

STATE OF TEXAS

COUNTY OF WILLIAMSON

**AN ORDER ADOPTING THE 2009 COUNTY BUDGET**

*(as amended Jan 13, 2009, pg.17, Section IX, paragraph 1)*

WHEREAS, the Williamson County Commissioner's Court is authorized and required to adopt an annual budget for all Williamson County officials and their departments after due consideration;

WHEREAS, the Williamson County Commissioner's Court did invite and encourage public participation from county officers, precinct officers, department heads, and the general public, as to the various needs of the citizens of Williamson County for the fiscal year 2008/2009;

WHEREAS, the Williamson County Commissioner's Court, after a full discussion of the needs, did make changes in the proposed budget filed by the County Judge in accordance with law;  
NOW

THEREFORE, BE IT ORDERED BY THE WILLIAMSON COUNTY COMMISSIONER'S COURT that the proposed budget filed by the County Judge and amended by the Commissioner's Court be adopted with the following provisions:

**POLICIES RELATED TO COMPENSATION AND BENEFITS**

**I. SALARIES**

Salaries for County and Precinct Officials are set as follows:

a.	Judge of the County Court	102,616.81 per year
b.	Judge of the County Court at Law #1	139,000.00 per year
c.	Judge of the County Court at Law #2	139,000.00 per year
d.	Judge of the County Court at Law #3	139,000.00 per year
e.	Judge of the County Court at Law #4	139,000.00 per year
f.	County Attorney	128,960.00 per year
g.	County Sheriff	103,668.93 per year
h.	County Clerk	84,184.27 per year
i.	County Tax Assessor/Collector	87,542.64 per year
j.	District Clerk	84,184.27 per year
k.	County Treasurer	81,783.26 per year
l.	Each County Commissioner	83,558.62 per year
m.	Each Justice of the Peace	72,969.14 per year
n.	Each Constable	69,693.96 per year

2. The number of employee positions established and authorized for each official and/or department, and the maximum allowable salary for each position is reflected in the annual approved county budget filed with the County Clerk. No county or precinct official or department head is required to pay the maximum salary allowed; the actual salary to be paid to each employee may not exceed the maximum or vary from the county's new hire and promotion salary policies without prior approval from the County Judge's office. Any merit increases must adhere to the county grade and step policy. Merit increases shall be limited to no more than two steps for any one individual during any specific budget year. The actual salary is to be certified by the Human Resources Department before the last day of the pay period. The Human Resources Department will forward all approved payroll action sheets to the Payroll Department. Overtime compensation shall be determined in accordance with the Overtime Policy below.

## **II. HOLIDAYS**

The established holiday schedule for paid holidays for the 2007/2008 budget year is as follows:

Veterans Day	Tuesday, November 11, 2008
Thanksgiving Holiday	Thursday, November 27, 2008 Friday, November 28, 2008
Christmas Holiday	Wednesday, December 24, 2008 Thursday, December 25, 2008 Friday, December 26, 2008
New Year's Holiday	Thursday, January 1, 2009
Martin Luther King Day	Monday, January 19, 2009
President's Day	Monday, February 16, 2009
Good Friday	Friday, April 10, 2009
Memorial Day	Monday, May 25, 2009
Independence Holiday	Friday, July 3, 2009
Labor Day	Monday, September 7, 2009

1. In departments with regular assigned shifts that take no account of a holiday, so that some employees are normally scheduled for that day and others are not, all employees shall equally be given one shift of paid leave with the exception of EMS who shall be granted Holiday in 12 hour shifts.

[*Example:* If some deputies are scheduled for Monday, Wednesday, and Friday during the week of Memorial Day, while others are scheduled for Tuesday, Thursday, and Saturday, all of them receive the same amount of paid leave, even though only half of them worked on the holiday itself, Monday.] This leave should normally be scheduled and taken within the pay period when the regular holiday occurs (and preferably on the holiday itself). If the department is unable to schedule the employee for a shift of holiday leave within that pay period, the time shall be added to another form of authorized paid leave as provided in the Overtime Policy.

2. Other employees scheduled to work on a paid holiday will be allowed alternative leave as provided in the Overtime Policy. Employees not subject to the "Plan" (see below) on shift work must take holidays at a rate commensurate with their assigned shift; they make take one shift at a time instead of taking multiple shifts consecutively, with the approval of their department head.

3. Only full time, 40 hour per week employees, are entitled to full holiday pay. Those employees defined as being PT $\geq$ 20 hours and PT $\geq$ 30 hours are entitled to holiday pay at half the rate of a full time employee. Those employees defined as PT $<$ 20, or Temporary are not entitled to holiday pay.

4. Unused holiday time will be banked to a maximum of 200 hours. All accrued/banked holiday balances below the maximum will be paid out upon termination/resignation of employment.

5. To receive pay for a holiday an employee (1) must have worked the day or shift immediately before and immediately after the holiday, or (2) must have been on some form of paid leave on the day or shift immediately before and immediately after the holiday.

### **III. PAYROLL**

#### **Direct Deposit shall be mandatory for all employees effective January 1, 2009**

The following Payroll Definitions apply to this budget order.

Authorized paid leave includes holiday, sick leave, vacation, compensatory time taken, emergency leave, floating holiday, military leave, jury duty, essential personnel leave, and all similar forms of compensation allowed by this budget order.

“Employees not subject to the plan” includes all employees who are not subject to the guaranteed fluctuating hours plan (“the plan”)

“Employees subject to the plan” includes all employees who are subject to the plan, as defined above. These employees include shift paramedics and supervisors working in the Emergency Medical Services Department, Constables and Deputy Constables.

“Exempt employees” include all county and precinct officials, department heads, and employees who are not subject to the overtime regulations of the Federal Fair Labor Standards Act, or whose working hours are not restricted by that Act. Exempt employees will be defined as such by the Williamson County Human Resources Department after consultation with the elected official or other department head.

“Nonexempt employees” include all county and precinct employees who have not been identified as such exempt employees by the Williamson County Human Resources Department.

“Officials include district, county and precinct officials and any other officials for which the Commissioner’s Court has the authority to adopt a budget, and any official, employee, or agency that receives county funds. The provisions of this Order relating to authorized paid leave do not apply to elected officials, the County Auditor or the Chief Juvenile Probation Officer.

“Part-time employees,  $\geq 20$ ” includes all employees who are regularly scheduled to work greater than 20 hours per week but less than 30 hours per week but may work for more than 130 days in a calendar year. The elected official or other department head must identify all such employees to the Human Resources Department to assure that their compensation and benefits will be properly calculated and paid.

“Part-time employees,  $\geq 30$ ” includes all employees who are regularly scheduled to work greater than 30 hours per week but less than 40 hours per week but may work for more than 130 days in a calendar year. The elected official or department head must identify all such employees to the Human Resources Department to assure that their compensation and benefits will be properly calculated and paid.

“Part-time employees,  $< 20$ ” includes all employees who are regularly scheduled to work less than 20 hours per week but may work for more than 130 days in a calendar year. (This definition includes seasonal staff). The elected official or department head must identify all such employees to the Human Resources Department to assure that their compensation and benefits will be properly calculated and paid.

“Temporary employees” include (1) a person hired to work for a period of no more than 130 *days in a calendar year*, regardless of the hours worked per day or week; and (2) a person whom the hiring authority does not intend to employ as a regular full-time or part-time employee. The elected official or department head must identify all such employees to the Human Resources Department to assure that their compensation and benefits will be properly calculated and paid.

“Full-time employees”, include all employees whose positions have been established and authorized by the annual approved county budget filed with the County Clerk.

“TCDRS employees” include those who have retired from a TCDRS-participating subdivision, including Williamson County, and have then been rehired by Williamson County.

#### TCDRS Procedures - Effective January 1, 2007

1. The County will not rehire a person with a TCDRS service retirement annuity from the County or another TCDRS-participating subdivision into a non-temporary position unless the person has a bona fide termination from the County or other participating subdivision and a break in service of at least 60 days.
2. Williamson County elected officials, department heads, or other agents of the County shall not make any prior commitments, agreements, or arrangements to rehire a Williamson County TCDRS retiree into a non-temporary position in anticipation of his or her retirement.
3. After a bona fide termination and a 60-day break in service, a Williamson County TCDRS retiree cannot be rehired into a non-temporary position unless the retiree and the hiring authority sign a statement affirming that there were no prior commitments, agreements, or arrangements to rehire the retiree.



4. A TCDRS retiree rehired into a non-temporary position will establish an account separate from the account from which the employee is receiving a service retirement annuity.
5. In emergency situations, or when it is in the best interest of the County, a TCDRS retiree may be rehired, without a waiting period, as a temporary employee for a period not to exceed 130 calendar days. A retiree working as a temporary employee cannot be moved to a non-temporary position unless (a) the retiree and the hiring authority sign a statement affirming that there were no commitments, agreements, or arrangements to rehire the retiree into a non-temporary position prior to the retiree's original termination, and (2) the retiree had at least a 60 day break in service before being hired as a temporary employee.

