



Travis County Commissioners Court Agenda Request

Meeting Date: September 25, 2012

Prepared By/Phone Number: Yolanda Reyes, 854-9106

Elected/Appointed Official/Dept. Head: Leslie Browder, County Executive, Planning and Budget *JB*

Commissioners Court Sponsor: Judge Samuel T. Biscoe

AGENDA LANGUAGE: Consider and take appropriate action on Fiscal Year 2013 Budget Rules.

BACKGROUND/SUMMARY OF REQUEST AND ATTACHMENTS:

Please see attached documentation

STAFF RECOMMENDATIONS: Please see attached documentation.

ISSUES AND OPPORTUNITIES: Please see attached documentation.

FISCAL IMPACT AND SOURCE OF FUNDING: Please see attached documentation.

REQUIRED AUTHORIZATIONS:

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PLANNING AND BUDGET OFFICE
TRAVIS COUNTY, TEXAS

314 W. 11th Street
P.O. Box 1748
Austin, Texas 78767

MEMORANDUM

TO: Members of Commissioners Court

FROM: Diana A. Ramirez, Assistant Budget Director 

DATE: September 20, 2012

RE: Consider and Take Appropriate Action on Fiscal Year 2013 Budget Rules

Since presenting the proposed changes to the Fiscal Year 2013 Budget Rules to Commissioners Court on September 11, 2012, PBO has received final comments from county offices and departments. PBO has incorporated those changes that better clarify the language in the rules and capture the changes in terminology and business processes that resulted from the switch to the new SAP financial system.

Changes Being Proposed

In addition to the changes that were originally outlined on September 11th (list attached), the following three changes are also included in this final version of the FY 13 Budget Rules based on recommendations from the County Attorney's Office and the County Auditor's Office.

1. A new type of budget adjustment (New Budget Adjustment) has been added. The "New Budget Adjustment" will be used when new intergovernmental contract revenue and other revenue from a new source (i.e., donations) that are not included in the budget for the fiscal year are certified. The budget adjustment that establishes the new revenue and new expenditure budget will be placed on the Commissioners Court's budget amendments and transfers agenda item for approval by Court. New revenue related to new grant contracts is addressed through the existing grant approval process.
2. Appendix 4 relating to Jury Sequestration has been revised to add the County Treasurer in the authorization to conform the language to the practice.
3. Original proposed change (second bullet) relating to court-related expenditures, has been revised because in SAP all court-related expenditure commitment items are in one budget control group. This means that transfers among these commitment items are not required.

Plan for Major Review of Budget Rules for Fiscal Year 2014

Over the past several years, the budget rules have been updated and revised as needed. However, with the major changes occurring with the financial system that will continue through FY 13 (including implementation of a payroll module and the possible implementation of a budget module some time thereafter), PBO is planning a major review of the budget rules for FY 14.

PBO will work with the County Auditor's Office and the County Attorney's Office as well as a variety of county offices and departments beginning in early 2013. The review will be comprehensive and should result in an improved document.

Action Requested

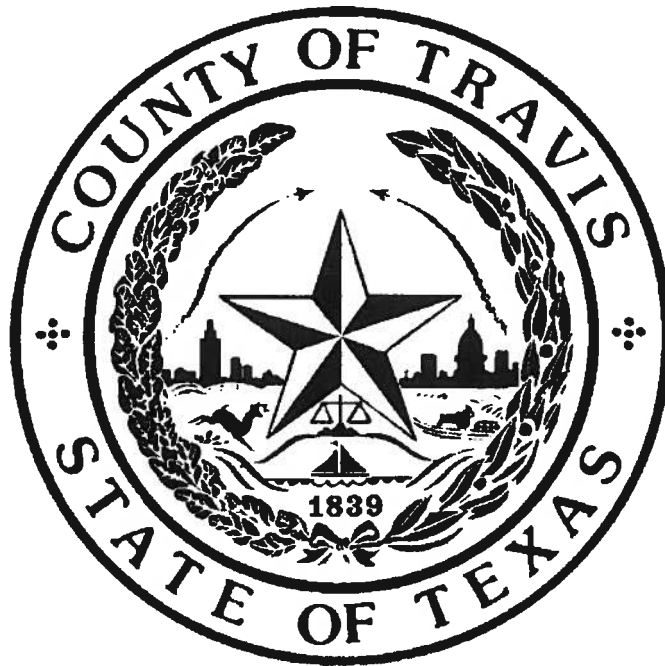
PBO recommends Commissioners Court approval of the FY 2013 Budget Rules.

cc: Leslie Browder, Jessica Rio, Leroy Nellis, Travis Gatlin, Chris Broussard, Jeremy Broadhead, Analysts, PBO
Nicki Riley, Jose Palacios, Dede Bell, Robyn Wright, David Jungerman, County Auditor's Office
Elected & Appointed Officials
Financial Staff

Original Proposed Changes, September 1, 2012

- Added language to Budget Rule #6, page 14, regarding the manner in which the County Attorney's Office hires Law Clerks to avoid delays when the office combines two 0.5 FTE positions into one full-time position once the new SAP payroll system is implemented.
- Added language to Exceptions to Budget Rule #4, page 9, addressing the District Attorney's Office and other courts-related departments' ability to automatically transfer budget from the court-related commitment items to other court-related commitment items that are not included in the court-related budget control group.
- Updated the benefits rates and indirect cost rates charts with the figures that were already approved by Commissioners Court for FY 2013.
- Switched budget rules #4 and #5 so that the discussion of "automatic" budget adjustments is budget rule #4 and budget rule #5 addresses budget adjustments that do not meet the criteria to be considered an "automatic" budget adjustment.
- Revised the Grants appendix including the Grant Summary Sheet to make it more reader-friendly.
- Revised all the references to departments and line items to match the SAP terminology (fund centers, commitment items) and to update processes that are automatically done in SAP so no longer need a specific rule or exception.
- Revised the Travel appendix to conform to the latest state and federal travel rules.

Travis County Budget Rules Fiscal Year 2013



**Planning & Budget Office
700 Lavaca Street, Suite 1560
Austin, Texas 78701**

FY 2013 TRAVIS COUNTY BUDGET RULES

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INTRODUCTION

The Fiscal Year 2013 budget rules and policies were adopted by the Travis County Commissioners Court on September 25, 2012. The rules and policies are adopted to ensure that the implementation of the budget is consistent with Commissioners Court policy and applicable laws.

The Planning and Budget Office (PBO) and the County Auditor's Office work together every year to ensure that this document is a useful reference guide. This year will be the first full year that the County will be using the new SAP financial system. This document has been revised to reflect the new SAP terminology. In addition, with the conversion to the new SAP payroll system during Fiscal Year 2013, sections of this document regarding payroll and personnel will include both the legacy system terminology and the new SAP payroll system terminology.

There are no major changes to the FY 13 Budget Rules. However, there are many changes that clarify the rules and make them more reader-friendly. The following are the most significant changes to the FY 13 Budget Rules:

- Added language to budget rule 6, page 14, regarding the manner in which the County Attorney's Office hires Law Clerks to avoid delays when the office combines two 0.5 FTE positions into one full-time position once the new SAP payroll system is implemented.
- Added language to budget rule 4, page 9, addresses the ability of the District Attorney's Office and other courts-related departments to automatically transfer budget from the court-related commitment items to other court-related commitment items that are not included in the court-related budget control group.
- Updated benefits rates and indirect cost rates with the amounts that were already approved by Commissioners Court for FY 2013.
- Switched budget rules #4 and #5 so that the discussion of "automatic" budget adjustments is budget rule #4 and budget rule #5 addresses budget adjustments that do not meet the criteria to be considered an "automatic" budget adjustment.
- Revised the Grants appendix including the Grant Summary Sheet to make it more reader-friendly.
- Revised all the references to departments and line items to match the SAP terminology (fund centers, commitment items) and to update processes that are automatically done in SAP so a specific rule or exception is no longer needed.
- Revised the Travel appendix to comport with the latest state and federal travel rules.

BUDGET RULES

⇒ **Rule #1. The Travis County Budget Order Is the Sole and Complete Authority.**

The Travis County Budget Order is the sole and complete authority during Travis County Fiscal Year 2013 for expenditure of County funds and for the use of those County resources that are subject to appropriation by the Travis County Commissioners Court.

⇒ **Rule #2. Expenditures in Excess of Budget Are Prohibited.**

FY 2013 expenditures and contractual obligations in excess of the amount authorized in an office's or department's budget are prohibited. Offices and departments cannot expend more funds in any budget control group than the amount adopted in the budget. If additional funding is sought, the office or department must have the budget amended.

The Commissioners Court grants offices and departments significant flexibility in managing the Maintenance and Operations (M&O) funds that are appropriated as long as the office or department does not exceed its total M&O budget. Expenditures and contractual obligations in excess of the amount authorized in an office's or department's budget are prohibited.

The Commissioners Court does not intend to fund budget shortfalls retroactively from its Reserves. An office or department that incurs an expenditure for which it does not have sufficient funds must reallocate funds internally to cover the shortfall. This may require actions as extreme as reducing personnel. Mandated services must be given highest priority for existing internal funding.

⇒ **Rule #3. Budget Control Is Authorized at the Office or Department Level. Budget Is Managed at the Budget Control Group Level.**

The FY 13 budget is adopted and controlled at the office or department level. Throughout the year, the budget is managed at the department's/office's budget control group. A budget control group is defined as one or more similar accounts or fund centers (cost centers) that are grouped together. Under SAP, for accounts or fund centers that are within the same budget control group, transfers between accounts/fund centers will not be necessary.

Budget Adjustments:

A budget adjustment is required for any proposed changes to the budget across budget control groups or departments/offices. An elected or appointed official, county executive or an authorized employee must approve the submission of the budget adjustment. Appendix 1 ("Budget Authority Responsibility") of this document lists the title of the elected/appointed official, county executive or department head who may authorize

expenditures, budget adjustments, or financial system access for their office(s) or department(s) budget(s).

County or district elected/appointed officials or county executives that wish to designate employees in their offices or departments to execute Personnel Action Forms, Expenditure Requisitions, and Budget Adjustments, and to provide financial system access on their behalf must provide written notification identifying the employee and the designated authority to PBO, the County Auditor, the County Treasurer, the Purchasing Office and the Human Resources Management Department (HRMD). The authority will be recognized upon receipt of the written notification.

Budget adjustments are not allowed to or from fund centers designated as Capital Acquisition Resources (CAR) Account to fund centers outside of CAR. The CAR account is used for many capital projects or items and is also used to pay for one-time equipment expenditures that do not fit within the definition of capital assets, such as computers that have a unit cost of less than \$5,000. Any request for an exception would require Commissioners Court approval.

Except for paper adjustments as determined by the County Auditor or PBO (such as current LCRA Fund Transfers approved quarterly by Court), offices and departments process all adjustments through SAP. Instructions for using SAP are available at the TCSAP Help internal website.

⇒ Rule #4: Automatic Budget Adjustments Must Meet Specific Criteria:

Local Government Code Section 111.070 (c) (2) allows the Commissioners Court to authorize PBO to process budget adjustments and send them directly to the County Auditor's Office for auditing and updating to the financial system, consistent with Commissioners Court statutory authority, without further approval subject to the terms and conditions approved by the Commissioners Court.

