading files and/or software from unauthorized sites may lead to spyware or viruses being installed on workstations and infecting the network.

12.10 DOCUMENT RETENTION

Email and electronic documents should be deleted from computers as soon as it is no longer needed or required to be kept. Email messages are simply electronic documents and should be considered no different than any other written county correspondence. It is the content and function of an email message that determines the retention period for the message.

The State of Texas has guidelines for all documentation. Examples:

Administrative Correspondence – 3 years

General Correspondence – 1 year

Transitory Information – After purpose of record has been fulfilled.

For more information regarding State retention policies, visit the TSLAC website.

<http://www.tsl.texas.gov/slrmlgschedules/index.html>

If the information must be stored for an extended period, it should be moved to disk or other external storage system. Contact the IT Director to assist with needed back up plans, futures, and best system of back up.

12.11 PASSWORD

Each user should have a unique logon name and password for any county owned technology device that uses the internet and email. Passwords should be changed periodically. It is vital to keep logon names and passwords confidential to all except to an employee's supervisor(s). ******Please note that the use of passwords does not give any expectation of privacy.***

12.12 VIOLATIONS OF TECHNOLOGY POLICY

Any violation(s) of the Burnet County technology policies will be immediately reported to the violator's Department Head and/or Elected Official. Depending on level of violation, disciplinary action, including but not limited to termination or employment, may result. A third violation of a technology policy by an employee may result in a recommendation from the Technology Department to block all internet use for said employee.

12.13 EQUIPMENT SPECIFICATIONS AND MINIMUM SYSTEM CONFIGURATION

All technology equipment purchased with county funds, grants or other special funds, and requiring approval by Commissioners' Court will be pre-approved by the Technology Director when necessary to verify compatibility prior to presenting to the court.

All computers on the network must meet current minimum system requirements at all times. These requirements will be reviewed annually by the Technology Director and reported to Commissioners' Court.

12.14 REQUESTS FOR TECHNICAL SERVICE

Technical support requests should be made *in writing* and may be emailed to support@burnetcountytexas.org or submitted through the Burnet County Communication Client icon. Contact the Technology Department for more information.

12.15 REMOTE ACCESS TO COUNTY DATA

Access to County information needed by Department Heads, Elected Officials, or their staff while away from county offices must be requested in writing. Please include employee name, data access needed, time frame and reason for remote access. Note: Department Head or Elected Official is responsible for monitoring hourly employee's time properly while working offsite.

12.16 COUNTY AND DEPARTMENT WEBSITES

The Technology Department manages the County's website. Department Heads and/or Elected Officials are responsible for maintaining their individual department pages. Technology staff will provide training and assistance as needed. Individual web pages must follow the same template for all departments in order to provide a uniform appearance of county website. Reviews of the county website will be done monthly by technology staff. Department Heads or Elected Officials will be notified if web pages for their department(s) appear to be outdated.

12.17 COURTS AND JUSTICE MANAGEMENT

Burnet County uses a countywide case management system that enables information to flow from an arrest to the disposition of a court case.

To ensure permissions to be granted to case management information are properly documented and assigned, rights and roles assignments must be requested in writing to include the Technology Department and the Elected Official who is statutory custodian of requested records.

The following are the statutory custodians of county records:

- County Clerk for County Court at Law and County Court data
- County Attorney for County Prosecutor data
- District Clerk for District Court and County Court at Law data
- District Attorney for District Prosecutor data
- Sheriff's Office for Law Enforcement and Jail data
- JP offices for each Justice of the Peace precinct's data

12.18 STATE MANDATED ANNUAL CYBERSECURITY TRAINING

Texas [House Bill 3834](#), effective June 14, 2019, requires all elected officials and most local government employees to complete an annual cybersecurity training program that has been certified by the [Texas Department of Information Resources \(DIR\)](#). Employees will be provided with the necessary link and login information to complete this annual training. Access to any Burnet County network or system (including, but not limited to, Odyssey, Time Clock, Incode) will be suspended for any employee who has not completed training by the stated deadline.

12.19 SOCIAL MEDIA DEVICES AND SERVICES PROHIBITED ON COUNTY DEVICES

Burnet County prohibits the installation or use of the social media service TikTok or any successor application or service developed or provided by ByteDance Limited or an entity owned by ByteDance Limited; or a social media application or service specified by proclamation of the governor on any device owned or leased by Burnet County and requires the removal of covered applications from those devices.

The installation and use of a covered application may be acceptable to the extent necessary for providing law enforcement, or developing or implementing information security measures. In order for the installation to be approved, Burnet County must require the use of the measures to mitigate risks posed to this state during the use of the covered application, and the documentation of those measures.

13.00 – BURNET COUNTY FRAUD POLICY

13.01 BACKGROUND

The County fraud policy is established to facilitate the development of controls which will aid in the detection and prevention of fraud against Burnet County. It is the intent of the County to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

13.02 SCOPE OF POLICY

This policy applies to any fraud, or suspected fraud, involving employees as well as consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other related parties with a business relationship with Burnet County.

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the County.

13.03 POLICY

Management is responsible for the detection and prevention of fraud, misappropriations, and other inappropriate conduct. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of management will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the County Attorney, who coordinates all investigations both internal and external.

13.04 ACTIONS CONSTITUTING FRAUD

The terms defalcation, misappropriation, and other fiscal wrongdoings refer to, but are not limited to:

- Any dishonest or fraudulent act;
- Forgery or alteration of any document or account belonging to the County;
- Forgery or alteration of a check, bank draft, or any other financial document;
- Misappropriation of funds, supplies, or other assets;
- Impropriety in the handling or reporting of money or financial transactions;
- Profiteering as a result of insider knowledge of County activities;
- Disclosing confidential and proprietary information to outside parties;
- Disclosing to other persons securities activities engaged in or contemplated by the County;
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the County. Exception: Gifts less than \$20 in value;
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment; and/or
- Any similar or related inappropriate conduct.

13.05 OTHER INAPPROPRIATE CONDUCT

Suspected improprieties concerning an employee's moral, ethical, or behavioral conduct should be resolved by departmental management.

If there is any question as to whether an action constitutes fraud, contact the County Attorney for guidance.

13.06 INVESTIGATION RESPONSIBILITIES

The County Attorney has the primary responsibility for the initial investigation of all suspected fraudulent acts as defined in the policy. Decisions to prosecute or refer to examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made by the County Attorney, who shall report said findings and conclusions to the Commissioners' Court.

13.07 CONFIDENTIALITY

Burnet County treats all information received *confidentially*. Any employee who suspects dishonest or fraudulent activity will notify the County Attorney immediately, and *should not attempt to personally conduct investigations or interview/interrogations* related to any suspected fraudulent act (see REPORTING PROCEDURE section below). Investigations *will not be disclosed or discussed* with anyone other than those who have legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the County from potential civil liability.

13.08 AUTHORIZATION FOR INVESTIGATING SUSPECTED FRAUD

Members of the Investigation Unit will have:

1. Free and unrestricted access to all County records and premises, whether owned or rented;
AND
2. The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigation.

13.09 REPORTING PROCEDURES

Great care must be taken in the investigation of suspected improprieties or wrongdoings so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. An employee who discovers or suspects fraudulent activity will *contact the County Attorney immediately*. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the County Attorney.

The reporting individual should be informed of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with *anyone*, unless specifically asked to do so by the County Attorney.

13.10 TERMINATION

If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed for approval by the department head. The County Attorney does not have authority to terminate an employee. The decision to terminate an employee is made by the employee's management.

13.11 ADMINISTRATION

The Commissioners' Court is responsible for the administration, revision, interpretation, and application of this policy. The policy will be reviewed annually and revised as needed.

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EXHIBIT A: HARASSMENT REPORT COMPLAINT FORM

Harassment is defined as any employee's visual, physical or verbal conduct toward another employee that interferes with the employee's working environment and job duties.