#### Payroll Procedures

1. All officials, department heads and their employees shall be paid every other Friday for the two-week pay period ending on the Thursday 8 days prior to the payday. If that Friday falls on a holiday, payday shall be the last working day prior to the holiday. All annual re-classes, merits and COLA's, or "across the board" increases approved by the court during budget preparation will go into effect the first day of the first full pay period after October 1<sup>st</sup>.
2. At the end of each pay period, all employees (including non-elected department heads) must report to their supervisor any authorized paid leave they have taken during the pay period. In addition, all nonexempt employees are to report their actual working hours. These reports shall be in a form acceptable to both the Human Resources Department and the Auditor. The reports are to be reviewed by the department head and, if approved, forwarded to the Payroll Department which must receive them no later than 9:00am on the 7<sup>th</sup> day prior to payday. Any corrections or additions to Payroll resulting in less than or equal to 16 hours will not be processed until the following pay period.
3. In the event that one of these payroll reports is omitted or incorrect, a corrected report should be submitted not later than the end of the following pay period. Except in extraordinary cases, it will not be possible to correct the payroll records at a later date. The burden is equally on the department head and the individual employee to avoid falsification of the government records reflecting hours worked and leave taken.
4. Longevity Pay
  - a) All employees of officials or employees in any other department, including any department head appointed by the Commissioners Court, shall be paid longevity pay above their regular salary set by the employing official or department head. Longevity pay is related solely to length of total service with the county.
  - b) Longevity pay shall begin with the pay period following the completion of five years employment and shall increase with the pay period following each additional five years of employment, to a maximum of twenty-five (25) years. However, all temporary, along with part-time employees who are regularly scheduled for less than 20 hours per week shall not earn any longevity credit. Longevity pay will accrue bi-weekly beginning with the first pay check in December thru November for a 12 month period. It will then be paid out annually on the first

paycheck in December. This applies to anyone who begins receiving longevity in Fiscal Year 2008-2009. All other employees currently receiving longevity will have a one time ability to continue receiving longevity per pay period or elect to receive it annually.

c) Longevity pay shall be accrued twenty-six (26) times per year and paid as explained in 4.b., as follows for current full-time staff:

- \$24.00 per pay period after completing five years of employment;
- \$48.00 per pay period after completing ten years of employment;
- \$72.00 per pay period after completing fifteen years of employment;
- \$96.00 per pay period after completing twenty years of employment;
- \$120.00 per pay period after completing twenty-five years of employment

shall be the maximum allowable longevity.

d) Longevity pay shall be accrued twenty-six (26) times per year and paid as explained in 4.b., as follows for current part-time employees:

- \$ 12.00 per pay period after completing five years of employment;
- \$24.00 per pay period after completing ten years of employment;
- \$36.00 per pay period after completing fifteen years of employment;
- \$48.00 per pay period after completing twenty years of employment;
- \$60.00 per pay period after completing twenty-five years of employment

shall be the maximum allowable longevity.

e) An individual who terminates employment with Williamson County and is rehired within one year of termination will be reinstated with longevity at the rate they were receiving upon termination. An employee is reinstated with everything earned to the new date of hire just as though they never left employment with the county (break in service does not apply). Longevity is reinstated and vacation accrual is reinstated and longevity keeps accruing from original date of employment less the break in service. This applies only if employee returns within one year.

f) The longevity rule as it applies to breaks in service is applicable to all current employees, and those being hired/rehired, after May 23, 2003. If there is a break in service of more than one year the employee will lose all accrued longevity and must start earning longevity from the new date of hire.

5. The employee termination date for an employee who is terminating employment with Williamson County will be their last date of active duty in person at his/her usual and customary place of work. Any accrued vacation or comp time balances remaining for the employee as of their last date of active duty will be paid in a lump sum to the employee on their final pay check. A terminated employee's final paycheck is processed in the pay period which includes their termination date. No direct deposit will be processed for a terminating employee. Instead a paper check will be issued for their last paycheck.

6. Employees transferring from one county office or department to another should give at least two weeks notice to their current official/department head. The current official/department head may waive the two week period.

7. A maximum of 18 approved positions within the Law Enforcement Bureau of the Williamson County Sheriff's office will be designated as Field Training Officers. To receive Field Training Officer incentive pay, a Deputy must be TCLEOSE certified as a Field Training Officer and be assigned by the Sheriff as one of the approved 18 officers. The Officers also must follow the Field Training Officer's Standard Operating Procedures in place with the Williamson County Sheriff's Office.

8. A maximum of 8 approved positions within the Corrections Bureau of the Williamson County Sheriff's Office will be designated as Corrections Training Officers. The officers must have appropriate certification and follow established operating procedures.

#### **IV. INCENTIVE PAY**

The Williamson County Commissioners Court has adopted the following employee incentive plan to reward outstanding employee performance during the current (Oct. 1, 2008 to Sept. 30, 2009) fiscal year:

1. During the course of the current year, elected officials and other department heads shall conduct an objective evaluation (including customer service among other factors) of all their employees, to determine the degree to which each of them merits incentive compensation for their work during the year. The Commissioners Court, Juvenile Board, Elections Board, and District Judges shall conduct a similar evaluation of the department heads appointed by them. Any compensation paid under this plan represents a deferred portion of the compensation earned for the current fiscal year and is not a gratuitous bonus or gift.

2. Elected officials, temporary employees, and employees under the law enforcement tenure plan (who are scheduled for regular salary increases under other principles) will not be eligible for additional compensation under this plan. Eligibility is further restricted to persons who are Williamson County employees during the current year, and who are still employed by the county on the date that the incentive payments determined by the department head are reported to the Payroll Department.

3. While considering the County Budget for the following (Oct. 1, 2009 to Sept. 30, 2010) fiscal year, the Commissioners Court shall have the discretion to appropriate funds, in an amount to be determined by the Court, in order to make incentive payments under this plan. These funds shall be equitably allocated to all county departments in proportion to their total salary expenditures paid during the current fiscal year (not including the salaries of employees who are not eligible for an incentive payment or the salary of the department head). The Court will appropriate additional funds for incentive payments earned by department heads.

4. If funds are appropriated for the purpose, then following the conclusion of the current fiscal year, each department head shall within 30 days allocate the incentive funds among departmental employees in strict accordance with the objective evaluations previously conducted. The amount of payment shall in each case represent a percentage of the total compensation received by the employee from the county for work performed during the current year, including any overtime

pay. Any employee receiving an incentive payment must have worked as a full-time employee on a continual basis for at least the final 90 days of the current year. Employees who have not been continually employed on a full-time basis for the entirety of the current year may be eligible for a prorated incentive payment. The department head may reward all meritorious employees with the same percentage, or may give the most meritorious a higher percentage, up to a cap set by the Court on the highest percentage to be awarded to any individual employee. The department head shall then report the names of all employees who are to receive incentive payments and the amount of their payment to the Payroll Department.

5. Similarly, the authority responsible for setting the regular salary of each department head who is not an elected official shall determine the amount of any incentive payments earned by the department head (not to exceed the amount appropriated for this by Commissioners Court) and report it to the Payroll Department.

5. The Payroll Department will confirm that the total of incentive payments set for each department does not exceed the funds appropriated to the department for this purpose by Commissioners Court. Following any necessary adjustments, payments will be distributed to the employees who have earned them in a lump sum by direct deposit or check. The Commissioners Court may, however, direct that payment will be made in January 2010, if it determines that this will have less of an impact on employee taxes or for some other reason.

6. Since this is earned pay, not a gift, the normal deductions for benefits and employee taxes will be taken from the payment. The employee is responsible for income taxes. The county will pay the employer's share of taxes and benefits as with other forms of compensation.

7. Note that the Williamson County Employee Incentive Plan is provided at the discretion of the Commissioners Court, which reserves the right to administer, modify, or terminate the plan with or without notice. Payments from next year's budget are subject to the appropriation process required by law at that time and to the funds then available. This Plan does not constitute a contract, or create any contractual obligations or implications of continued employment, between the County and its employees.

## **V. OVERTIME POLICY**

### **1. General Provisions on Overtime**

#### **a) Statement of Intent**

i) The following rules regarding overtime represent an effort to go over and beyond the minimum requirements imposed by federal law in the interest of fairness. The examples are designed as general illustrations of the principles involved, as well as of the sort of situations that the policy is intended to address.

ii) The Texas Constitution absolutely forbids counties from making a gift. Therefore, Williamson County cannot pay an employee any compensation that is not authorized in its budget. The allowances for authorized paid leave in the budget order are the exclusive forms of paid leave provided by the county to its employees. The county cannot legally pay someone for unworked

hours that do not fall under one of these categories, or that exceed the maximum amount allowed. The department head may grant employees unpaid leave if they have exhausted their paid leave, but may not agree to make any payments not authorized by the Commissioner's Court. Except as otherwise provided in this Budget Order, the Payroll Department and Auditor shall reject any departmental request to pay a full-time employee who has not actually worked 40 hours during a 7-day work period and is not entitled to authorized paid leave.

b) Work Period

i) Except as provided below, the "work period" for purposes of calculations under the Fair Labor Standards Act shall be a 7-day week. Generally, nonexempt employees may only work 40.00 hours during a week without incurring an overtime obligation for the county.

ii) Employees who are trained peace or corrections officers primarily involved in law enforcement or corrections activities shall have a 14-day "work period" for purposes of calculations under the Fair Labor Standards Act. Non exempt employees in these categories may work 85.00 hours during a work period without incurring an overtime obligation.

iii) Only hours actually worked count toward the overtime limit for non-exempt employees. Holiday, vacation, sick leave, emergency leave, floating holidays, compensatory time taken and any other forms of paid leave do not contribute to the total number of hours worked in a work period.

iv) Although employees who are exempt or not subject to the Fair Labor Standards Act never have any federally-guaranteed right to overtime compensation, a department head may allow such employees flexible hours, even if this occasionally results in full pay for a week in which the employee works less than 40 hours, so long as the average work week of the employee exceeds 40 hours (including authorized paid leave).