The Commissioners Court has authorized PBO to approve transfers if they involve moving money within an office or department's current budget, and they meet the following criteria:

1. Do not involve any reserve commitment item within a fund or office or department, save for arbitrage rebate disbursements as established in the exception to Budget Rule #7, unless the Commissioners Court voted to approve the transfer as an automatic budget adjustment;
2. Do not move monies between funds (a reclassification of expenditures may be warranted in these special cases);
3. Do not use CAR, Certificates of Obligation, State Highway Bonds or Voter Approved Bond funds to purchase items or execute projects: a) not already approved by the Commissioners Court; or b) in a manner that is not consistent

with applicable bond covenants or Certificate of Obligation transcripts as well as the language in the corresponding Official Statements (where applicable);

4. Do not move funds out of a budget control group that PBO believes may have insufficient funding to meet the obligations of the office or department through the remainder of the fiscal year;
5. Do not move funds out of a central budget control group or commitment item (see Appendix 2);
6. Do not move funds into or out of the Wellness Clinic Fund Center in the Employee Health Benefits Fund;
7. Do not move funds from a Hospitalization commitment item (506030) except to another Hospitalization commitment item;
8. Do not move funds out of "operating transfers" (590000-595999), with the exception of County Contribution to Grants (595010) without Commissioners Court approval;
9. Do not move funds from programs that have received significant additional resources in the last few years. Funds may be moved within these programs without Commissioners Court approval, but no funds can be moved from these programs without Commissioners Court approval;
10. Do not involve moving funds from the following budget control groups (unless allowed by the exception noted below):

Utilities - 511460-511480

Rent-Building & Land - 511630

Sheriff Medical and Other Services:

#511800—Housing Prisoners

Combination of Fund Centers & Commitment Item:

Fund Centers 1370170001 TCSO Med Svcs Drugs/Pharmaceuticals-GF
 1370480001 TCSO Medical Svs Pharmacy-GF
 1370490001 TCSO Medical Svs Contracted Med Svs-GF
 1370500001 TCSO Medical Svs Dentist-GF

Commitment Items: 511020 to 511120

Court and Law Enforcement Related Expenditures – 514000-514999

Salaries-Elected/Appointed Officials – 500010-500020

Salaries-County Executives – 500030-500040

Salaries-Regular Employees – 500050-500060
Salaries-Associate Judges – 500090-500100
Salaries-POPS – 501010-501020
Overtime – 502010
Longevity Pay-All Employees – 503010
Longevity Pay-Prosecutors – 503020
Law Enforcement Additional Pay – 503030-503060
Performance Pay – 503090
Standard Benefits – 506010-506060

Note: County Executives that oversee multiple departments are authorized to move funds between those departments in accordance with the budget rules in this document.

Exceptions to Budget Rule #4:

1. If documentation of a slot vacancy, such as a slot number (or position number in the Payroll module of SAP) that PBO has verified as vacant, accompanies budget adjustments, offices and departments can automatically move funds within their office or department. Upon PBO review of departmental justification, budget may be moved from:

Salaries - Regular Employees and Standard Benefits – 500050-500060 and 506010-506060,
Salaries - POPS and Standard Benefits – 501010-501020 and 506010-506060,
or
Salaries – Associate Judges and Standard Benefits – 500090-500100 and 506010-506060.

if the adjustment involves moving them to:

- a) The same commitment items in a different fund center when a slot is reassigned to another fund center;
- b) Salaries-Temporary Employees - 500070 to temporarily fill a vacant regular position;
- c) The Services budget control group commitment items 511950, 511120, 511040, and 511050 to temporarily fill a vacant regular position;
- d) Overtime – 502010, for employees performing the duties of positions that are vacant;
- e) Salaries - Visiting Judges – 500080, if backfilling for a vacant Judge position;

- f) Corrections medical services, nursing services and pharmaceuticals (commitment items 511020-511120 among fund centers 1370470001 to 137051001).

PBO may not recommend a budget adjustment from regular salaries (500050), POPS salaries (501010), or associate judges salaries (500090) to an operating commitment item unless the expenditure is for corrections medical services, nursing service, Juvenile Probation services, advertising for vacant slots in departments or offices that currently advertise independently of HRMD, or for contracted services while the position is being recruited or there exists a reason for the transfer that is related to the core duties of that office or department (not an increase in programmatic scope).

2. An automatic transfer can be executed that moves funds from Performance Pay (503090) to salary budget control groups based on approved compensation awards. However, sufficient funds must exist in the budget control group from which funds are moved to accommodate expenditures for the remainder of the fiscal year.
3. If the funds requested to be moved are from Grants and/or Bond funds, and the change is allowed by the grantor and/or bond provisions, then the transfer may be treated as an automatic adjustment.
4. Automatic transfers may be executed that move funds for approved grant matches between Funds Management and Grants Management SAP modules that result in a net impact of zero for the office or department.
5. Funds may be moved automatically to accommodate changes among budget control groups related to interlocal agreements.
6. Funds may be transferred to Overtime (502010) to cover unusual situations as defined in Budget Rule #6, Overtime.
7. If an office or department provides documentation of a change in duty rotation from one fund center to another within an office or department, personnel budget adjustments can be made as automatic to reflect the move.
8. If an office or department is transferring from a cell phone commitment item to a Standard Benefit commitment item to implement a cell phone allowance within an office or department, budget adjustments can be treated as automatic.

Automatic budget adjustments may also be processed at PBO's discretion to:

- a) correct administrative or technical errors.
- b) correct projected negative balances in personnel budget control groups.

- c) process adjustments directed by Commissioners Court to be handled as automatic budget adjustments.
- d) correct errors to budget adjustments previously submitted to and approved by Commissioners Court if the Court's intent in approving the transfer is clearly documented and the correction is consistent with that intent.
- e) process an adjustment relating to a centrally budgeted commitment item or in other cases where one department procures a service or item on behalf of another department. These inter-departmental budget adjustments must adhere to the guidelines outlined above for all automatic budget adjustments.

Automatic budget adjustments are generally processed in two working days from receipt by PBO to allow for PBO review (24 hours) and County Auditor's Office auditing and system update (24 hours). Budget adjustments may take longer if there are any questions or issues that arise during the review process.

⇒ Rule #5. Budget Adjustments That Do Not Meet the Criteria to be Considered Automatic Must Be Properly Authorized and Submitted for Action by Commissioners Court.

Budget adjustments that are not considered automatic budget adjustments as described in Budget Rule #4 must be approved by Commissioners Court. These adjustments generally involve moving funds from one budget control group to another, augmenting a budget with funding from Reserves, establishing a new budget, and changing the approved capital list.

Budget adjustments for expenditures must not create a commitment for which there is no appropriation. That is, they must not:

1. Result in insufficient funding to meet the office's or department's obligations during the remainder of the fiscal year;
2. Commit the County to additional funding in the next fiscal year; or
3. Use either one-time funding or one-time savings for on-going commitments.

To expedite the process associated with a program change, a new grant, or any other items that affect the budget and require discussion with Commissioners Court, please work with your PBO analyst to make sure the appropriate budget adjustment is on the same Commissioners Court session as the agenda item proposing the program change, or new grant, or other item.

Budget adjustments that require Commissioners Court approval (transfers, amendments, discussion items, new budget, and other budget adjustments) must be submitted to PBO by Thursday at 5:00 PM, at least 12 days before the Commissioners Court voting session during which they are to be considered. Budget adjustments that require County Attorney, County Auditor and/or Bond Counsel

review (such as those related to Certificates of Obligation or bond funds) should be submitted earlier to ensure sufficient time for review prior to Commissioners Court action.

To allow requests for budget adjustments to be placed on the agenda at the earliest possible time, office or department requests for budget adjustments must be submitted to PBO with sufficient documentation of all issues involved. Lack of sufficient back-up information may delay the posting of the item.

In emergencies, the County Executive for PBO or the PBO Budget Director may schedule a transfer, amendment, or discussion item as an add-on budget adjustment. Add-on budget adjustments can be placed on the agenda no later than 72 hours before the item is to appear before Commissioners Court, or the Friday before the Tuesday that the item is to appear on the Commissioners Court's agenda.

Budget adjustments that PBO posts for a Commissioners Court voting session require approval by Commissioners Court before they are audited and updated by the County Auditor's Office. The types of budget adjustments that need Commissioners Court approval are described below.

Transfer Budget Adjustments. Transfers are intra-office or intra-department (i.e., within an office or department) budget adjustments that do not meet the criteria for an automatic budget adjustment outlined in Budget Rule #4. If PBO concurs with these items, PBO places them on the Commissioners Court agenda as Transfers. If PBO does not concur or if there are issues that need to be discussed with Commissioners Court, PBO places the budget adjustment on the Commissioners Court agenda as Discussion items.

Transfer budget adjustments also include modifications to the adopted capital projects or purchases list regardless of the need to move the funds to another account.

Amendment Budget Adjustments. Amendments are budget adjustments involving the movement of funds from any reserve account to an office or department expenditure commitment item or between offices and/or departments. Amendments include:

- Budget adjustments from any Allocated Reserve to an office or department operating commitment item.
- Budget adjustments from special fund reserves or from capital fund reserves.
- Budget adjustments between offices or departments that do not meet the criteria outlined under Budget Rule #4 for automatic budget adjustments.
- Budget augmentations that occur after the beginning of the fiscal year:
 - a. if the Commissioners Court indicated during the budget mark-up process that the proposal was not yet fully developed and should be considered for funding from Allocated Reserve or CAR Reserve or

- b. if they are of an emergency nature, funding cannot be identified internally, and it cannot be delayed until the following fiscal year without a very significant negative impact on the office or department or its services.

If PBO concurs with these items, PBO places them on the Commissioners Court agenda as Amendments. If not, or if there are issues that need to be discussed with Commissioners Court, PBO places them on the Commissioners Court agenda as Discussion items.

Discussion Budget Adjustments. Budget adjustments become discussion items on the Commissioners Court agenda when PBO determines that the request warrants further consideration. These items could fall into the category of Automatic Budget Adjustments, Transfers, or Amendments. Typically, these are items that do not have PBO's concurrence.

Discussion items include items that have any of the following characteristics:

- appear to be a programmatic change not consistent with Court policy;
- warrant further consideration due to the office's or department's or County's financial condition;
- raise issues which may need additional programmatic or policy review before a decision is made, including setting a precedent.

New Budget Adjustments. Budget adjustments that establish a new budget related to new revenue that is not included in the Adopted Budget must be approved by Commissioners Court.

Grants: Commissioners Court approval for a new budget related to a grant is handled through the grant contract approval process discussed later in these rules.

Intergovernmental Contracts: Budget adjustments submitted by an office or department that establish a new revenue and new expenditure budget must include as an electronic attachment, the revenue certification memo from the County Auditor's Office and the date and agenda item number under which Commissioners Court approved the intergovernmental contract. PBO will place new budget adjustments on the next budget amendment and transfers agenda item for Commissioners Court approval.

New Source of Unanticipated Revenue (e.g., Donations): Budget adjustments submitted by an office or department that establish a new revenue and new expenditure budget must include as an electronic attachment, the revenue certification memo from the County Auditor's Office and the date and agenda item number under which Commissioners Court approved the acceptance of the new source of unanticipated revenue (e.g., donation). PBO will place new budget adjustments on the next budget amendment and transfers agenda item for Commissioners Court approval.

Other Budget Adjustments. Other budget adjustments include the creation or change in the number of Permanent or Special Project Temporary slots in an office or department, regardless of the need to move or augment the budget.

Any other issues that PBO believes should be considered by the Commissioners Court that do not fall within the automatic, transfer, amendment or discussion categories are placed under this category.

⇒ **Rule #6. An Office's or Department's Personnel Commitments on an Annualized Basis May Not Exceed the Amount Appropriated in the Budget.**

Offices or departments are responsible for making overall hiring decisions as well as other personnel decisions such as internal POPs and non-POPs promotions and career ladders within the total appropriation in the personnel commitment items and budget control groups in the budget and are encouraged to regularly monitor the status of the personnel budget.

Offices and departments are appropriated a fixed amount of funding for the fiscal year and are expected to make expenditure decisions including personnel commitments on an annualized basis within that allocation.

Offices and departments can only rely on the fixed amount of funds in the total budget adopted for the preceding fiscal year when submitting a budget for the subsequent fiscal year even if the office or department has made personnel commitments on an annualized basis that are greater than their personnel budget control groups for that fiscal year. In these situations, offices and departments are expected to make appropriate reductions to their budget to ensure they meet the requirement.

New Payroll System in SAP

A new payroll system is scheduled to "go live" in Fiscal Year 2013 as phase II of the SAP implementation. The implementation will result in new or revised business processes and new terms. As Travis County proceeds with implementation, the ability to remain flexible within these budget rules will help the County address unexpected issues.

Negative Salary and Benefit Accounts

Although the County has an obligation to pay employees for the time they work, negative balances in salary and related benefit budget control groups violate Budget Rules #2 and #6. Offices and departments should monitor their projected expenditures in their salary and benefit budget control groups and make the appropriate budget adjustments before a balance becomes negative. In addition, if an office or department is notified that it has incurred a negative balance in a salary or benefit budget control group, it must submit a budget adjustment to PBO as soon as possible and before the next payroll to correct the problem for the remainder of the fiscal year. At year end, the

County Auditor's Office is authorized to cover any shortages through budget adjustments, where applicable, as noted under Budget Rule #18.