Burnet County is committed to a workplace free of harassment. Harassment includes unlawful, unwelcome words, acts or displays based on sex, race, color, religion, national origin, age, pregnancy, disability, family or military leave status or veteran's status. Such conduct becomes harassment when (1) the submission to the conduct is made a condition of employment; (2) the submission to, or rejection of; the conduct creates an offensive, intimidating or hostile working environment or interferes with work performance.

Harassment is strictly prohibited by Burnet County whether committed by an elected official, appointed official, department head, co-worker or non-employee with whom the county does business. All harassment should be reported immediately.

COMPLAINANTS NAME: _____

JOB TITLE: _____

BUSINESS PHONE: _____

CURRENT EMPLOYMENT STATUS: _____

DEPARTMENT: _____

ALLEGED HARASSERS NAME: _____

JOB TITLE: _____

BUSINESS PHONE: _____

CURRENT EMPLOYMENT STATUS: _____

DEPARTMENT: _____

Complainant, describe the harassment in precise terms. Verbal harassment requires the entire conversation, verbatim (attach additional page if needed) _____

Complainant, if physical harassment is involved describe the conduct with specificity. Include the physical circumstances of the alleged harassment, the date, time, location and names of witnesses, if any (attach additional page if needed): _____

Has the harassment ever happened before? _____

If so, when? _____

Where? _____

Was the incident reported to authorized personnel (include name of authorized personnel): _____

Describe the effects of the harassment. _____

Was medical personnel contacted (include name of medical personnel): _____

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Personnel Policies & Employee Handbook

EXHIBIT B: ALOCHOL AND DRUG TESTING FOR REASONABLE CAUSE

Reasonable Suspicion Testing: If an employee is having a work performance problem or displaying behavior that may be alcohol or drug related, or is otherwise demonstrating conduct that may be in violation of this Drug and Alcohol Policy where immediate management action is necessary, a supervisor, will require that employee to submit to a breath test, urinalysis and/or blood test. The following conditions may be signs of possible alcohol or drug use (this list is not all-inclusive):

- | | |
|---|--|
| <ul style="list-style-type: none">• Abnormally dilated or constricted pupils• Glazed stare – redness of eyes (sclera)• Flushed face• Change of speech (i.e. faster, slower, slurred)• Constant sniffing• Increased or unexplained absences• Redness under the nose• Sudden weight loss• Needle marks• Change in personality (i.e. paranoia, anger) | <ul style="list-style-type: none">• Increased appetite for sweets• Forgetfulness – performance altering – poor concentration• Borrowing money from co-workers or seeking an advance of pay or other unusual display of need for more money• Constant fatigue• Hyperactivity• Smell of alcohol• Difficulty walking or standing• Dulled mental processes• Slowed reaction rate |
|---|--|

BURNET COUNTY SUPERVISOR, state objective facts giving rise to the belief that the employee is under the influence of alcohol or a controlled substance: _____

EMPLOYEE'S NAME: _____

JOB TITLE: _____

BUSINESS PHONE: _____

CURRENT EMPLOYMENT STATUS: _____

DEPARTMENT: _____

BURNET COUNTY EMPLOYEE is expected to fully cooperate and consent to a drug or alcohol test when requested under the terms of Burnet County policy. Refusal to consent to a drug test when requested may result in immediate termination.

I understand and agree that the test(s) I am about to receive include(s) a test for alcohol, illegal drugs, and/or controlled substances.

I hereby give my consent to Burnet County to perform these tests. I understand that if I decline to sign this consent form and thereby decline to take the tests that my refusal may result in immediate termination.

Employee's Signature

Date

Supervisor's Signature if employee refuses to sign

Date

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EXHIBIT C: BURNET COUNTY EMPLOYEE TIMECLOCK PROCEDURES

**EXHIBIT D:
BURNET COUNTY EMPLOYEE TIMECLOCK PROCEDURES**

11/16/2018
1:31:44 PM

Select Company

ID Number

CLOCK IN **CLOCK OUT**

LEAVE ON BREAK RETURN FROM BREAK

LOG ON TO DASHBOARD

TO CLOCK IN AND OUT

- Go to Time Clock Plus (<https://time.burnetcountytexas.org/app/webclock/#/EmployeeLogOn>)
- Enter 4 digit Employee ID Number
- To Clock In – Click on “Clock In”
- To Clock Out – Click on “Clock Out”
- Enter 4 digit PIN (Last 4 of your Social Security Number)
- Click on “Log On”
- You should receive a confirmation that you were Clocked In or Clocked Out
- If you forget or are unable to Clock In or Clock Out, contact your Manager.

You may select “Log On To Dashboard” to view your hours and accruals.

**BURNET COUNTY EMERGENCY
SERVICES DISTRICT No. 4**

Financial Statements

**For the Year Ended
September 30, 2022**

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
September 30, 2022

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**MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION**

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT DISCUSSION AND ANALYSIS
September 30, 2022

As management of Burnet County Emergency Services District #4 (the District), we are pleased to offer readers of the District's financial statements this narrative overview and analysis of the District's financial activities for the year ended September 30, 2022. We encourage readers to consider it in conjunction with the additional information presented in the accompanying basic financial statements and the notes to the financial statements.

Financial Statements

- The net position of the District increased by \$157,126 as a result of the current year's operations. Net position at year end consisted of invested in capital assets, net of related debt, of \$170,944 and unrestricted net position of \$1,039,879 for total net position of \$1,210,823.
- Total revenues from all sources were \$1,141,605 which represents an increase of \$119,148 over the prior year. This is due to an increase in property and sales tax revenue collections.
- Total costs of all programs were \$984,479 which represents an increase of \$150,231. This is due primarily to increases in contract payments.
- As of September 30, 2022, the District's governmental fund reported an ending fund balance of \$1,039,879, an increase of \$155,134.

Using this Annual Report

This annual report presents the following three components of the financial statements:

1. Government-wide financial statements provide information for the District as a whole.
2. Fund financial statements provide detailed information for the District's significant funds.
3. Notes to the financial statements provide additional information that is essential to understanding the government-wide and fund financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves. The other information includes this management's discussion and analysis as well as the budgetary comparison schedule.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the assets and liabilities of the District. The difference between assets and liabilities is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information on how the District's net position changed during the most recent fiscal year. This statement is presented using the accrual basis of accounting, which means that all of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

Both the Statement of Net Position and the Statement of Activities present information for the following:

Governmental activities—This includes all of the District's emergency protection services which will be primarily supported with property tax and sales tax revenues.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED
September 30, 2022

The government-wide financial statements begin on page 8. The following is a summary of net position as of September 30, 2022:

Table 1
Net Assets

	Governmental Activities	
	<u>9/30/2022</u>	<u>9/30/2021</u>
Current assets	\$ 1,039,879	\$ 884,745
Capital assets, net	<u>637,918</u>	<u>711,491</u>
Total assets	<u>1,677,797</u>	<u>1,596,236</u>
Other liabilities	<u>466,974</u>	<u>542,539</u>
Total liabilities	<u>466,974</u>	<u>542,539</u>
Net position:		
Invested in capital assets, net of related debt	170,944	168,952
Unrestricted	<u>1,039,879</u>	<u>884,745</u>
Total net position	<u>\$ 1,210,823</u>	<u>\$ 1,053,697</u>

The following table is a summary of changes in net position:

Table 2
Changes in Net Assets

	Governmental Activities	
	<u>9/30/2022</u>	<u>9/30/2021</u>
Revenues:		
Program revenues:		
Capital grants and contributions	2,558	2,635
General revenues:		
Property taxes	687,994	622,215
Sales taxes	448,410	394,759
Interest income	<u>2,643</u>	<u>2,848</u>
Total revenues	<u>1,141,605</u>	<u>1,022,457</u>
Expenses:		
General government	38,328	21,803
Public safety	<u>946,151</u>	<u>812,445</u>
Total expenses	<u>984,479</u>	<u>834,248</u>
Change in net position	157,126	188,209
Net position - October 1	<u>1,053,697</u>	<u>865,488</u>
Net position - September 30	<u>\$ 1,210,823</u>	<u>\$ 1,053,697</u>

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED
September 30, 2022

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 District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements provide detailed information about the District's significant funds - not the District as a whole. The District's funds fall into one category - governmental fund.