*Example: a felony prosecutor puts in 60 hours during a jury trial week, and the DA lets her take 2 days off a few weeks later; she gets no extra compensation for the long week, but (at the discretion of the DA) the short week is not charged against her accrued paid leave.*

c) Controls on Overtime

i) Nonexempt employees may only work on a county holiday or outside normal working hours at the express direction of their supervisor or with the express permission of their department head or designee. Additional hours worked without such authorization will not be compensated, except to the limited extent required by federal law, and may result in discipline or termination. **It is the responsibility of the department head to enforce this policy and to prevent the filing of claims for unauthorized compensation.**

*Example: An employee is sick on Monday, then gets permission to work 8 extra hours later in the week; under the policies described below, the employee will not be charged with any expenditure of sick leave.*

*Example: Another employee is sick the same day, then works 8 extra hours **without** permission; the employee is charged with 8 hours sick leave and accrues no compensatory time.*

ii) Department heads are responsible for controlling overtime so as to avoid creating an excess liability for the county. The Commissioners' Court is not required to amend the budget or approve line-item transfers to allow for the payment of unnecessary overtime compensation, or for hiring any additional employees required to keep an office open while the regular employees are taking their compensatory time. Employees are encouraged to take any accrued compensatory time as soon as they possibly can, rather than allowing it to accumulate.

*Example: five employees, each with 80 hours of accrued compensatory time, quit a department at once; the department head may have to do without any replacements for 10 employee-weeks or risk running out of salary money before the end of the fiscal year.*

#### d) Adjustments to Working Hours

i) Sick leave, holiday time, vacation, compensatory time and other authorized paid leave shall be charged against an employee only to the extent that the employee actually works less than 40 hours during a 7-day work period (or 85 hours in a 14-day work period, if applicable). This policy shall be administered so as to preserve accrued sick leave as the highest priority, with the other categories following in the order set out above.

*Example: an employee takes vacation leave all day Monday, but works 6 extra hours (with permission) before Thursday; the employee is only charged for 2 hours leave, not 8.*

*Example: an employee takes a Friday vacation day, is called out on an ice storm emergency for 10 hours on Sunday, and has the flu on Tuesday; the employee is charged with no sick leave and only 6 hours of vacation leave.*

ii) Whenever possible, an employee who works on a holiday with permission is to be given another day off within the same 14-day pay period. County holiday hours that the department head determines cannot be taken off during the current pay period shall be banked and used at a later date as provided below.

## 2. Provisions only applicable to employees not subject to the plan.

a) Except as required by federal law or allowed by this policy, employees not subject to the plan shall receive only compensatory time in lieu of overtime payments. The maximum accrual for compensatory time is 240 hours. Any compensatory time accrued over 240 will be paid at time-and-a-half.

b) In the event that a nonexempt employee not subject to the plan is required or requested to work outside his or her normal working hours or on a county holiday, the employee shall be entitled to compensatory time at the rate of time-and-a-half, but only to the extent that hours actually worked exceed 40 in a week or 85 (as the case may be) during the work period.

c) The Commissioners' Court, at its sole option, may "purchase" employees' accrued compensatory time by paying them the overtime pay mandated by the Fair Labor Standards Act. This may be necessary from time to time in order to properly manage the county's liability for outstanding overtime compensation.

d) County holiday hours worked by an employee not subject to the plan that the department head determines cannot be taken off during that pay period shall be converted hour-for-hour to flat-rate holiday time by the Payroll Department's payroll processes and the employee's holiday time will be reflected in their holiday bank for use at a later time.

e) Nonexempt law enforcement officers and corrections officers employed by the Sheriff's Department who work the 85-hour work period may be paid their regular salary for the first 80 hours worked plus their regular hourly rate "straight" for additional hours up to 85 hours worked; after 85 hours these employees may be paid at a rate of 1.5 their regular hourly rate, although the County Judge and Commissioner's Court may at their discretion limit or suspend paid overtime compensation and provide compensatory time at the rate of 1.5 times the overtime hours worked in excess of 85 hours in a work period, or provide some combination of paid overtime and compensatory time. The County Judge and the Commissioner's Court may also, at their discretion limit or suspend the "straight time" compensation for additional hours worked between 80 and 85 hours in a work period.

f) *OUTSIDE EMPLOYMENT FOR OFF-DUTY PEACE OFFICERS (to be added as an amendment upon completion of policy)*

g) All nonexempt Road & Bridge employees will earn the equivalent of 1.5 hours of compensatory time for every hour worked over forty in a work period with the exception of crew members, truck drivers, inspectors and operators who will earn overtime pay at the rate of 1.5 times their hourly rate for every hour worked over 40 hours in a work period.

h) All nonexempt employees working as Juvenile Detention or Academy officers or as dispatchers and shift supervisors in the Department of 911 Communications will be paid at the rate of 1.5 times their hourly rate for every hour worked over 40 hours in a work period.

i) Employees in the Elections Department who are eligible for payment under elections services contracts will be paid at 1.5 their hourly rate for every hour worked over 40 hours in a work period, if such hours were for services performed under contract on behalf of another political subdivision.

### 3. Provisions only applicable to employees subject to the plan.

a) Nonexempt employees who are subject to the plan are not eligible to earn compensatory time or "bonus time" in place of overtime pay. They must be paid additional cash compensation for their overtime as each pay period occurs. Because their salary is not subject to reduction if they work fewer hours, however, these employees are not paid time-and-a-half for their overtime hours.

b) Nonexempt EMS employees subject to the plan shall be compensated for overtime at the same hourly rate as for their first 40 hours per week (*i.e.*, their guaranteed weekly salary divided by 40). Deputy Constables shall be compensated with additional pay for all overtime hours worked at an hourly rate equal to their guaranteed salary for the work

period divided by the number of hours that they actually worked during the period, divided by two.

c) The salary provided for a nonexempt employee subject to the plan is not subject to reduction because the employee worked fewer than 40 hours during the work period or fewer than 85, as the case may be. Salary may not be “docked” for absences, although an employee who willfully misses work is subject to disciplinary action. This might include unpaid disciplinary suspension or termination.

d) Payment of a salary to an employee subject to the plan is **not** guaranteed if the employee does not work at all during the work period. An employee under the plan who performs no work during a given period will not be paid, except to the extent of any accrued leave that the employee has previously earned. Unpaid leave under the Family and Medical Leave Act (FMLA) or otherwise, is regulated by the same rules that apply to employees who are not subject to the plan. Under federal law, employees subject to the plan and all exempt employees may be placed on disciplinary leave without pay in full-day increments, but only for violations of a major workplace safety rule or a written workplace policy. They may not have their pay reduced for such other infractions such as disregarding an oral instruction, poor work performance, or nonattendance. Pay can be deducted only if the Payroll Department is provided documentation showing that pay was docked for one of the permissible reasons.

e) Employees subject to the plan accrue vacation, sick leave, and other authorized paid leave so long as they are working or being compensated as a result of using accrued leave. They are also entitled to leave under the FMLA, on the same basis as any other employee. Similarly, when the employee is absent from work, the absence is charged against accrued leave on the same basis as any other employee. The only difference is that the salary of an employee subject to the plan may not be reduced for absences—even if the employee has no accrued leave—in any work period during which the employee performed any work. Like any other employee, an employee subject to the plan may be disciplined or terminated for excessive tardiness or absences.

f) County holiday hours earned by an EMS employee subject to the plan that the department head determines cannot be taken off during that pay period shall be converted hour-for-hour (based on 12 hours per shift) to flat-rate holiday time by the Payroll Department’s payroll processes and the employee’s holiday time will be reflected in their holiday bank for use at a later time. Holiday hours earned by deputy constables that cannot be taken off during the same pay period shall be converted hour for hour based on the actual shift of the deputy.

## **VI. VACATION**

Any elected official’s employees, and non-elected departments heads and employees, shall accrue vacation hours as follows:

1. With the exception of EMS employees, employees with less than five (5) years of employment will accrue 3.08 vacation hours per pay period. After completing five (5) years of employment,



4.62 hours vacation will be accrued per pay period, and after ten (10) years employment, 6.16 hours vacation will be accrued per pay period. EMS employees with less than ten (10) years of employment will accrue 5.538 hours vacation per pay period. After completing ten (10) years of employment, 6.46 hours will be accrued per pay period.

2. Part-time  $\geq 20$  hour employees may accrue vacation equivalent to HALF the accrual for full-time employees. For example, anyone working greater than 20 hours but less than 30 hours per week will accrue vacation at 1.54 hours per pay period, no more and no less.

3. Part-time  $\geq 30$  hour employees may accrue vacation equivalent to THREE-FOURTHS accrual for full-time employees. For example, anyone working greater than 30 hours but less than 40 hours per week will accrue vacation at 2.31 hours per pay period, no more and no less.

4. Part-time employees who are regularly scheduled for less than 20 hours per week (including seasonal staff) shall not accrue any vacation hours.

5. Temporary employees shall not accrue any vacation hours.

6. Vacation will be accrued on the payroll system. Employees may carry-over their accrued vacation balances as follows:

Employees with less than 5 years of employment—80 hours

Employees with 5-10 years of employment—120 hours

Employees with 10 or more years of employment—160 hours

EMS employees with less than 10 years of employment—144 hours

EMS employees with 10 or more years of employment—168 hours

If an employee reaches maximum accrual, no further vacation will be accrued until the employee has taken vacation hours.

7. No vacation may be “sold” or “bought.” However, to encourage employees to give advance notice of their separation, employees who leave county employment will be paid for their accrued untaken vacation as of the date of termination.

8. All vacation accruals will be pro-rated based on an employee’s hire date and an employee’s termination date. For example, if a new employee only works one week during the normal two week pay period, they will accrue  $\frac{1}{2}$  or  $3.08/2$  or 1.54 hours of vacation the last pay period worked.

9. An individual who terminates employment with Williamson County and is rehired within one year of termination will have their vacation accrual rate reinstated at the rate they were receiving upon termination. This excludes any individual being paid under the tenure plan upon termination. Vacation balances at time of termination for those individuals will not be reinstated.

10. Exempt employees may be required to use accrued leave for vacation leave, even if the leave is for less than one day. Leave will not be charged or pay reduced if the employee has worked at least eighty hours in the current pay period.

