



Williamson County

County Auditor

Expenditure Policy

Sensitivity: None
Criticality: Critical
Primary Type: Policy

Summary

Purpose

The purpose of the Williamson County Expenditure Policy is to provide clear guidelines to employees on Williamson County's expectations and requirements regarding allowable expenditures and required backup.

Scope

This guidance applies to all County employees, Department Heads, Elected Officials, and Appointed Officials.

Roles and Responsibilities

- All users are required to adhere to this policy when utilizing County funds.
- Managers are required to inform all employees of this content and ensure each employee fully understands and undertakes to comply with this content.

Policy

A. General Travel Information

1. An advance will not be issued for travel expenditures.
2. All travel expenses must be supported with an itemized receipt.
3. All purchases for airfare, hotels, car rentals, and expense reimbursements require back-up documentation indicating the business purpose of the expense. Acceptable documentation must contain the dates, location, and purpose of the trip, which could include the following: training/meeting agenda, certificate of completion, conference registration, etc., with the employee's name on them.
4. Reimbursement for transportation costs will be at the most reasonable means of transport. Upgrades or trip cancellation insurance will not be reimbursed by the County.
5. Reasonable tips, not to exceed 20%, are allowed for alternate means of transportation, such as taxis, shuttles, and Uber rides. Anything over 20% will not be reimbursed.
6. If extending travel for personal reasons, airfare would only be reimbursed up to the amount of not extending the trip. Comparables must be provided to be reimbursed for the trip. Additional lodging or per diem, will not be reimbursed.
7. The use of travel websites such as Expedia, Priceline, Travelocity, etc., are prohibited as these expenses and taxes are not itemized, and generally do not have cancellation policies. Direct

Travel (previously Colwick Travel) is available for booking airfare, and there is an account setup for the County.

8. Cancellation fees and unused travel expenses are not reimbursable unless due to a business-related reason, or a personal emergency as approved by the County Auditor. Documentation for the change must be submitted for consideration. These include fees related to changing or canceling a flight, cancellation fees related to lodging, or unused travel arrangements.
9. Personal purchases using a p-card are not allowed. If a charge is made on a p-card for a non-reimbursable expense or a personal purchase (by mistake), employees must send a check made payable to Williamson County to the Treasurer's Office, along with a completed revenue report. A copy of this revenue report should also be included with the p-card statement documentation when submitted to Accounts Payable.
10. Expense reimbursements & p-card statements both require their own backup documentation for (who, what, when, and where) as applicable.

B. Expense Reimbursement

1. With the exception of per diem and mileage, all requests for reimbursement require itemized receipts.
2. Each expense reimbursement must have the employee signature and department head approval.
3. All expense reimbursements must be received in the Auditor's Office within 60 days of the incurrence of the expense. Any items over the 60 days will be denied reimbursement, unless specifically approved by the County Judge.
4. Tax for meals, airline tickets, hotel stays, and parking are normally the only taxes that will be reimbursed for purchases. The sales tax exemption [form](#) is available on the [Auditor's Portal](#).
5. Employees are responsible for repayment of ineligible expenses whenever an audit or subsequent review of the travel expense reimbursement documentation finds an employee submitted reimbursement contrary to these guidelines.
6. Expenses incurred due to an employee or an elected official serving on a board or committee of an association related to County employment will only be reimbursed to the extent that the association does not reimburse. Documentation of the request for reimbursement, will need to be provided from the association along with the association's denial of the request.
7. Hotel folios shall be included as backup.
8. Reimbursements for business travel require documentation showing the purpose of the trip, the location, the dates, and the person attending (who, what, when, and where).
9. The Auditor's Office may request additional documentation for any reimbursement requests.

C. Airfare

1. Employees are responsible for excess cost and additional travel expenses resulting from taking an indirect route, an early departure, or a delayed return trip for personal preference or convenience. Supporting documentation showing the fee comparison at the time of reservation must be submitted with the expense.
2. Airfare must be paid directly to the airline or **Direct Travel (previously Colwick Travel)**. No other booking agencies should be used such as Expedia, Travelocity, etc.
3. Airfare purchased on a personal credit card will be reimbursed after the trip has been completed.

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4. Airfare should be purchased at the most economical price, such as Southwest Airlines Choice rate.
5. Air travel delays which require an overnight stay may be reimbursed with documentation supporting the delay, if the airline has refused to provide complimentary lodging.
6. The County will not issue reimbursements for tickets purchased with frequent flyer miles.
7. A maximum of 2 bags will be reimbursed. Excess baggage fees will not be reimbursed.
8. For out of state travel, the County will reimburse personal auto mileage not to exceed what would have been the applicable airfare (Southwest Choice rate) combined with estimated ancillary charges such as airport parking, rental car, etc.
9. Preferred seating fees will not be reimbursed.