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

The *governmental fund statements* provide a detailed short-term view of the government operations and the basic services it provided, and are reported on the modified accrual basis of accounting which focuses on available spendable resources. This allows the reader to evaluate the District's short-term financing requirements. Both the governmental fund *Balance Sheet* and the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balances* provide a reconciliation to the government-wide financial statements.

The District adopts an annual budget for the general fund. A budgetary comparison schedule has been provided to demonstrate compliance with the budget. The governmental fund financial statements begin on page 10, and the budgetary comparison schedule is on page 21.

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 13 through 19 of this report.

General Fund Budgetary Highlights

The District did not amend the budget during the fiscal year.

Actual expenditures on a budgetary basis were one percent over budgeted expenditures due to increased pension cost. The District's overall actual revenues were 16 percent more than budgeted due to unanticipated property and sales tax collections.

Capital Assets

The District's investment in capital assets for its governmental activities as of September 30, 2022, amounts to \$637,918 (net of accumulated depreciation). This investment in capital assets includes computers, machinery, equipment, and vehicles.

Capital Assets
Government Activities
(net of depreciation)

	<u>9/30/2022</u>	<u>9/30/2021</u>
Equipment	\$ 6,885	\$ 9,367
Vehicles	631,033	702,124
Total	<u>\$ 637,918</u>	<u>\$ 711,491</u>

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED
September 30, 2022

During the fiscal year ended September 30, 2022, no assets were purchased or disposed of.

Additional information on the District's capital assets can be found in Note 4 on page 17 of this report.

Debt Administration

As of September 30, 2022, the District was obligated on the following debt:

Outstanding Debt at Year End

	9/30/2022	9/30//2021
	Total	Total
Notes Payable	\$ 466,974	\$ 542,539
Total	\$ 466,974	\$ 542,539

During the year, the District assumed no new loans. The District incurred \$15,353 of interest expense for the year ended September 30, 2022, which has been charged to public safety expenses.

Additional information on the District's non-current liabilities can be found in Note 5 beginning on page 18 of this report.

Economic Factors and Next Year's Budgets and Rates

The District's tax revenues are expected to continue to grow with the steady population growth, increased property values, and sales tax collections. In the next fiscal year, the District will continue to fund the Bertram Volunteer Fire Department to help ensure adequate facilities, personnel, and services are provided to the community.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the money it receives from the citizens of Burnet County Emergency Services District #4. If you have any questions about this report or need further information, contact Burnet County Emergency Services District #4, P.O. Box 204, Bertram, TX 78605.

INDEPENDENT AUDITORS' REPORT

To The Commissioners
Burnet County Emergency Services District #4

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Burnet County Emergency Services District #4, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Burnet County Emergency Services District #4's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Burnet County Emergency Services District #4, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Burnet County Emergency Services District #4, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Burnet County Emergency Services District #4's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Burnet County Emergency Services District #4's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Burnet County Emergency Services District #4's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who 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.

Oliver, Rainey & Wojtek, LLP

Oliver, Rainey & Wojtek, LLP
August 11, 2023

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
STATEMENT OF NET POSITION
As of September 30, 2022

	Primary Government	
	Governmental	
	Activities	Total
Assets		
Deposits and investments	\$ 963,743	\$ 963,743
Sales taxes receivable	76,136	76,136
Capital assets, net	<u>637,918</u>	<u>637,918</u>
Total Assets	<u>1,677,797</u>	<u>1,677,797</u>
Liabilities		
Non-current liabilities:		
Due within one year	77,894	77,894
Due in more than one year	<u>389,080</u>	<u>389,080</u>
Total Liabilities	<u>466,974</u>	<u>466,974</u>
Net Position		
Invested in capital assets, net of related debt	170,944	170,944
Unrestricted assets	<u>1,039,879</u>	<u>1,039,879</u>
Total Net Position	<u>\$ 1,210,823</u>	<u>\$ 1,210,823</u>

The accompanying notes are an integral part of the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Program Revenues					Net (Expense) Revenue and Change in Net Assets	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Activities	Total
Primary government:						
Governmental activities:						
General government	38,328	-	-	-	\$ (38,328)	\$ (38,328)
Public safety	<u>946,151</u>	<u>-</u>	<u>2,558</u>	<u>-</u>	<u>(943,593)</u>	<u>(943,593)</u>
Total net (expense) revenue for governmental activities and the primary government	<u>984,479</u>	<u>-</u>	<u>2,558</u>	<u>-</u>	<u>(981,921)</u>	<u>(981,921)</u>
General Revenues:						
Taxes						
Property taxes					687,994	687,994
Sales taxes					448,410	448,410
Interest income					<u>2,643</u>	<u>2,643</u>
Total general revenues					<u>1,139,047</u>	<u>1,139,047</u>
Change in net assets					157,126	157,126
Net position, Beginning of Year					<u>1,053,697</u>	<u>1,053,697</u>
Net position, End of Year					\$ 1,210,823	\$ 1,210,823

The accompanying notes are an integral part of the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
BALANCE SHEET – GOVERNMENTAL FUND
As of September 30, 2022

	General Fund	Total Governmental Funds
Assets		
Deposits & investments	\$ 963,743	\$ 963,743
Receivables	109,241	109,241
Total Assets	<u>1,072,984</u>	<u>1,072,984</u>
Liabilities		
Accounts payable	-	-
Total Liabilities	<u>-</u>	<u>-</u>
Deferred Inflows of Resources		
Unavailable property taxes	33,105	33,105
Total Deferred Inflows of Resources	<u>33,105</u>	<u>33,105</u>
Fund Balance		
Unassigned	1,039,879	1,039,879
Total Fund Balance	1,039,879	1,039,879
Total Liabilities and Fund Balance	<u>\$ 1,072,984</u>	

Amounts reported for government activities
in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. (See Note 4)	637,918
Long-term liabilities are not due and payable in the current year and therefore are not reported as liabilities in the governmental funds balance sheet. (See Note 5)	<u>(466,974)</u>
Net Position of Governmental Activities	<u>\$ 1,210,823</u>

The accompanying notes are an integral part of the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUND
For the Year Ended September 30, 2022

	General Fund	Total Governmental Funds
Revenues		
Property taxes	\$ 687,994	\$ 687,994
Sale taxes	448,410	448,410
Interest income	2,643	2,643
Miscellaneous income	2,558	2,558
Total Revenues	1,141,605	1,141,605
Expenditures		
Contract disbursements	848,627	848,627
Insurance	1,437	1,437
Office and administration	949	949
Pension cost	8,600	8,600
Professional fees	27,344	27,344
Travel and training	8,598	8,598
Loan payments	90,916	90,916
Total Expenditures	986,471	986,471
Excess (Deficiencies) of Revenues Over (Under)		
Expenditures and Other (Uses)	155,134	155,134
Fund Balance, Beginning of Year	884,745	884,745
Fund Balane, End of Year	\$ 1,039,879	\$ 1,039,879

The accompanying notes are an integral part of the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Net Change in Fund Balance - Governmental Funds	\$ 155,134
Amount reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assetsd is allocated over their estimated useful lives as depreciation expense. This amount is the net effect of these differences in the treatment of capital assets and related items. (See Note 4)	(73,573)
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. This amount is the net effect of these differences in the treatment of long-term debt and related items. (see Note 5)	<u>75,565</u>
Change in Net Position of Governmental Activities	<u>\$ 157,126</u>

The accompanying notes are an integral part of the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022

NOTE 1 – Summary of Significant Accounting Policies

Reporting Entity

Burnet County Emergency Services District #4 (the District) was created by an election held on May 10, 2008. The District operates under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Texas Health and Safety Code and is run by a Board of Commissioners appointed by the Burnet County Commissioners Court. The District's major activities include providing emergency services to the residents of the District.