11. EMS employees taking one shift off for vacation and requiring the use of vacation time will be guaranteed the following pay: those employees on a 48 hour shift, taking one shift off for vacation,

will be guaranteed 48 hours of pay. Employees on a 56 hour shift, taking off one shift for vacation, will be guaranteed 56 hours of pay. Employees on a 64 hour shift, taking one shift off for vacation, will be guaranteed 56 hours of pay.

12. Employees on shift work must take vacation leave at a rate commensurate with their assigned shift; they may take one shift at a time instead of taking multiple shifts consecutively, with the approval of their department head.

13. The Texas Constitution prohibits gifts to public employees for hours not worked, or not covered by earned leave, and the Fair Labor Standards Act, in 29 CFR 541.710, allows public employers to make deductions from the pay of exempt employees for partial-day absences, when such employees can no longer be compensated like other employees from approved leave banks. Therefore, payments to exempt employees who no longer have accrued leave would be a “gift” and in the interest of public accountability, Williamson County will reduce the pay of an exempt employee for partial-day and other absences when an exempt employee has no accrued leave from which to be compensated.

## **VII. SICK LEAVE**

Any elected official’s employees, and non-elected department heads and employees, shall accrue thirteen (13) days of sick leave per fiscal year.

1. Sick leave will accrue at the rate of 4 hours per pay period. Sick leave hours will be accrued on the payroll system.
2. Paid sick leave is cumulative up to sixty days (480 hours).
3. Part-time  $\geq 20$  hour employees may accrue sick leave equivalent to HALF the accrual for full time employees. For example, those employees working greater than 20 hours but less than 30 hours per week are entitled to an accrual of 2.0 hours per pay period of sick leave, no more and no less.
4. Part-time  $\geq 30$  hour employees may accrue sick leave equivalent to THREE-FOURTHS the accrual for full time employees. For example, those employees working greater than 30 hours but less than 40 hours per week are entitled to an accrual of 3.0 hours per pay period of sick leave, no more and no less.
5. Part-time employees who are regularly scheduled for less than 20 hours per week (including seasonal staff) shall not accrue any sick leave.
6. Temporary employees shall not accrue any sick leave.
7. No sick leave may be “sold” or “bought.” Employees who leave county employment will not be paid for unused accrued sick leave.
8. Sick leave may only be used for sickness and medical and dental appointments of the employee, or for the employee’s immediate family (family members as defined in the Family and Medical Leave Act policy adopted by Commissioners Court); or for paid leave under the Family BudgetOrder2008/2009

and Medical Leave Act. It is not an alternative form of vacation leave. Sick leave may not be converted to another form of leave to avoid entering unpaid leave status.

9. All sick accruals will be pro-rated based on an employee's hire date. For example, if a new employee only works one week during the normal two week pay period, they will accrue  $\frac{1}{2}$  or 4.00/2 or 2.00 hours of sick time their last pay period worked.

10. Exempt employees may be required to use accrued leave for sick leave, even if the absence is for less than one day. Leave will not be charged or pay reduced if the employee has worked at least eighty hours in the current pay period.

11. EMS employees taking one shift off due to illness and requiring the use of sick time will be guaranteed the following pay: those employees on a 48 hour shift, taking one shift off for sick, will be guaranteed 48 hours of pay. Employees on a 56 hour shift, taking off one shift for sick, will be guaranteed 56 hours of pay. Employees on a 64 hour shift, taking one shift off for sick, will be guaranteed 56 hours of pay.

12. Employees on shift work must take sick leave at a rate commensurate with their assigned shift; they make take one shift at a time instead of taking multiple shifts consecutively, with the approval of their department head.

13. The Texas Constitution prohibits gifts to public employees for hours not worked, or not covered by earned leave, and the Fair Labor Standards Act, in 29 CFR 541.710, allows public employers to make deductions from the pay of exempt employees for partial-day absences, when such employees can no longer be compensated like other employees from approved leave banks. Therefore, payments to exempt employees who no longer have accrued leave would be a "gift" an in the interest of public accountability, Williamson County will reduce the pay of an exempt employee for partial-day and other absences when an exempt employee has no accrued leave from which to be compensated.

## **VIII. OTHER LEAVE**

1. Any official or department head may grant paid emergency leave up to 2 days per fiscal year in addition to vacation or paid sick leave for all full time 40 hour per week employees. Emergency leave may be granted only for one of the following: funeral of relatives or close friend, auto accidents, or emergency repairs of home or autos. Emergency leave is non-cumulative and may not be "sold" or "bought." Emergency leave is not paid out upon termination or resignation from Williamson County.

2. Any official or department head may grant 1 floating holiday per fiscal year to full time, 40 hour per week employees for personal or business reasons. The floating holiday may be used for any reason other than sick or recreational. The floating holiday is non-cumulative and may not be "sold" or "bought." Floating holidays are not paid out upon termination or resignation from Williamson County.

3. Each official or department head shall grant paid jury duty leave to any employee.

4. Extra holidays, bad weather days, public disasters, official funerals, and similar occasions that involve the suspension of all routine county business may only be declared by the County Judge or his designated representative.

a) So long as an office is open, its employees are expected to be there unless there are special circumstances, distinct from those affecting other employees that make their travel or attendance unsafe. Whether an individual will be paid under these circumstances, or must use some form of authorized paid leave is left to the sound discretion of the official or department head.

b) If an emergency situation is prolonged beyond 7 days, the Commissioners Court or official/department head may, at their discretion, place employees whose services are not required, on unpaid leave (in which case the employee may use any accrued paid leave).

c) Upon activation of the EOC or declaration of local, state or federal disaster Essential Personnel as defined by the Williamson County Workplace Safety and Security Manual Page 15, shall be paid or accrue leave as follows:

All Constable Staff will be paid according to the Budget Order.

All Essential Personnel may receive time and one-half in lieu of comp time once they have exceeded 40 hours worked in a pay week. Essential personnel who are exempt will be given EP leave, to be used at the discretion of the official or department head, as departmental budgets allow. EP leave will be paid in the same amounts as holiday leave but will not carry over to the next fiscal year. In order to provide this EP leave all hours must be tracked and documented for exempt staff and forwarded to the payroll department.

5. Military Leave – The first 15 days of military leave will be paid without “loss of time, vacation time or salary.” All military leave after the first 15 days is considered “unpaid leave.” Those individuals on military leave may choose to use vacation time accrued, compensatory time accrued, or holiday time accrued to compensate for a portion of this unpaid leave. Those individuals on guaranteed salary will be entitled to a full two weeks pay if they have worked any time during that particular pay period and are put on military leave simultaneously. The Uniformed Services Employment and Re-employment Rights Act (USERRA) grants up to five years of military leave. The Act requires an employer to reinstate a person to his/her previous position if military service has been satisfactory according to the guidelines listed below.

(a) Service of 90 days or less—veteran must be reemployed in the position he would have held if he had continued in employment without interruption for military service.

(b) Service of 91 days or more—the veteran must be re-employed in the same position or in a position of like seniority, status and pay.

c) For service up to 30 days, veteran must report back to work on the next regularly scheduled day after completion of duty.

(d) For service of 31-180 days, veteran must apply for re-employment within 14 days following release from active duty.

(e) For service of more than 180 days, veteran must apply for re-employment within 90 days of release from active duty.

6. Administrative Leave—For disciplinary or other reasons, an employee may be placed on paid or unpaid administrative leave.

## **IX. FAMILY AND MEDICAL LEAVE**

1. Under the Family and Medical Leave Act (FMLA) policy all employees will be required to use all accrued sick leave, vacation leave, essential pay, compensatory time and holiday time to have paid leave under FMLA. Emergency leave or floating holiday leave cannot be used while on FMLA. When employees have exhausted all forms of allowable paid leave, they shall be placed on unpaid leave as provided in the FMLA policy. However, if employees on leave are receiving workers' compensation income benefits, they will receive that as their sole compensation and will neither receive county pay (unless law enforcement or guaranteed salary) nor expend previously accrued leave. FMLA leave can run concurrently with an employee's lost work time under workers' compensation and may provide for medical insurance continuation if the employee is receiving workers' compensation income benefits.

2. As long as an employee is on FMLA leave allowable paid leave or FMLA leave without pay, the employing official or department head may not hire another regular, full-time employee to fill that position, unless expressly authorized to do so by the Commissioners Court. Requests for intermittent leave will be strictly scrutinized to assure both compliance with FMLA and minimum disruption to the workplace.

3. While on unpaid FMLA leave, or any other form of unpaid leave, the employee shall not accrue any vacation or sick leave hours or receive pay for scheduled county holidays.

4. Any employee is eligible for FMLA after completing 12 months of employment with the county and working at least 1,250 hours for the county during the 12 month period immediately preceding FMLA leave.

5. Employees on FMLA leave who have "exempt" pay status under FLSA regulations will be required to use paid accrued leave to cover the hours they are not at work. When paid accrued leave is exhausted and employee is placed on unpaid FMLA leave status, exempt employees will not receive pay.

6. The County will provide benefits as part of the compensation for an employee who is on authorized unpaid FMLA leave only, and will collect from the employee during or after the unpaid FMLA leave any premium payments that are due. Such payments must be made within six months of the employee's return to paid status.

## **X. HEALTH BENEFITS**

1. All eligible county and precinct officials, employees and retirees will have the opportunity to enroll in one of the health benefit plans under the Self-Funded Williamson County Benefits Program.

