

Summary of Budget Policy Document Changes

Page 3, Items 7 and 8 – this language was previously in the Budget Order. We are recommending this language be placed in the Budget Policy document instead

Page 6, Item 6 – Previously part-time positions were budgeted at the number requested by the department and approved by the court. Because Oracle only recognizes a 40-hour work week, we were having to spend a large amount of time/number of resources adjusting every single PT slot during the budget load. In addition, whenever we are managing the Manager's Portal, we would have to update/maintain a separate cell within Oracle to show the number of hours approved on each PT slot. The process of setting a straight 29- hours/week for all PT positions will save time and resources throughout the year.

Page 6, Items 7 & 8 – this is simply clean up language and formalizes/documents our current process

Page 6, Item 10 – we have had requests to move monies into the merit line; this language will prohibit that

Page 6 & 7, Item 12 – this is simply clean up language and formalizes/documents our current process; Added language to address grants with respect to increases and what the grant can or cannot afford

Page 7, item 13 – this is simply clean up language and formalizes/documents our current process

Page 8, Item 16 – we have recommended overtime funding for the Tax Office for FY23 which would necessitate the addition of this office to the overtime list

Page 9, Item 4 – this language is new to the Budget Policy document; we are recommending this policy in accordance with the recommendation of 4WD or AWD drive vehicles in each department.

Page 10-11, Grant Funding – this language is new to the Budget Policy document; Currently there is much confusion as to what happens when grant funding is modified or ends; this suggested language would document the correct process as it pertains to such

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. All recurring budget items shall be funded in the general fund or road and bridge fund operating accounts/funds. These budget items shall be funded from revenue generated by the annual maintenance and operations general fund and road and bridge fund property tax levy. Recurring expenditures are defined as items that are ongoing in nature or routine. Examples include personnel and related expenses, utilities and/or fuel, etc. Recurring items shall NOT be budgeted for with excess fund balance/cash reserve funds.
5. 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.
6. 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.
7. 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

8. 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, reducing the necessity to add staff in future years, improving security and privacy, or be required because of a new statutory requirement.
9. Furniture shall be replaced only when a demonstrated need has been presented and not in conjunction with transitioning into a new building and/or new personnel assuming an existing position in which furniture has previously been provided.
10. In order to maintain efficient and 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.
11. 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.
12. The Court at all times will attempt to maintain or lower the present tax rate.
13. Lame Duck Policy – Should an elected official not seek re-election or not be re-elected, 75% of the departmental budget will be encumbered to limit spending to 25%, equal to the time remaining in office. This is in accordance with Texas Local Government Code 130.908.
14. Funding will not be recommended to purchase items supporting or promoting any causes outside of core county duties.

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 for Commissioners Court approval/review.
6. Line-item transfers in the amount of \$500 or less may be e-mailed directly to the Budget Office and are not required to be placed on the agenda unless:
 - a. The transfer is to purchase items requested but not recommended or approved in the budget
 - b. To simply increase overall funding in a particular line item
7. Transfers **out** of the following line items are prohibited. Transfers **into** the following line items are not prohibited:
 - a. Training
 - b. Gasoline
 - c. Cell Phones
 - d. RCS Radio Fees
8. Transfer of funds out of, within, or to the following line items will not be allowed, with the exception of line item 001107/Temp-Seasonal:
 - a. Salaries – this pertains to salary line items that are position based or based on position control. This includes object codes 1100, 1101 and 1105.
 - b. Fringe benefits – to include FICA, retirement, insurance and workers compensation

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

1. Capital improvement projects include major equipment, software purchases as well as construction and remodeling requiring extensive funding.
2. 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.
3. 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.
4. 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.