Overtime

All elected and appointed officials, county executives and department heads are expected to manage their payroll budgets. Employees should not be authorized to work when there is not a budgeted overtime appropriation (either in the original or adjusted budget) to pay for that work unless there is an unusual situation where:

1. there is a workload increase for a short period of time;
2. the workload increase would need to be performed by current employees in that short period of time; and
3. the increased workload would negatively impact the critical operations of the office or department if not performed.

Unbudgeted overtime that is not in the office's or department's original or adjusted budget or is not included in an earmark specifically for this purpose is prohibited except when representatives noted in Commissioners Court policy or an elected county or district official determines that an unusual situation has arisen with the three criteria outlined above. Overtime use for this type of situation must be reported to the County Auditor, PBO and the Commissioners Court within five (5) days of the occurrence.

Any overtime commitment item that has a negative balance must be covered by the office or department through budget adjustments prior to the next payroll. PBO expects the office or department to use existing budget to cover the deficit. At year end, the County Auditor's Office is authorized to cover any deficit as noted under Budget Rule #18.

Medical Insurance Benefit Funds

Any year-end balances in the *Medical Insurance Benefit* budget control group remain within the funds in which they are budgeted and fall to ending fund balance (after consideration of any Benefit Savings-504020-504030 contra budget control group). Balances in restricted fund sources, such as grants, special revenue funds and bond funds are only transferred to the extent allowed by the rules governing the use of the funds.

Due to mandated changes related to the *Affordable Care Act*, the County expenses employee health care using an actuarially-determined employee health care contribution rate based on the coverage selected instead of the County-wide blended composite rate. Budgets are adjusted by PBO based on type and level of health care selected by employees for the Adopted Budget. Vacant positions are budgeted at the County-wide blended composite rate.

This change could result in savings or overages in an office's or department's budget at the end of the fiscal year. Appropriate adjustments are made though the end of year process. This change does not impact the use of medical insurance benefit savings which continue to fall to the ending fund balance.

Law Clerk Positions in the County Attorney's Office

The County Attorney's Office has an approved number of authorized FTE for Law Clerk positions. Depending on the business needs of the office, the number of full-time and part-time positions for these Law Clerks can vary throughout the year as long as the overall authorized FTE and budget for these positions is not exceeded.

⇒ **Rule #7: Unused Capital Funds May Not Be Reallocated Without Commissioners Court Approval.**

The County invests in capital assets through appropriations from the General Fund and special revenue funds, and in capital project funds through proceeds from the sale of bonds and certificates of obligation. Capital assets are defined in the Travis County Code Chapter 27, Capital Assets.

The County generally pays for capital assets with funds from debt issues (Road Bonds, Permanent Improvement Bonds, State Highway Bonds or Certificates of Obligation) or from funds in the CAR account. The CAR account is used for many capital projects or items and is also used to pay for one-time equipment expenditures that do not fit within the definition of capital assets, such as computers that have a unit cost of less than \$5,000. Capital project funds, including all CAR account funds, can only be used for purchases approved by the Commissioners Court. In addition, if the capital funds are debt proceeds, they can only be used in accordance with applicable bond covenants, Official Statements, and/or Commissioners Court transcripts and require legal and accounting review.

An office or department cannot automatically transfer appropriated funds left over after a capital project is completed or a capital item is purchased to another project purchase without Commissioners Court approval. In addition, funds cannot be transferred between projects or used to purchase items not specifically approved and itemized during the FY 13 budget process without approval of Commissioners Court.

PBO asks offices and departments periodically to provide PBO with CAR and other capital expenditure updates in a format provided by PBO. At a minimum, this will include an update for CAR expenditures that will be part of your budget submission. An additional update will be requested by PBO in the summer for all capital expenditures as part of the same budget process.

PBO reviews CAR projects and may ask offices and departments to transfer realized savings from completed projects to the CAR Reserve. An office or department may ask

PBO to use realized CAR savings less than \$15,000 under the exception to Budget Rule #7.

Exception to Rule #7:

PBO has the authority to process budget transfers from realized capital project savings that do not exceed \$15,000 per project as automatic transfers unless a policy issue surfaces that PBO believes requires the decision of the Commissioners Court. The Court is interested in being informed about and approving the use of existing savings in excess of \$15,000 from capital projects. Requests to use these savings must include a summary of the approved project/item budget, total expenditures, and total project/item purchase savings.

For purposes of arbitrage rebate disbursements to the IRS, PBO may transfer unused funds, including reserves, within a bond fund, but must notify the Commissioners Court at its next regular meeting.

⇒ Rule #8. Remaining Bond Funds From the 1984 Voter Approved Capital Improvement Projects Are Expended on Precinct One Road and Bridge Projects.

Bond funds that are unexpended after the completion of all of the 1984 Voter Approved Road Capital Improvement Projects, including right-of-way litigation associated with those projects, shall be expended on Road and Bridge Projects in Precinct One.

⇒ Rule #9. Encumbrances That Are No Longer Needed Must Be Liquidated.

Encumbrances are reservations of funds made with purchase orders, contracts, funds reservation forms, travel commitments, or salary commitments and must be covered by an appropriation. The encumbrances are liquidated when the related expense is recognized. Offices and departments are expected to keep track of their encumbrances and keep them timely. Unnecessary encumbrances tie up County resources.

The County Auditor is authorized to automatically liquidate outstanding encumbrances for purchase orders that are deemed "completed" (i.e., all items have been received, invoiced, and payment for the full expenditure has been forwarded to the provider). Travel is considered "completed" once the travel reimbursement request has been received and the expenditure forwarded to the provider.

Offices or Departments are requested to review encumbrances quarterly for purchase orders that are not "complete" and that the office or department wishes to liquidate because of extenuating circumstances. Authorized office or department personnel should review this encumbrance report and determine if any encumbrances can legally be unencumbered. Offices or departments must notify the Purchasing Office of any encumbrances that need to be liquidated and submit notification to the County Auditor's Office that the encumbrances have been reviewed no later than 20 days after the end of

the quarter. Office or department personnel can generate an open encumbrance report from the SAP financial system.

⇒ **Rule #10. An Encumbrance Reserve is Established Each Year to Pay for Contractual Obligations Made in the Previous Fiscal Year for Goods and Services to be Received in the New Fiscal Year.**

After the previous fiscal year's accounting records are closed, the County Auditor applies a portion of the estimated budgeted reserve to pay the expenditures for goods and services accrued and received in the previous fiscal year; the remaining amount becomes the actual amount available for the new fiscal year expenditures for contractual obligations incurred during the previous fiscal year. The amount budgeted for this reserve is the maximum, not to exceed amount, estimated at the time this budget was adopted.

PBO approves all encumbrances (Purchase Orders represented by a Fund Reservation) that will re-appropriate to the new fiscal year as carry forwards in the individual office's or department's accounts for the purpose and for the vendor to which the contractual obligation and encumbrances were originally applied. The County Auditor may move any funds associated with canceled prior year encumbrances from the office or department's budget to the County's Allocated Reserve for re-appropriation by the Commissioners Court.

Exception to Rule #10:

Capital project funds (Bonds, COs, and CAR) and Grant funds are excluded from the requirement to transfer prior year encumbrances to the County's Allocated Reserve unless the project is complete.

⇒ **Rule #11. A Pre-Encumbrance Reserve May be Established Each Year if Deemed Necessary. Amounts Included in this Reserve Are Limited and Generally Only Include Resources for Those Pre-Encumbrances (Shopping Carts) That Are in the Process of Converting to a Purchase Order. PBO Must Approve Any Use of These Reserve Funds.**

PBO approves all pre-encumbrances that will be re-appropriated to the new fiscal year as budget carry forwards in the individual office's or department's budget for the specified purpose.

The County Auditor submits the list of pre-encumbrances to PBO for review and approval. Any canceled pre-encumbrances (Shopping Carts) over \$50 automatically result in the County Auditor's funds verification approval being revoked, with these funds being moved from the budget of the office or department to the County's Allocated Reserve where they are available for re-appropriation by the Commissioners Court.

Pre-encumbrances without a Shopping Cart, Type OT (“Other Funds Reservations”), do not carry forward to the following fiscal year. A limited number of exceptional cases will be reviewed by PBO and only those with appropriate supporting justification and documentation (such as the Minutes of a Commissioners Court vote) will be allowed to carry forward to the next fiscal year.

⇒ **Rule #12. Use of the Central Support Services Accounts to Produce Mailing Labels, Address Mailings or Print Lists of More than 500 Names or Items Is Restricted Unless the Mailing Is: (1) Required by Law; or (2) Specifically Approved by the Commissioners Court.**

The Travis County Reprographics Service Center (TCRSC) must keep one file copy of all documents printed and indicate the number of copies made. TCRSC resources cannot be used to print more than 500 copies a month of the same letter, newsletter or notice unless the additional copies are: (1) required by law; or (2) specifically approved by the Commissioners Court.

The TCRSC may only print official documents of Travis County government or those authorized by the Commissioners Court. Projects shall be printed as 2-sided unless 1-sided is specified and a reason is provided. Outside agency contractual authorization for printing must accompany each work order. Persons placing printing orders must affirm on the work order that the materials ordered are for official use.

Offices and departments are required to pay for printing business cards for their employees.

⇒ **Rule #13. The Commissioners Court Sets Travel Policies That Guide Budget and Expenditure Processing. The County Auditor Interprets and Applies the Policy When Processing Travel Requests. Exceptions May Require Commissioners Court Approval.**

All travel rule details are listed in Appendix 3, including Elected and Appointed Officials' ability to establish travel policies for their own offices or departments and travel guidelines for locations outside of the contiguous forty-eight states. This information will be supplemented by Travel Guidelines maintained by the County Auditor and located on the County intranet, Travis Central under the *Resources* page. These guidelines provide detailed instructions on how to submit a travel encumbrance request, how to submit travel reimbursement request, the necessary supporting documentation that must accompany the travel encumbrance and travel reimbursement request, the reimbursement rates for various travel categories, and submission deadlines.

⇒ **Rule #14. The Commissioners Court May Approve the Use of County Funds to Pay for Travel Arrangements and Food/Non-Alcoholic Beverages to Entertain Applicants When Recruiting Nationally for Top Level Positions.**

Commissioners Court approval must be granted prior to the travel for the applicant to be reimbursed. The job applicant is reimbursed for the actual expense incurred not to exceed the same rates used for current County personnel. If the applicant is hired, moving expenses and employment agency fees may also be paid for these positions if approved in advance by the Commissioners Court. All expenses must be supported by receipts. Offices and departments must notify Payroll before any expenses are paid. Reimbursement requests must be submitted to the County Auditor no later than 60 days after the expenses are incurred. Per IRS regulations, reimbursement requests submitted over 60 days after the expenses were incurred must be reported as income to the IRS for the applicant/prospective employee.

⇒ **Rule #15. All County Personnel Must Certify that Long Distance Toll Charges and Cellular Phone Air Time Charges on County Telecommunication Equipment Were for Official County Business.**

All County personnel must reimburse the County immediately for any long distance or cellular phone air time charges that are determined to be for personal use.

- All cellular phone airtime charges and cell phone purchases must be made in accordance with Chapter 39 of the Travis County Code, Wireless Communications Policy.
- All long distance phone certifications must be submitted to the County Auditor's Office within 30 days after notification of the charges by ITS.
- The County Auditor may refer any questions about the appropriateness of any reimbursement or disbursement of long distance phone charges and cellular air time to the Commissioners Court.

⇒ **Rule #16. Grants From Public or Private Sources Received During the Fiscal Year Are Budgeted by the Commissioners Court Upon Certification of the Revenue by the County Auditor. Applications For Grants Must Be Submitted in Accordance with the Rules Listed in Appendix 5.**

⇒ **Rule #17. Use of County Vehicles is Authorized by this Budget for County Business and in Accordance with Chapter 40 of the Travis County Code.**

⇒ **Rule #18. The County Auditor Has the Authority, Under Some Circumstances, to Adjust Budgets Without Prior Approval From the Office or Department. Such Adjustments Are Included on the Weekly Consent Motion Submitted to Commissioners Court.**

Negative Personnel/Benefits Balances

For expenditures incurred during the last two pay periods of the fiscal year and for the Year End Annual Compensated Absences, the County Auditor may transfer funds automatically to cover projected shortages in salary and benefits budget control groups. The County Auditor may transfer:

- (1) projected surplus salary and benefit funds within an office or department; or among offices or departments;
- (2) funds from the General Fund reserve, Special Revenue Fund reserves, Capital Projects reserves, or Internal Service Fund reserve, whichever is appropriate.

