

Item 24



Travis County Commissioners Court Agenda Request

Meeting Date: Tuesday, March 26, 2013
Prepared By/Phone Number: Deece Eckstein, 854-9754
Elected/Appointed Official/Dept. Head: Deece Eckstein, 854-9754
Commissioners Court Sponsor: Judge Biscoe

AGENDA LANGUAGE:

AT 11:00 A.M.:

CONSIDER AND TAKE APPROPRIATE ACTION ON LEGISLATIVE MATTERS, INCLUDING:

- A. UPDATE ON LEGISLATIVE ACTIVITIES;
- B. LEGISLATION RELATING TO A LOCAL OPTION FOR THE CALCULATION OF RESIDENCE HOMESTEAD EXEMPTIONS, INCLUDING [HJR 138](#) AND [HB 3348](#);
- C. [HOUSE BILL 2899](#), RELATING TO THE ACCUMULATION AND PAYMENT OF SICK LEAVE FOR CERTAIN EMPLOYEES IN SHERIFF'S DEPARTMENTS IN CERTAIN COUNTIES; AND,
- D. ADDITIONS TO THE PRIORITIES, POLICY POSITIONS AND THE POSITIONS ON OTHER PROPOSALS SECTIONS OF THE TRAVIS COUNTY LEGISLATIVE AGENDA.

SUMMARY AND IGR COORDINATOR RECOMMENDATION:

IGR recommends that the Court:

1. Approve a resolution in support of HJR 138 and HB 3348; and,
2. Approve a letter in opposition to HB 2289.

BACKGROUND:

1. On Wednesday, March 20, the Senate passed its version of the state budget for 2014-2015 by a vote of 29-2. [Senate Bill 1](#) spends \$94.1 billion in general revenue — the part of the budget lawmakers have the most control over — a 7.7 percent increase over the 2011 budget. The budget leaves untouched nearly \$12 billion available in the state's Rainy Day Fund.

2. The House Appropriations Committee took the Senate bill, substituted its own version, and passed it out of committee on Thursday, March 21. The \$193.8 billion House version is \$1.7 billion smaller than the one the Senate approved on Wednesday. The House budget spends \$93.5 billion in general revenue, the portion of the budget state lawmakers have the most control over. That's \$600 million less than the \$94.1 billion in general revenue spending in the Senate budget. That version is likely to reach the House floor in early April. Both chambers will then appoint conference committees to formally meet and resolve differences between the two proposals.
3. The pace of committee meetings has picked up significantly. During the week of March 18, over 40 bills that IGR was monitoring or taking a position on in the Court's behalf were heard. This will continue for several more weeks.
4. As of Thursday, March 21, 5,925 bills and joint resolutions have been filed. We are tracking 1,433 of them through the ATLAS system, and have received 1,320 analyses from the county's policy experts.

ISSUES AND OPPORTUNITIES:

5. Under current law, counties and other local governments may offer a residence homestead exemption based on a *percentage* (up to 20%) of the appraised value of the property. Travis County offers the full 20% exemption to its residents. While many other local governments offer the full exemption, many others do not offer any exemption at all.

Representative Eddie Rodriguez has filed legislation that would give local governments the option of setting the residence homestead exemption at either a percentage level up to 20% -- as in current law -- or at a dollar amount. The proposed constitutional amendment is [HJR 138](#) and the enabling legislation is [HB 3348](#).

Representative Rodriguez has asked for the Court's support of his legislation. Further backup materials are attached.

6. House Bill 2899 would require Travis County to permit sheriff's department employees to accumulate unlimited sick leave and, upon separation from the department *for any reason*, to be paid in a lump sum

for the cash value of up to 720 hours of accumulated leave. A detailed analysis of the bill and its impact on the county is attached.

FISCAL IMPACT AND SOURCE OF FUNDING: Not applicable.

REQUIRED AUTHORIZATIONS: None.

