



Travis County Commissioners Court Agenda Request

Meeting Date: September 16, 2014

Prepared By/Phone Number: Diana Ramirez (512) 854-9694

Department Head: Leroy Nellis, Acting County Executive

Commissioners Court Sponsor: Judge Samuel T. Biscoe

AGENDA LANGUAGE: Consider and take appropriate action on proposed Fiscal Year 2015 Budget Rules

BACKGROUND/SUMMARY OF REQUEST AND ATTACHMENTS:

Every year, the Planning and Budget Office reviews and updates the Budget Rules for the upcoming fiscal year. PBO obtains input and suggestions from the County Auditor's Office, the County Attorney's Office and various other offices throughout the County.

This year, PBO is recommending language changes to clarify common misunderstandings and minor revisions throughout to align the rules with changes in practice designed to meet changing needs.

STAFF RECOMMENDATIONS:

PBO recommends Commissioners Court approval of the budget rules.

ISSUES AND OPPORTUNITIES:

PBO has worked with the County Attorney's Office, County Auditor's Office, and County Clerk's Office on specific language changes. In addition, PBO has distributed a draft of the rules to financial staff in various departments for their review and comment and has received no feedback to date.

FISCAL IMPACT AND SOURCE OF FUNDING:

There is no fiscal impact associated with the approval of the budget rules.

REQUIRED AUTHORIZATIONS:

Leslie Browder, Planning and Budget Office (512)854-9106

Jessica Rio, Planning and Budget Office (512)854-9106

County Judge's Office (512)854-9555

AGENDA REQUEST DEADLINE: All agenda requests and supporting materials should be submitted as a pdf to the County Judge's office, agenda@co.travis.tx.us by Tuesdays at 5:00 p.m. for the next week's meeting.

PLANNING AND BUDGET OFFICE

TRAVIS COUNTY, TEXAS



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Austin, Texas 78701

P.O. Box 1748
Austin, Texas 78767

MEMORANDUM

TO: Members of Commissioners Court

FROM: Diana A. Ramirez, Assistant Budget Director

DATE: September 12, 2014

RE: Consider and take appropriate action on proposed Fiscal Year 2015 Budget Rules

Every year, the Planning and Budget Office reviews and updates the Budget Rules for the upcoming fiscal year. PBO obtains input and suggestions from the County Auditor's Office, the County Attorney's Office and various other offices throughout the County.

This year, PBO is recommending language changes to clarify common misunderstandings and minor revisions throughout to align the rules with changes in practice designed to meet changing needs.

The primary changes include:

- Delineate the schedule for requesting changes to budget control groups in SAP.
- Require that CAR-funded projects and equipment have assigned Internal Orders to allow PBO to better track CAR expenditures from year to year.
- Clarify that funds may not be moved into or out of CAR fund centers.
- Clarify that "new budget" for multi-year grants must be approved by Commissioners Court if the multi-year budgets were not specifically identified in the original grant approval.
- Clarify the types of encumbrances that are eligible to be carried forward into a new fiscal year.
- Include language regarding Commissioners Court ratification of certain actions related to year end budget transfers.
- Update the central accounts fund centers and commitment items.
- Include language that allows a "ratification" process related to grant items when grantor deadlines do not permit prior Commissioners Court approval.
- Clarify that the Auditor's Office has the ability to submit grant closing documents.
- Encourage the submission of Grant Master Data Request forms as a part of grant application packets to assist the Auditor's Office and PBO in tracking grant applications.

- Describe the change to the Grant Summary Sheet recording of Permissions to Continue that cross fiscal year.
- Clarify that moving a position from a grant fund to the General Fund or other Special Fund requires prior Commissioners Court approval.