As required by U.S. generally accepted accounting principles, the financial statements of the reporting entity include those of the District (the primary government) and its component units. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in U.S. generally accepted accounting principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant indication of this ability is financial interdependency. Other indications of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. The District had no component units for the year ended September 30, 2022.

Government-Wide Financial Statements

The reporting model includes financial statements prepared using full accrual accounting for all of the District's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

Statement of Net Position

The Statement of Net Position is designed to display the financial position of the primary government (governmental activities) and its discretely presented component units, if any. Governments will report all capital assets, including infrastructure, in the government-wide Statement of Net Position and will report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of a government will be broken down into three categories - 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

Statement of Activities

The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the District's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

Fund Financial Statements

In the fund financial statements, financial transactions of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, and revenues and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements are provided for the governmental fund.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
September 30, 2022

NOTE 1 – Summary of Significant Accounting Policies – Continued

General Fund

The General Fund is the principal fund of the District which accounts for all financial transactions not accounted for in other funds. The District had no other funds for the year ended September 30, 2022.

Fund Balance Classification

In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.
- Restricted - includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.
- Committed - includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to ordinances passed by the Board, the District's highest level of decision-making authority. Commitments may be modified or rescinded only through ordinances approved by the District's Board.
- Assigned - includes amounts that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance.
- Unassigned - includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. The District reports all amounts that meet the unrestricted General Fund Balance Policy as unassigned.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

In fiscal year 2018, the District adopted a minimum fund balance policy. The policy requires the unassigned fund balance to be at least equal to \$150,000.

Budgetary Comparison Schedules

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of state and local governments and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. Under the current reporting model, governments will provide budgetary comparison information in their annual reports. The District is required to present the original budget with the comparison of final budget and actual results. The budget is adopted by the Board prior to the beginning of the fiscal year. Amendments are made during the year on approval by the Board. The District adopted the current year budget on a line item basis.

Basis of Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured, such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
September 30, 2022

NOTE 1 – Summary of Significant Accounting Policies – Continued

Government-Wide and Fund Accounting

The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. As of September 30, 2022, the District had no business-type activities.

In the government-wide Statement of Net Position, the governmental activity columns are to be presented on a consolidated basis by column, and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (public safety), which are otherwise being supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety). The District does not allocate indirect expenses. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

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, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

In the fund financial statements, financial transactions of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, and revenues and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The governmental fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile the fund financial statements with the governmental column of the government-wide presentation.

The focus of the reporting model is on the District as a whole and the fund financial statements, including the major individual funds of the governmental categories, and the component units (if any). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information.

Basis of Accounting

Basis of accounting refers to the method by which revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
September 30, 2022

NOTE 1 – Summary of Significant Accounting Policies – Continued

The government-wide statement of net position and statement of activities, are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are included on the statement of net position.

All revenue and expenditure recognition for governmental funds are accounted for using the modified accrual basis of accounting. Only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The District’s revenues are recognized when they become measurable and available as current assets. Available means collectible within the current year or as soon enough thereafter to be used to pay liabilities of the current year. For this purpose, the government considers revenue to be available if they are collected within 60 days of the end of the current fiscal year. Penalties and interest, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting year. Actual results could differ from those estimates.

Deposits and Investments

The District’s investment guidelines are defined by a written investment policy that is approved by the District’s Board. In accordance with this policy, the funds are invested, and the investments of those funds managed, as a prudent investor would do, exercising reasonable care, skill and caution.

Capital Assets

Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statements of the District. Depreciation is recorded on general fixed assets on a government-wide basis. All fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated fixed assets are valued at their estimated fair market value on the date donated. Depreciation is computed using the straight line method

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

Estimated useful lives for depreciable assets are as follows:

Computer equipment	5 years
Machinery and equipment	15 years
Vehicles and equipment	7 to 15 years

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 future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
September 30, 2022

NOTE 1 – Summary of Significant Accounting Policies – Continued

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.

NOTE 2 – Property Taxes

The District's property tax is levied each October 1 on the assessed value listed as of the previous January 1 for all real property located in the District. The tax levy for October, 2021 was \$677,712.

The tax assessment of October 1, 2021, sets the tax levy at \$0.093 per \$100 of assessed valuation.

Delinquent property taxes estimated to be collectible within the next fiscal year are recognized as revenues. Other delinquent property taxes receivable at year end that are deemed to be ultimately collectible are recorded as deferred revenues.

NOTE 3 – Deposits and Investments

As of September 30, 2022, cash deposits were with a depository bank in interest bearing accounts, and these balances approximated fair value. As of the balance sheet date, the District's deposits totaled \$963,743 and the bank balance was \$966,355.

At September 30, 2022 all of the District's balances are either insured by the FDIC or are collateralized by registered securities held by the bank's trust department in the District's name.

Custodial Credit Risk: The custodial credit risk for deposits is the risk that, in the event of the failure of the depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's policy requires all deposits to be fully secured in accordance with Texas Government Code, Chapter 2257, by either surety bonds, letters of credit of the United States or its agencies and instrumentalities, or by eligible securities held by an independent third-party custodian. At September 30, 2022, all District cash balances were secured.

NOTE 4 – Changes in Capital Assets

Changes in general fixed assets during the year ended September 30, 2022, were as follows:

	October 1, 2021	Increase	Decrease	September 30, 2022
Capital Assets				
Computer & Equipment	\$ 33,791	\$ -	\$ -	33,791
Vehicle	1,093,752	-	-	1,093,752
Total Capital Assets	1,127,543	-	-	1,127,543
Less accumulated depreciation	(416,052)	(73,573)	-	(489,625)
Capital Assets, Net	<u>\$ 711,491</u>	<u>\$ (73,573)</u>	<u>\$ -</u>	<u>\$ 637,918</u>

Current year depreciation expense of \$73,573 was charged to public safety expenses.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
September 30, 2022

NOTE 5 – Changes in Non-current Liabilities

The following is a summary of non-current liability transactions during the year ended September 30, 2022:

	October 1, 2021	Additions	Payments	September 30, 2022
Notes payable	\$ 542,539	\$ -	\$ (75,565)	\$ 466,974
Total	<u>\$ 542,539</u>	<u>\$ -</u>	<u>\$ (75,565)</u>	<u>\$ 466,974</u>

<u>Payee and Terms</u>	<u>Per annum Interest Rate</u>	<u>Principal Balance</u>
R Bank, payable in annual installments of \$38,647 including interest, beginning July 2014, due July 2029, to purchase fire engine, secured by the fire engine.	2.85%	241,799
R Bank, payable in annual installments of \$23,954 including interest, beginning January 2018, due January 2024, to purchase fire engine, secured by the fire engine.	3.00%	46,830
Extraco Bank, payable in annual installments of \$28,315 including interest, beginning December 2019, due March 2029, to purchase a fire truck, secured by the fire truck.	2.65%	<u>178,345</u>
Total non-current liabilities		466,974
Less current portion		<u>(77,894)</u>
Total Long-Term Debt		<u>389,080</u>

Annual payments required to amortize all long-term debt outstanding as of September 30, 2022 including interest payments, are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	77,894	13,022	90,916
2024	80,101	10,816	90,917
2025	59,502	8,546	68,048
2026	60,063	6,899	66,962
2027	61,724	5,238	66,962
2028 to 2029	<u>127,690</u>	<u>5,308</u>	<u>132,998</u>
	<u>466,974</u>	<u>49,829</u>	<u>516,803</u>

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
September 30, 2022

NOTE 6 - Commitments

Effective August 19, 2008, the District entered into an agreement with the Bertram Volunteer Fire Department (the Department). The Department agreed to provide emergency services to all persons and property within the emergency services district, including response to life-threatening emergencies and rescue calls by making available adequate staff and administrative assistance.

Amounts to be paid to the Volunteer Fire Department shall be disbursed at the discretion of the Commissioners and may include expenses for operations and other expenditures approved by the District for maintaining emergency services within the District. If at any time the Department is dissolved or the agreement is terminated by either party, any assets purchased wholly or in part with funds from the ESD shall be immediately transferred to another Department contracted by the ESD or to the ESD at its sole discretion.