The County Auditor must present a list of these adjustments to PBO for approval by Commissioners Court.

During the year, the County Auditor's Payroll Division may override negative balances to process payroll. As it relates to personnel, benefits, and overtime; offices and departments should promptly submit budget adjustments to PBO to cover future negative balances before the next payroll. If the payroll budget control groups are still negative at the time the subsequent payroll is processed, the County Auditor makes an automatic budget transfer(s) to cover the negative balances from any commitment item that has sufficient funds to cover the shortage.

Insurance and FSA Administration Fees

The County Auditor is authorized to pay insurance and FSA administration fees and reimbursements as approved by the Commissioners Court in the employee benefit contract.

Adjustments for Invoice Deficits of \$10 or Less

To avoid invoice processing delays, the County Auditor is authorized to transfer funds automatically to cover an invoice amount that exceeds the remaining budget control group appropriation by \$10 or less. These funds are transferred from any operating expenditure commitment item with sufficient unencumbered funds. In the case of Grants, these automatic transfers must be approved by the Auditor's Grant Financial Analyst.

Payment of Interest

The County Auditor is authorized to transfer funds automatically within an office's or department's budget to cover the interest cost on overdue invoices in compliance with the Prompt Payment Act. These funds are transferred from any expenditure budget control group with sufficient unencumbered funds. In the case of Grants, Bond funds,

and other funds that do not allow interest payments, the interest is charged to the office or department general fund budget.

⇒ **Rule #19. All Expenditures for Reimbursable Agreements Within Fund 4050 that Have Been Approved by Commissioners Court and for Which Revenue Has Been Certified by the County Auditor Are Authorized Until Resources From the Funding Entity Are Available for Reimbursement.**

Some approved agreements budgeted in Fund 4050 (Contractual Capital Projects) by the County require expenditure of County funds until those expenditures are reimbursed by the funding entity. Offices and departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible. If the total of expenditures and encumbrances of the fund result in a deficit fund balance, the office or department is required to request a transfer into the fund from other office or department resources.

⇒ **Rule #20. Travel Related Expenditures and Other Costs Paid From Discretionary Funds and Expected to be Reimbursed From General Fund and/or Other Funds Require Compliance With Budget Rules and Encumbrance of the Expenditures Prior to the Start of Travel or Costs Being Incurred.**

To qualify for General Fund and/or Other Fund reimbursement, offices and departments that choose to pay for items initially out of Discretionary Funds are required to:

- a) Encumber expenditures in the General Fund/Other Funds in compliance with Budget Rules prior to incurring the expense. This applies to all purchases including travel related expenditures and Advanced Payments.
- b) Comply with purchasing statutes and obtain written approval from the Purchasing Agent prior to making the purchase.
- c) Provide detailed receipts and proof of payment from the Discretionary fund submitted with the reimbursement request.

Reimbursement from General Funds and/or Other Funds are disbursed after the expense has been incurred (purchase or travel completed), the discretionary fund has paid the expenditure, and compliance with the budget rules/purchasing policies is verified.

⇒ **Rule #21. Reimbursements Request for Business Related Expenditures Must Be Submitted to the County Auditor Within 60 Days.**

Reimbursement requests for business related expenditures must be submitted to the County Auditor's Office complete with supporting documentation no later than 60 days from the date of incurring the expense or payment of the expense. The IRS regulations require reimbursements under an accountable plan and over 60 days to be reported as taxable wages to the employee requesting the reimbursement.

**APPENDIX 1
BUDGET AUTHORITY RESPONSIBILITY**

Below is a list of officials/county executives (or their designee, authorized in writing to the County Auditor, Purchasing Office, PBO, and HRMD) who are responsible for and may authorize expenditures from the budgets of their office or department.

Responsible Official/County Executive	Office or Department Cost Center/Name
County Judge	101 – County Judge, 110 –General Administration
Commissioner–Precinct 1	102–Commissioner Precinct 1
Commissioner–Precinct 2	103–Commissioner Precinct 2
Commissioner–Precinct 3	104–Commissioner Precinct 3
Commissioner–Precinct 4	105–Commissioner Precinct 4
County Auditor	106–County Auditor
County Treasurer	107–County Treasurer
Tax Assessor-Collector	108–Tax Assessor-Collector
County Executive, Planning and Budget Office (PBO)	109–Planning and Budget Office, 111–Human Resources Management Department, 114-Facilities Management Department, 891 Central Rent and Utilities
Chief Information Officer	112,890–Information Technology Services
Purchasing Agent	115–Purchasing and Inventory Management
Chairperson, Historical Commission	117–Historical Commission
County Attorney	119–County Attorney
County Clerk	120–County Clerk
District Clerk	121–District Clerk
Administrative Judge/Civil Courts	122–Civil Courts
District Attorney	123–District Attorney
Administrative Judge/Criminal Courts	124–Criminal Courts
Probate Judge	125–Probate Court
Justice of the Peace Precinct 1	126–Justice of the Peace Precinct 1
Justice of the Peace Precinct 2	127–Justice of the Peace Precinct 2
Justice of the Peace Precinct 3	128–Justice of the Peace Precinct 3
Justice of the Peace Precinct 4	129–Justice of the Peace Precinct 4
Justice of the Peace Precinct 5	130–Justice of the Peace Precinct 5
Constable Precinct 1	131–Constable Precinct 1
Constable Precinct 2	132–Constable Precinct 2
Constable Precinct 3	133–Constable Precinct 3
Constable Precinct 4	134–Constable Precinct 4
Constable Precinct 5	135–Constable Precinct 5
Director, Dispute Resolution Center	136–Dispute Resolution Center
Travis County Sheriff	137–Travis County Sheriff's Office
County Executive, Emergency Services	138–Medical Examiner, 147–Emergency Services, 159–Emergency Medical Services
Director, Community Supervision and Corrections (CSCD)	139–CSCD, 142–Pretrial Services
County Executive, Justice and Public Safety	140–Counseling & Educational Services; 143–Juvenile Public Defender, 155–Criminal Justice Planning
Chief Juvenile Probation Officer	145–Juvenile Probation
County Executive, Transportation and Natural Resources	149,192–Transportation & Natural Resources (TNR)
Civil Service Officer	154–Civil Service Commission
Sub-Committee of Comm. Court	157–Records Management and Communication Resources
County Executive, Health & Human Services	158–Health and Human Services & Veterans Services

APPENDIX 2 CENTRAL ACCOUNTS

Centrally Budgeted Accounts are expenditures that are budgeted in one support department instead of being allocated to each user department. The following departments/fund centers/commitment items generally are centrally budgeted in SAP:

Fund Center

- 1110050001—HRMD Risk Management Ergonomic Improvements
 - 510210—Office Furniture
 - 511530—Building Repairs and Maintenance
 - 511120—Other Medical Services

- 1120040001—Information and Telecommunication Systems/Technical Support
 - 511550—Hardware/Software Maintenance
 - 511620—Other Equipment Repairs & Maintenance
 - 511740—Communication - Trunk Lines

- 1120160001—Information and Telecommunication Systems/Network Support
 - 511550—Hardware/Software Maintenance

- 1470010001—Emergency Services/Communications
 - 511570—Radios/TV Communication Repairs & Maintenance

- 1150010001—Purchasing
 - 511680—Advertising/Public Notification Services

- 1490350000-1490430000—Transportation and Natural Resources/County Fleet Maintenance

- 1570020001—Records Management & Communication Resources
 - 511620—Other Equipment Repairs & Maintenance
 - 511540—Furniture & Office Equipment Repairs & Maintenance
 - 511670—Rent Other Machinery & Equipment

- 1570060100/1570070100—Records Management & Communication Resources
 - 511875 – Information Retrieval/Data Services (legal research database access for offices and departments other than courts)
 - 510020 – Books (law books for all offices and departments and courts, excluding the law library)

- 1570080001—Records Management and Communication Resources
 - 511730—Postal/Freight Services Out

1570100001—Records Management & Communication Resources
511900—Other Services

190xxxxxxx—Centralized Computer Services

191xxxxxxx—Centralized Utilities

191xxxxxxx—Rent-Building & Land

CONTACT LIST FOR CENTRALLY BUDGETED ACCOUNTS

Type of Expenditure	Department	Contact #
Ergonomic Improvements	HRMD	854-9165
Communications Trunk & Computer Repairs	ITS	854-9666
Radio Repairs	ES	854-4785
Utilities, Rent, and Building Repairs	Facilities Mgt.	854-9661
Public Notice Advertising	Purchasing	854-9700
Vehicle Fuel or Repairs	TNR	854-9383
All Records Management Central Accounts (Paper, General Fund Law Library Services, Printing, Television Services, Records Storage, Records Management Consulting, Imaging Services, and Postage)	RMCR	854-9575

APPENDIX 3 TRAVEL

Travis County pays vendors and/or reimburses employees and officials who travel for County business ("Travelers"). The Court must approve travel expenditures for non-County employees or volunteers, for professional development, **prior to the actual travel** unless the office or department has a policy that the Court has previously approved and it is on file with the County Auditor's Office.

The County's travel policy documented in Appendix 3 of the County's Budget Rules ("Policy"), ensures the County meets the IRS requirements for an *accountable plan*. According to Internal Revenue Code ("Code") sections 62(a)(2) and 62(c), reimbursements that meet established tests for an *accountable plan*, are not subject to employment taxes (federal income tax withholding, social security and Medicare). To comply with the Code, travel must

- (1) have a business connection and the expense must be reasonable, and
- (2) be reasonably accounted for within 60 days.

In addition, all excess reimbursements must be repaid within 120 days after the travel is completed.

All travel reimbursement requests must be submitted to the Auditor's Office within 30 days of travel completion. Reimbursement requests submitted after 60 days fail to comply with the rules governing an *accountable plan*; thus, the reimbursement is subject to employment taxes.

Travelers, not the County Auditor's Office, are responsible for complying with IRS regulations to maintain the tax free status of their reimbursements. If the requirements are not met, the Traveler's reimbursement will be approximately 40% less and the Department's charge will be 20% more to pay taxes.

The following travel expenditure principles cannot cover every travel variation. Securing travel arrangements at the lowest cost may result in a loss of flexibility if emergencies arise. Booking policies of a specific travel industry vendor may require an exception to standard county travel procedures. The County Auditor interprets, audits and approves travel expenses and reimbursements to facilitate the timely conduct of county business due to the current climate of rapidly changing travel industry requirements.

The County Auditor makes travel payment decisions in accordance with the following principles (rules)

Principle #1: Comply with Travis County Travel Guidelines ("Guidelines").
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The Guidelines maintained by the County Auditor located on the County intranet, Travis Central under the *Resources* page provide detailed instructions on how to submit a travel encumbrance request, how to submit travel reimbursement request, the necessary supporting documentation that must accompany the travel request and travel

reimbursement request, the reimbursement rates for various travel categories, and submission deadlines.

Principle #2: Do not file reimbursement requests that exceed the County's travel allowances.

The Policy and the Guidelines outline the reimbursement rates for various travel categories. In general, the following are established Travis County travel allowances:

- **Mileage for private vehicle** – the IRS standard rate in place at the time of travel, currently \$0.555 per mile for employees and \$0.14 per mile for volunteers. **Note:** Only one employee/volunteer may claim mileage reimbursement when sharing a ride/traveling in the same vehicle.
- **Grant reimbursed mileage for private vehicle** – The individual grant's specified rate.
- **Meals** – The IRS standard Texas per diem rate is currently \$46 a day. The office or department has the discretion to approve partial-day, per diem reimbursement. The County uses the United States General Services Administration (GSA) domestic per diem rates, which will vary with the location of the travel destination. Offices and departments have the ability to establish a lower rate than the GSA rates; however, enforcement of the lower rate will reside with the office or department. Reimbursement for actual meal expenses, with receipts, is \$60 a day plus 15% gratuity.