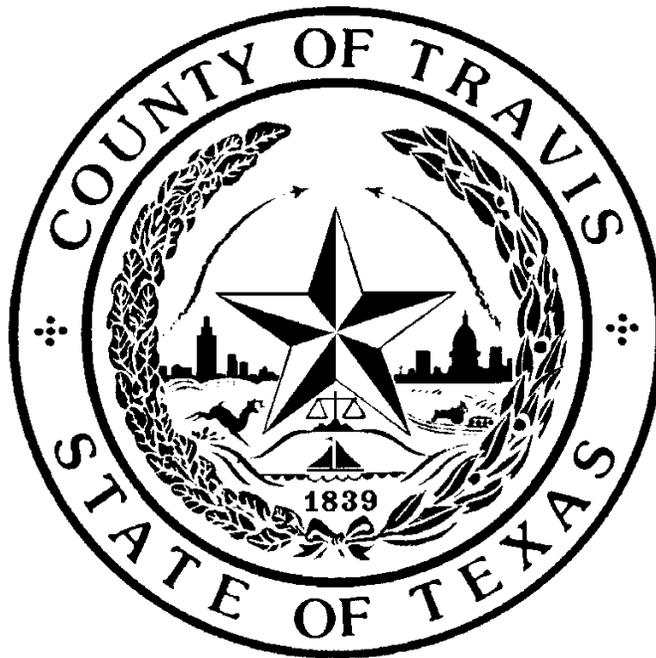
Two other proposed changes warrant mention. The Auditor's Office is changing the travel reimbursement rates for per diem expenses to match the IRS per diem amounts that vary by region. Currently, most departments and offices use a flat rate regardless of the region of travel. The Auditor's Office discussed this change with every county department and office and only one office had a concern about the impact to its travel budget. PBO has worked with the Auditor's Office on this issue and has advised the office to operate within its existing FY 2015 budget and submit a budget request in FY 2016 if any increased costs cannot be covered using internal resources.

The final change being proposed is to several of the hourly rates shown on the Peace Officer Pay Scale. As you know, regular county employees are salaried employees, not hourly employees. The pay scales, however, include an hourly rate for illustrative purposes. With the change to SAP, there are a small number of steps that showed a rounding difference when moving from the six-digit hourly rate to a four-digit hourly rate. PBO has worked with Human Resources Management Department (HRMD) and the Auditor's Office to propose this correction. In addition, PBO has reached out to the Sheriff's associations to ensure that they understood this technical change. All concurred with the proposed pay scale technical corrections.

PBO recommends approval of the proposed budget rules.

cc: Leroy Nellis, Jessica Rio, Travis Gatlin, PBO

Travis County Budget Rules Fiscal Year 2015



Planning & Budget Office
700 Lavaca Street, Suite 1560
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**FISCAL YEAR 2015 TRAVIS COUNTY BUDGET RULES
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INTRODUCTION

The Fiscal Year 2015 budget rules and policies were adopted by the Travis County Commissioners Court on September 16, 2014. The rules and policies are adopted to ensure that the implementation of the budget is consistent with Commissioners Court policies and applicable laws.

BUDGET RULES

⇒ **Rule #1. The Travis County Budget Order Is the sole and complete authority.**

During Fiscal Year 2015, the Travis County Budget Order is the sole and complete authority for expenditure of County funds and for the use of County resources that are subject to appropriation by the Travis County Commissioners Court.

⇒ **Rule #2. Expenditures in excess of budget are prohibited.**

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 by Commissioners Court.

Expenditures must not:

1. Result in insufficient funding to meet the obligations of the office or department 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 ongoing commitments.

An office or department that incurs an expenditure for which it does not have sufficient funds must reallocate existing funds to cover the shortfall. This may require reductions in personnel. Mandated services must be given highest priority.

⇒ **Rule #3. Budget control is authorized at the office or department level. The budget is managed at the budget control group level.**

The budget is controlled at the office or department level. Throughout the year, the budget is managed either at the fund center control group or funded program level of the office or department, and further managed at the commitment item control group level. A budget control group means one or more similar accounts or fund centers (cost centers) that are grouped together. This includes budget control groups for capital accounts in the 52xxxx range in General Fund (Capital Acquisition Resources), Certificates of Obligation funds and Bond funds cost centers. In the SAP system, transfers between accounts and fund centers will not be

necessary for accounts, fund centers or funded programs that are within the same budget control group.

Offices and departments may request changes to budget control groups during the budget process to be implemented at the beginning of a new fiscal year. When created, new fund centers, funded programs, and commitment items may be added to existing budget control groups. Budget control groups cannot span multiple funds or multiple functional areas. For exceptions to these processes, please work with PBO and the Auditor's Office. Any requested changes or additions are subject to PBO and Auditor's Office approval.

A WBS element is used to collect and manage costs for performing tasks within a project that can occur over one or more years. Internal Orders are used to monitor costs and revenues for activities and programs that are short-term or finite in nature.