NAMES, PHONE NUMBERS AND EMAIL ADDRESSES OF PERSONS WHO MIGHT BE AFFECTED BY OR BE INVOLVED WITH THIS REQUEST:

Tanya Acevedo, Project Management Division Manager
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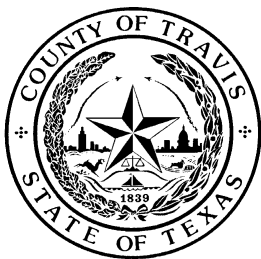
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AS OF	WEEK	1	2	3	4	5	6	7	8	9	10
THURSDAY		10-Jan	17-Jan	24-Jan	31-Jan	7-Feb	14-Feb	21-Feb	28-Feb	7-Mar	14-Mar
	HBs	446	550	686	845	1,035	1,282	1,582	2,001	2,841	3,862
	HJR s	39	43	44	51	58	63	72	83	106	130
	SB s	149	162	209	268	386	528	669	906	1,305	1,823
	SJR s	11	13	16	20	22	29	30	36	45	59
TOTAL	BILLS	645	768	955	1,184	1,501	1,902	2,353	3,026	4,297	5,874
TRAVIS COUNTY											
	TRACKED	167	281	305	368	474	551	636	712	1,064	1,428
	ANALYSES	109	137	281	346	430	485	627	723	878	1,135
	SUPPORT	0	0	0	0	0	0	0	0	0	3
	OPPOSE	0	0	0	0	1	1	1	2	14	14

AS OF	WEEK	11	12	13	14	15	16	17	18	19	20
THURSDAY		21-Mar	28-Mar	4-Apr	11-Apr	18-Apr	25-Apr	2-May	9-May	16-May	23-May
	HB s	3,891									
	HJR s	130									
	SB s	1,843									
	SJR s	61									
TOTAL	BILLS	5,925									
TRAVIS COUNTY											
	TRACKED	1,433									
	ANALYSES	1,320									
	SUPPORT	3									
	OPPOSE	14									



Intergovernmental Relations

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TO: Travis County Commissioners Court

THROUGH: Deece Eckstein, Coordinator, Intergovernmental Relations

DATE: Thursday, March 21, 2013 for Tuesday, March 26, 2013

RE: Legislation to give a local option to set the residence homestead exemption at either a percentage or a dollar amount

SUGGESTED MOTION

That the Travis County Commissioners Court support HJR 138 and HB 3348 as giving local governments the option to allow a homestead exemption in either a percentage amount, as under current law, or as a flat dollar amount, and adopt a resolution expressing that support.

Summary and IGR Coordinator Recommendation

Currently, the Texas Constitution allows local governments to offer a residence homestead exemption, but prescribes that it may only be calculated as a percentage of the appraised value of the homestead. [HJR 138](#) and [HB 3348](#), filed by Representative Eddie Rodriguez, would allow a local government the option of setting the residence homestead exemption at a dollar amount over \$5,000.

IGR recommends that the Court support this legislation because it gives local governments greater flexibility and more options in raising necessary revenues to support the important work they do.

Background

Under current law, any taxing unit -- including a city, county, school, or special district -- may offer an exemption of up to 20 percent of a residence homestead's value.¹

In addition, school districts *must* grant a \$15,000 flat dollar exemption for all residence homestead owners. However, local governments other than school districts are only

¹ TEX. CONST., Art. 8, Section 1-b (e).

authorized to grant a similar flat-dollar-amount homestead exemption to homeowners age 65 or older and/or disabled.²

Representative Eddie Rodriguez has filed legislation to amend the Texas Constitution to give local governments the option of granting either the current percentage exemption or a flat-dollar-amount residence homestead exemption.

Issues and Opportunities

The Austin-Travis County area continues to be one of the fastest-growing in Texas and, indeed, in the United States.³ Particularly in high-growth areas where affordable housing is a problem, a flat-dollar-amount exemption is a more effective way to reduce property taxes for the most homeowners.

The problem is that, in order for a percentage-based homestead exemption to have much effect on affordability, it has to be so large that the local government surrenders a significant amount of revenue. That is because the Constitution requires that a residence homestead exemption be applied equally and uniformly.⁴

A flat-dollar-amount exemption of \$15,000, for instance, reduces the taxes on a \$100,000 home by a larger percentage than it reduces taxes on a \$200,000 home. A percentage exemption, of course, reduces taxes on all homes by the same percentage.