Note: Elected and appointed officials may establish travel policies for their own offices or departments and may reimburse at a rate less than the County rate. Such variations from the Policy may result in tax consequences to the Traveler.

Principle #3: Incur and submit only business-related expenses.

The County reimburses business-related travel expenses only. Travelers may not seek a travel expense reimbursement that the Traveler knows, or reasonably should know, is not eligible for reimbursement. Items that are not eligible for reimbursement include, but are not limited to:

- Extracurricular activities such as golf, tennis, entertainment, movies, tours, sport events, or non-business events along with any related costs for such extracurricular activities,
- First class travel,
- Hotel mini-bar items such as candy, drinks, snacks, etc.,
- Alcoholic beverages (including those that are part of a meal),
- Fines or penalties for violation of the law such as parking tickets, speeding tickets, etc.,
- Family/Spouse/Travel Companion expenses of any kind – spouses/guests traveling with County employees are responsible for paying their own individual expenses,

- Mileage for County owned vehicles,
- Transportation expenses for entertainment that is not business-related,
- Any personal expenses incurred before, during, or after official County business,
- Any Complimentary expenses defined as an expense paid for, or provided by, an organization or entity outside the County, by virtue of the Traveler's business activities or employment,
- Food and/or beverages provided at meetings, training for County Staff, retreats or training provided on County property. This does not apply if the expense is grant allowable.
- Meals and Lodging when the Traveler was not required to be out of the County (Metropolitan Statistical Area (MSA)) overnight. An exception to this would be meals that are included in the conference registration fee. Banquets or other awards ceremonies that do not meet these conditions do not qualify as reimbursable. The MSA encompasses Bastrop, Caldwell, Hays, Travis, and Williamson Counties.

Principle #4: Be prudent and make the most cost effective travel arrangements possible.

The Traveler should obtain the most cost effective rates for any travel expenses. This includes:

- booking non-refundable airfare that meets Traveler's itinerary,
- requesting conference/seminar group rates, or best available rate for accommodation,
- carpooling/sharing rides whenever possible,
- using public transportation in lieu of rental cars where feasible,
- ensuring that Texas sales tax is not incurred by explaining to vendor that Travis County is sales tax exempt. Note: Travis County's exemption applies only to Texas sales taxes, not hotel taxes. A sales tax exemption form may be obtained from the Purchasing Office,
- using cabs or obtaining a ride to Austin-Bergstrom International Airport instead of paying extended parking fees where feasible.

Principle #5: Obtain approval/encumber all travel requests before travel occurs.

Failure to obtain office or department approval may result in travel expenses being declared ineligible for reimbursement. Travel expenses should generally be incurred before they are eligible for reimbursement. Reimbursement of non-encumbered travel expenses requires approval by the office/department head and may also require Court approval.

Principle #6: Notify the County Auditor promptly of travel cancellations and recover any vendor advance payments.

The Traveler is financially liable and must ensure that the County is reimbursed for expenses paid in advance to vendors, such as for airfare and lodging. **The Traveler, not the County, is responsible for any associated costs with failing to cancel travel arrangements in a timely manner.** Exceptions are granted on an individual basis for such reasons as illness or emergency. A written explanation for the requested exception, signed by the County or district elected/appointed official or County Executive, is required along with the reimbursement request.

In situations where the County has made a vendor advance payment which results in a refund that has been paid to the Traveler or that is outstanding, the County Auditor deducts the refund amount from the Traveler's reimbursement request and retains the amount until the County receives the refund. Once proof of receipt has occurred, the County Auditor releases the remaining amount of the Traveler's reimbursement.

Principle #7: Submit appropriate documentation for advance payments to vendors.

Examples include, but are not limited to:

- **Registration** – A completed registration form with Traveler's name
- **Lodging** – a confirmed reservation from the facility showing the Traveler's name, daily rate, dates of stay, and the facility's name/address.
- **Airfare** – Invoice from Four Seasons travel (or other vendor that is willing to bill the County) or personal credit card.

Refer to the Guidelines for more details regarding advance payments.

Principle #8: Retain and submit all applicable receipts when submitting requests for reimbursement.

Examples of acceptable receipts include, but are not limited to:

- **Registration** – A confirmation of the paid registration or invoice from vendor.
- **Lodging** – a \$0 balance hotel invoice (shows that Traveler paid the entire bill and includes the Traveler's name, dates of stay, room rate, taxes, etc.)
- **Airfare** – Proof of payment for airline tickets.
- **Transportation** – Rental car agreement with proof of payment.

Principle #9: Seek additional Office or Department, Grant, and/or Court approval for special situations.

In addition to normal approvals, the office or department, the County Auditor's Grant Analyst and/or the Court must approve the following travel situations **before** travel is

requested and occurs. The situations, fully described in the Guidelines are summarized below:

Office or Department Approval

- Reimbursements for travel that was not encumbered **before** travel occurred.
- A Traveler who attends a meeting or conference that begins on a Monday or ends on a Friday makes travel arrangements outside the meeting/conference dates when net savings to the County can be documented.
- An employee combining vacation or personal leave with a business trip provided there is a net savings to the County. The County is not responsible for any costs (e.g., transportation, lodging, or meals) associated with the vacation/ personal days.
- Alternate travel arrangements (transportation mode, accommodations, or schedule) where the cost is less than the least expensive other alternative and has been documented are eligible for reimbursement.

County Auditor's Grant Analyst Approval

Certain Grants may limit the amount and type of reimbursable travel expenditures. Travelers and the County Auditor's Grant Analyst should verify that any proposed travel is in accordance with the grant agreement before travel begins.

Court Approval

- Reimbursements for travel that was not encumbered **before** travel occurred (Auditor's discretion to refer this to Court for approval dependent on circumstances)
- All International Travel as well as travel to Alaska and Hawaii. Travel to these locations relating to criminal extradition, investigations, prosecutions, or similar situations are exempted from this rule.
- All decisions for driving instead of flying where travel mileage exceeds 1,000 miles round-trip and Traveler does not accept standard reimbursement (round trip coach airfare cost in place at time of travel). **Note:** This includes all transportation expenses (lodging, meals, and mileage incurred as a result of driving rather than flying). Travel involving extradition of prisoners and/or juveniles is exempt from this requirement.
- Alternate travel arrangements (transportation mode, accommodations, or schedule) where the cost is less than the least expensive other alternative and has been documented and approved by the office or department are eligible for reimbursement. **Important:** The Court must approve all exceptions (i.e. where cost is greater than the least expensive other alternative and office or department approval has been obtained).
- Reimbursement of applicant travel expenses when recruiting nationally and if hired, moving expenditures and employment agency fees.

Principle #10: Adhere to travel-related reimbursements for special situations.

- **Mileage Reimbursement for Elected/Appointed Officials who are ineligible to use a County-owned vehicle routinely or as an assigned take-home vehicle:** The following officials can claim reimbursement for local mileage: County Attorney,

County Commissioners 1-4, County Judge, County Treasurer, Justices of the Peace 1-5, Tax Assessor-Collector, Purchasing Agent, and Medical Examiner. **Note: It is critical that mileage reimbursements comply with IRS timelines for submission. Should there be a delay in submission and the reimbursement becomes taxable income, it cannot be paid as it exceeds the compensation amount set by the Court (or authorizing Board) statutorily as part of the annual budget process.**

- **Parking Reimbursement – On Street Parking (Pay Station):** This request is allowed when the employee is parked for conducting county business (not to be confused as parking to work their daily work day). Reimbursement requires submission of the County Auditor Office's prescribed *Pay Station Parking Log* with receipts attached, filed within 30 days and no later than 60 days after the end of the month in which the parking expense was incurred.
- **Travel expense reimbursements for contractors, employment recruitment, and other non-County personnel:** These requests are reimbursed at actual expense (receipts required) at a rate not to exceed the rates outlined in the Policy. Any exceptions to the Policy must be presented to Commissioners Court for approval.
- **Vehicle Rental (International Travel):** These requests must include vehicle rental insurance offered by the rental agency which would include coverage for rental vehicle damage and third-party vehicle damage and bodily injury.
- **Travel Advances:** These requests are for expenses paid to employees in advance for Registration, Airfare, Lodging, and Meals, are paid at the County Auditor's discretion and require the following prior to travel: 1) an agreement signed by both the employee and their official/county executive/department head allowing the County Auditor to deduct the full advance from the employee's paycheck if the Travel Reimbursement Form (TRF) is not submitted within 15 days of the end of the trip; 2) An advance form signed by both the Employee and their official/county executive/department head.
- **Foods/Beverages for group emergency/public safety deployments:** These expenses are allowable for group (not individual or solo) deployments where command staff prohibit personnel from leaving deployment to ensure deployment is not compromised. Deployment must extend at least two hours past standard meal time or involve special situations that prohibit an employee leaving an assigned location for a meal break. Any disallowed expenditures are a pro-rata taxable benefit to assigned employees. Documentation must include certification of the need by command personnel, a list of the deployed employees, original receipts. **Note:** This principle does not prohibit/limit the purchase of water or military style Meals Ready to Eat (MREs) if command personnel determines they are necessary to ensure the deployed employee's health and safety. Any expenditure must be within the office's or department's existing budget.

APPENDIX 4
JURY MEALS & JURY SEQUESTRATION IN CRIMINAL CASES

A cash fund may be set up for each Judge hearing criminal cases. The fund is used for jury meals where the Judge determines that an impaneled jury should not separate during mealtime. The County Auditor determines the amount maintained in each fund. Reimbursement is paid upon a statement signed by the Judge, and which includes a certification by each juror that s/he received a meal. If the amount spent for each meal is \$9.00 or less, no receipt is required.

In the event of jury sequestration, the County Treasurer and County Auditor are authorized to advance the cost of sequestering in the amount ordered by the sequestering Judge to secure lodging. The amount expended for food and lodging shall follow the guidelines approved by Commissioners Court covering travel reimbursement for county employees. The need for jury sequestration may occur after the normal business hours of the county and without sufficient time to call an emergency session of the Commissioners Court. The normal procedures for claims processing may be adjusted accordingly.

APPENDIX 5 GRANTS

In an effort to better coordinate the grant-seeking activities of the County and track the outstanding commitments to provide County matching funds, PBO, the County Attorney's Office, and the County Auditor's Office must review grant applications, contracts, permissions to continue, and other related items before a grant is placed on the agenda for Commissioners Court approval. Please note that any grant related item that requires Commissioners Court approval must be coordinated through PBO and comply with the following grant rules.

The following applies to all grants:

- All grant items for Commissioners Court consideration must be submitted to PBO, the County Auditor's Office and County Attorney's Office electronically by **Tuesday at 5:00 PM**, 14 days prior to the planned Commissioners Court meeting at which the office or department wishes the grant to be included on the agenda.
- All grant items must include a grant summary sheet. (The summary form is available electrically from PBO, contact your Budget Analyst.)
- All grant documents should be submitted electronically. Documents that require signatures from Commissioners Court should be submitted in hard copy to PBO at the time (i.e., the same day) the documents are submitted electronically.
- The entire item, including all terms, conditions and instructions, should be submitted for review. Changes cannot be made to the item after it has been approved by the Commissioners Court, with the exception of minor typographical corrections.

Review of Grant items

- The County Auditor's Office reviews the application for fiscal requirements.
- The County Attorney reviews it for legal requirements.
- PBO also reviews the item and grant summary sheet, including the stated performance measures, and submits the grant, with a recommendation for inclusion on the Commissioners Court agenda once it is ready.

Other Departments involved with the Grant process

- **Purchasing:** Grant purchases are not exempt from County purchasing laws. Offices or departments must coordinate with the Purchasing Office when procuring either services or commodities using grant funds. In addition to County purchasing laws, purchases must comply with all applicable federal or state laws and contractual restrictions required in the grant. Purchase of items with a unit cost exceeding \$5,000 must be capitalized. This applies to any items located on County property for which the County is liable, regardless of the source of funding.