D. Car Rental

1. An employee may rent a car at their destination, only when it is less expensive than other modes of transportation such as taxis, airport shuttles or public transportation. It is the employee's responsibility to verify renting a car is less expensive, and excessive rental fees will not be reimbursed by the County.
2. An employee may rent a car to travel to the business destination outside the County, only if the total cost of the rental is less than the mileage reimbursement cost. Documentation showing the cost comparison between the rental cost and mileage may be required.
3. Renting cars for travel within the County is prohibited unless otherwise approved by the Auditor's Office.
4. Employees should utilize Enterprise for all rental car needs, as the County has a government account setup with them, which includes insurance. Contact the Auditor's Office for the account number. It is strictly for business purposes. If Enterprise is not available at your destination, a nationally recognized brand should be used (i.e. Hertz, Avis, etc.).
5. Peer-to-peer car sharing services, will not be reimbursed.
6. Cars rented should be economy or mid-sized (luxury vehicle rentals will not be reimbursed).
7. The rental car must be returned with a full tank of gas unless it has been pre-paid. Please use the less expensive option.
8. The rental agreement and the receipt must be turned in with the expense reimbursement request (if applicable).
9. Only standard insurance purchased when renting a vehicle may be reimbursed to include Third-Party Liability Insurance (TPL) and Supplemental Liability Insurance (SLI). Optional products such as Collision Damage Waiver (CDW), Loss Damage Waiver (LDW), and Personal Effects Coverage (PEC) will not be reimbursed.
10. A motor vehicle rental tax exemption certificate should be completed and turned in at the time of the rental for all vehicle rentals inside Texas (form located on the Auditor's Portal).

E. Personal Car Usage

1. Any county official or employee who is authorized to use their personal vehicle to travel on official County business may be entitled to receive a reimbursement equal to the standard mileage rate allowed by the IRS.
2. For changes in work site, mileage is only reimbursed between County offices, it is not reimbursed when initially reporting to an alternate work location or returning home from the alternate work location.

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3. Mileage will be reimbursed based on the most common route, including toll roads (if a detour, note the detour and the additional mileage due to the detour).
4. For out of state travel, the County will reimburse personal auto mileage not to exceed what would have been the applicable airfare for Southwest Choice rate combined with estimated ancillary charges such as airport parking, rental car, etc.
5. Reimbursement for mileage is prohibited between place of residence and assigned place of work.
6. Mileage should be calculated from an employee's regular place of work or residence, whichever is the shorter distance when traveling to a meeting, conference, or seminar.
7. When more than one employee travels in the same vehicle, only the driver may claim mileage reimbursement.
8. To be reimbursed for the use of a personal vehicle, travelers must provide the following information on their expense report, per IRS guidelines: date, location traveled to and from, purpose of travel and number of miles traveled.
9. Airport parking fees are limited to \$18 per day total, including taxes and fees (ABIA economy lots are least expensive).
10. Tolls and parking fees, if reasonable, are reimbursable. Receipts are required for reimbursement of parking fees. If a receipt is not obtainable, then written documentation of the expense must be submitted for reimbursement.
11. It is the responsibility of the employee to keep track of mileage.
12. Employees assigned to a County vehicle are not eligible for mileage reimbursement.
13. Operating and maintenance expenses, as well as other personal expenses (such as parking tickets, traffic violations, car repairs and collision damage) are not reimbursable.

F. Lodging

1. Third-party reservation sites are prohibited as these expenses and taxes are not itemized, may include hidden booking fees, and generally do not provide cancellation policies.
2. Lodging expenses are reimbursed only if travel is beyond a 45-mile radius from the Williamson County Courthouse, 710 Main Street, Georgetown, Texas 78626.
3. Government rate or least expensive rate should be requested at all times.
4. The group room rate for a conference is considered the least expensive rate. If the group room rate becomes unavailable, the employee must seek an alternate hotel which does not exceed this rate unless pre-approved by the County Auditor. Proof of the conference group rate must be submitted with the hotel charge, or the maximum allowed for a hotel stay is \$300.00/night (plus additional taxes/hotel fees) and any excess must be paid back by the employee.
5. Hotel accommodations require an itemized hotel folio as a receipt.
6. When lodging is shared by two or more employees, the names of the authorized travelers should be noted on the receipt.
7. Personal telephone charges, whether local or long distance, are not reimbursable.
8. Single room rate charge plus any applicable tax/fees is all that is reimbursable, no exceptions.
9. Valet parking is not allowed when self-park is available and accessible at the hotel, unless safety is a concern.
10. When placing the reservation, only hotel required deposits may be placed on the p-card. The remainder must be paid at time of check out.