The Comptroller has calculated that more than half of the benefit of the optional percentage school property tax homestead exemption goes to the 20% of households with incomes over \$126,000. Households in the middle, with income for \$53,000 to \$81,000, get only 11% of the benefit of the percentage exemption.

By contrast, only one-third of the benefit of the state-mandated \$15,000 school homestead exemption goes to the top income group, while middle-income households get 19% of the benefits – close to twice their share as under a percentage exemption.⁵

² TEX. CONST., Art. 8, Section 1-b (c).

³ See, for example, *Austin American Statesman*, "[Old Story, New Chapter: Austin Leads U.S. in Growth Among Biggest Metro Areas](#)," March 15, 2013.

⁴ TEX. CONST., Art. 8, Section 1 (a).

⁵ Texas Comptroller of Public Accounts, *Tax Exemptions and Tax Incidence Report, March 2013*, Tables 29 and 30, page 63. The tables are included in the backup.

A flat-dollar-amount exemption thus directs more of the benefits to middle-income households than does a percentage exemption.

Representative Rodriguez's legislation would give local governments the option to offer a residence homestead exemption either as a percentage amount or as a flat-dollar amount. As under current law, the amount of the residence homestead exemption would be set on an annual basis by the governing body of the entity.

The Conference of Urban Counties resolved to support this legislation at its Policy Committee and Board meetings on March 6, 2013.

Previous History

Similar legislation was filed in 2007 by Representative Ryan Guillen. [HJR 40](#) would authorize the governing body of a political subdivision to exempt from property taxation a dollar amount of the residence homestead instead of a percentage of the market value. Unlike Representative Rodriguez's legislation, though, it limited the amount of the alternative exemption to not less than \$5,000 or more than \$30,000. The enabling legislation was [HB 637](#). Both bills passed out of the House Ways & Means Committee but died in the Calendars Committee at the end of the session.

Budgetary and Fiscal Impact

Because the constitutional amendment and enabling legislation, if passed, only give local governments an option, there is not necessarily a fiscal impact. The law would give Travis County and other local governments the flexibility to set the residence homestead exemption in either of two ways, and at a level the governing bodies deem appropriate.

ATTACHMENTS

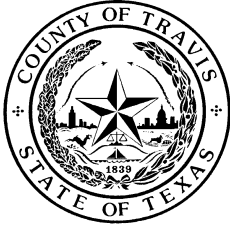
- A. House Joint Resolution 138, 83rd Texas Legislature, filed March 8, 2013.
- B. House Bill 3348, 83rd Texas Legislature, filed March 8, 2013.
- C. Draft Resolution in support of HJR 138 and HB 3488, for discussion and action on March 26, 2013.
- D. Texas Comptroller of Public Accounts, *Tax Exemptions and Tax Incidence Report, March 2013*, Tables 29 and 30, page 63

Travis County Intergovernmental Relations

Deece Eckstein, Coordinator

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CC:



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TO: Travis County Commissioners Court

THROUGH: Deece Eckstein, Coordinator, Intergovernmental Relations

DATE: Thursday, March 21, 2013 for Tuesday, March 26, 2013

RE: House Bill 2899 – sick leave pay

SUGGESTED MOTION

That the Travis County Commissioners Court oppose House Bill 2899 as filed and direct IGR and the legislative consultants to work with the author to fashion an acceptable committee substitute.

Summary and IGR Coordinator Recommendation

House Bill 2899 would require Travis County to permit sheriff's department employees to accumulate unlimited sick leave and, upon separation from the department *for any reason*, to be paid in a lump sum for the cash value of up to 720 hours of accumulated leave.

IGR recommends that the Court oppose this bill as filed, send a letter to Representative Naishtat to that effect, and direct IGR and the legislative consultants to work with Representative Naishtat's office to fashion an acceptable substitute.

Issues and Opportunities

Representative Elliott Naishtat has filed HB 2899, relating to the accumulation and payment of sick leave for employees in certain sheriff's departments. The bill applies only to Travis County, and would require the County to pay Sheriff's Department employees subject to the POPS pay scale for up to 720 hours of accumulated sick leave upon separation, computed at the highest permanent pay classification of that employee during the last six months of service. By contrast, other County employees may only be compensated for half of their accumulated sick leave up to 480 hours, i.e., a maximum of 240 hours.