NOTE 7 - Retirement

The District contributes to the Texas Emergency Services Retirement System for the volunteer fire department. For the fiscal years ended September 30, 2022 and 2021, the Organization made all required contributions of \$8,600 and \$4,200, respectively. At age 55 with 15 years of service, a member is eligible for a retirement of six times the average monthly contribution.

NOTE 8 – Subsequent Events

The District did not have any subsequent events through August 11, 2023, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the fiscal year ended September 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
BUDGETARY COMPARISON SCHEDULE
For the Year Ended September 30, 2022

	Budget		Actual Amounts	Variance with Final
	Original	Final	Budgetary Basis	Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 673,037	673,037	\$ 687,994	\$ 14,957
Sale taxes	306,884	306,884	448,410	141,526
Interest income	-	-	2,643	2,643
Miscellaneous income	-	-	2,558	2,558
Total Revenues	979,921	979,921	1,141,605	161,684
Expenditures				
Contract disbursements	848,626	848,626	848,627	(1)
Insurance	1,700	1,700	1,437	263
Office and administration	2,775	2,775	949	1,826
Pension cost	3,500	3,500	8,600	(5,100)
Professional fees	27,000	27,000	27,344	(344)
Travel and training	5,000	5,000	8,598	(3,598)
Loan payments	91,320	91,320	90,916	404
Total Expenditures	979,921	979,921	986,471	(6,550)
Excess (Deficiencies) of Revenues Over (Under)				
Expenditures and Other (Uses)	\$ -	\$ -	155,134	\$ 155,134
Fund Balance, Beginning of Year			884,745	
Fund Balance, End of Year			\$ 1,039,879	

**BURNET COUNTY EMERGENCY
SERVICES DISTRICT No. 8**

Financial Statements

**For the Year Ended
September 30, 2022**

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
September 30, 2022

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**MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION**

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
MANAGEMENT DISCUSSION AND ANALYSIS
September 30, 2022

As management of Burnet County Emergency Services District No. 8 (the District), we are pleased to offer readers of the District's financial statements this narrative overview and analysis of the District's financial activities for the year ended September 30, 2022. We encourage readers to consider it in conjunction with the additional information presented in the accompanying basic financial statements and the notes to the financial statements.

Financial Statements

- The net position of the District decreased by \$10,916 as a result of the current year's operations. Net position at year end consisted of invested in capital assets, net of related debt, of \$941 and unrestricted net position of \$313,842 for total net position of \$314,783.
- Total revenues from all sources were \$483,990 which represents an increase of \$278,568 over the prior year. This is due to a full year of property and sales tax revenue collections.
- Total costs of all programs were \$494,906 which represents an increase of \$52,301. This is due primarily to increases in contract payments.
- As of September 30, 2022, the District's governmental fund reported an ending fund balance of \$313,842, an increase of \$40,112.

Using this Annual Report

This annual report presents the following three components of the financial statements:

1. Government-wide financial statements provide information for the District as a whole.
2. Fund financial statements provide detailed information for the District's significant funds.
3. Notes to the financial statements provide additional information that is essential to understanding the government-wide and fund financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves. The other information includes this management's discussion and analysis as well as the budgetary comparison schedule.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the assets and liabilities of the District. The difference between assets and liabilities is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information on how the District's net position changed during the most recent fiscal year. This statement is presented using the accrual basis of accounting, which means that all of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

Both the Statement of Net Position and the Statement of Activities present information for the following:

Governmental activities—This includes all of the District's emergency protection services which will be primarily supported with property tax and sales tax revenues.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED
September 30, 2022

The government-wide financial statements begin on page 8. The following is a summary of net position as of September 30, 2022 and for the nine months ended September 30, 2021:

Table 1
Net Assets

	<u>Governmental Activities</u>	
	<u>9/30/2022</u>	<u>9/30/2021</u>
Current assets	\$ 313,842	\$ 273,730
Capital assets, net	<u>941</u>	<u>51,969</u>
Total assets	<u>314,783</u>	<u>325,699</u>
Other liabilities	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Net position:		
Invested in capital assets, net of related debt	941	51,969
Unrestricted	<u>313,842</u>	<u>273,730</u>
Total net position	<u>\$ 314,783</u>	<u>\$ 325,699</u>

The following table is a summary of changes in net position:

Table 2
Changes in Net Assets

	<u>Governmental Activities</u>	
	<u>9/30/2022</u>	<u>9/30/2021</u>
Revenues:		
Program revenues:		
Charges for services	\$ -	\$ -
Operating grants and contributions	-	-
Capital grants and contributions	-	-
General revenues:		
Property taxes	294,139	26,100
Sales taxes	189,800	179,274
Interest income	<u>51</u>	<u>48</u>
Total revenues	<u>483,990</u>	<u>205,422</u>
Expenses:		
General government	19,500	9,842
Public safety	<u>475,406</u>	<u>432,763</u>
Total expenses	<u>494,906</u>	<u>442,605</u>
Change in net position	(10,916)	(237,183)
Net position -Beginning	<u>325,699</u>	<u>562,882</u>
Net position - Ending	<u>\$ 314,783</u>	<u>\$ 325,699</u>

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED
September 30, 2022

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 District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements provide detailed information about the District's significant funds - not the District as a whole. The District's funds fall into one category - governmental fund.

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

The *governmental fund statements* provide a detailed short-term view of the government operations and the basic services it provided and are reported on the modified accrual basis of accounting which focuses on available spendable resources. This allows the reader to evaluate the District's short-term financing requirements. Both the governmental fund *Balance Sheet* and the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balances* provide a reconciliation to the government-wide financial statements.

The District adopts an annual budget for the general fund. A budgetary comparison schedule has been provided to demonstrate compliance with the budget. The governmental fund financial statements begin on page 10, and the budgetary comparison schedule is on page 20.

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 13 through 18 of this report.

General Fund Budgetary Highlights

The District did not amend the budget during the fiscal year.

Actual expenditures on a budgetary basis were eight percent below budgeted expenditures due to decreased contract payments. The District's overall actual revenues were one percent less than budgeted due to the slightly decreased sales tax collection.

Capital Assets

The District's investment in capital assets for its governmental activities as of September 30, 2022, amounts to \$941 (net of accumulated depreciation). This investment in capital assets includes computers, machinery, equipment, and vehicles.

	Capital Assets	
	Government Activities	
	(net of depreciation)	
	9/30/2022	30/09/2021
Equipment	\$ 941	\$ 1,275
Vehicles	-	50,694
Total	<u>\$ 941</u>	<u>\$ 51,969</u>

During the fiscal year ended September 30, 2022, the District transferred all vehicles to the Northeast Burnet County Fire and Rescue. The total cost of these vehicles was \$427,026, with accumulated depreciation of \$381,159, for a net book value of \$45,867. Additional information on the District's capital assets can be found in Note 4 on page 17 of this report.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
MANAGEMENT DISCUSSION AND ANALYSIS - CONTINUED
September 30, 2022

Economic Factors and Next Year's Budgets and Rates

The District's tax revenues are expected to continue to grow with the steady population growth, increased property values, and sales tax collections. In the next fiscal year, the District will continue to fund Northeast Burnet County Fire and Rescue to help ensure adequate facilities, personnel, and services are provided to the community.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the money it receives from the citizens of Burnet County Emergency Services District No. 8. If you have any questions about this report or need further information, contact Burnet County Emergency Services District No. 8, P.O. Box 361, Briggs, TX 78608.

INDEPENDENT AUDITORS' REPORT

To The Commissioners
Burnet County Emergency Services District No. 8

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Burnet County Emergency Services District No. 8, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Burnet County Emergency Services District No. 8's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Burnet County Emergency Services District No. 8, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Burnet County Emergency Services District No. 8, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Burnet County Emergency Services District No. 8's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Burnet County Emergency Services District No. 8's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Burnet County Emergency Services District No. 8's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who 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.