5. 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. All facility changes / structural modifications must have the approval of the Facilities Department.
6. 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

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 “excess” funds available for the purpose of 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. All full-time positions (GL code 1100 and 1105) will be budgeted at 40 hours per week while part-time positions (GL code 1101) will be budgeted at 29 hours per week.
7. ~~All newly created civilian (non law enforcement) positions will be funded at the minimum of the pay grade.~~
8. All newly created positions ~~law enforcement positions on the L or the C chart~~ will be funded according to court approved policy as per HR recommendation.
9. Re-classifications will be funded in accordance with current policy.
10. Merit funding (object code 001130) may only be used for merit performance/purpose in accordance with current policy. All merit funding (greater than \$1.00) 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. Merit and COLA will be applied to Conversions. New positions are excluded from merit funding. Merit budgets are established in conjunction with the budget process and set at the beginning of the year. Transfers into line 1130 are prohibited.
11. Equipment/Supplies requested in the budget in conjunction with special teams/operations will not be funded from the general fund budget unless expressly authorized/approved by the Commissioners Court. Likewise, line-item transfer requests for a similar purpose may be denied.
12. Recommended pay changes will be applied as follows:

MERIT will be applied to:
 - a. Actual Salary as of the last pay period in March if a position is filled and any increases as allowed by policy
 - b. The budget on the position as of the last pay period in March if position is vacant

- c. Merit will not be funded on new positions

COLA will be applied to:

- a. Actual Salary as of the last pay period in March if a position is filled and any increases as allowed by policy
- b. The budget on the position as of the last pay period in March if position is vacant
- c. COLA will be applied to new positions

Application of increases will occur in this order: Re-class, COLA and then merit

Merit for small departments (those with four or less merit eligible employees) who do not roll up under a department with an 8000 account, will be granted/budgeted merit at 1% more than the amount approved by the Commissioners Court. Grant funded positions may be exempted from this policy as well as re-classification and COLA increases and will be budgeted based on the amount the grant can afford.

13. Any vacant position budget on the L or C chart that does not coincide with a specific dollar amount/step on the L or C chart, will be budgeted/funded according to the midpoint of the delta between steps on the chart. For example, funding on a vacant L or C position falls between a C2.2 and a C2.3 and the delta between those two steps is \$1000, funding would go to a C2.2 if excess is less than \$500 (mid-point of the delta) and funding would go to a C2.3 if excess is \$500 or greater.

14. Regardless of funding source, the Commissioners Court has express authority to set all compensations/salaries for Williamson County positions.

15. Funding may be requested via the budget process for known "Succession Planning". In the event an existing FTE submits a letter of intent to separate employment with Williamson County and funding is necessary to bring in a replacement prior to the departure of the existing FTE, funding may be available. Succession planning/funding applies as follows:

- Applies to any position directly supervised by an elected official, appointed official, senior director or the commissioners court
- Official letter of intent to depart/resign/retire must be received from/by the above
- Maximum funding of 2 weeks (80 hours, five 8-hour days per week) for shadowing/training prior to current FTE departure
- Maximum funding of 4 additional weeks (160 hours, five 8-hour days per week) to allow for accrual payouts (only if funding is not already available in the salary line due to attrition). Vacancy dollars will be applied first
- Maximum total funding of 6 weeks' pay (240 hours, five 8-hour days per week)
- Funding will be based on the current rate of pay for the current FTE and will include fringe/benefits as applicable

- Once a new hire is in place, he/she will move into the existing FTE slot while the current FTE will move into the succession slot
- Succession funding/dollars may not be transferred for any other purpose
- Internal candidates/promotions are not eligible for succession planning funding

16. Allowable overtime funding as approved by Commissioners Court includes the following:

- ~~Mobile Outreach~~
- Tax Assessor Collector (new)
- Facilities
- EMS / Tobacco HUG
- Emergency Management
- HazMat/Fire Marshal
- All Constable Offices
- Sheriff's Office
- Corrections
- Juvenile Services
- 911 Communications
- Wireless Communications
- Pretrial Magistration Team (new)
- Unified Road System
- WC Radio Communication System (RCS)
- Courthouse Security (Clean Up)
- Election Sys Contract (Clean Up)

Merit monies will be applied to all OT if a) merit is funded/awarded by the court and b) if merit is not designated as a lump sum or one-time payment.