The bill is silent on whether the windfall applies only to sick leave accumulated *after* the effective date of the act.

This bill is problematic on several grounds:

- ★ It **contradicts the principle of local control** by creating a state mandate on how employment benefits are determined by counties.
- ★ It creates an **unfunded mandate** on the County.
- ★ It confers that benefit on any employee “who leaves the classified service for any reason” (emphasis added), including **termination for cause**.
- ★ It **treats certain sheriff’s department employees differently** from other county employees without a legislative rationale for that distinction.
- ★ It does not clarify whether this new benefit applies only to sick leave hours earned after the **effective date**.

This bill as drafted applies only to Travis County.

Budgetary and Fiscal Impact

The bill has a significant fiscal impact on the County. Please find attached a memo from Travis Gatlin of the Planning and Budget Office. It updates an analysis he performed two years ago on similar legislation. Also attached is a spreadsheet contrasting other counties’ sick leave accumulation policies.

Legislative History

Representative Valinda Bolton filed similar legislation in 2009, [HB 3158](#). In 2011, Representative Elliott Naishtat filed the same bill, [HB 1490](#). The only difference between those bills and this one is that the newer version is bracketed to Travis County. HB 3158 died in committee; HB 1490 did not even get a hearing.

The Commissioners Court opposed both bills, as did the Conference of Urban Counties (CUC), the Texas Association of Counties (TAC) and the County Judges and Commissioners Association of Texas (CJCAT).

ATTACHMENTS:

- 1) Travis County PBO, “Impact of HB 2899.” March 19, 2013.

Travis County Intergovernmental Relations

Deece Eckstein, Coordinator

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- 2) Draft letter to Representative Elliott Naishtat, for action and execution on March 26, 2013.
- 3) House Bill 2899, 83rd Texas Legislature.
- 4) Travis County IGR, Comparison of Major Counties Sick Leave Policy, March 21, 2013.

PLANNING AND BUDGET OFFICE
TRAVIS COUNTY, TEXAS



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

MEMORANDUM

TO: Commissioners Court *Travis R. Matlin*
FROM: Travis R. Gatlin, Assistant Budget Director
DATE: March 19, 2013
SUBJECT: Impact of HB 2899

The Planning and Budget Office has been asked to provide the Commissioners Court with a fiscal analysis of House Bill 2899. The bill is an unfunded mandate that would have an extraordinary fiscal impact to Travis County and weaken local control of taxpayer dollars through increasing the County's fiscal exposure to accumulated sick time payout at termination for Travis County Sheriff's Office (TCSO) Peace Officer Pay Scale (POPS) employees, which comprise approximately a quarter of the County's workforce.

The current policy applies to all employees and allows for the payment of one-half (1/2) of accumulated sick pay up to a maximum of 240 hours (half of 480) at the rate of pay upon termination. This means that any sick pay accumulation above 480 hours is not paid at termination and that hours at or below that amount are paid at 50%. HB 2899 would require the County to pay 100% of up to 720 hours of accumulated sick time at termination for TCSO POPS employees. Any accumulated time greater than 720 hours would not be paid at termination and any time less than or equal to 720 hours would be paid at the actual number of accumulated sick time hours. Similar bills have been filed in each of the last two legislative sessions and have been opposed by the Commissioners Court. HB 2899 is slightly different than the previous proposed bills in that HB 2899 applies only to employees on the Peace Officer Pay Scale in TCSO rather than all employees in the Sheriff's Office. HB 2899 has also been bracketed to apply only to Travis County rather than all large urban counties as was the case in the two previous versions.

