



Lewis County Technology Replacement Funds Budgeting Policy

In accordance with Lewis County Technology Plan and best practices, Lewis County has developed policy to guide the use of Capital funds identified and Replacement for technology infrastructure, technology projects, and technology planning that are outside the normal IT Services operational budget and planning.

Intent

This policy establishes guidelines for the budgeting and planning as it relates to the use of Technology Replacement Funds.

Definitions

TRF – Technology Replacement Funds: Funds set aside for larger technology projects or technology/capital projects.

BOCC- Board of County Commissioners

GAAP- Generally Accepted Accounting Principles

Technology Replacement Funds Planning Committee – A BOCC advisory committee established to review planning, projects and expenditures of TRF. Members shall include: County’s Chief Information Officer, Director of IT Services, Budget Administrator, County Manager, and one County Commissioner.

TRF Projects- Those projects that generally benefit the County as a whole, large system replacements and upgrades, projects related to serving the citizens, and projects outside the normal IT Services operating budget. TRF projects do not typically include ongoing maintenance, ongoing staffing, or long-term operational costs.

Funds

Lewis County shall establish such funds as necessary to replace, repair, or save for technology projects and expenditures in accordance with laws, regulations, policies and GAAP principles.

Funds established should minimize co-mingling of restricted use monies and to aid in planning, funding, budgeting, accounting and reconciliations.

Planning

Lewis County shall develop and maintain a 5-year TRF Plan to identify current and projected technological needs. This plan shall be developed and maintained by the IT Director and CIO, with ongoing support and input from the advisory group, and proposed to the BOCC for approval.

Budget

An annual budget as it relates to the 5-Year plan shall be prepared for the TRF fund and adopted as part of the County's annual budget process.

Process for Offices and Departments

Requests for technology projects, not initiated by IT Services, shall be submitted by the Offices and Departments to the IT Director for consideration. Project Request Forms shall include specific needs and proposed solutions to meet that need. Requests shall include a separate estimate for ongoing operational costs associated with the project. This estimate shall include additional staffing, utilities and other operational costs.

Project Request Forms shall be submitted with adequate time to include as part of 5-year plan. Those projects not meeting the budget deadlines must be approved by amendment to the plan.

The IT Director and CIO will review requests and identify funding sources. The updated plan and priority will be presented to TRF Committee for additional input.

Project Request Form attached.

Funding and Reporting

Funding strategy for projects shall be reasonable, achievable and any funding strategy shall reflect the useful life of the project. Grant reporting standards shall be maintained for all grant funds. Project tracking shall adhere to GAAP principles.

Reports showing past 2 years of TRF fund usage, current budget and 2-year projection reports shall be prepared each budget cycle and adopted with the County budget. Funding sources and expenditures shall be reviewed and analyzed by the TRF committee to ensure stability in the plan.