For Certificate of Obligation funds and Bond funds, each project initially funded in FY 2014 and beyond must have a unique Work Breakdown Structure (WBS) or Internal Order (I/O). Beginning in FY 2015, Capital Acquisition Resources (CAR)-funded projects and equipment will also be assigned an Internal Order. These WBS and I/O projects will be budgeted and controlled as funded programs. CAR-funded equipment budgeted in the Centralized Computer Services Department (#190) are budgeted at the programmatic fund center level rather than by WBS or Internal Order.

Budget Adjustments:

A budget adjustment is required for any proposed changes to the budget across budget control groups or across offices or departments. An authorized official (elected or appointed official, county executive or other manager) must approve submission of the budget adjustment. An authorized official may delegate an employee to create budget adjustments by submitting an SAP help ticket.

Budget adjustments are not allowed to or from fund centers designated as Capital Acquisition Resources (CAR) accounts to fund centers outside of CAR accounts. The CAR accounts are used for capital expenditures and 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.

Budget adjustments that would result in a negative revised budget in any commitment item are not allowed.

Offices and departments process all budget adjustments through SAP. Instructions for using SAP are available at <http://tcsaphelp>. Exceptions to processing budget adjustments using SAP are determined by the County Auditor or PBO (such as the use of paper budget adjustment forms for LCRA Fund Transfers approved quarterly by the Commissioners Court).

⇒ **Rule #4. An office's or department's personnel obligations on an annualized basis may not exceed the amount appropriated in the budget.**

Offices and departments are responsible for making overall personnel decisions that do not exceed the total personnel appropriation and personnel budget control groups in the budget. Personnel decisions include hiring decisions and internal promotions and applications of career ladders.

Offices and departments can only rely on the fixed amount of funds in the total budget adopted for Fiscal Year 2015 when submitting a budget for Fiscal Year 2015 even if the office or department has made personnel decisions 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 this requirement.

Negative Salary and Benefit Accounts

If an office or department incurs a negative balance in a salary or employee benefit budget control group, it must submit a budget adjustment to PBO as soon as possible and before the next payroll submission date to correct the deficiency for the remainder of the current fiscal year.

As an added measure, PBO will work in conjunction with Auditor's Office Payroll staff to correct negative personnel commitment item balances at the commitment item and fund center roll-up level on a scheduled basis. This includes negative personnel balances for budgeted, funded programs that do not have a corresponding roll-up budget. Commitment items beneath the roll-up level can remain negative and not require any adjustment provided there are resources at the roll-up level, with the exception of budgeted vacancy and health benefit savings that will be corrected at the end of the year. The first adjustments will occur at the middle of fiscal year and will be further adjusted as needed based on payrolls at the end of August and at closing.

Finally, at the end of the fiscal year, the County Auditor's Office is authorized to cover any shortages in salary or employee benefit budget control groups through budget adjustments, where applicable, as noted under Budget Rule #18.

Overtime

Employees may not be authorized to work overtime unless overtime is budgeted (either in the original or revised budget) for the office or department to pay for that work.

The following exceptions apply:

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

Unbudgeted overtime must be declared an emergency by an elected county or district official and must be reported to the County Auditor, PBO and the Commissioners Court within five (5) business days of the occurrence.

Any overtime obligation that has a negative balance must be covered by the office or department through a budget adjustment before the next payroll submission date. The office or department must use the existing budget to cover any deficit. PBO will work with Auditor's Office Payroll staff to correct negative overtime commitment item balances on a scheduled basis. At the end of the year, the County Auditor's Office is authorized to cover any overtime deficit as noted under Budget Rule #18.

Medical Insurance Benefit Funds

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

Due to changes mandated by the *Affordable Care Act*, the County expenses employee health care using an actuarially-determined contribution rate based on the coverage actually selected instead of the County-wide blended composite rate. The budget is revised based on type and level of health care selected by each employee 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 through the year-end closing process. This change does not affect the use of medical insurance benefit savings that 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 full-time equivalents (FTEs) 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 may vary throughout the year, as long as the overall authorized FTEs and associated budget is not exceeded.

⇒ **Rule #5. 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 posting to the financial system without further approval subject to the terms and conditions approved by the Commissioners Court.