The proposed change is estimated to increase the potential costs of accumulated sick time payouts at termination for TCSO POPS employees by \$9.5 million, from \$6.4 million to \$15.9 million. This is a 148% increase in costs over the current policy. If the mandated sick time payout from HB 2899 was applied to all County employees, the estimated increase to the potential payout of accumulated sick time at termination would increase by \$21.5 million, from \$16 million to \$37.5 million, which is a 134% increase. These calculated estimates are based on data as of March 7, 2013, and may also change depending on turnover, FTE changes and changes in sick time balances. The analysis and estimates provided by PBO assume that if HB 2899 passes, it would apply retroactively to sick time hours already accumulated by TCSO POPS employees. Should this not be the case and it only applies prospectively to future hours accumulated after the effective date of the bill, the short term estimated impact will be less. The long term impact should be similar to the estimates provided above. In addition, HB 2899 would result in the County treating TCSO POPS employees significantly different than all other County employees (Classified and Non-TCSO POPS) with regard to this benefit policy. The last time a similar bill was discussed, Commissioners Court requested the impact if the change was applied

to all other County employees along with the potential tax rate implications. The following tables summarize the potential impact of the HB 2899.

Table I: Detailed Snapshot Impact of HB 2899 on TCSO POPS (as of March 7, 2013)					
Accrued Sick Leave Hours	# of Employees	Avg. Tenure	Incremental County Cost of HB 2899 on Sick Leave Payout (Salary and Benefits)	Per Employee - Incremental Sick Leave Payout from HB 2899 (Salary and Benefits)	Per Employee - Total Sick Leave Payout. Current Policy+HB 2899 (Salary and Benefits)
<240 Hours	533	7.5 yrs	\$914,125	\$1,715	\$3,430
240-479	265	12.3 yrs	\$1,695,682	\$6,399	\$12,798
480-719	144	15.1 yrs	\$2,084,359	\$14,475	\$24,152
>=720	219	19.8 yrs	\$4,799,920	\$21,917	\$32,876
Total for TCSO	1,161	11.8 yrs	\$9,494,086	\$8,178	\$13,693

Table II: Detailed Snapshot Impact of All Other Employees (Classified and Non-TCSO POPS) if Matched to HB 2899 (as of March 7, 2013)					
Accrued Sick Leave Hours	# of Employees	Avg. Tenure	Incremental County Cost of HB 2899 on Sick Leave Payout (Salary and Benefits)	Per Employee - Incremental Sick Leave Payout from HB 2899 (Salary and Benefits)	Per Employee - Total Sick Leave Payout. Current Policy+HB 2899 (Salary and Benefits)
<240 Hours	2,682	7.3 yrs	\$2,907,792	\$1,084	\$2,168
240-479	546	11.2 yrs	\$3,256,198	\$5,964	\$11,927
480-719	209	15.0 yrs	\$2,725,700	\$13,042	\$22,100
>=720	162	20.4 yrs	\$3,110,335	\$19,200	\$28,800
Total for All Other Departments	3,599	8.9 yrs	\$12,000,044	\$3,334	\$6,005

Table III: Combined Incremental Total if HB 2899 was Applied to All Employees (Table I and II) above Current Policy				
Employee Group	# of Employees	% of Employees	Avg. Tenure	Incremental Sick Leave Payout
TCSO POPS	1,161	24.39%	11.8 yrs	\$9,494,086
All Other Employees	3,599	75.61%	8.9 yrs	\$12,000,044
Combined Total	4,760	100.00%	9.6 yrs	\$21,494,130

Table IV: Tax Rate Implications*			
	Estimated On-going Impact for Increased Sick Leave Payout.	Tax Rate Required	Estimated Annual Impact to Avg. Appraised Homestead
HB 2899 on TCSO POPS	\$1.5 - \$3 million	\$.0015 to \$.0030	\$3.30 to \$6.60
If County policy was changed to match HB 2899 so it applied to all employees	\$3 - \$6 million	\$.0030 to \$.0060	\$6.60 to \$13.20

*Assumes additional expenses could not be absorbed within Preliminary Budget given current budget guidelines. Range given for ongoing impact given the large number of long tenured employees that would be eligible to be paid the maximum 720 hours of sick leave, and the likelihood they would terminate in the near term since they have approximately 20 years of service. The other alternative to using new tax resources would be to remove a corresponding amount of funding for services from the existing budget or a combination of both.