2. A Benefits Committee composed of the County Judge, one County Commissioner and three other persons selected from department heads and employees will serve as trustees of the Williamson County Benefits Program. The committee will act in compliance with the Texas Local Government Code, Chapter 172, sec. 172.001-172.015, Texas Political Subdivisions Uniform Group Benefits Program.
3. All employee health premium rates will be paid on a pretax basis through payroll deduction. The employee health premium rates will be determined each year by the Williamson County Benefits Committee and approved by the Commissioners Court. The county will fund the balance of the total health premium that is over and above the portion paid by the employee.
4. County and precinct officials, employees and retirees may also cover their eligible dependents under the same health benefit plan that they elect. The appropriate additional premium for dependent coverage will also be deducted through payroll on a pretax basis. (Except for retirees)
5. The eligible retiree will be provided health benefits for a specified premium rate, with the county funding the balance of the total health premium. The retiree may also cover their eligible dependents for an additional specified premium rate. A retiree is defined as someone who retires directly from active duty with Williamson County and is receiving lifetime monthly Texas County and District Retirement System (TCDRS) pension benefit payments. The county will stop insurance coverage on the retiree when: a) the retiree becomes eligible for Medicare or b) the retiree fails to submit the required set premium. The County will stop insurance coverage on the retiree dependent when the retiree dependent becomes eligible for Medicare.

Anyone that retired before April 1, 1994, will have health insurance coverage until age seventy (70). All other retirees and retiree's eligible dependents will have health insurance coverage until age sixty-five (65) at which time coverage will cease.

6. The County's funding for the health plan will be calculated and paid based on the total budgeted full-time positions (whether vacant or filled) for the fiscal year multiplied by the Court's approved employer health plan contribution rate. *Payment from all funds that are budgeted for staff will be processed and paid to the Self-Funded Williamson County Benefits Program. This does not apply to any staff positions fully funded from federal, state or local grants. The County's health plan funding for staff positions fully funded from federal, state or local grants will be processed as part of semi-monthly payroll processes. The monthly payment amount would remain constant barring any mid-year staff additions or reductions.*

## **XI. RETIREMENT**

1. Currently all officials, their employees and employees of other departments that work over 18 hours per week, per year, are required to participate in the Texas County and District Retirement System. Effective January 1, 2007, all part-time employees (as distinct from "Temporary" as defined in Section III, Payroll), will be required to participate in the Texas County and District Retirement System, regardless of the number of hours worked per week or year. The Payroll Department shall deduct the required amount from the employee's salary and the county shall make the required county contribution. The Commissioners Court has appointed the Associate Director of

Human Resources as custodian of the County Retirement System. Temporary workers may be exempted from participation as provided by Retirement System regulations.

## **XII. WORKERS' COMPENSATION**

1. In compliance with the Texas Workers' Compensation Insurance Act, all Williamson County employees are provided workers' compensation coverage. Newly hired employees may elect to "opt out" of our workers compensation coverage if they provide written notice to the Human Resources Department within 5 days of their hire date.
2. The Williamson County Human Resources Department will report all injuries to the county's workers compensation provider as they are reported. Claims for lost time are forwarded to the Texas Department of Insurance - Division of Workers' Compensation (TDI-DWC). More information about workers compensation rights may be obtained from TDI-DWC, by calling (512) 804-4000.

## **XIII. ADDITIONAL PROVISIONS**

1. In compliance with the Texas Department of Transportation's regulations for drug and alcohol testing, Williamson County employees or potential employees who possess commercial drivers licenses (CDL) and operate county owned equipment or vehicles are subject to pre-employment, random, and post-accident testing. Certain employees of the Williamson County Sheriff's Department, Emergency Medical Service, Juvenile Services, Unified Road System, Fleet Dept and certain Constables are subject to pre-employment testing. Certain employees, as shown on their job description, of the Emergency Medical Services, Unified Road System and Fleet Dept are subject to random drug testing. All employees are subject to being tested if there is probable cause to suspect they are intoxicated while on duty.
2. An Employee Assistance Program (EAP) is available to Williamson County employees and their eligible dependents. The EAP may be used for individual, confidential counseling for work-related problems or personal problems. It may also be utilized at the supervisor's discretion, as treatment for various work-related personnel problems.
3. Williamson County will comply with all Fair Labor Standards Act rules and regulations. Employee records will be maintained for a minimum of 4 years as mandated by the Act. The County is an Equal Opportunity Employer and will also comply with the Americans with Disabilities Act and the Family and Medical Leave Act. Williamson County has adopted a firm policy on sexual harassment and will not tolerate such behavior.
4.
  - a) The employee termination date for an employee who is terminating employment with Williamson County will be their last date of active duty in person at his/her usual and customary place of work, unless they are on paid administrative leave pending an investigation. If they are on paid administrative leave pending an investigation, their last date of active duty will be the date upon which a final termination decision was made following the investigation. Any accrued vacation or comp time balances remaining for the employee as of their last date of active duty will be paid in a lump sum to the employee on their final pay check. A terminated employee's final paycheck is processed in the pay period which includes their termination date.
  - b) All assets assigned to the terminated employee must be returned. Failure to return any asset will result in deduction of the assets value from the terminated employee's final paycheck. All assets

assigned to employees must be listed on an inventory sheet which shall be the responsibility of the departments and must include a value assigned to each item assigned to the employee. The Inventory Sheet shall be signed and dated by the employee and Department Head.

#### **XIV. FINANCIAL POLICIES**

##### **A. Fund Balance Policy**

Williamson County recognizes the financial importance of maintaining an appropriate level of Unreserved Fund Balance. A formalized Fund Balance Policy demonstrates to the taxpayer fiscal prudence and the ability to meet its obligations in a timely manner. Independent financial analysts rate the county's financial stability. The county's credit strength and strong management control reported by these analysts is, in part, a result of this Fund Balance Policy.

##### **General Fund:**

Unreserved Fund Balance represents the difference between assets and liabilities that is available for appropriation. Williamson County will maintain an appropriate level of Unreserved Fund Balance in the General Fund to protect against a reduction of services due to temporary revenue shortfalls or unexpected one-time expenditures. It also helps to ensure stable tax rates.

The level of Unreserved Fund Balance for the General Fund shall not be less than 30% of total General Fund budgeted expenditures. The goal of each year's budget process will be to adopt a budget that maintains compliance with the General Fund Unreserved Fund Balance Policy.

If it is determined there is a surplus (an amount exceeding the target limit), the funds may be designated or appropriated for the following, including but not limited to:

- Tax rate stabilization.
- Only one-time, non-recurring expenditures, such as capital improvement needs.
- Address any shortfall in related funds, i.e. Road and Bridge Fund.
- Reduction of debt; to include capital leases.

If it is determined there is a deficit (an amount below the lower limit), the County must develop a plan to rebuild the Unreserved Fund Balance to 30%.

##### **Tobacco Fund:**

The initial distribution of Williamson County's share of the settlement established the fund in 1999. Revenues to the fund consist of interest income and the annual distribution by the state of the state trust earnings. To ensure continuation of the fund, the Williamson County Commissioner's Court has designated the portion of fund balance representing the amount of the original settlement (\$2.5M). Designation means that this amount, or "principal" balance, cannot be expended. In addition to the original settlement amount, each year, 20% of the revenues from both interest income and the annual distribution from the state will be added to the designated fund balance in order to allow the fund to grow over time. Only 80% of revenues earned from interest and the earnings distributed annually by the state will be budgeted and expended. This available balance will be tracked annually by the County Auditor's office.



## **B. Use and Distribution of Specific Special Revenue Funds**

### **Child Safety Fund:**

Child Safety fees collected by justice, county and district courts in accordance with the Texas Education Code are accumulated in the Child Safety Fund. These funds are to be distributed to Williamson County school districts based on the number of students who reside in Williamson County for the purposes of providing school crossing guard services. This distribution will occur annually at the close of each fiscal year.

### **School Fund:**

Williamson County maintains a working interest ownership in two natural gas producing properties located on what was formerly county-owned property. The mineral rights that have been retained are designated to be distributed to school districts within the county based on the number of students who reside in the county. This distribution will occur annually at the close of each fiscal year and will coincide with the distribution of the Child Safety Fund proceeds.

### **Medicaid Fund:**

The Medicaid Fund was established as a result of the Williamson County Indigent Care Affiliation Agreement entered into between Williamson County, St. David's Georgetown Hospital and Round Rock Medical Center in June 2008. As part of the collaboration established between the hospitals and the County, the County has chosen to use a portion of its annual ad valorem tax revenues to fund Medicaid services provided to Williamson County residents by these hospitals.

Revenues to this fund will be spent to pay for Medicaid services provided by St. David's Georgetown Hospital and Round Rock Medical Center, either through direct Medicaid payments to the hospitals or by funding Medicaid supplemental payments to the hospitals through intergovernmental transfers of funding to the State, for purposes of the private hospital Medicaid upper payment limit program authorized by Section 355.8063(t)(4) of the Texas Administrative Code, Title 1.

## **XV. PURCHASING – GENERAL PROCEDURES**

Effective January 1, 2009, all P.O.'s must be submitted electronically.

The following definitions apply to the Purchasing section of this order.

The purpose of this section is to facilitate the judicious expenditure of county dollars. This policy will provide consistent procedures for the acquisition of materials, supplies, and services required by Williamson County. The responsibility to adhere to these guidelines rests with the employee, supervisor or department head who certifies conformance to them. Any questions related to conformance should be directed to the Purchasing Department prior to making a purchase.

The guidelines outlined in the Williamson County Purchasing Manual are expected to be followed for all purchases. The most current version of the purchasing manual is maintained on the county's website at [www.wilco.org/procurement](http://www.wilco.org/procurement).

Guidelines related to purchase orders can be found in the County's purchasing manual. All purchases for materials and supplies require a purchase order **prior to** placing the order. The Auditor's office will not process payment for an invoice submitted for these items without the required purchase order attached or referenced. Approval for payment of invoices that do not have a purchase order must be obtained from the Commissioner's Court. Requests for a purchase order **after** the order is placed will not be processed.

Guidelines for emergency purchases and purchases that do not require a purchase order prior to placing an order may be found in the purchasing manual or you can contact the purchasing department if you have any questions.

