

WILLIAMSON COUNTY BUDGET POLICY

The stewardship of public funds is one of the greatest responsibilities the Commissioners Court is tasked with. Therefore, the establishment and maintenance of budget policy is critical to ensure County officials protect public interests and promote citizens' confidence in County government...

I. General Policies

1. Williamson County will operate on a fiscal year which begins on October 1st and ends on September 30th.
2. Williamson County will continuously identify areas within the County for evaluation in order to improve efficiency and manage costs.
3. Cost/Benefit studies will be conducted, where appropriate and applicable, on non-recurring and recurring expenditures as well as capital projects.
4. Approved annual budgets, with amendments as approved by the Commissioners Court, are the management control device utilized by the County. Annual appropriated budgets are adopted for the General, Road and Bridge and Debt Services Funds and lapse at fiscal year end.
5. Each department should make every effort to manage expenditures in a fiscally prudent manner. All programs should be monitored on a regular basis to ensure viability, necessity and efficiency.
6. Proposed expenditure recommendations shall include the following:
 - a. General Fund operating and maintenance expenditures
 - b. Road and Bridge Fund operating and maintenance expenditures
 - c. Debt Service Fund expenditures
 - d. Any additional information as requested by the Court~~ed~~
7. Technology requests should increase the efficiency of County government by improving the delivery of service, reducing duplication of data, increasing the accuracy of data, consolidating data entry efforts, reduce the necessity to add staff in future years or be required because of a new statutory requirement.
8. In order to maintain efficient and ~~cost-effective~~cost-effective services to the citizens of Williamson County, all budget requests are recommended to be

prepared from the modified, zero-based budgeting process justifying the proposed expenditures as well as utilizing the most current information and trend analysis.

9. Williamson County seeks to advance economic development within the County. The Court will continuously support efforts to advance economic prosperity of the County when it finds that such efforts are in the best interest of the County and its citizens.
10. The Court at all times will attempt to maintain or lower the present tax rate.

II. Revenue and Transfer Policies

1. Williamson County will establish user charges and fees as permitted by law at a level related to the cost of providing that service to include direct and indirect costs.
2. When necessary, Williamson County will permit increases or decreases in user charges and fees. These charges and fees should be monitored and re-evaluated annually by each department head and/or elected official.
3. The County shall continuously seek public and private grants as well as other outside funding sources.
4. Williamson County allows a department head, appointed/elected official or his/her designee to request line item transfers throughout the fiscal year. Pursuant to Local Government Code Section 111.070, the Commissioners Court may spend County funds only in strict compliance with the budget. The Commissioners Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.
5. Line item transfers between 8000 accounts, merit 001130 and salary lines for the purpose of merit money allocation and re-allocation are initiated by Human Resources, forwarded to the Budget Office and completed by the Auditor's Office. These transfers will be placed on the agenda as needed ~~quarterly~~ for Commissioners Court approval/review.

III. Reserve Policies

1. Williamson County will maintain adequate levels of fund balance to mitigate current and future risks, maintain an exceptional bond rating, and for long-term planning.
2. It is imperative that all department heads as well as elected officials continuously review expenditures to ensure fiscal responsibility.

IV. Budget Amendment Policies

1. Pursuant to Local Government Code, Section 111.070 (b), the Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in case of a grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention.
2. All budget amendments must be placed on the regular agenda for consideration by the Commissioners court and any amendments creating an increase in budgetary commitment for the next fiscal year shall be specifically noted.
3. The re-appropriation at the beginning of a fiscal year of funds committed under valid purchase orders of the County but unspent by September 30th of the prior fiscal year require a budget amendment from fund balance. These amendments are few in nature and will be made on a case by case basis. These budget amendments have no net effect on spending but simply change the accounting year for expenditures.

V. Capital Improvement Policies

- Capital improvement projects include major equipment, software purchases as well as construction and remodeling requiring extensive funding.
- Each department is encouraged to update their capital projects plan for the next five years so the Budget Officer may consolidate these into a five-year Capital Improvement Plan. Departments in a common functional area should cooperate in planning for capital projects affecting the entire function of that particular area. Budgeting and allocation of funds for capital projects will be made on the basis of long term planning.
- Capital improvement projects may be paid from current revenues, cash reserves or bonds. Bonds or other forms of debt will normally be used for capital projects when appropriate.
- The selection of furniture, fabrics, color choices and/or materials used in the construction/remodeling of Williamson County facilities will be made by the Williamson County Facilities Division subject only to the Williamson County Commissioner Court's authority to override or otherwise modify such selection decisions pursuant to the Williamson County Commissioners Court's facilities powers, as is conferred by the Constitution and the laws of the State of Texas. Every effort will be made to maintain a professional appearance and provide uniformity and standardization in Williamson County facilities. Funding, where

applicable, for the above--mentioned facility enhancements may reside in the Williamson County Facilities departmental budget.