Recommendation

Because of the extraordinary fiscal impact on the County and loss of local control over taxpayer resources, along with the disparity in sick time payout at termination that would occur internally for TCSO POPS employees and the approximately 75% of the County's remaining workforce, PBO recommends that the Commissioners Court oppose HB 2899.

If you have questions, please give me a call at 4-9065 or e-mail me at travis.gatlin@co.travis.tx.us.

CC: Deece Eckstein, Intergovernmental Relations Coordinator
Greg Hamilton, County Sheriff
Terri Brown, Michael Hemby, Meg Seville, Paul Matthews, Maria Wedhorn, TCSO
Lorrie Pickering, Civil Services Coordinator
Sergeant James Hodge, TCSOA
Lieutenant Nate Gillespie, TCSOA
Nicki Riley, County Auditor
Kathryn Madden, Beth Blankenship, Greg Jacobs, County Auditor's Office
Jim Connolly, County Attorney's Office
PBO



TRAVIS COUNTY COMMISSIONERS COURT

RON DAVIS
Commissioner, Pct. 1

SAMUEL T. BISCOE
County Judge

SARAH ECKHARDT
Commissioner, Pct. 2

GERALD DAUGHERTY
Commissioner, Pct. 3

MARGARET J. GÓMEZ
Commissioner, Pct. 4

March 26, 2013

The Honorable Elliott Naishtat
State Representative, District 49
Room GW.16, Capitol Building
Austin, TX

Dear Representative Naishtat:

On March 26, 2013, the Travis County Commissioners Court voted to oppose House Bill 2899 as filed. The Court identified several concerns with the bill:

- It violates the principle of local control by creating a state mandate on how employment benefits are to be determined by a local government.
- It creates an unfunded mandate on the County.
- It treats certain sheriff's department employees differently from other county employees without a legislative rationale for that distinction.
- It does not clarify whether this new benefit applies only to sick leave hours earned after the effective date.

As shown by the attached memorandum, prepared by our Planning and Budget Office, the bill would require the County to potentially pay up to \$9.5 million above the current sick leave pay policy. This is a substantial unfunded mandate that would be a burden for the County and could force a tax increase.

We welcome the opportunity to work with you and your staff to improve this bill if possible, but cannot support it as drafted. Please contact Deece Eckstein, our Intergovernmental Relations Officer, if we can provide additional information to you.

Sincerely,

SAMUEL T. BISCOE
COUNTY JUDGE

RON DAVIS
COMMISSIONER, PRECINCT 1

SARAH ECKHARDT
COMMISSIONER, PRECINCT 2

GERALD DAUGHERTY
COMMISSIONER, PRECINCT 3

MARGARET J. GÓMEZ
COMMISSIONER, PRECINCT 4

Cc: Members of the Travis County legislative delegation
Conference of Urban Counties
Texas Association of Counties
County Judges and Commissioners Association of Texas

By: Naishtat

H.B. No. 2899

A BILL TO BE ENTITLED

AN ACT

relating to the accumulation and payment of sick leave for certain employees in sheriff's departments in certain counties.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter B, Chapter 158, Local Government Code, is amended by adding Section 158.0365 to read as follows:

Sec. 158.0365. ACCUMULATION AND PAYMENT OF SICK LEAVE FOR CERTAIN EMPLOYEES. (a) This section applies only to the following employees of a sheriff's department civil service system created by a county with a population of more than 900,000 and less than 1.5 million:

(1) a peace officer included under Article 2.12, Code of Criminal Procedure; or

(2) a county jailer as defined by Section 1701.001, Occupations Code.

(b) An employee may accumulate sick leave without limit and may use the leave if the employee is unable to work because of a bona fide illness.

(c) An employee who leaves the classified service for any reason is entitled to receive in a lump-sum payment the full amount of the employee's salary for accumulated sick leave if the employee has accumulated not more than 720 hours of sick leave. If an employee has accumulated more than 720 hours of sick leave, the employer may limit payment to the amount that the employee would

1 have received if the employee had been allowed to use 720 hours of
2 accumulated sick leave during the last six months of the employee's
3 employment. The lump-sum payment is computed by compensating the
4 employee for the accumulated time at the highest permanent pay
5 classification for which the employee was eligible during the last
6 six months of the employee's employment. The employer shall pay the
7 employee for the same period for which the employee would have been
8 paid if the employee had taken sick leave, other than for additional
9 holidays, sick leave, or vacation time that the employee would have
10 accrued during the 720 hours.