### **PROCUREMENT CARDS**

**Every procurement card issued is linked under one account by the P-Card vendor. A delay in getting the proper documentation from one cardholder could result in the suspension of card privileges for the entire County.**

- 1) The procurement card memo statement and all receipts must be submitted to Accounts Payable within 10 days of receipt of statement.
- 2) All receipts must be detailed to show items purchased.
- 3) Cardholders are responsible to resolve discrepancies with the P-Card vendor
- 4) Cardholder is responsible for reimbursing the County for sales tax charged
- 5) Cardholder is responsible to verify budget funds are available before purchase is made
- 6) Backup documentation is required for travel/training charges
- 7) If a receipt is lost then a signed affidavit attesting to the items purchased must be received in lieu of the receipt.

**Suspension of card privileges may be recommended for any cardholder who repeatedly does not follow proper procedures regarding documentation and timeliness for their P-card purchases.**

### **XVI. ACCOUNTS PAYABLE - GENERAL PROCEDURES**

The following definitions apply to the Accounts Payable section of this order.

Authorized travel -any travel by a county official or employee for the purpose of official county business.

Day travel -travel **outside** the county that does not include an overnight stay.

Overnight travel -travel **outside** the county that **exceeds** a 50-mile radius and does include an overnight stay.

Emergency -the occurrence of an unforeseen circumstance, which may result in harm to the public good.

Official county business -business that relates directly to a person's work function and directly benefits the county.

Training reimbursement -shall include all expenses relating to training including travel to the destination, meals, lodging and training aids. (workshops, seminars, conferences)

Travel reimbursement -shall include all expenses relating to travel including travel to the destination, meals and lodging. (Delivering documents, transporting a prisoner, attending county business meetings.)

The purpose of the Accounts Payable procedures is to promote the prudent exercise of judgment when spending county dollars. This policy will provide accountability and consistent Accounts Payable procedures in the issuance of checks for Williamson County obligations. The responsibility to observe these guidelines rests with the employee, supervisor or department head who certifies conformance to these guidelines by approving the expenditure.

1. Any bill or invoice must be submitted to the County Auditor for payment within fourteen (14) days of receiving it, and all expense reimbursements must be submitted to the County Auditor for payment within sixty (60) days of the expenditure.
2. Checks for payment of county obligations will be issued not later than 30 days after the date the invoice is received in the Accounts Payable department, pursuant to Texas Govt. Code Sec. 2251.021.
3. Checks will be issued every Tuesday. When an issuance date falls on a holiday, checks will be issued on either the first working day before or after the holiday.
4. The cutoff day for receiving invoices for each check run will be Wednesday. The Accounts Payable department will endeavor to process invoices that are received from Thursday to the following Wednesday approximately 13-20 days after the invoice is received in our department.
5. Any invoice or expense reimbursement requiring additional review or signatures may cause delays in processing.
6. Manual checks will be issued in emergency situations only.
7. Purchase orders are required for ALL purchases of materials and supplies, pursuant with the Texas Local Government Code, Chapter 113, Section 901 and the County Purchasing Manual. The Auditor's office will not process payment for an invoice without the required purchase order. Approval for payment of invoices that do not have a purchase order must be obtained from the Commissioners Court.

8. Discrepancies between invoices & purchase orders should be brought to the attention of the Purchasing department before submitting to Accounts Payable.
9. A copy of the PO should be submitted with the invoice to properly release encumbered funds.
10. Payments will be made from an original invoice or a fax copy so long as an original approval signature appears on the invoice. Original invoices are preferred.
11. All authorizations and account coding should be made on the invoice.
12. Approval signatures and account coding should not be made on the remittance portion of the invoice. If necessary, attach an additional sheet with approval authorization.
13. Some suppliers require payment at the time an order is placed. Please complete a purchase requisition and send the relevant backup documentation to the Purchasing department, who will then forward the request to Accounts Payable.
14. If a PO is not required, (Consult Purchasing Guide) please submit a check requisition request with appropriate documentation directly to Accounts Payable. Please note, in either circumstance there is a 13-20 day processing time from the date Accounts Payable receives the request.
15. Any questions or extenuating circumstances should be directed to the Accounts Payable department.
16. If you paid for an expense on-line (e.g., e-tickets or hotel deposit) a printout of the on-line/e-mail receipt should be attached to your expense report.
17. Cell phone use will be reimbursed/paid according to the county cell phone policy attached hereto as Addendum A.
18. Any mailings to be sent out via US Mail to over 100 households by a county department or official using county funds should be first submitted and approved by, the Commissioner's Court unless such mailing is part of the routine business of the county, such as the mailing of tax bills, voter registration cards, warrants, summons, and so forth.
19. All county meetings, training and retreats should be held in county facilities whenever feasible and such facilities are available. If county meeting space is not available, other publicly owned facilities, such as those owned by cities and school districts, should be utilized as the rental of these facilities is often at little or no cost. If none of these options are available, suitable or feasible, and a privately owned facility is being requested to be rented with county funds, permission for such a rental should be submitted in advance to Commissioner's Court for approval with the justification as to why a public facility is not being used.
20. Any expenses incurred as a result of any public meetings shall be approved by the Commissioner's Court prior to incurring the expense.

21. Transfer of funds out of the following line items will not be allowed:

1) Salaries 2) Fringe Benefits 3) Training 4) Vehicle Deductible 5) Gasoline 6) Cell Phones  
Transfer of funds into the above line items may be allowed, except that funds will not be transferred into a salary line item to cover an avoidable overtime obligation that was, in the judgment of the Commissioner's Court, unnecessary.

## **XVII. TRAVEL POLICY**

1. The employee shall be responsible for all excess costs and additional travel expense resulting from taking an indirect route or a delayed return trip for personal preference or convenience.

2. No advance travel expenditure will be paid directly to the employee. If an employee pays for an expense in advance, reimbursement will **not** be made until after the trip is taken.

3. Reimbursement for transportation costs will be at the most reasonable means of transport. (i.e.: airline cost will be reimbursed at coach rate)

4. The County will not be responsible for, nor reimburse for additional changes due to personal preference or personal convenience of the individual traveling.

5. The County will not reimburse airfare prices if higher than the cost of mileage reimbursement. County employees may use Lovoi Travel or Accent Travel and charge airfare purchases on the County's air travel account.

6. Additional expenses associated with travel that is extended to save costs (i.e.: a Saturday night stay) may be reimbursed when the cost of airfare would be less than the cost of additional expenses (lodging, meals) if the trip had not been extended. Documentation will be required to justify the expense.

7. Per IRS Guidelines all expense reimbursement requests must include the following:

- a) Date
- b) Destination
- c) Purpose
- d) Name of traveler(s)
- e) conference/seminar agenda, or any correspondence that verifies the business purpose of the expense.

(Responses to open records request are made difficult when business purpose is not stated.)

8. Each expense reimbursement must have an original signature of the person requesting the reimbursement & the department head approval. The person approving an expense reimbursement should verify the correct budget line item is being charged.

9. A secondary authorization signature on a reimbursement is required if the individual is not an elected official.

10. All expense reimbursements must be **received in the Auditor's office** no more than 60 days after the incurrence of the expense. Any items over the 60 days will be denied reimbursement. The

County Judge has the authority to approve requests over 60 days old.

11. The County will not reimburse travel expenses incurred by a spouse or other individual accompanying an employee on business.

12. All expenses except mileage and meals must have a paid receipt. If a receipt cannot be obtained a written statement of the expense from the employee may be substituted for the receipt.

13. The Supreme Court has ruled that the Internal Revenue's ruling that "traveling expenses" incurred "while away from home" which are deductible under Section 162 (a) (2) of the Internal Revenue Code include the cost of meals only if the trip requires sleep or rest. Therefore, all meals not associated with an overnight stay are taxable to employees.

14. All credit card bills paid through Accounts Payable (i.e.: American Express; JP Morgan) must have detailed receipts attached, excluding meal receipts. Meals for day travel should NOT be charged on a county credit card. (See item 13 above) County credit card statements must be approved by someone other than the card holder unless the cardholder is an elected official.

15. Sales tax on goods purchased will not be reimbursed. Sales tax for meals and hotel stays are the only sales taxes that will be reimbursed. The sales tax exemption form is available in the Financial Center.

16. An employee who loses a required receipt should seek a duplicate. When an acceptable duplicate is unobtainable, the employee should submit a signed affidavit itemizing the expenditure with the expense report.

17. The County will not pay for any late charges incurred on County credit cards. It is the cardholder's obligation to make sure the bill is submitted in a timely manner.

18. The County will hold the individual(s) who made the charges responsible for finance charges and/or late payments due on invoices or credit card payments that are turned in to Accounts Payable late or because the department budget did not have enough funds to process the payment in a timely manner.

19. Employees shall be responsible for repayment of inappropriately reimbursed expenses whenever an audit or subsequent review of the travel expense reimbursement documentation finds that such expenses were reimbursed contrary to these guidelines.

20. Any personal expense incurred by employees should be reimbursed to the county. Please attach your check made payable to Williamson County for these charges with your expense reimbursement.

21. Expenses incurred due to an employee serving on a board or committee of an association related to their county employment will only be reimbursed to the extent that the association does not reimburse the employee. The employee needs to provide documentation of their request for reimbursement from the association and the association's denial of the request.

## **XVIII. SEMINARS/CONFERENCES**

1. A copy of a check in lieu of a paid receipt may be used as the receipt for registration fee/reimbursements.
2. The check must be made payable to the seminar/conference and a copy of the check is required. In addition, a brochure or similar document of the conference indicating the amount of registration fee and the conference agenda must accompany the copy of the check supporting the reimbursement claim.
3. You can request payment directly to the seminar/conference by submitting a check requisition form to the Accounts Payable Department with proper backup documentation. Please note that a check request will take 13-20 days to process once it is received in the Accounts Payable Department.
4. Registration fees, if paid by the employee will not be reimbursed until after the conference or training date.