11. No food or beverage charges are allowed on the hotel folio.

G. Meals

1. Meals are reimbursable only for County business trips that are outside the County with the exception of offsite staff development opportunities that are held within the County.
2. Commissioners Court meetings that extend beyond 1:00 p.m.
3. Meal reimbursements are limited as follows:

Travel Type	Daily Meal Reimbursement Maximum
Day-trip (work concluded by 8:00 pm)	\$25
Day-trip (work extends beyond 8:00 pm)	\$59
Overnight travel (excluding return travel date, see below)	\$59
• Day of return (travel concluded by 8:00 pm)	\$25
• Day of return (travel extends beyond 8:00 pm)	\$59

4. The reimbursement of meal costs for day-trips will be reimbursed on the employee's paycheck and will be processed as taxable income.
5. All meals not associated with an overnight stay are taxable.
6. If an overnight stay occurs out of County, but the stay does not exceed a 45-mile radius from the Historic Courthouse, an employee may claim an amount up to the \$59.00 overnight allowance for meals, lodging will not be reimbursed.
7. Any meals related to business travel cannot be charged to the p-card except in certain cases, approved in advance by the Auditor.
8. Meal receipts are not required for per-diem.
9. Alcoholic beverages are not reimbursed.
10. If employment duties require traveling to alternate work locations within the County, meals are not reimbursable.
11. Meals purchased for entertainment/business purposes are not allowed.
12. Meal reimbursements are paid for County employees only.

H. Continuing Education & Training

1. If the County requires an employee to attend a training/certification program directly related to their job description, the County may pay for the full or partial cost of the program including any training materials, exam, or licensing fees.
2. If the County pays for any portion of the class/training program and other fees, the employee must complete the requirements of the program including passing any exams required or the employee may be responsible for reimbursing the County.
3. Recertification of any required job-related certifications may be paid for by the County and are limited to two times for each renewal period.
4. The employee will be responsible for paying any further recertification costs if unsuccessful on the first two attempts and the employee will not be reimbursed.

5. Employees must have written approval from the Department Head/Elected Official for all second attempts for recertification.
6. The funds for these items must be available in the department's training budget, and **copy of the certificate of completion is required to be submitted for reimbursement.**

I. Tuition Reimbursement

1. The County may pay for tuition, related to obtaining a degree directly relevant to County business, as defined by the office or department involved, and pre-approved by the County Auditor for full-time employees.
2. The training course(s) must provide skills and/or knowledge directly related to the job description.
3. A copy of the job description and the course description must be submitted with the approval request.
4. The funds for these items must be available in the appropriate department's training budget.
5. If approved, the County will reimburse only the actual number of credits per each course up to a total of 6 credit hours per fiscal year.
6. After completing the course(s)/testing and achieving a passing grade, per course requirements, employees may apply for reimbursement of 100% tuition or testing fees, not to exceed that which would be payable at a state supported college or university.

J. Off-Site Staff Development

1. Off-site staff development is a period away from normal activities, for the entire department/division or a section of the department/division, to study and receive instruction under a professional trainer or a subject matter expert.
2. Off-site staff development is limited to twice per fiscal year, per department/division regardless of group selected to receive each training. At least one of the off-site trainings must be at a County facility (Conference Room, Park, etc.).
3. The total cost for off-site staff development should not exceed the normal and/or customary cost for individual employee training expenses and meal reimbursements should not exceed the daily per-diem rate (per employee).
4. A list of attendees must be submitted for documentation as required by IRS Publication #463 (a sign-in sheet is required).
5. An agenda must also be submitted with expenses.

K. Seminars & Conferences

1. All training should be obtained at the closest possible location.
2. If an employee is registered to attend a training opportunity and is subsequently not able to attend, a County substitute should attend in their place, or a refund shall be requested.
3. Only job-related training will be approved by the department involved.
4. An employee can request payment directly to the seminar/conference by submitting a check request form to the Accounts Payable department with proper backup documentation; however, it may take up to 20 days for processing.
5. Employees will not be reimbursed for registration fees until after the conference/training has taken place.

6. A receipt is required for all fees related to the conference/training.

L. NON-REIMBURSABLE EXPENSES

Personal Purchases

1. Damage to personal items (clothing, vehicle, etc.).
2. Personal phone calls.
3. Laundry services or personal clothing.
4. Personal doctor bills, prescriptions, and other medical services.
5. Entertainment, movie rentals, saunas, or exercise facilities.
6. Baby-sitter fees, personal kennel costs, pet or house-sitting fees.
7. Expenses incurred by a spouse or other individual accompanying an employee on a business trip.

Meals, Food & Drinks

1. Coffee, tea, and other related items used by employees while in the office.
2. Alcoholic beverages/tobacco products.
3. Drinking water services.
4. Refreshments for office parties, retirements, etc. (except for Employee Fund Allowable Events).