- **Human Resources:** All positions requested as part of a grant **must** be identified using the existing job titles. If a proposed grant position does not exist within the existing job titles contact Human Resources **early**, in your process so a classification, with pay grade, can be developed for the new position.
- **Facilities Management:** If your grant includes new FTEs contact Facilities Management to ensure that there is sufficient space for the additional personnel. If space is not available, Facilities Management will develop an estimate of the cost necessary to accommodate the additional personnel.
- **I.T.S.:** ITS will develop the costs necessary to accommodate the technology needs of additional personnel. Also if your request has a significant technology cost, ITS should be contacted to develop costs to accommodate the grant needs. These needs may not be obvious, for example a grant to purchase digital video equipment, requires significant additional electronic storage, which must be accommodated.

Please contact your PBO Budget Analyst if you have any questions about which departments apply to your request. Offices or departments are strongly encouraged to contact support departments early in the development of a new grant application to discuss the application and potential issues.

Permission to Continue (PTCs)

If a contract has not been signed prior to the effective end date of the grant and grant employees are requested to continue on the payroll, offices or departments must submit a PTC request. PTC applies only to the renewal of grants that have been received in previous years, and for which verbal assurance of continuation from the grantor has been received. Permissions to Continue:

- Require a grant summary sheet and a memo from the department. Submitted to PBO and the County Auditor.
- Are allowed for up to three months, at the discretion of PBO.
- Are generally only for personnel costs, not operating costs.
- Must be in place prior to the end of the existing grant, generally at least two weeks prior to the end date.

Budget adjustments related to a Commissioners Court approved Permission to Continue are considered as automatic, at the discretion of PBO.

Grant Modification Approval

Changes to dates, amounts or other minor modifications that require Commissioners Court approval (signature) follow the same procedure as original grant contract approval.

Performance Measures

All grants should have performance measures, including relevant outcome measures. This includes a narrative description of the outcome impact to the program. This information is captured on the grant summary sheet.

- These measures should reflect the current activity of the office or department in the area where grant assistance is requested,
- The expected impact of the grant on the office's or department's activities.
- If the grant is for a new program, performance measures should be supplied for the new program.
- If the grant is renewing an existing grant, offices or departments should show the actual performance of the last complete grant cycle, the projected performance of the current grant and the projected performance of the current grant proposal.

Offices and departments are expected to report performance measures and updated information annually during the contract term.

Grant Responsibility

Grants that involve multiple County departments need a single person to be responsible for the daily administration and management of the grant. Contact information for that person must be noted in the Grant Summary Sheet.

Direct Cost of Accounting and Audit

Contact the County Auditor for assistance in estimating these costs. Include the estimate in the grant application if the costs are reimbursable. Offices and departments should seek reimbursement for direct accounting and audit costs when applicable.

Indirect Costs

The Commissioners Court has adopted an indirect cost plan that includes an indirect cost rate for each office or department. All grant applications should request some indirect cost amount as part of any grant application, up to the rate included in the plan. The requirement to include an indirect cost rate as part of an application may be waived annually if:

- The total amount requested, without including indirect costs is less than \$50,000.
- If an office or department can provide evidence that including an indirect cost rate will result in rejection of a grant application.

See the Appendix for the approved indirect cost rate for most offices and departments as of August 28, 2012. This information is updated during the year and PBO notifies the departments of any changes. If your department is not listed in the Appendix, please contact your PBO Analyst.

Outstanding Grant Applications

PBO maintains a summary of outstanding grant applications and matching fund commitments. This summary is submitted to Commissioners Court every week as part of the regular Grant Agenda Item. Departments that are notified of the denial of a grant application should inform PBO so that the outstanding grant application summary reflects only pending County commitments.

Revenue Certification & Budget Creation

Once the contract has been signed by all parties, the office or department must:

- forward the originals of the signed contract to the County Clerk and the grantor.
- Submit a copy of the fully executed contract to the County Attorney's Office, the County Auditor's Office, and the Purchasing Office.

The County Auditor certifies revenue upon receipt of the fully executed contract.

New grant budgets are processed as automatic budget adjustments after approval of the contract and the grant budget by Commissioners Court and certification of revenue by the County Auditor. For documentation purposes, a copy of the revenue certification memo from the County Auditor should be attached to the budget adjustment.

Budget Adjustments

- All budget adjustments must comply with the grantor's requirements.
- Any budget adjustments requiring prior grantor approval are not processed until that approval is received.
- If a grantor de-obligates funding or a portion of funding, a budget adjustment must immediately be sent to PBO reducing each applicable revenue and expenditure commitment item.
- If changes are required to be approved by Commissioners Court, the change must also follow the same procedure as grant modifications.
- Budget is not transferred from a grant to another office or department for purchase of any items, including ITS for software licenses and phone lines. Expenses are reclassified against the grant for applicable expenditures with the proper supporting documents.
- Budget adjustment types "Supplement" and "Return" should include documentation regarding the nature of the requested action and the date, if any, when Commissioners Court approved the grant change.

PBO also has the discretion to place a Budget Adjustment that would otherwise be automatic on the Commissioners Court agenda for approval.

Personnel Actions in Grants

Unless otherwise specified, offices and departments are expected to absorb the cost of personnel changes within the grant.

Offices and departments with grant positions should confirm with the County Auditor's Grant Personnel that grant resources are available for the starting salaries and salary adjustments for grant positions. This confirmation should be noted as part of the personnel action in SAP.

Authorization for Reimbursed Grants

Many of the grants received by the County require expenditures of County funds until those expenditures are accepted and reimbursed by the grantor.

- All expenditures for reimbursable grants that have been approved by the Commissioners Court and for which revenue has been certified by the County Auditor are authorized until grant funds are available for reimbursement. Offices or departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible.
- Expenditures funded from grant funds that are not allowed under the General Fund require a written letter of approval/authorization from the grantor.

Vehicles Funded through Grant Funds

If an office or department plans to purchase a vehicle using grant funds, all the associated costs for the vehicle, such as fuel and maintenance, need to be covered by the grant. If the grant does not cover these costs, the office or department should allocate non-grant resources to TNR to fund the fuel and maintenance and any other applicable cost.

Any additional funding requests for fuel and maintenance should be coordinated with the approval of the grantor.

Software Licenses and Phone Lines

If an office or department plans on charging software licenses or telephone lines to a grant, these charges must be supported by independent, third party invoices which clearly indicate the purchase and usage during the grant period. Internal documentation from the ITS department is not accepted.

If the proper documentation cannot be produced to support these costs, the department should allocate non-grant resources to ITS to fund the software licenses and phone lines. Any additional funding requests for software licenses and phone lines should be coordinated with the approval of the grantor.

Online Management of Grants

If a grantor utilizes an online system for approvals or modifications to grants, PBO is authorized to act on behalf of the authorized official for approving or modifying grants in all of the following circumstances:

- The grant authorized official is a member of the Commissioners Court;
- The grant contract/application has been approved by Commissioners Court; and
- The change does not significantly change the scope of service of the grant from what was approved by Commissioners Court; and
- The above online management authorization also applies to any de-obligation of unspent grant funds that are 5% or less of the original award.

GRANT SUMMARY SHEET

Check One:	Application Approval: <input type="checkbox"/>	Permission to Continue: <input type="checkbox"/>
	Contract Approval: <input type="checkbox"/>	Status Report: <input type="checkbox"/>
Check One:	Original: <input type="checkbox"/>	Amendment: <input type="checkbox"/>
Check One:	New Grant: <input type="checkbox"/>	Continuation Grant: <input type="checkbox"/>
Department/Division:		
Contact Person/Title:		
Phone Number:		

Grant Title:			
Grant Period:	From:		To:
Fund Source:	Federal: <input type="checkbox"/>	State: <input type="checkbox"/>	Local: <input type="checkbox"/>
Grantor:			
Will County provide grants funds to a subrecipient?	Yes: <input type="checkbox"/>	No: <input type="checkbox"/>	
Are the grant funds pass-through another agency? If yes list originating agency below	Yes: <input type="checkbox"/>	No: <input type="checkbox"/>	
Originating Grantor:			

Budget Categories	Grant Funds	County Cost Share	Budgeted County Contribution #595010 (Cash Match)	In-Kind	TOTAL
Personnel:	0	0	0	0	\$0
Operating:	0	0	0	0	\$0
Capital Equipment:	0	0	0	0	\$0
Indirect Costs:	0	0	0	0	\$0
Total:	\$0	\$0	\$0	\$0	\$0
FTEs:	0.00	0.00	0.00	0.00	0.00

Permission to Continue Information					
Funding Source (Cost Center)	Personnel Cost	Operating Cost	Estimated Total	Filled FTE	PTC Expiration Date
	0	0	\$0	0.00	

Department	Review	Personnel Initials	Comments
County Auditor	<input type="checkbox"/>		
County Attorney	<input type="checkbox"/>		

Performance Measures				
Measure	Actual FY 11 Measure	Projected FY 12 Measure	Projected FY 13 Measure	Projected FY 14 Measure
Applicable Departmental Measures				
Measures for the Grant				
Outcome Impact Description				
Outcome Impact Description				
Outcome Impact Description				

PBO Recommendation:

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1. Brief Narrative - Summary of Grant: What is the goal of the program? How does the grant fit into the current activities of the department? Is the grant starting a new program, or is it enhancing an existing program?

--

2. Departmental Resource Commitment: What are the long term County funding requirements of the grant?

--

3. County Commitment to the Grant: Is a county match required? If so, how does the department propose to fund the grant match? Please explain.

--

4. Does the grant program have an indirect cost allocation, in accordance with the grant rules? If not, please explain why not.

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5. County Commitment to the Program Upon Discontinuation of Grant by Grantor: Will the program discontinue upon discontinuance of the grant funding? (Yes/No) If No: What is the proposed funding mechanism: (1) Request additional funding (2) Use departmental resources. If (2) is answered, provide details about what internal resources are to be provided and what other programs will be discontinued as a result.

--

6. If this is a new program, please provide information why the County should expand into this area.

--

7. Please explain how this program will affect your current operations. Please tie the performance measures for this program back to the critical performance measures for your office or department.

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APPENDIX 6 ADDITIONAL GUIDANCE

A. TAX REFUNDS

The County Auditor automatically debits contra-revenue commitment items (General Fund and Debt Service) to refund current and prior year tax appeals of appraised values. Interest refunds for prior year taxes are paid from a budgeted commitment item in General Administration.

The Tax Assessor Collector calculates the expenditure requirements for tax refunds and submits these amounts to PBO for approval by the Commissioners Court.

B. CONTINGENT LIABILITIES

The County Auditor has the authority to record contingent liabilities in accordance with a comprehensive basis of accounting consistent with state law to accurately reflect the financial position of the County. The Commissioner Court, County Attorney, Risk Manager, and other elected or appointed officials should notify the County Auditor in a timely manner of any potential contingent liabilities affecting any of the County funds on the County's financial records. The County Auditor notifies the Commissioners Court, the County Attorney and, where applicable, the Risk Manager of significant contingent liabilities that are recorded on the County's financial records.

C. INTERFUND TRANSFERS

Interfund transfers are movements of money between budgetary funds. Those that are adopted in the budget process are summarized in the Budget Recapitulation as "Other Financing Sources." The transfers are subject to the following rules:

- The County Auditor may make "transfers in" to the funds controlled by Commissioners Court from non-budgetary government funds that are at the discretion of elected officials, the Corporations' Boards of Directors, or the State of Texas (i.e., CAPSO, DAPSO, CSCD, etc.) as directed by the appropriate official.
- The County Auditor may only make "transfers out" of funds if approved by Commissioners Court (budgetary funds) or approved by the responsible official (non-budgetary discretionary funds).
- The County Auditor transfers monies to the Special Funds for the full budgeted amount at the beginning of the fiscal year, unless otherwise specifically notified by PBO. If a calculation of the transfer must be made during the fiscal year, PBO performs the calculation and provides the County Auditor the amount to be transferred.
- The transfer is limited to funds available in the transferring fund. If funds are not available in the transferring fund, a transfer is made only up to the amount of available funds. If the receiving fund is at a deficit, the County Auditor, after review

and approval by PBO, is authorized to transfer in a sufficient amount to cover the deficit up to the budgeted amount.

D. MID-YEAR CERTIFICATION OF REVENUES

State law limits the types of revenue which can be certified mid-year for immediate appropriation and expenditure. The County Auditor may certify public or private grant or aid money, donations and intergovernmental contract revenue which was not included in the budget for use in the current fiscal year. Offices or departments wishing to request certification of such money during the fiscal year should contact the County Auditor for assistance.