#### **XIX. TUITION REIMBURSEMENT**

1. The County may pay for training, including class work, related to obtaining certification directly relevant to County business, as defined by the office or department involved and pre-approved by the County Auditor. The funds for these courses must be available in the appropriate departments training budget. The county will only reimburse for 6 credit hours per fiscal year. After completing the course(s) and achieving minimum established grades (C for undergraduate and B for graduate), employees may apply for reimbursement of 100% tuition not to exceed that which would be payable at the nearest state supported college or university.

#### **XX. RETREATS**

A retreat is a period away from normal activities for study and instruction under a professional trainer. Retreats provide a forum to discuss issues and ideas that will aid in running your department.

1. Retreats are limited to once a year per department.
2. Retreats not held in a county or other publicly owned facility must have prior Commissioners Court approval. See Item #19 under General Procedures.
3. The lodging rules for retreats are the same as for travel reimbursements.
  - a) Lodging must be beyond a 50 miles radius of Williamson County. A purchase order should be issued prior to reserving the retreat location.
  - b) An itemized hotel/motel receipt must be submitted.
  - c) Necessary meals at the retreat, even within the county, will be reimbursed. Meals are limited to either the \$20.00 or \$40.00 daily allowance rule.
  - d) Only single room rates will be reimbursed unless single rooms are not available. Documentation will be required.
  - e) You may be required to justify charges that appear excessive.
4. You must submit an agenda and/or minutes from the retreat with your expense reimbursement.

5. A list of attendees must also be submitted so there may be documentation of who has benefited from this retreat.

## **XXI. MEALS**

1. Reimbursement for meal costs in travel of less than one day is provided solely to offset actual expenses where restaurant meal costs are incurred.

2. Each employee is on their honor to request reimbursement for actual expenses incurred.

3. Meals are reimbursable only for county business trips that are **outside** the county. Exception may be made for Commissioners Court meetings that extend beyond 1:00 p.m.

4. Meal reimbursements are limited to a maximum of \$40.00 per day. An employee may claim up to \$20.00 for meals when traveling outside the county for day trips. An employee may claim up to \$40.00 for meals when traveling outside the county and an overnight stay is necessary or when the employee's work hours extends at least three hours beyond their normal scheduled workday. You will be required to provide documentation of extended work hours.

5. If an overnight stay is **required**, but the stay does not exceed a 50-mile radius outside the county, you may claim an amount up to the \$40.00 overnight allowance for your meals, but lodging will not be reimbursed.

6. Meal receipts are not required unless requested by your supervisor or department head or the meal is charged on a county credit card. Meal receipts that are turned in to Accounts Payable will be reimbursed for the actual meal costs.

7. No reimbursement will be made for alcoholic beverages.

8. The IRS has ruled that certain amounts paid to employees for meal expense may be taxable income to the employee. Meals associated with **day travel** are taxable to the employee. These reimbursements will be forwarded to the payroll department to process the expense. Do not charge day travel meals on your county procurement card. You will be required to reimburse the county for these expenses and submit an expense reimbursement request.

9. Employees should only request reimbursement for their own expenses. Any employee who requests reimbursement for a day travel meal for another employee will be charged taxes on the amount requested for both employees.

10. Tips should be reasonable and should be included in the \$20.00 or \$40.00 meal allowance.

11. Employees whose duties take them to alternate work locations within the county are not reimbursed the lunch meal. It is the employee's own responsibility to make provisions for lunches that are incurred within the county.

12. No meals purchased for entertainment/business purposes will be allowed.

13. Meal reimbursements will be paid for county employees only.



## **XXII. LODGING**

1. Lodging expenses will be reimbursed only if traveling **beyond** a 50-mile radius of Williamson County. (This means 50 miles beyond the county line. Lodging in Austin will not be reimbursed.)
2. Hotel accommodations require an original itemized hotel folio as a receipt. The lodging receipt should include the name of the motel/hotel, number of occupants and the goods or services for each individual charge such as room rental, food, tax, etc. Credit card receipts by themselves are not acceptable.
3. Individuals will only be reimbursed for a single room rate charge + any applicable tax. If a single room is not available you must provide documentation to justify the expense. You may also be required to provide additional documentation if the room rate appears to be excessive.
4. When lodging is shared by two or more employees the names of the authorized travelers should be noted on the receipt.
5. Each employee should review the room invoice carefully for accuracy upon checking out.
6. Personal telephone charges whether local or long distance are not reimbursed. If you incur telephone charges that are county related, please identify them on your hotel receipt.
7. Government rates, when available should be requested at all times.
8. When staying with a relative, or other non-commercial lodging, no receipt is required, but a written statement stating the circumstances of your stay will be required.

## **XXIII. AIRFARE**

1. When air travel is required, only the most economical (direct, coach) airfare available on a commercial carrier shall be obtained. Any deviations must be justified.
2. The county will not be responsible for, nor reimburse for additional changes due to the personal preference or personal convenience of the individual traveling.
3. Airfare may be charged to the County's air travel account that has been established with Lovoi Travel and Accent Travel.
4. Airfare reimbursement will be paid directly to the travel agency, airlines or your county travel card. (i.e.: JP Morgan)
5. Employees who pay for their own airfare tickets will be reimbursed **upon return** from their business trip.

6. Air travel expenses must be supported with the receipt copy of your airline ticket or an itinerary. If tickets are purchased through a web site, please submit a copy of the web page showing the ticket price if no paper ticket is issued.
7. Cancellation penalties may be levied by airlines when a ticket cannot be used. The county could reimburse the employee this cost if the change in travel plan was due to a business related change or a personal emergency. Documentation for the change must be submitted to the County Auditor for consideration of payment.
8. Should an airline delay necessitate an overnight stay, the employee must first attempt to secure complimentary lodging from the airline. If unsuccessful, the employee should obtain lodging at the most reasonable available rates and the county will reimburse this expense. Documentation for the delay must be submitted.
9. The county will not reimburse employees for tickets purchased with frequent flyer miles.

#### **XXIV. CAR RENTAL**

1. Travelers may rent a car at their destination when:
  - a) It is less expensive than other transportation modes such as taxis, airport shuttles or public transportation such as buses or subways.
  - b) Cars rented should be economy or mid size. Luxury vehicle rentals will not be reimbursed.
2. Rental cars will not be allowed for travel within the county.
3. Employees may rent a car to travel to their business destination outside the county only if the total cost of the rental is less than the mileage reimbursement cost. (Check with Accounts Payable for current rates) Documentation showing the cost comparison between the rental cost and mileage may be required.
4. Many car rental companies charge an exorbitant cost for gasoline if the car is not returned with a full tank. Employees should avoid such unnecessary charges by returning the car with a full tank.
5. The rental agreement and the charge card receipt (if applicable) must be turned in with the expense request.
6. Insurance purchased when renting a vehicle may also be reimbursed.

#### **XXV. PERSONAL CAR USAGE**

1. Any county official or employee who is authorized to use their personal vehicle when required to travel on official county business may be entitled to receive a reimbursement equal to the standard mileage rate allowed by the IRS. Check with the Accounts Payable department for current rates.

2. Mileage will be reimbursed on the basis of the commonly used route. Reimbursement will not be made for extra miles logged from a roundabout route or for personal convenience. Mileage for using toll roads may be allowable if for business expedience only. Justification will be required.
3. Reimbursement for mileage shall not exceed the cost of a round trip coach airfare. You may be required to provide a cost comparison between mileage and airfare.
4. Reimbursement for mileage shall be prohibited between place of residence and usual place of work.
5. Mileage should be calculated from the employee's regular place of work or their residence, whichever is the **shorter** distance when traveling to a meeting, conference or seminar.
6. When more than one employee travels in the same vehicle, only one person may claim mileage reimbursement.
7. To be reimbursed for the use of a personal vehicle, travelers must provide the following information on their expense report; Per IRS Guidelines.
  - a) The purpose of the trip
  - b) Date
  - c) Location traveled to and from
  - d) Number of miles traveled
8. Tolls and parking fees, if reasonable, are reimbursable. Receipts are required for reimbursement. If a receipt is not obtainable, then written documentation of the expense must be submitted for reimbursement.
9. Toll Tags will be purchased for County vehicles as approved by the County Judge. Some examples of this are for the haul trucks in Road and Bridge and transportation vehicles in Juvenile Services. Contact the County Auditor's Office to assist in setting up these accounts and getting approval of the County Judge. County vehicles with toll tags and those that are exempt may access the toll roads for county business only and not for personal commuting.
10. It is the responsibility of employees to keep track of their own mileage.
11. The officials and employees who are listed in the section entitled "County Vehicles" below, are to be provided with a county vehicle in lieu of mileage.
12. Operating and maintenance expenses as well as other personal expenses, such as parking tickets, traffic violations, car repairs and collision damage are not reimbursable.
13. Officials using personal vehicles on county business will be subject to a [Vehicle Management & Use Policy](#) adopted by the Commissioners' Court.

## **XXVI. OTHER EXPENSES**

1. Taxi fare, bus tickets, conference registrations, parking, etc. must have a proper original receipt. If a receipt is unobtainable or is lost, a written statement must be submitted for the expense.
2. Expenses other than meals or mileage require a receipt for reimbursement.
3. Only paid receipts will be reimbursed.
4. A department may purchase small appliances (i.e.; microwaves, refrigerators) for the convenience of their employees.
5. The County will pay for uniforms, per IRS Guidelines, only if the below policy is adhered to:

### **UNIFORM POLICY**

Uniforms for law enforcement and corrections personnel shall be issued subject to policies issued by the relevant elected official.