The Commissioners Court has authorized PBO to approve transfers as automatic budget adjustments if funding is moved within an office's or department's current budget, and the transfers meet the following criteria:

1. Do not involve any reserve obligations within a fund or office or department, except 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 budget between funds (a reclassification of expenditures may be permitted in special circumstances)
3. Do not use CAR, Certificates of Obligation, State Highway Bonds or Voter Approved Bond funds (See Rule #7 on page 14):
 - a. to make purchases or execute projects that have not already been approved by the Commissioners Court
 - b. in a manner that is inconsistent with applicable bond covenants or Certificate of Obligation transcripts and the corresponding Official Statements (where applicable)
4. Do not move funds into or out of CAR fund centers (1xx8xx0001)
5. Do not move funds out of a budget control group that may have insufficient funding to meet the obligations of the office or department through the remainder of the fiscal year
6. Do not move funds out of a central budget control group or central commitment item (see Appendix 1)
7. Do not move funds into or out of the Wellness Clinic Fund Center in the Employee Health Benefits Fund
8. Do not move funds from a Medical Insurance Benefit commitment item (506030) except to another Medical Insurance Benefit commitment item
9. Do not move funds from budgeted salary and benefits savings commitment items (504010-504050)

10. Do not move funds out of “operating transfers” (590000-595999 or 490000-495999), with the exception of County Contribution to Grants (595010) without Commissioners Court approval
11. Do not move funds from programs or accounts that have recently received significant additional resources or are recommended to increase significantly in the upcoming fiscal year. Funds may be moved within these programs without Commissioners Court approval, but funds may not be moved from these programs or accounts without Commissioners Court approval
12. Do not move funds from the following budget control groups unless allowed by the exceptions noted below:

511460-511480, Utilities
 511630, Rent-Building & Land
 511800, External Placement Prisoners/Juveniles
 514000-514999, Court and Law Enforcement Related Expenditures
 500010-500020, Salaries-Elected/Appointed Officials
 500030-500040, Salaries-County Executives
 500050-500060, Salaries-Regular Employees
 500090-500100, Salaries-Associate Judges
 501010-501020, Salaries-POPS
 502010-502015, Overtime and Extra Hours Paid Over 40
 503010, Longevity Pay-All Employees
 503020, Longevity Pay-Prosecutors
 503030-503060, Law Enforcement Additional Pay
 503090, Performance Pay
 506010-506060, Standard Benefits

Note: County Executives who oversee multiple departments are authorized to move funds between the departments that they oversee in accordance with these budget rules.

Exceptions to Budget Rule #5:

1. If a position is vacant and documentation of the vacancy accompanies a budget adjustment, offices and departments can automatically move funds within their office or department. Upon PBO approval of departmental justification, *budget may be moved from the following commitment items:*

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

if the adjustment moves them to:

- a) The same commitment items in a different fund center when a position is reassigned to another fund center
 - b) 500070, Salaries-Temporary Employees to temporarily fill a vacant regular position
 - c) Any of the following Services budget control group commitment items to temporarily fill a vacant regular position:
 - 511950, Temp Personnel Services–Clerical/Managerial/Exec
 - 511120, Other Medical Services
 - 511040, Nursing Services
 - 511050, Pharmacist Services
 - d) 502010, Overtime for an employee performing the duties of a vacant position
 - e) 502015, Extra Hours Paid Over 40
 - f) 500080, Salaries – Visiting Judges, if backfilling for a vacant Judge position
 - g) Juvenile Probation services commitment items
 - h) 511680, Advertising/Public Notification Services, related to advertising for vacant positions in offices or departments that advertise independently of HRMD.
2. An automatic budget adjustment that moves funds from 503090, Performance Pay to salary budget control groups may be executed based on approved annualized compensation awards.
 3. An automatic budget adjustment may be executed if the funds requested to be moved are from Grant funds and the change is allowed by the grantor.
 4. An automatic budget adjustment may be executed that moves funds for approved grant matches between Funds Management and Grants Management SAP modules if the transfer results in a zero net impact for the office or department.
 5. An automatic budget adjustment may be executed if the funds requested to be moved are from Bond funds and the change is allowed by the bond provisions.
 6. An automatic budget adjustment may be executed to implement changes among budget control groups related to interlocal agreements.