Travel

1. Short-term or valet parking at the airport (other than short-term parking related to prison transports).
2. Airport parking should not exceed **\$18 per day total, including taxes and fees**. Economy B-G lots are long-term parking lots at ABIA and are approved for County employee parking.
3. Non-Airport Parking: Valet parking, unless safety is a concern or self-park is not available.
4. Mileage to/from County functions not related to official County business (ex: retirement party).
5. Transportation to places of entertainment or similar personal activities.
6. Excessive weight baggage fees or cost associated with more than two airline bags.
7. Upgrades to airfare, hotel or car rental.
8. **Trip cancelation insurance.**
9. **Uber charges related to non-County employees, as Uber typically adds a surcharge for additional people.**

Miscellaneous

1. Expenses related to County Government Week or holiday decorations.
2. Flowers/Plants.
3. Greeting, thank you, or holiday cards.
4. Fines and/or penalties.
5. Credit card delinquency or service fees.
6. Lifetime memberships to any association.
7. Donations to other entities.

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8. Any items or fees that could be construed as campaigning, i.e., Chamber of Commerce or other civic organization dues, mileage, or meals; fees for parade entry; items with elected officials name (other than letterhead).
9. Sales tax on goods purchased.
10. Community outreach items exceeding \$5 per item.
11. Purchases or services directly related to weddings performed by a judge.

Per section 52 of the Texas State Constitution, all items using County Funds must serve a direct benefit to the County. Any non-reimbursable expense or charge on the County Procurement Card must be reimbursed to the County as soon as possible.

M. Uniforms

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. The uniform must be worn at all times while on duty, required by management as a condition of employment. The uniform may also be worn while traveling directly to or from a location where the uniform is required or while on an authorized meal or other break. The uniform may not be worn at any other time.
3. All uniforms and other County property must be promptly returned if County employment ends.
4. Uniforms are not permitted for employees whose positions do not require them to leave their office to perform their normal daily duties. Nametags are an alternative for times these individuals do need to go to a business function.
5. A departmental uniform policy must be provided to the Budget Office 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.
 - a. If a department does not have a uniform budget, a line-item transfer cannot be made to the uniform line item (3311) without pre-approval from the Budget Office.
 - b. The Commissioners Court must approve uniform funding for any official, employee, or reserve deputy.
6. Permissible uniform shirts and pants are polo shirts (short sleeve and long sleeve), industrial/uniform work shirts, and uniform/industrial/tactical pants. Anything outside of this style must be pre-approved by the Budget Office. Uniform items must not be easily converted to everyday wear i.e., jeans, t-shirts, blouses, dress shirts (a patch/emblem/logo on the uniform item does not necessarily prevent it from being easily converted).
7. Footwear will only be funded if it is a specialty item required for health and safety i.e., boots for motor units.
8. 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.
9. 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.

N. Other Expenses

1. A department may purchase small appliances (i.e. microwaves, refrigerators) for the convenience of their employees.
2. Bottled water and electrolytes may be purchased to provide hydration during hot months for employees working outdoors when it is needed but not accessible.
3. Only paid receipts will be reimbursed.
4. For additional details on ineligible expense items refer to the County Budget Order.
5. If a receipt is unattainable or is lost, a written statement must be submitted for the expense.
6. Detailed invoices are required for p-card charges. Order confirmations are not acceptable.
7. Credit card processing fees on p-card transactions shall not exceed **\$30.00 per invoice**. Any excess must be paid back by the cardholder unless pre-approved by the County Auditor.

O. Employee Recognition Expenses

1. Employee recognition expenses should be nominal in nature and will only be reimbursed up to the amount designated in the Budget Order.
2. Employees can be taxed for these items.
3. In order to avoid an item being taxable, recognition items must clearly identify the purpose. The following purchases will be allowable:
4. Employee Recognition:
 - a. Plaques, awards, or certificates of recognition for service
 - b. Plaques, awards, or certificates of recognition for retirement
 - c. Plaques, awards, or certificates of recognition for exemplary job performance
5. Employee requirements:
 - a. \$60 for employees with up to 15 years of service
 - b. \$120 for employees with more than 15 years of service
6. No reimbursement of sales tax will be allowed.
7. Refer any questions to the Auditor's Office for clarification of purchases in this area prior to incurring expenses.
8. The purchase of gift cards, refreshments, except as indicated in the Budget Order (cakes, drinks, etc.), or meals is not allowable as they are taxable items.

Contact Office

Except as otherwise stated herein, the contact for questions or clarifications pertaining to this policy may be directed to the County Auditor's Office.

Email: accountspayable@wilco.org

Phone: 512-943-1500

Administrative Notes

Policy Class:

Policy Family:

Policy:

Standard:

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Control Reference(s):

Responsible:

Accountable:

Consulted:

Informed:

Revision History

Version	Date	Description
1.0	September 2025	Updates for FY26