E. PERFORMANCE BASED PAY AND EMPLOYEE RECOGNITION

The Performance Based Pay (PBP) system is a mechanism for providing financial compensation for outstanding performance, experience and achievement. Offices and departments award PBP consistent with the rules established by the Commissioners Court.

If an office or department has funds in an employee recognition commitment item, the recognition expense is not to exceed \$50.00 per employee. Amount of recognition expense should be limited to the cost of a plaque including engraving, lapel pins or other token of recognition. Food, refreshments, decorations, entertainment or other expenses associated with a ceremony, reception or dinner are not allowable expenses.

F. COMPUTER SOFTWARE TRAINING

All computer software training for Windows and Microsoft Office products is performed by ITS. No other office or department is authorized to solicit services for this training unless training sessions are not provided by ITS within 60 days. No payment for this training is made by the County Auditor without an accompanying written authorization from ITS.

G. PERSONNEL SLOT LIST

A list of the budgeted personnel slots for Fiscal Year 13 is attached to the copy of the approved budget filed with the County Clerk. The list contains the following information for each slot within an office or department: job title, whether the position is full-time or part-time, and effective date. Offices or departments may only hire for regular positions according to this slot list unless otherwise allowed by law or approved by Commissioners Court.

H. COUNTY BENEFITS

Fringe benefits of offices and departments are budgeted based on the calculated costs of each benefit. The current benefit calculation rates as of October 1, 2012 are shown below.

Base Salary	
FICA OASDI (506010)	Base Salary (up to \$110,100) x 0.062
Hospitalization (506030)	Months on Payroll x \$735.63
Life Insurance (506040)	Months on Payroll x \$8.25
Retirement (506050)	Base Salary x 0.1289 (effective January 1, 2013)
Workers Compensation Insurance (506060)	Base Salary x 0.75 x "WCI Factor" Shown below
FICA Medicare (506020)	Base Salary x 0.0145

Please contact your PBO Analyst for Workers Compensation Insurance "WCI Factor" for position types not shown below:

Job Description	"WCI Factor"
PRINTING	0.0187
INSECT CONTROL	0.0237
INSULATION WORK & DRIVERS	0.0463
ROAD EMPLOYEES - PAVING	0.0346
ROAD MAINT MGMT PERSONNEL	0.0092
DRIVERS	0.0362
AIRPORT, HELICOPTER OPR	0.0226
LAW ENFORCEMENT, AMBULANC	0.0179
AUTO MECHANICS	0.0175
ENGINEERS, SURVEYORS	0.0032
CLERICAL	0.0026
VET HOSP & ANIMAL CONTROL	0.0096
CLINICAL PROFESSIONALS	0.0028
HOSP PROFESSIONAL & CLERK	0.0071
BUILDING MAINT & JANITOR	0.0226
PARKS & RECREATION	0.0257

I. INDIRECT COST RATES

Below is the list of indirect cost rates for each office or department to be used when applying for grants.

Approved by Commissioners Court on August 28, 2012

Dpt #	Department Name	Calculated Rate
101	County Judge	252.78%
102	Commissioner - Precinct 1	47.06%
103	Commissioner - Precinct 2	35.11%
104	Commissioner - Precinct 3	39.51%
105	Commissioner - Precinct 4	45.65%
108	Tax Assessor-Collector	75.05%
NA	Exposition Center	0%
NA	Veterans Service Office	45.68%
NA	Agricultural Extension Service	67.08%
119	County Attorney	43.05%
120	County Clerk	29.50%
121	District Clerk	39.34%
122	Civil Courts	30.59%
123	District Attorney	24.07%
124	Criminal Courts	50.51%
125	Probate Court	29.86%
126	Justice of Peace – Precinct 1	51.44%
127	Justice of Peace – Precinct 2	40.81%
128	Justice of Peace – Precinct 3	39.72%
129	Justice of Peace – Precinct 4	48.77%
130	Justice of Peace – Precinct 5	40.35%
131	Constable - Precinct 1	39.23%
132	Constable - Precinct 2	29.45%
133	Constable - Precinct 3	38.75%
134	Constable - Precinct 4	44.52%
135	Constable - Precinct 5	36.82%
137	Sheriff	18.32%
138	Medical Examiner	27.11%
139	Community Supervision & Corrections	36.51%
140	Counseling and Educational Services	37.66%
142	Pretrial Services	34.19%
143	Juvenile Public Defender	41.54%
145	Juvenile Court	27.69%
147	Emergency Services	77.01%
149	Transportation and Natural Resources	52.30%
154	Civil Service Commission	20.07%
155	Criminal Justice Planning	29.80%
158	Health and Human Services	60.01%
159	Emergency Medical Services	23.12%
	Composite Travis County Rate	31.53%

J. Peace Officer Pay Scale (TCSO)

PG	STEP	1	2	3	4	5	6	7	8	9	10	11	
80	Cadet	hr	18,7113	19,0855									
		mo	3,243.29	3,308.15									
		yr	38,919.50	39,697.64									
81	Corrections Officer	hr	21,3309	21,8733	22,3983	22,9358	23,4863	24,0500	24,7544	25,3485	25,9669	26,5799	27,1912
		mo	3,697.36	3,791.37	3,882.37	3,975.54	4,070.96	4,168.67	4,290.76	4,393.74	4,499.20	4,607.18	4,713.14
		yr	44,368.27	45,496.46	46,588.46	47,706.46	48,851.50	50,024.00	51,489.15	52,724.88	53,990.35	55,286.19	56,557.70
82	Cert Peace Officer (CPO)	hr	22,6107										
		mo	3,919.19										
		yr	47,030.26										
83	Sr Corrections Officer	hr	23,1857	23,7754	24,3460	24,9303	25,5286	26,1413	26,9070	27,5527	28,2140	28,8911	29,5556
		mo	4,018.85	4,121.07	4,219.97	4,321.25	4,424.96	4,531.16	4,663.88	4,775.80	4,890.43	5,007.79	5,122.97
		yr	48,226.26	49,452.83	50,639.68	51,855.02	53,099.49	54,373.90	55,966.56	57,309.82	58,685.12	60,093.49	61,475.65
72	LE Deputy Sheriff	hr	25,1451	25,6480	26,1609	26,6841	27,2178	27,7622	28,3174	28,8838	29,4614	30,0507	30,8517
		mo	4,358.48	4,445.65	4,534.56	4,625.24	4,717.75	4,812.11	4,908.35	5,006.53	5,106.64	5,208.79	5,312.96
		yr	52,301.81	53,347.84	54,414.67	55,502.93	56,613.02	57,745.38	58,900.19	60,078.30	61,279.71	62,505.46	63,755.54
84	Sr CPO	hr		25,3469	25,9552	26,5781	27,2160	27,8692	28,6855	29,3739	30,0789	30,8008	31,5092
		mo		4,393.46	4,498.90	4,606.87	4,717.44	4,830.66	4,972.15	5,091.48	5,213.68	5,338.81	5,461.59
		yr		52,721.55	53,986.82	55,282.45	56,609.28	57,967.94	59,665.84	61,097.71	62,564.11	64,065.66	65,539.14
74	LE Sr Deputy Sheriff	hr	26,9052	27,5509	28,2122	28,8892	29,5826	30,2926	31,1799	31,9282	32,6945	33,4791	34,2491
		mo	4,663.67	4,775.49	4,890.11	5,007.46	5,127.65	5,250.72	5,404.52	5,534.22	5,667.05	5,803.04	5,936.51
		yr	55,962.82	57,305.87	58,681.38	60,089.54	61,531.81	63,008.61	64,514.19	66,041.66	68,004.56	69,636.53	71,238.13
75	LE Detective	hr			35,4317	35,9986	36,5745	37,1596	37,7543	38,9750	39,5986	40,2322	40,8755
		mo			6,141.49	6,239.76	6,339.58	6,441.00	6,544.08	6,755.67	6,863.76	6,973.58	7,085.09
		yr			73,697.94	74,677.09	76,074.96	77,291.97	78,528.94	81,068.00	82,365.09	83,682.98	85,021.04
88	Corrections Sergeant	hr	35,0577	35,7308	36,4168	37,1163	37,8288	38,5096	39,2029	39,9087	40,6269	41,6115	42,0277
		mo	6,076.67	6,193.34	6,312.28	6,433.49	6,556.99	6,675.00	6,795.17	6,917.51	7,042.00	7,212.66	7,284.80
		yr	72,920.02	74,320.06	76,748.94	77,201.90	78,683.90	80,099.97	81,542.03	83,010.10	84,503.95	86,551.92	87,417.62
76	LE Sergeant	hr					39,3419	40,0501	40,7710	41,5049	42,2520	43,2761	43,7089
		mo					6,819.26	6,942.02	7,066.97	7,194.18	7,323.68	7,501.19	7,576.21
		yr					81,831.15	83,304.21	84,803.68	86,330.19	87,884.16	90,014.29	90,914.51
89	Corrections Lieutenant	hr			42,1534	42,9630	43,7875		44,6284	45,5212	46,4316	47,3801	48,3073
		mo			7,306.69	7,446.92	7,589.83		7,736.59	7,890.34	8,048.14	8,209.08	8,373.27
		yr			87,679.07	89,363.04	91,078.00		92,827.07	94,684.10	96,577.73	98,509.01	100,479.18
77	LE Lieutenant	hr							46,4136	47,3419	48,2887	49,2545	50,2396
		mo							8,045.02	8,205.93	8,370.04	8,537.45	8,708.20
		yr							96,540.29	98,471.15	100,440.50	102,449.36	104,498.37

PG	STEP	12	13	14	15	16	17	18	19	20	21	
81	Corrections Officer	hr	27,8166	28,4564	29,5456	29,5456	29,5456	29,5456	29,5456	29,5456	29,5456	29,5456
		mo	4,821.54	4,932.44	5,121.24	5,121.24	5,121.24	5,121.24	5,121.24	5,121.24	5,121.24	5,121.24
		yr	57,858.53	59,189.31	61,454.85	61,454.85	61,454.85	61,454.85	61,454.85	61,454.85	61,454.85	61,454.85
82	Cert Peace Officer (CPO)	hr										
		mo										
		yr										
83	Sr Corrections Officer	hr	30,2354	30,9308	32,1148	32,1148	32,1148	32,1148	32,1148	32,1148	32,1148	32,1148
		mo	5,240.80	5,361.34	5,566.57	5,566.57	5,566.57	5,566.57	5,566.57	5,566.57	5,566.57	5,566.57
		yr	62,889.63	64,336.06	66,798.78	66,798.78	66,798.78	66,798.78	66,798.78	66,798.78	66,798.78	66,798.78
72	LE Deputy Sheriff	hr	31,2847	31,8900	32,5278	32,5278	32,5278	32,5278	32,5278	32,5278	32,5278	32,5278
		mo	5,419.21	5,527.80	5,638.15	5,638.15	5,638.15	5,638.15	5,638.15	5,638.15	5,638.15	5,638.15
		yr	65,030.58	66,331.20	67,657.82	67,657.82	67,657.82	67,657.82	67,657.82	67,657.82	67,657.82	67,657.82
84	Sr CPO	hr	32,2339	32,9753	34,2375	34,2375	34,2375	34,2375	34,2375	34,2375	34,2375	34,2375
		mo	5,587.21	5,715.72	5,934.50	5,934.50	5,934.50	5,934.50	5,934.50	5,934.50	5,934.50	5,934.50
		yr	67,046.51	68,588.62	71,214.00	71,214.00	71,214.00	71,214.00	71,214.00	71,214.00	71,214.00	71,214.00
74	LE Sr Deputy Sheriff	hr	35,0389	35,8427	37,2147	37,2147	37,2147	37,2147	37,2147	37,2147	37,2147	37,2147
		mo	6,073.06	6,212.73	6,450.55	6,450.55	6,450.55	6,450.55	6,450.55	6,450.55	6,450.55	6,450.55
		yr	72,876.75	74,552.82	77,406.58	77,406.58	77,406.58	77,406.58	77,406.58	77,406.58	77,406.58	77,406.58
75	LE Detective	hr	41,5298	42,1942	42,8692	43,5553	43,5553	43,5553	43,5553	43,5553	43,5553	43,5553
		mo	7,198.50	7,313.66	7,430.66	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59
		yr	86,381.98	87,763.94	89,167.94	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02
88	Corrections Sergeant	hr	42,7842	43,5543	44,3382	45,1363	45,3946	45,3946	45,5739	45,5739	45,5739	45,5739
		mo	7,415.93	7,549.41	7,685.29	7,823.63	7,868.40	7,868.40	7,899.48	7,899.48	7,899.48	7,899.48
		yr	88,991.14	90,592.94	92,223.46	93,883.50	94,420.77	94,420.77	94,793.71	94,793.71	94,793.71	94,793.71
76	LE Sergeant	hr	44,4957	45,2966	46,1119	46,9419	47,2103	47,2103	47,8526	47,8526	47,8526	47,8526
		mo	7,712.59	7,851.41	7,992.73	8,136.60	8,183.12	8,183.12	8,294.45	8,294.45	8,294.45	8,294.45
		yr	92,551.06	94,216.93	95,912.75	97,639.15	98,197.42	98,197.42	99,533.41	99,533.41	99,533.41	99,533.41
89	Corrections Lieutenant	hr	49,0913	50,0732	51,0746	52,0961	53,1381	53,5540	53,5763	53,5763	53,5763	53,5763
		mo	8,509.16	8,679.35	8,852.93	9,029.99	9,210.60	9,282.69	9,286.56	9,286.56	9,286.56	9,286.56
		yr	102,109.90	104,152.26	106,235.17	108,359.89	110,527.25	111,392.32	111,438.70	111,438.70	111,438.70	111,438.70
77	LE Lieutenant	hr	51,0549	52,0760	53,1176	54,1799	55,2635	55,6963	55,6963	55,6963	55,6963	55,6963
		mo	8,849.52	9,026.51	9,207.05	9,391.18	9,579.01	9,854.03	9,854.03	9,854.03	9,854.03	9,854.03
		yr	106,194.19	108,318.08	110,484.61	112,694.19	114,948.08	115,848.30	115,848.30	115,848.30	115,848.30	115,848.30