Uniforms for all other county personnel shall be subject to the following countywide policy:

- a. No uniforms shall be issued to any county employee unless the department head has determined that the wearing of a uniform by that employee is a reasonable job requirement. In the case of a department head, the County Judge must make this determination.
- b. All uniforms shall be so distinctive as not to be readily adaptable for personal use.
- c. The uniform must be worn while on duty at all times 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 during a work period when the uniform is required. The uniform may not be worn at any other time.
- d. All uniforms and other county property shall be promptly returned if the person leaves county employment.
- e. No uniform shall be issued to an employee unless they have acknowledged this policy in writing.
- f. No funds from the current county budget may be expended for uniforms except in compliance with this policy.

For any official, their employee, or the employees or reserve deputies of other departments to received expenses allowances for the above referenced expenses, the funds to be used to pay the reimbursement must have been appropriated by the Commissioner's Court prior to the expenses being incurred.

## **XXVII. EMPLOYEE RECOGNITION EXPENSES**

Employee Recognition Expenses should be nominal in nature. These items can be taxable to the employee. In order to avoid an item being taxable, the following purchases will be allowable for Employee Recognition. Plaques or Certificates of recognition for service, etc. Plaques or Certificates of recognition for Retirement. The purchase of gift cards or meals are not allowable as they are taxable items. Please refer any questions to the Auditor's Office for clarification of your purchases in this area prior to incurring expense.

## **XXVIII. NON- REIMBURSABLE EXPENSES**

1. The county does not reimburse expenses related to County Government Week or holiday decorations.
2. Coffee, tea and other related items used by employees are not reimbursable expenses.
3. Mileage to and from county functions such as the Christmas party or Employee Appreciation luncheon is not reimbursable.
4. Other non-reimbursable expenses:
  - a) alcoholic beverages/tobacco products
  - b) personal phone calls
  - c) laundry service
  - d) valet service
  - e) movie rentals
  - f) damage to personal clothing
  - g) flowers/plants
  - h) greeting cards
  - i) fines and /or penalties
  - j) entertainment, personal clothing, personal sundries and services
  - k) transportation to places of entertainment or similar personal activities
  - l) up-grades, air, hotel or car rental
  - m) auto repairs
  - n) baby-sitter fees, kennel costs, pet or house-sitting fees
  - o) saunas, massages or exercise facilities
  - p) credit card delinquency fees
  - q) doctor bills, prescriptions and other medical services
  - r) no lifetime memberships to any association for any employee or elected official

## **XXIX. COUNTY VEHICLES**

1. The use of county equipment or vehicles for personal use is prohibited by law, but because of the need for specific officials and specific employees to respond to emergencies at night or on weekends, the following officials and employees (with the concurrence of their department head) are required to take a county vehicle to their home at night within Williamson County, even though this involves the use of a county vehicle for travel to and from their residence each day:

- a) The Sheriff and paid law enforcement as follows: Sheriff's Patrol Deputies, Sheriff's Detectives, on call Crime Scene Technician, on call Animal Control Officers, Sergeants, Lieutenants, Captains and Chiefs.
- b) One Chief and three Captains in the Corrections Division of the Sheriff's Office.
- c) Each Constable and Deputy Constables
- d) Prosecutors' investigators in the District Attorney and County Attorneys offices.
- e) One on call maintenance employee designated by the Maintenance Director and approved by the Commissioner's Court
- f) The EMS Director and each EMS Commander
- g) The Hazardous Materials Chief
- h) The Unified Road County Engineer, (7) Unified Road Foremen, Unified Road East & West Side Supervisor(s), (4) Unified Road County Inspectors
- i) The Director of 911 Communications
- j) The MOT Director, 2 on call MOT counselors

The following list has been grandfathered in by the previous court, will not be expanded and shall show significant decreases in each budget year until phased out.

Sheriff's Office

S. Zion  
G. Marek  
S. Shanks  
J. Burks  
D. Garrett  
J. Hicks  
J. Lafosse  
J. Foster

Constable Office Pct. 2

R. Doyer

***County vehicles assigned to departments or individuals that are not take home vehicles, shall be returned and parked at the end of each work day at the facility where the primary office is located.***

***It is expressly forbidden under this order for any county vehicle to be used for personal use at any time.***

2. Peace officers may use a county vehicle in connection with off-duty security work that complies with their departmental policy on extra jobs. However, they must account for every minute of such use and report it to their department and to the County Auditor in a form acceptable to the Auditor.

County vehicle scheduling and invoicing shall occur during regular working hours. The vehicle shall be billed for the same number of hours that the officer was paid for the off-duty security work except when the officer is paid based off minimum required hours, or in accordance with applicable cancellation policies. The vehicle will then only be billed for time actually utilized (minimum of one hour).

There is no charge for a county vehicle when used in conjunction with a community event or in a matter of community security. If the officer is working directly for an governmental entity, and/or political subdivision of the State of Texas that has agreed with the county that the officer is off-duty, but on-call, and will be expected to respond to county calls as a priority over the extra job, use of the vehicle will be billed to the agency or political subdivision at the rate of \$1.00 per hour. Otherwise, the vehicle will be billed at \$12.00 per hour. Use of the vehicle should be limited to jobs primarily within Williamson County.

3. A County Fleet Committee will review fleet policies and purchases and make recommendations for budgeting purposes. This committee will consist of one Commissioner's Court member, the Fleet Director, Safety Coordinator, Risk Coordinator and the Budget Analyst. The Purchasing Director will also be a non-voting member of the committee.


4. All accidents involving County vehicles and equipment will be reported to the Risk Coordinator in the Human Resources Department on a timely basis, but never more than three days after an accident. The Risk Coordinator will provide a report to Commissioner's Court on a monthly basis of the status of the entire county fleet. This report will consist of, but not be limited to, a listing of vehicles involved in accidents and vehicles that need to be taken out of service for any reason. It will include information in regards to the disposal of any county vehicles.

4. All county departments will be required to follow the Vehicle Management & Use Policy which is a separate document.

WHEREUPON MOTION MADE AND SECONDED, the ORDER ADOPTING THE 2008/2009 WILLIAMSON COUNTY BUDGET was passed on a vote of 5 for, and 0 against. This ORDER being adopted, the County Judge is authorized to sign the ORDER and the County Clerk is instructed to record the ORDER and the Budget in the official minutes of the Commissioner's Court.

Approved and signed this 30<sup>th</sup> day of September 2008.

  
Nancy E. Rister, County Clerk

  
Dan A. Gattis, County Judge

## ADDENDUM A

### **Williamson County Cell Phone Policy**

#### **Background**

Williamson County Commissioner's court is initiating a new cell phone policy in order for the County to comply with IRS rules regarding the taxability of cell phones and devices.

Under IRS Code Section 274(d), the IRS considers cell phones to be "listed property" and as such requires detailed record keeping including (a) the amount of the expense; (b) the time and place of each call; and (c) the business purpose for each call and to whom it was made. Any undocumented use can be classified by the IRS as personal use and would be required to be taxed as wages for the employee.

The degree of effort required for each department to comply with these regulations is burdensome; therefore Williamson County is converting to a program where a taxable cell phone stipend may be allowed for an employee as determined by each department head or elected official with Commissioner's court approval. This change eliminates the detailed IRS documentation requirement.

#### **Policy**

Williamson County will no longer purchase cell phones or provide cell phone service for individual employee use except for those required for security reasons. Documentation must be provided to Commissioner's Court for any cell phone account maintained by the County.

Documentation verifying the business use must be substantiated with each billing and the department head or elected official must attest that all calls were business related. Failure to keep current with this documentation requirement may result in the cancellation of the cell phone service.

#### **Procedures for the Stipend Policy**

- I. Each department head or elected official will identify employees who they require to maintain a cell phone account in order to conduct official county business. Only regular full time employees will be allowed a stipend.
- II. Three levels of cell phone stipends will be established:
  - a) \$30.00 Per Month - For 300 or less minutes per month (15.00 per pmt)
  - b) \$50.00 Per Month – For 800 or less minutes per month (25.00 per pmt)
  - c) \$80.00 Per Month – For 800 minutes and/or data and text (40.00 per pmt)
- III. Stipends will be paid semi-monthly for each approved employee(will not be included on the third paycheck that is received twice each year)
- IV. A stipend request form must be submitted to Commissioner's Court for approval before a stipend will be paid
- V. Employees who are currently assigned a County owned cell phone will be allowed to keep the phone if approved for a stipend and may use the phone to obtain individual phone service. Any current county owned cell phone must be returned to the Auditor's



Office if the employee terminates, changes positions, elects to obtain a different phone or is denied a County stipend. Any employee allowed to keep a currently issued County owned cell phone will keep the phone in good working condition. Replacement cost and/or maintenance will be the employee's responsibility.

- VI. All current County maintained cell phone accounts will be terminated as soon as possible when the current contract ends. No additional termination fees will be approved for payment unless approved by Commissioner's Court.
- VII. The cell phone stipend is considered supplemental income subject to IRS taxes and reporting requirements and will be processed through Payroll and will be included in the employee's gross income. Retirement contributions will also be deducted and matched in accordance with TCDRS.
- VIII. Expenditures over the allowed stipend will not be reimbursed.
- IX. Increases in the stipend allowed for an employee must be substantiated and submitted for Commissioner's Court approval.
- X. Removal of a County cell phone stipend will not need Commissioner's Court approval.
- XI. Reassigning a current stipend within a department from one employee to another will not require Commissioner's Court approval.
- XII. An approved cell phone stipend will not follow an employee if the employee changes positions.
- XIII. Employees allowed a cell phone stipend will not be required to maintain cell phone records however if an increase in a stipend is requested then substantiation for the increase must be submitted for approval.
- XIV. Each department head or elected official is responsible for verifying and monitoring their employees receiving a cell phone stipend has obtained the required service. Disciplinary action up to and including termination may result in an employee who receives a stipend and does not provide their department head or elected official with the proper documentation of cell phone service. Each department will maintain a list of cell phone numbers for those individuals with stipends for audit purposes.