VII. Fleet Policies

1. Vehicle and heavy equipment replacement funding will be allocated to each department in accordance with the Fleet Management Replacement Program. Vehicle and heavy equipment replacement recommendations will be reviewed for the following:
 - a. Miles or hours as applicable
 - b. Maintenance
 - c. Type of Vehicle / Equipment Requested
 - d. Fuel Efficiency
 - e. Age of Vehicle
 - f. Vehicle / Equipment Utilization

2. Funding will only be recommended for the changing of logo/graphics as vehicles are replaced/retired unless graphics are worn/damaged beyond repair and are no longer visible.
3. For all vehicles, or any county asset/equipment, purchased with county funds, only the name of Williamson County, the Williamson County department name and/or name of the Williamson County Office that such vehicle serves may be displayed on the vehicles. Furthermore, no wraps, paint schemes, insignia, decals or any other types of information or materials promoting any third-party causes/organizations/companies (save and except the brand name of the actual vehicle or equipment that is placed on the vehicle) or the name of the elected official or department director placed on Williamson County vehicles without the approval of the Williamson County Commissioners Court.
4. No more than 20% of departmental fleet will be 4WD or AWD without direct approval from the Commissioner Court.

VIII. Uniform Policies

Uniform funding *may* be provided to serve a public purpose i.e. out in the field 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:

1. The uniform item must be required daily wear by the elected official/department head.
2. 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.
3. Uniform items must not be easily converted to everyday wear i.e., jeans, caps, t-shirts (a patch/emblem/logo on the uniform item does not necessarily prevent it from being easily converted).
4. Footwear will only be funded if it is a specialty item required for health and safety i.e., boots for motor units.
5. 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.
6. Shotguns/Rifles will be funded for each deputy if funding is available. Personal glocks/handguns, as well as any associated add-ons to personal handguns, are to be funded/provided by the deputy.

IX. Equipment / Asset Policies

1. Fitness equipment may be funded from the general fund should the following criteria be met:
 - a. It is to replace equipment previously donated to the county and accepted by the Commissioners Court as a formal donation
 - b. It is deemed to be of direct benefit to the taxpayer
 - c. Job requirements prevent employee from leaving their shift to access fitness equipment elsewhere
 - d. Job description requires employees the ability to be flexible, to lift large objects or to be physically fit and equipment would assist in this manner, possibly preventing injuries
 - e. Current fitness equipment resides at the ESOC (as donated when the facility was completed) and the Sheriff's Office (purchased with discretionary funds)
2. Any on-going maintenance and operations funding required for assets acquired through forfeiture or purchased with asset forfeiture funds shall be paid for from asset forfeiture funds unless otherwise approved by Commissioners Court. This includes, but is not limited to, insurance, service agreements, routine maintenance, repairs, training, etc.

X. Grant Funding

All grant funded requests must be made to the Commissioners Court directly. This includes requests for full or partial funding. Should dollars be needed to fund a position and/or assets (or maintenance of) from the general fund or road and bridge fund due to grant expiration, non-renewal or a change in the percentage of funding received or percentage of allocation, the process would be as follows:

- a. Notification of grant expiration will be sent out via the Auditor's Office 90 days prior to the expiration date
- b. The department is responsible for placing an item on the agenda to request funding prior to budget adoption or no later than July 1st of each year. Agenda item placement MUST include the completed "Grant Questionnaire" form located in SharePoint
- c. Should funding be approved by the Commissioners Court, funds will be added as applicable to the budget prior to adoption for the next fiscal year

This process applies to but is not limited to the following examples:

- Grant has covered 100% of costs in the past and will now cover 80%. The remaining 20% must be requested from the Court
- The grant has expired, renewal is no longer an option, and the department would like to fund the position and/or program beyond the expiration date
- The grant covers the person but not the assets (or vice versa) to go with the position; a request for funding of the assets must be made
- The grant does not cover merit/COLA increases that may be awarded by the Court for the following year
- Any situation in which funds, or an increase in funds, are being requested from the general fund or road and bridge fund

Last Approved 10/5/21