Oliver, Rainey & Wojtek, LLP

Oliver, Rainey & Wojtek, LLP
March 1, 2024

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
STATEMENT OF NET POSITION
As of September 30, 2022

	Primary Government	
	Governmental	
	Activities	Total
Assets		
Deposits and investments	\$ 261,276	\$ 261,276
Sales taxes receivable	49,167	49,167
Prepaid expenses	3,399	3,399
Capital assets, net	941	941
Total Assets	314,783	314,783
Liabilities		
Accounts payable	-	-
Total Liabilities	-	-
Net Position		
Invested in capital assets, net of related debt	941	941
Unrestricted assets	313,842	313,842
Total Net Position	\$ 314,783	\$ 314,783

The accompanying notes are an integral part of the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Assets</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Activities</u>	<u>Total</u>
Primary government:						
Governmental activities:						
General government	\$ 19,500	\$ -	\$ -	\$ -	\$ (19,500)	\$ (19,500)
Public safety	<u>475,406</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(475,406)</u>	<u>(475,406)</u>
Total net (expense) revenue for governmental activities and the primary government	<u>\$494,906</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(494,906)</u>	<u>(494,906)</u>
General Revenues:						
Taxes						
Property taxes					294,139	294,139
Sales taxes					189,800	189,800
Interest income					<u>51</u>	<u>51</u>
Total general revenues					<u>483,990</u>	<u>483,990</u>
Change in net assets					(10,916)	(10,916)
Net position, Beginning of Year					<u>325,699</u>	<u>325,699</u>
Net position, End of Year					<u>\$ 314,783</u>	<u>\$ 314,783</u>

The accompanying notes are an integral part of the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
BALANCE SHEET – GOVERNMENTAL FUND
As of September 30, 2022

	General Fund	Total Governmental Funds
Assets		
Deposits & investments	\$ 261,276	\$ 261,276
Tax receivables	58,708	58,708
Prerpaid expenses	3,399	3,399
Total Assets	<u>323,383</u>	<u>323,383</u>
Liabilities		
Accounts payable	-	-
Total Liabilities	<u>-</u>	<u>-</u>
Deferred Inflows of Resources		
Unavailable property taxes	9,541	9,541
Total Deferred Inflows of Resources	<u>9,541</u>	<u>9,541</u>
Fund Balance		
Unassigned	313,842	313,842
Total Fund Balance	<u>313,842</u>	<u>313,842</u>
Total Liabilities and Fund Balance	<u>\$ 323,383</u>	
Amounts reported for government activities in the Statement of Net Position are different because:		
financial resources and therefore are not reported in the funds. (See Note 4)		<u>941</u>
Net Position of Governmental Activities		<u>\$ 314,783</u>

The accompanying notes are an integral part of the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUND
For the Year Ended September 30, 2022

	General Fund	Total Governmental Funds
Revenues		
Property taxes	\$ 294,139	\$ 294,139
Sale taxes	189,800	189,800
Interest income	51	51
Total Revenues	<u>483,990</u>	<u>483,990</u>
Expenditures		
Fire department disbursements	424,378	424,378
Insurance	1,318	1,318
Legal and professional	15,813	15,813
Office and administration	2,369	2,369
Total Expenditures	<u>443,878</u>	<u>443,878</u>
Excess (Deficiencies) of Revenues Over (Under)		
Expenditures and Other (Uses)	40,112	40,112
Fund Balance, Beginning of Year	<u>273,730</u>	<u>273,730</u>
Fund Balance, End of Year	<u><u>\$ 313,842</u></u>	<u><u>\$ 313,842</u></u>

The accompanying notes are an integral part of the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Net Change in Fund Balance - Governmental Funds	\$ 40,112
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Amount reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.
However, in the Statement of Activities the cost of those assetsd
is allocated over their estimated useful lives as depreciation expense.
This amount is the net effect of these differences in the treatment of
capital assets and related items. (See Note 4)

<u>(51,028)</u>

Change in Net Position of Governmental Activities	<u>\$ (10,916)</u>
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The accompanying notes are an integral part of the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2022

NOTE 1 – Summary of Significant Accounting Policies

Reporting Entity

Burnet County Emergency Services District No. 8 (the District) was created by an election held on November 3, 2009. The District operates under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Texas Health and Safety Code and is run by a Board of Commissioners appointed by the Burnet County Commissioners Court. The District's major activities include providing emergency services to the residents of the District.

As required by U.S. generally accepted accounting principles, the financial statements of the reporting entity include those of the District (the primary government) and its component units. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in U.S. generally accepted accounting principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant indication of this ability is financial interdependency. Other indications of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. The District had no component units for the year ended September 30, 2022.

Government-Wide Financial Statements

The reporting model includes financial statements prepared using full accrual accounting for all of the District's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

Statement of Net Position

The Statement of Net Position is designed to display the financial position of the primary government (governmental activities) and its discretely presented component units, if any. Governments will report all capital assets, including infrastructure, in the government-wide Statement of Net Position and will report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of a government will be broken down into three categories - 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

Statement of Activities

The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the District's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

Fund Financial Statements

In the fund financial statements, financial transactions of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, and revenues and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements are provided for the governmental fund.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
September 30, 2022

NOTE 1 – Summary of Significant Accounting Policies – Continued

General Fund

The General Fund is the principal fund of the District which accounts for all financial transactions not accounted for in other funds. The District had no other funds for the year ended September 30, 2022.

Fund Balance Classification

In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.
- Restricted - includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.
- Committed - includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to ordinances passed by the Board, the District's highest level of decision-making authority. Commitments may be modified or rescinded only through ordinances approved by the District's Board.
- Assigned - includes amounts that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance.
- Unassigned - includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. The District reports all amounts that meet the unrestricted General Fund Balance Policy as unassigned.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

In fiscal year 2018, the District adopted a minimum fund balance policy. The policy requires the unassigned fund balance to be at least equal to \$100,000.

Budgetary Comparison Schedules

Demonstrating compliance with the adopted budget is a vital component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of state and local governments and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. Under the current reporting model, governments will provide budgetary comparison information in their annual reports. The District is required to present the original budget with the comparison of final budget and actual results. The budget is adopted by the Board prior to the beginning of the fiscal year. Amendments are made during the year on approval by the Board. The District adopted the current year budget on a line-item basis.

Basis of Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured, such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
September 30, 2022

NOTE 1 – Summary of Significant Accounting Policies – Continued

Government-Wide and Fund Accounting

The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. As of September 30, 2022, the District had no business-type activities.

In the government-wide Statement of Net Position, the governmental activity columns are to be presented on a consolidated basis by column, and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (public safety), which are otherwise being supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety). The District does not allocate indirect expenses. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

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, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

In the fund financial statements, financial transactions of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, and revenues and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The governmental fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile the fund financial statements with the governmental column of the government-wide presentation.

The focus of the reporting model is on the District as a whole and the fund financial statements, including the major individual funds of the governmental categories, and the component units (if any). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information.

Basis of Accounting

Basis of accounting refers to the method by which revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
September 30, 2022

NOTE 1 – Summary of Significant Accounting Policies – Continued

The government-wide statement of net position and statement of activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are included on the statement of net position.

All revenue and expenditure recognition for governmental funds are accounted for using the modified accrual basis of accounting. Only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The District’s revenues are recognized when they become measurable and available as current assets. Available means collectible within the current year or as soon enough thereafter to be used to pay liabilities of the current year. For this purpose, the government considers revenue to be available if they are collected within 60 days of the end of the current fiscal year. Penalties and interest, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting year. Actual results could differ from those estimates.

Deposits and Investments

The District’s investment guidelines are defined by a written investment policy that is approved by the District’s Board. In accordance with this policy, the funds are invested, and the investments of those funds managed, as a prudent investor would do, exercising reasonable care, skill and caution.

Capital Assets

Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statements of the District. Depreciation is recorded on general fixed assets on a government-wide basis. All fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated fixed assets are valued at their estimated fair market value on the date donated. Depreciation is computed using the straight-line method.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

Estimated useful lives for depreciable assets are as follows:

Computer and equipment	5 years
------------------------	---------

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 future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
September 30, 2022

NOTE 1 – Summary of Significant Accounting Policies – Continued

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.