11 SECTION 2. This Act takes effect immediately if it receives
12 a vote of two-thirds of all the members elected to each house, as
13 provided by Section 39, Article III, Texas Constitution. If this
14 Act does not receive the vote necessary for immediate effect, this
15 Act takes effect September 1, 2013.

County Sick Leave Policies

<u>COUNTY</u>	SICK LEAVE		SEPARATION POLICY				Non-Sheriff's																																
	MONTHLY	MAXIMUM	SERVICE	HOURS	PERCENTAGE		Civil Service																																
	<u>ACCRUAL</u>	<u>HOURS</u>	<u>THRESHOLD</u>	<u>ACCRUABLE</u>	<u>PAYABLE</u>		<u>Information</u>																																
Bexar	8 hours	720	5 years	240	50%		Same																																
Dallas	8 hours	No Maximum	5 Years	No Maximum	<table border="1"> <thead> <tr> <th>At Least (Yrs.)</th> <th>But Less Than (Yrs.)</th> <th>%</th> </tr> </thead> <tbody> <tr><td>5</td><td>10</td><td>5</td></tr> <tr><td>10</td><td>15</td><td>10</td></tr> <tr><td>15</td><td>20</td><td>15</td></tr> <tr><td>20</td><td>25</td><td>20</td></tr> <tr><td>25</td><td>30</td><td>25</td></tr> <tr><td>30</td><td>35</td><td>30</td></tr> <tr><td>35</td><td>40</td><td>35</td></tr> <tr><td>40</td><td>45</td><td>40</td></tr> <tr><td>45</td><td>50</td><td>45</td></tr> <tr><td>50</td><td>51 plus</td><td>50</td></tr> </tbody> </table>	At Least (Yrs.)	But Less Than (Yrs.)	%	5	10	5	10	15	10	15	20	15	20	25	20	25	30	25	30	35	30	35	40	35	40	45	40	45	50	45	50	51 plus	50	Same
At Least (Yrs.)	But Less Than (Yrs.)	%																																					
5	10	5																																					
10	15	10																																					
15	20	15																																					
20	25	20																																					
25	30	25																																					
30	35	30																																					
35	40	35																																					
40	45	40																																					
45	50	45																																					
50	51 plus	50																																					
El Paso	8 hours	No Maximum	None	No Maximum	Up to 720 Hours 100%, then 1/3rd Over 720		None																																
Harris	8 hours	480	NA	0	0%		No Payout																																

County Sick Leave Policies

<u>COUNTY</u>	SICK LEAVE		SEPARATION POLICY			Non-Sheriff's
	MONTHLY	MAXIMUM	SERVICE	HOURS	PERCENTAGE	Civil Service
	<u>ACCRUAL</u>	<u>HOURS</u>	<u>THRESHOLD</u>	<u>ACCRUABLE</u>	<u>PAYABLE</u>	<u>Information</u>
Tarrant	8 hours	No Maximum	5 Years	1,040	5Yrs - 15.5% for 88Hrs 6Yrs - 18.0% for 120 Hrs 7Yrs - 20.5% for 160 Hrs 8Yrs - 23.0% for 200 Hrs 9Yrs - 25.5% for 248 Hrs 10Yrs - 28.8% for 296 Hrs 11Yrs - 30.5% for 352 Hrs 12Yrs - 33.0% for 408 Hrs 13Yrs - 35.5% for 480 Hrs 14Yrs - 38.0% for 544 Hrs 15Yrs - 40.5% for 624 Hrs 16Yrs - 43.0% for 704 Hrs 17Yrs - 45.5% for 784 Hrs 18Yrs - 48.0% for 840 Hrs 19Yrs - 50.0% for 848 Hrs For Yr 20 Through 33 it is 50% of 856 to 1,040 Hours at an annual rate of 8 hours.	Not Available
Travis	8 hours	No Maximum	None	480	50%	Same