7. An automatic budget adjustment may be executed to transfer budget to 502010, Overtime as allowed in Budget Rule #4, Overtime.
8. If an office or department provides documentation of a change in duty rotation from one fund center to another within its office or department, personnel budget adjustments may be approved as automatic budget adjustments to reflect the move.
9. A budget adjustment transferring budget from an operating budget commitment item to 511710, Cellular Allowance and related Standard Benefit commitment items to implement a cell phone allowance may be treated as an automatic adjustment if it complies with the Travis County Wireless Policy (Budget Rule #15).

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) Implement a Commissioners Court vote to process a budget adjustment as automatic
- 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) Implement an interdepartmental transfer relating to a centrally budgeted commitment item or when one department procures goods or services on behalf of another department

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 posting (24 hours). Budget adjustments may take longer if there are any questions or issues that arise during the review process or if sufficient documentation does not accompany the budget adjustment.

<p>⇒ Rule #6. Budget adjustments that do not meet the criteria to be considered automatic must be properly authorized and submitted for action by Commissioners Court.</p>

Budget adjustments that are not considered automatic budget adjustments as described in Budget Rule #5 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 (including Earmarks), establishing a new budget, or changing the approved capital list.

Budget adjustments that require Commissioners Court approval must be submitted to PBO with sufficient documentation by Thursday at 5:00 PM, at least 12 days before the Commissioners Court voting session at which they are to be considered. Budget adjustments that require PBO, County Attorney, County Auditor or Bond Counsel review (such as those related to Certificates of Obligation or bond funds) should be submitted earlier than that to ensure sufficient time for PBO to coordinate the applicable review before Commissioners Court action.

In emergencies, the County Executive for PBO or the Budget Director may schedule a budget adjustment for 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 be considered by the 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 posted by the County Auditor's Office.

Transfer Budget Adjustments

Transfers are intra-office or intra-department budget adjustments that do not meet the criteria for an automatic budget adjustment outlined in Budget Rule #5. 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 a Discussion item.

Transfer budget adjustments also include modifications to the adopted capital projects and 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 or departments.

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 the budget adjustment on the Commissioners Court agenda as a Discussion item.

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 originate as Automatic, Transfer, or Amendment budget adjustments. Typically, these are items with which PBO does not concur.

Discussion items may 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 that may need additional programmatic or policy review before a decision is made; and/or
- Appear to set a precedent that may have long-term or significant financial impacts on the County

New Budget Adjustments

Budget adjustments that establish a new budget for new revenue that is not included in the Adopted Budget must be approved by Commissioners Court. New Budget adjustments submitted by an office or department that establish a new revenue and new expenditure budget must also include as an electronic attachment the revenue certification memo from the County Auditor's Office.

Grants: Commissioners Court approval for a new budget related to a grant is handled through the approval process for the grant contract discussed in Appendix 2.

Note: There is one exception to this rule. If new budget is being established for a multi-year grant and the budget is not approved by Commissioners Court through the grant approval process on an annual basis, the establishment of the new budget must be approved by Commissioners Court as part of budget amendments and transfers.

Intergovernmental Contracts: New Budget adjustments that establish a new revenue and new expenditure budget must include as an electronic attachment the date and agenda item number under which Commissioners Court approved the intergovernmental contract.

New Source of Unanticipated Revenue (e.g., Donations): New Budget adjustments that establish a new revenue and new expenditure budget must include as an electronic attachment the date and agenda item number under which Commissioners Court approved the acceptance of the new source of unanticipated revenue (e.g., donation), along with a summary of any restrictions to the expenditures of the revenue.

Other Budget Adjustments

Other budget adjustments include:

- the creation of or change in the number of Permanent FTEs or Special Project Worker positions in an office or department, regardless of the need to move or augment the budget, or

- the movement of positions from any grant fund to the General Fund or Special Funds, even if such a change can be internally funded.

Any other issues related to budget 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 #7. Unused Capital Funds May Not Be Reallocated Without Commissioners Court Approval.**

Capital project funds, including all CAR accounts funds, may be used only for the purchases approved by the Commissioners Court. In addition, if the capital project funds are proceeds from a debt issuance, they may only be used in accordance with applicable bond covenants, Official Statements, and Commissioners Court transcripts and require legal and accounting review coordinated by PBO.