NOTE 2 – Property Taxes

The District's property tax is levied each October 1 on the assessed value listed as of the previous January 1 for all real property located in the District. The tax levy for October, 2021 was \$293,972.

The tax assessment of October 1, 2021, sets the tax levy at \$0.10 per \$100 of assessed valuation of market value.

Delinquent property taxes estimated to be collectible within the next fiscal year are recognized as revenues. Other delinquent property taxes receivable at year end that are deemed to be ultimately collectible are recorded as deferred revenues.

NOTE 3 – Deposits and Investments

As of September 30, 2022, cash deposits were with a depository bank in interest bearing accounts, and these balances approximated fair value. As of the balance sheet date, the District's deposits totaled \$261,276 and the bank balance was \$266,390.

At September 30, 2022 \$16,390 of the District's balances are not covered by the FDIC or are collateralized by registered securities held by the bank's trust department in the District's name.

Custodial Credit Risk: The custodial credit risk for deposits is the risk that, in the event of the failure of the depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's policy requires all deposits to be fully secured in accordance with Texas Government Code, Chapter 2257, by either surety bonds, letters of credit of the United States or its agencies and instrumentalities, or by eligible securities held by an independent third-party custodian. At September 30, 2022, all District cash balances were secured.

NOTE 4 – Changes in Capital Assets

Changes in general fixed assets during the year ended September 30, 2022, were as follows:

	October 1, 2021	Increase	Decrease	September 30, 2022
Capital Assets				
Computer & Equipment	\$ 2,474	\$ -	\$ -	\$ 2,474
Vehicle	427,026	-	427,026.00	-
Total Capital Assets	429,500	-	427,026.00	2,474
Less accumulated depreciation	(377,531)	(5,161.00)	(381,159.00)	(1,533)
Capital Assets, Net	<u>\$ 51,969</u>	<u>\$ (5,161)</u>	<u>\$ 45,867</u>	<u>\$ 941</u>

Current year depreciation expense of \$5,161 was charged to public safety expense. All public safety machinery, equipment, and vehicles are used by the Northeast Burnet County Fire and Rescue, Inc. in accordance with the contract described in Note 5.

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
September 30, 2022

NOTE 5 - Commitments

Effective October 1, 2011, and renewed through September 30, 2022, the District entered into an agreement with the Northeast Burnet County Fire and Rescue, Inc. (the Department). The Department agreed to provide emergency services to all persons and property within the emergency services district, including response to life-threatening emergencies and rescue calls by making available adequate staff and administrative assistance.

Amounts to be paid to the Department shall be disbursed at the discretion of the Commissioners and may include expenses for operations and other expenditures approved by the District for maintaining emergency services within the District. If at any time the Department is dissolved or the agreement is terminated by either party, any assets purchased wholly or in part with funds from the ESD shall be immediately transferred to another Department contracted by the ESD or to the ESD at its sole discretion. Any other assets owned by the Department will be handled in accordance with the dissolution or termination clause of the contract so that emergency services provided by the District will continue without interruption.

NOTE 6 – Subsequent Events

The District did not have any subsequent events through March 1, 2024, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the fiscal year ended September 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 8
BUDGETARY COMPARISON SCHEDULE
For the Year Ended September 30, 2022

	Budget		Actual Amounts	Variance with Final
	Original	Final	Budgetary Basis	Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 262,648	\$ 262,648	\$ 294,139	\$ 31,491
Sale taxes	228,000	228,000	189,800	(38,200)
Interest income	-	-	51	51
Total Revenues	<u>490,648</u>	<u>490,648</u>	<u>483,990</u>	<u>(6,658)</u>
Expenditures				
Fire department disbursements	451,250	451,250	424,378	26,872
Insurance	1,700	1,700	1,318	382
Legal and professional fees	18,600	18,600	15,813	2,787
Office and administration	4,700	4,700	2,369	2,331
Travel and training	<u>4,350</u>	<u>4,350</u>	<u>-</u>	<u>4,350</u>
Total Expenditures	<u>480,600</u>	<u>480,600</u>	<u>443,878</u>	<u>36,722</u>
Excess (Deficiencies) of Revenues Over (Under) Expenditures and Other (Uses)	<u>\$ 10,048</u>	<u>\$ 10,048</u>	40,112	<u>\$ 30,064</u>
Fund Balance, Beginning of Year			<u>273,730</u>	
Fund Balane, End of Year			<u>\$ 313,842</u>	

Burnet County Commissioners Court

Jim Luther Jr.
Precinct 1

Damon Beierle
Precinct 2

James Oakley
County Judge

Billy Wall
Precinct 3

Joe Don Dockery
Precinct 4

Regular Session

20.

Meeting Date: 06/11/2024

Subject

Discussion and/or action regarding contracts, agreements or grants to be approved and/or ratified:

- a. Work order with KC Engineering for set of construction plans for paving and striping of CR 420
- b. Wisdom Construction proposal - consider add of \$2,750 to original contract with Wisdom for concrete work at the Maintenance Facility
- c. Proposal with Creative Decor to trim the trees around the Courthouse and Historic Jail
- d. Interlocal agreement with City of Burnet for paving

Attachments

KC Engineering work order
Wisdom Construction proposal
Tree trimming part 1
Tree trimming part 2
Interlocal with City of Burnet

WORK ORDER

WORK ORDER NO. 24-294

COUNTY Project No.: _____ COUNTY Project Name: CR 420

In accordance with the terms and conditions of the Professional Services Agreement ("AGREEMENT") between Burnet County ("COUNTY") and K.C. Engineering, Inc. ("ENGINEER"), dated March 10, 2020, ENGINEER is hereby authorized to perform the following services:

Scope of Basic Services

Prepare a complete set of construction plans, specifications, preliminary opinion of probable construction cost, project manual, project bid advertisement, project bidding, and provide construction consultation for paving, and pavement markings for County Road 420 from CR 404 to its end.

Authorization

In signing this Work Order, the COUNTY grants ENGINEER specific authorization to proceed under the AGREEMENT.

Fee

ENGINEER shall be paid the lump sum fee of \$24,670 payable incrementally based upon the estimated percentage of work completed at the date of the invoice.

Or,

In accordance with the terms of Exhibit "B". (Not Used)

AGREED AND EXECUTED this _____ day of _____, 20____.

ATTEST:

K.C. ENGINEERING, INC.
(ENGINEER)

BURNET COUNTY
(COUNTY)

By: 

By: _____

Title: President

Title: _____

RB4									
Beginning Balance	1,331,883.19	79,135.16							
722-6140-3300			0	66,275.00					
722-6140-5200			0	23,000.00					
722-6140-5710			0	46,353.67					
722-6140-5760			34900	38,083.12	37,862.00				
722-6955-5514				251,692.09	370,493.68				
Ending Balance									542,358.89
Total	5,000,000.00	247,132.17	151,650.00	1,957,567.50	1,038,918.60	90,784.32	2,008,211.75		
grptotals			151650	1,957,567.50	1,038,918.60	90,784.32			
Diff			-	-	-	-			

Wisdom Construction

Proposal

622 Ballard Street
Tow, Tx 78672
512-755-5593
Email: wisdomtyler5@gmail.com

Date: 6/3/2024

Name: Burnet County	Phone: 512-755-9603
Street: 601 Coke Street	Job Name: Concrete Change Order
City: Burnet	Job Location: Burnet, Texas
State & Zip: Texas	Job Phone: 512-755-9603

We herby propose to do the work described below:
CHANGE ORDER:
1. Tie into the existing foundation that is there the full width instead of just the backside (like other proposal said)
2. This requires more: forms, rebar, concrete, and labor. The additional square footage is roughly 350 more square feet.
3. PO# 24-3484 is for other proposal that was accepted.

We herby propose to furnish material and labor-complete with above specifications, for the sum of:
Dollars (\$) \$2,750.00

All material is guaranteed to be as specified. All work to be completed in a substantial workmanlike manner according to specifications submitted, per standard practices. Any alteration from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge charge over and above estimate.