- The selection of flooring, paint, lighting, HVAC and electrical facility enhancements in individual/personal offices will be made by the Williamson County Facilities Division subject only to the Williamson County Commissioner Court's authority to override or otherwise modify such selection decisions pursuant to the Williamson County Commissioners Court's facilities powers, as is conferred by the Constitution and the laws of the State of Texas. Every effort will be made to maintain a professional appearance and provide uniformity and standardization in these areas. Funding, where applicable, for the above mentioned facility enhancements may reside in the Williamson County Facilities departmental budget.
- Life cycle replacements, defined as a capital improvement analyzed for life cycle efficiency with a scheduled end of life, will be evaluated for the following:
 - Expected life of the replacement equipment
 - Age of current equipment being replaced
 - Repair dollars spent YTD
 - Issues with current system/equipment
 - Cost / Benefit of replacement
 - Phase in Approach vs. All at Once Funding
 - Cost savings of replacement item
 - Recurring costs associated with replacement item
 - External resources required to support replacement item to include external agencies, maintenance contract agreements and/or internal departments

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VI. Personnel Policies

1. It is the priority of the Court to provide adequate and qualified staffing for offices and departments while ensuring efficiency. Requests for staff should be made only for new programs and/or upon demonstrated increases in service requirements that cannot be met with improved technology or changes in procedures.
2. Positions will only be recommended and approved when a verifiable need is demonstrated. Complete documentation to include any applicable and verifiable statistics, metrics, compliance requirements, job description, etc. should be provided at the time of the request.
3. The Court encourages and supports the allocation of funding to ensure the County's work force is properly trained. It is recommended that all department

heads as well as elected officials additionally support reasonable continuing education requests.

4. The Court strives to ensure, where possible and practical, that employee compensation will be competitive with other similarly situated counties and/or local municipalities.
5. The Budget Office will maintain a budget on each position in an effort to identify “unallocated” funds available for the purpose of ~~merit, retention,~~ recruiting, ~~re-~~ classifications and re-organizations. Position control will be utilized on all salary line items with the exception of line item 001107, Temporary and Seasonal. Monies remaining in a salary line due to a position being vacant may not be used to increase a position’s salary/rate of pay but may be used to pay out leave time when a position is vacated.
6. Each year merit money allocation, funding and adoption will be based on salaries as ~~of June 30th~~ of the last pay period in March with the exception of any Human Resources recommended/adopted salary adjustments (increases or decreases effective for the new fiscal year). These recommended/adopted increases/decreases will be the new basis/salary for merit allocation.
7. All newly created positions will be funded at the minimum of the pay grade.
8. Re-classifications will be funded in accordance with current policy.
- 8-9. Merit funding (object code 001130) may only be used for merit performance/purpose in accordance with current policy. All merit funding remaining in salary line 001130 will roll forward each fiscal year. Merit funds, once allocated to a position, may not be moved back into the merit line, object code 001130. Merit funding/calculations are based on all filled/unfilled, full-time/part-time position based slots. New positions are excluded from merit funding but allowed up to a 5% merit increase after 90 days.

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VII. Fleet Policies

1. Vehicle and heavy equipment replacement funding will be allocated to each department when necessary in accordance with the Fleet Management Replacement Program. Vehicle and heavy equipment replacement recommendations will be reviewed for ~~include~~ the following ~~criteria~~:
 - a. Miles
 - b. Maintenance
 - c. Type of Vehicle / Equipment Requested
 - d. Fuel Efficiency
 - e. Age of Vehicle

VIII. Uniform Policies

Uniform funding *may* be provided to serve a public purpose and for departments/individuals who a) require regular and recurring public contact b) require clear identification to the public or c) where a demonstrated need is created for distinct separation between staff and population i.e. deputy vs. inmate, detention officer vs. population, etc.

The following uniform criteria must be met:

- The uniform item must be required daily wear by the elected official/department head
- A departmental uniform policy must be provided at the time funding is requested to include (but not limited to) quantity of uniforms provided, positions requiring a uniform item, itemization of uniform items and on-going replacement of such items
- Uniform items must not be easily converted to every day wear i.e. jeans, caps, t-shirts (a patch/emblem/logo on the uniform item does not necessarily prevent it from being easily converted)
- Footwear will only be funded if it is a specialty item required for health and safety i.e. boots for motor units
- Funding for outerwear such as jackets and protective gear will only be recommended if an employee's job duties must be performed outdoors on a regular basis and the employee's personal outerwear is not permitted.

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