An office or department cannot automatically transfer appropriated funds left over after a capital project is completed or a capital asset is purchased to another project or purchase without Commissioners Court approval. In addition, funds cannot be transferred between projects or used to make purchases not specifically approved and itemized during the FY 2015 budget process without approval of Commissioners Court.

PBO periodically reviews CAR accounts and may ask offices and departments to transfer realized savings from completed projects and purchases to the CAR Reserve.

Exception to Rule #7:

PBO has the authority to process budget transfers from realized capital project savings for completed projects in Capital Acquisition Resources (CAR) accounts 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. Requests to use these savings must include a summary of the approved project/item budget, total expenditures, and total project/item purchase savings.

To comply with arbitrage rebate requirements and make disbursements to the IRS, PBO may transfer unused funds within a bond fund, including reserves, but must notify the Commissioners Court at its next regular meeting if a transfer is completed.

⇒ **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 have not been expended 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 and Pre-Encumbrances that are no longer needed must be liquidated.**

Pre-Encumbrances are reservations of funds made with SAP shopping carts. A pre-Encumbrance is converted into an Encumbrance when a purchase order is created from that shopping cart. Encumbrances are reservations of funds made with purchase orders, funds reservations, or travel 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 and departments should review open encumbrances quarterly. Authorized office or department personnel should review this encumbrance report, which includes Shopping Carts, Funds Reservations and Purchase Orders, 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.

Only Type NE (not to exceed contracts) and Type FC (funds certification to begin procurement process and before contract award) funds reservations are eligible to carry forward after PBO review. Type OT (Other) funds reservations do not carry forward to the following fiscal year and will be liquidated at the end of the fiscal year.

⇒ **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 ordered in the previous fiscal year but not received by fiscal year end; 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 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 will move any funds associated with canceled prior year encumbrances from the office's or department's budget to the applicable reserve for re-appropriation by the Commissioners Court.

Exception to Rule #10:

Capital project funds (Bonds and COs) and Grant funds are excluded from the requirement to transfer liquidations from prior year encumbrances to the applicable reserve. CAR project funds are excluded from the requirement to transfer liquidations from prior year encumbrances to the CAR 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 budget of the individual office or department for the specified purpose.

The County Auditor submits the list of pre-encumbrances to PBO for review and approval. Only shopping carts with extraordinary circumstances that are documented to support the future conversion to a purchase order will carry forward to the next fiscal year. Any pre-encumbrances that are not approved to carry forward to the new fiscal year will be rejected back to the office or department and the funds will be unencumbered and transferred to the Allocated Reserve.

⇒ **Rule #12. Use of the central support services accounts is restricted to 500 or fewer mailing labels, address mailings or copies unless the mailing or copy 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. Offices or departments placing printing orders must affirm on the work order that the materials ordered are for official Travis County business. Projects shall be printed as 2-sided unless 1-sided is specified and the office or department provides a reason.

If a non-county agency submits a work order for printing services, the work order must have a copy of the contract authorizing TCRSC to do the printing.

⇒ **Rule #13. Offices and departments may only authorize the payment of travel costs incurred by County employees, officials and other authorized persons that is necessary and related to official Travis County business.**

Travis County only pays for travel that is necessary and related to official Travis County business. Please see the Auditor's Travel Policy for detailed information on travel rules and process.

Employees must obtain office or department approval for their travel before expenses are incurred. Travel that is not encumbered prior to the expense being incurred may require Commissioners Court approval.

Travis County may pay travel vendors directly or reimburse County employees, officials and other authorized persons who have traveled for County business.

Employees are responsible for any costs associated with failing to cancel travel arrangements in a timely manner. Exceptions are granted on an individual basis for reasons such as illness or emergency.

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

Any requests to travel outside the continental United States require Commissioners Court approval. Travel relating to criminal extradition, investigation, prosecutions, or similar situations is exempted from this rule.

Reimbursement Rates

Reimbursements rates for Fiscal Year 2015 follow IRS standard rates effective at the time of travel.

Meals are reimbursed using the US General Services Administration (GSA) domestic per diem rates, which vary by the travel destination. Reimbursement for actual meal expenses, with receipts, is \$60 a day plus 15% gratuity.

The County Auditor is responsible for managing the travel reimbursement process. All travelers must follow the County Auditor's Travel Policy, located on the County intranet, Travis Central, under the *Resources* page. This Policy ensures the County meets the IRS requirements for an *accountable plan*.