Authorized
signature Tyler Wisdom

Note: This proposal may be withdrawn by us if not accepted
within 3 days

Acceptance of Propsal The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work specified. Payment will be made out as outlined above.

Signature: _____

Date of Acceptance _____

Signature: _____

CreativeDecor
Holiday Lighting

166 Danny clay DR
 San Antonio to 78213

DATE	Estimate
05:31/2024	

NAME/ADDRESS
Burnet County Texas Court House

ITEM	DESCRIPTION	REP	PROJECT	
		QTY	RATE	TOTAL
	Trimming of 7 Pecan Trees Trimming of 2 Red Oak Trees Trimming of 1 Bur Oak Trees No Removal		\$9,750.00	\$9,750.00
SUBTOTAL				\$9,750.00
SALES TAX				
TOTAL				\$9,750.00

CreativeDecor

Holiday Lighting

166 Danny clay DR
San Antonio to 78213

DATE	Estimate
4/15/2024	

NAME/ADDRESS
Burnet County Texas Court House Old Jail

		REP	PROJECT	
ITEM	DESCRIPTION	QTY	RATE	TOTAL
	Full #1 Trimming of 2 large Oak Trees And two peacan trees			\$3,000.00
		SUBTOTAL		\$3,000.00
		SALES TAX		
		TOTAL		\$3000.00

INTER-LOCAL AGREEMENT BETWEEN
BURNET COUNTY, TEXAS
AND

THE CITY OF BURNET, TEXAS

This Agreement is made on the 11th day of June, 2024 by and between the COUNTY OF BURNET, a political subdivision of the State of Texas, hereinafter referred to as "BURNET COUNTY" and the CITY OF BURNET, a municipal corporation, hereinafter referred to as the "CITY".

WHEREAS, the Inter-local Cooperation Act, Chapter 791 of the Texas Government Code authorizes units of local government to contract with one or more units of local government to perform government functions and services; and

WHEREAS, this Agreement is entered into pursuant to the authority, under the provisions of, and in accordance with, Chapters 791 of the Texas Government Code, for the performance of governmental functions and services and in accordance with Section 251.012 of the Texas Transportation Code. BURNET COUNTY will provide manpower and equipment for the project in an amount not to exceed a value of \$15,000, per state statute; and

WHEREAS, BURNET COUNTY provides these services to the citizens of BURNET COUNTY, and has the capacity to service the needs of the public citizens within the city limits of CITY; and

WHEREAS, BURNET COUNTY and CITY have investigated and determined the project discussed in this agreement would be advantageous and beneficial to both CITY and to BURNET COUNTY as public roadways are commonly used by county residents and thus said project serves a public purpose. The Burnet County Commissioners Court deems that this project results in benefits to the county; and

WHEREAS, the governing bodies of CITY and BURNET COUNTY desire to foster goodwill and cooperation between the two entities; and

WHEREAS, CITY and BURNET COUNTY, deem it to be in the best interest of both entities to enter into this Agreement relative to the project described above and for such other and additional services as the parties may subsequently agree to by the execution of separate agreements and in consideration of the mutual covenants contained herein, CITY and BURNET COUNTY agree as follows:

SERVICES TO BE PERFORMED

CITY agrees to engage BURNET COUNTY to assist the CITY with a Hot Mix Overlay on portions of First St, Second St, Third St, Fifth St. and Oak St. BURNET COUNTY will provide manpower and equipment for the project in an amount not to exceed a value of \$15,000, together with all incidental acts, procedures, and methods necessary to accomplish the ends of such project.

DURATION OF AGREEMENT

Unless mutually initiated, canceled, or terminated earlier than thirty (30) Days written notice, this Agreement shall commence on the date of execution and shall expire upon the completion of the work performed and the compensation being provided over a maximum one year period or September 30, 2024, whichever occurs first.

COMPENSATION

BURNET COUNTY recognizes that "in kind" services shall be provided by CITY in consideration of this agreement. These "in kind" services may take place in the form of various acts and contributions. Amongst these types of services, CITY may provide excess material, equipment, manpower, or other resources it may possess for use on any COUNTY project that is deemed to serve a public purpose. Such compensation shall be provided upon request of COUNTY and upon a determination by CITY that said "in kind" services are available for use by COUNTY during the duration of this agreement. CITY's "in kind" compensation shall be limited to an amount not to exceed \$15,000 in value, per state statute.

RELATIONSHIP OF PARTIES

The parties intend that BURNET COUNTY, in performing services specified in this agreement, shall act as an independent contractor and shall have control of its work and the manner in which it is performed. Neither BURNET COUNTY, its agents, employees, volunteer help or any other person operating under this AGREEMENT, shall not be entitled to participate in any pension or other benefits that BURNET COUNTY provides its employees.

NOTICE TO PARTIES

Any notice given hereunder by either party to the other shall be in writing and may be affected by personal delivery in writing or by certified mail, return receipt requested. Notice to BURNET COUNTY shall be sufficient if made or addressed to the office of the County Judge.

Notice to CITY shall be sufficient if made or addressed to the office of its City Manager/Administrator.

MISCELLANEOUS PROVISIONS

Indemnification:

CITY and COUNTY each agree to the extent allowed by law to promptly defend, indemnify and hold each other harmless from and against any and all claims, demands, suits causes of action, and judgments for (a) damages to the loss of property of any person; and/or (b) health, bodily injury, illness, disease, loss of services, or loss of income or wages to any person, arising out of incident to, concerning or resulting from the negligent or willful act or omissions of either party and their respective agents, officers, and or employees in the performance of their activities or duties pursuant to this Agreement.

Entire Agreement

This document contains the entire Agreement between the parties relating to the rights herein granted and the obligations herein assumed. Any oral representations or modifications concerning this instrument shall be of not or effect except in a subsequent modification in writing signed both parties.

This Agreement shall be governed by and constructed in accordance with the laws of the State of Texas.

No assignment of this Agreement or of any right accrued hereunder shall be made, in whole or part, by either party without the prior written consent of the other party. Venue shall be in BURNET COUNTY, TEXAS.

The undersigned officer and/or agents of the parties hereto are the properly authorized officials of the party presented and have the necessary authority to execute this Agreement on behalf of the parties hereto and each party hereby certifies to the other that any necessary resolutions extending said authority have duly passed and approved and are now in full force and effect.

EXECUTED by the parties hereto, each respective entity actin by and through its duly authorized official as required by law, on the date specified on the multiple counterpart executed by such entity.

The City of Burnet, Texas

Burnet County, Texas

BY: _____
David Vaughn, City Manager

BY: _____
James Oakley, Burnet County Judge

DATE: _____

DATE: _____

ATTEST:

Maria Gonzales, City Secretary

IN THE COMMISSIONERS' COURT OF

BURNET COUNTY, TEXAS

ORDER OF APPROVAL OF INTERLOCAL COOPERATION CONTRACT WITH

the CITY OF BURNET

FOR

Assisting City with Hot Mix Overlay during FY 24

The Commissioners' Court of BURNET COUNTY, TEXAS, in compliance with §791.015 of the Texas Government Code, otherwise known as the Inter-local Cooperation Act, and before the commencement of any work to construct, improve, or repair the subject matter of an Inter-local Contract with the CITY OF BURNET hereby authorizes and approves this separate specific written approval for the proposed project. In this regard, the following provisions apply to such proposed Inter-local Cooperation Contract:

1. This approval is separate and distinct from the Inter-local Cooperation Contract itself.

The proposed project is for BURNET COUNTY to: Hot Mix Overlay on portions of First St, Second St, Third St, Fifth St. and Oak St.

2. The Commissioners' Court of BURNET COUNTY, TEXAS specifically finds that herein described project would serve a public purpose and would be beneficial to the citizens of BURNET COUNTY, TEXAS.

Date: _____

County Judge, James Oakley

Attest:

County Clerk, Vicinta Stafford

Ex officio clerk of the Burnet County Commissioners' Court