EMPLOYEES WHO ARE IN POSITIONS SUBJECT TO TCSO POPS THE FOLLOWING APPLIES MONTHLY:				
CERTIFIED FTO:	\$125	BI-LINGUAL SKILLS TEST:	\$125	TCLOSE LICENSE:
		SPANISH, VIETNAMESE		INTERMEDIATE
		AMERICAN SIGN LANGUAGE		ADVANCED
				MASTERS
				\$50
				\$100
				\$150

Numbers that are italicized and shaded in grey may be used for pay administration purposes if needed, but were not used in the pay determination methodology.

Peace Officer Pay Scale (Non-TCSO)

PG		STEP	1	2	3	4	5	6	7	8	9	10	11
60	Park Ranger	hr	23.8878	24.3656	24.8529	25.3499	25.8569	26.3741	26.9015	27.4396	27.9883	28.5482	29.1191
		mo	4,140.55	4,223.37	4,307.84	4,393.98	4,481.86	4,571.51	4,662.93	4,756.20	4,851.31	4,948.35	5,047.31
		yr	49,686.62	50,680.45	51,694.03	52,727.79	53,782.35	54,858.13	55,955.12	57,074.37	58,215.66	59,380.26	60,567.73
61	Deputy Constable	hr	23.8878	24.3656	24.8529	25.3499	25.8569	26.3741	26.9015	27.4396	27.9883	28.5482	29.1191
		mo	4,140.55	4,223.37	4,307.84	4,393.98	4,481.86	4,571.51	4,662.93	4,756.20	4,851.31	4,948.35	5,047.31
		yr	49,686.62	50,680.45	51,694.03	52,727.79	53,782.35	54,858.13	55,955.12	57,074.37	58,215.66	59,380.26	60,567.73
62	Deputy Constable Sr Park Ranger Sr	hr	25.5599	26.1734	26.8016	27.4447	28.1035	28.7780	29.4209	30.3318	31.0598	31.8051	32.5366
		mo	4,430.38	4,536.72	4,645.61	4,757.08	4,871.27	4,988.19	5,134.29	5,257.51	5,383.70	5,512.88	5,639.68
		yr	53,164.59	54,440.67	55,747.33	57,084.98	58,455.28	59,858.24	61,611.47	63,090.14	64,604.38	66,154.61	67,676.13
63	Park Ranger Supervisor	hr	29.3023	29.9003	30.5105	31.1331	31.7686	32.3405	32.9226	33.5152	34.1185	34.9455	35.2950
		mo	5,079.07	5,182.72	5,288.49	5,396.40	5,506.56	5,609.69	5,706.58	5,801.30	5,913.87	6,057.22	6,117.80
		yr	60,948.78	62,192.62	63,461.84	64,756.85	66,078.69	67,268.24	68,479.01	69,711.62	70,966.48	72,686.64	73,413.60
64	Constable Sergeant	hr	34.4733	35.1768	35.8947	36.6272	37.3748	38.0476	38.7325	39.4297	40.1394	41.1123	41.5235
		mo	5,975.37	6,097.31	6,221.75	6,348.71	6,478.30	6,594.92	6,713.63	6,834.48	6,957.50	7,126.13	7,197.41
		yr	71,704.46	73,167.74	74,660.98	76,184.58	77,739.58	79,139.01	80,563.60	82,013.78	83,489.95	85,513.58	86,368.88
65	Chief Park Ranger	hr	34.4733	35.1768	35.8947	36.6272	37.3748	38.0476	38.7325	39.4297	40.1394	41.1123	41.5235
		mo	5,975.37	6,097.31	6,221.75	6,348.71	6,478.30	6,594.92	6,713.63	6,834.48	6,957.50	7,126.13	7,197.41
		yr	71,704.46	73,167.74	74,660.98	76,184.58	77,739.58	79,139.01	80,563.60	82,013.78	83,489.95	85,513.58	86,368.88
66	Chief Dep Constable	hr	37.0036	37.7588	38.5294	39.3157	40.1181	40.9368	41.7722	42.6077	43.4598	44.3291	45.2156
		mo	6,413.96	6,544.86	6,678.43	6,814.72	6,953.80	7,095.71	7,240.51	7,385.33	7,533.03	7,683.71	7,837.37
		yr	76,967.49	78,538.30	80,141.15	81,776.66	83,445.65	85,148.54	86,886.18	88,624.02	90,396.38	92,204.53	94,048.45
67	Investigator	hr	34.0286	34.7231	35.4317	35.9986	36.5745	37.1596	37.7543	38.9750	39.5986	40.2322	40.8755
		mo	5,898.29	6,018.67	6,141.49	6,239.76	6,339.58	6,441.00	6,544.08	6,647.50	6,863.76	6,973.58	7,085.09
		yr	70,779.49	72,224.05	73,697.94	74,877.09	76,074.96	77,291.97	78,528.94	81,068.00	82,365.09	83,682.98	85,021.04
68	Chief Dep Const., Pct 5	hr	40.7040	41.5347	42.3823	43.2473	44.1299	45.0305	45.9494	46.8685	47.8058	48.7620	49.7372
		mo	7,055.36	7,199.35	7,346.27	7,496.20	7,649.18	7,805.29	7,964.56	8,123.87	8,286.34	8,452.08	8,621.11
		yr	84,664.32	86,392.18	88,155.18	89,954.38	91,790.19	93,663.44	95,574.75	97,486.48	99,436.06	101,424.96	103,453.38
69	Investigations Lieutenant	hr	37.0036	37.7588	38.5294	39.3157	40.1181	40.9368	41.7722	42.6077	43.4598	44.3291	45.2156
		mo	6,413.96	6,544.86	6,678.43	6,814.72	6,953.80	7,095.71	7,240.51	7,385.33	7,533.03	7,683.71	7,837.37
		yr	76,967.49	78,538.30	80,141.15	81,776.66	83,445.65	85,148.54	86,886.18	88,624.02	90,396.38	92,204.53	94,048.45

PG		STEP	12	13	14	15	16	17	18	19	20	21	
60	Park Ranger	hr		29.7015	30.2955	30.9014	30.9014	30.9014	30.9014	30.9014	30.9014	30.9014	
		mo		5,148.26	5,251.22	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24
		yr		61,779.12	63,014.64	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91
61	Deputy Constable	hr		29.7015	30.2955	30.9014	30.9014	30.9014	30.9014	30.9014	30.9014	30.9014	
		mo		5,148.26	5,251.22	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24
		yr		61,779.12	63,014.64	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91
62	Deputy Constable Sr Park Ranger Sr	hr		33.2851	34.0506	35.3540	35.3540	35.3540	35.3540	35.3540	35.3540	35.3540	
		mo		5,769.42	5,902.10	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03
		yr		69,233.01	70,825.25	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32
63	Park Ranger Supervisor	hr		35.9303	36.5770	37.2354	37.9056	38.1223	38.1223	38.6410	38.6410	38.6410	38.6410
		mo		6,227.92	6,340.01	6,454.14	6,570.30	6,607.87	6,607.87	6,697.77	6,697.77	6,697.77	6,697.77
		yr		74,735.02	76,080.16	77,449.63	78,843.65	79,294.38	79,294.38	80,373.28	80,373.28	80,373.28	80,373.28
64	Constable Sergeant	hr		42.2709	43.0318	43.8063	44.5948	44.8498	44.8498	45.4600	45.4600	45.4600	45.4600
		mo		7,326.96	7,458.85	7,593.09	7,729.77	7,773.97	7,773.97	7,879.73	7,879.73	7,879.73	7,879.73
		yr		87,923.47	89,506.14	91,117.10	92,757.18	93,287.58	93,287.58	94,556.80	94,556.80	94,556.80	94,556.80
65	Chief Park Ranger	hr		42.2709	43.0318	43.8063	44.5948	44.8498	44.8498	45.4600	45.4600	45.4600	45.4600
		mo		7,326.96	7,458.85	7,593.09	7,729.77	7,773.97	7,773.97	7,879.73	7,879.73	7,879.73	7,879.73
		yr		87,923.47	89,506.14	91,117.10	92,757.18	93,287.58	93,287.58	94,556.80	94,556.80	94,556.80	94,556.80
66	Chief Dep Constable	hr		45.9494	46.8684	47.8058	48.7619	49.7372	50.1267	50.1267	50.1267	50.1267	50.1267
		mo		7,964.56	8,123.86	8,286.34	8,452.06	8,621.11	8,688.63	8,688.63	8,688.63	8,688.63	8,688.63
		yr		95,574.75	97,486.27	99,436.06	101,424.75	103,453.38	104,263.54	104,263.54	104,263.54	104,263.54	104,263.54
67	Investigator	hr		41.5298	42.1942	42.8692	43.5553	43.5553	43.5553	43.5553	43.5553	43.5553	43.5553
		mo		7,198.50	7,313.66	7,430.66	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59
		yr		86,381.98	87,763.94	89,167.94	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02
68	Chief Dep Const., Pct 5	hr		50.5443	51.5552	52.5864	53.6381	54.7109	55.1393	55.1393	55.1393	55.1393	55.1393
		mo		8,761.01	8,936.23	9,114.98	9,297.27	9,483.22	9,557.48	9,557.48	9,557.48	9,557.48	9,557.48
		yr		105,132.14	107,234.82	109,379.71	111,567.25	113,798.67	114,689.74	114,689.74	114,689.74	114,689.74	114,689.74
69	Investigations Lieutenant	hr		45.9494	46.8684	47.8058	48.7619	49.7372	50.1267	50.1267	50.1267	50.1267	50.1267
		mo		7,964.56	8,123.86	8,286.34	8,452.06	8,621.11	8,688.63	8,688.63	8,688.63	8,688.63	8,688.63
		yr		95,574.75	97,486.27	99,436.06	101,424.75	103,453.38	104,263.54	104,263.54	104,263.54	104,263.54	104,263.54

EMPLOYEES WHO ARE IN POSITIONS SUBJECT TO NON-TCSO POPS THE FOLLOWING APPLIES MONTHLY:				
CERTIFIED FTO:	\$125	BI-LINGUAL SKILLS TEST:	\$125	
CONSTABLES CPP:	\$125	SPANISH	TCLEOSE LICENSE:	
PARK RANGERS EMT B:	\$125	AMERICAN SIGN LANGUAGE	INTERMEDIATE	ADVANCED
		VIETNAMESE	\$50	\$100
				MASTERS
				\$150