Expenses Not Eligible for Reimbursement

Expenses not eligible for reimbursement include:

- Extracurricular activities such as golf, tennis, entertainment, movies, tours, sports events, or non-business events along with any related costs for such extracurricular activities (e.g., transportation to an extracurricular activity)
- First class travel
- Items for which a detailed receipt is not available (e.g., hotel mini bar items)
- Alcoholic beverages
- Fines or penalties for violation of the law (e.g., parking tickets, speeding tickets)
- Expenses related to a traveling companion (e.g., spouse)
- Mileage for County owned vehicles
- Personal expenses
- Complimentary expenses (i.e., 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 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 Metropolitan Statistical Area (MSA) overnight. Meals that are included in a conference registration fee are excluded from this prohibition. The MSA includes Bastrop, Caldwell, Hays, Travis and Williamson counties.

Other Special Situations

Offices and departments must work with the County Auditor's Office when making travel arrangements where alternate transportation mode, accommodations, or schedule are proposed.

Reimbursement of food and beverages for a group are allowed in certain instances when County employees are deployed to perform emergency or public safety duties.

⇒ **Rule #14. The Commissioners Court may approve the use of County funds to pay for travel arrangements, food and non-alcoholic beverages to entertain applicants when recruiting nationally for top level positions.**

Commissioners Court approval must be granted before travel for a job applicant to be reimbursed. The job applicant is reimbursed for the actual expense incurred not to exceed the rates used for County personnel. The County does not use per diem rates for non-County employees. Meals may only be reimbursed up to \$60 per day plus 15% gratuity if receipts are submitted.

If the job applicant is hired, moving expenses and employment agency fees may also be paid for these positions if approved in advance by the Commissioners Court and receipts are submitted. Offices and departments must notify Payroll before any expenses are paid. To be non-taxable, reimbursement requests must be submitted to the County Auditor with receipts no later than 60 days after the expenses are incurred. If reimbursement requests are submitted over 60 days after the expenses were incurred, the amount of the reimbursement must be reported to the IRS as income for the job applicant.

⇒ **Rule #15. Offices and departments must comply with [Chapter 39, Wireless Communications Policy](#), of the Travis County Code.**

⇒ **Rule #16. Applications and contracts for grants must be submitted in accordance with the rules in Appendix 2. 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.**

⇒ **Rule #17. County Offices and departments must comply with [Chapter 40, Use of County-Owned Passenger Vehicles While Off-Duty](#), of the Travis County Code.**

⇒ **Rule #18. The County Auditor has the authority to adjust budgets without prior approval from the office or department under some circumstances. Such adjustments are included on the weekly consent motion submitted to Commissioners Court.**

Negative Personnel and Benefits Balances

For expenditures incurred during the last two pay periods of the fiscal year, 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; or
- (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. These adjustments occur after the end of the fiscal year in preparation for final closing. PBO will present these adjustments for ratification by Commissioners Court.

Adjustments for Invoice Deficits of \$10 or Less

To avoid invoice processing delays, the County Auditor is authorized to transfer funds automatically throughout the fiscal year to cover an invoice amount that exceeds the remaining budget control group appropriation by \$10 or less. These funds are transferred from within the

budget of the office or department incurring the invoice 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 throughout the fiscal year to cover the interest cost payable on overdue invoices to comply with the Prompt Payment Act. These funds are transferred from within the budget of the office or department incurring the interest 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 general fund budget of the office or department.

⇒ **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. Reimbursements for business related expenditures made 60 days after the expense is incurred or paid become taxable income for the County employee or official making the request.**

Reimbursement requests for business related expenditures must be submitted to the County Auditor's Office in a form and format prescribed by the Auditor's Office. Requests must include the supporting documentation appropriate to the type of expenditure. If the reimbursement request is submitted more than 60 days from the date of incurring the expense or payment of the expense, the reimbursement will be reported as taxable income for the County employee, in compliance with the Travis County's Accountable Plan.

Salaries of elected officials are set during the budget process and in compliance with notice and hearing requirements in the Local Government Code. For an elected official, a reimbursement that becomes taxable income is not allowed to be paid because Texas law does not allow mid-year increases in salary.

For appointed officials whose salaries are set through an Order of their authorizing board, a reimbursement that becomes taxable income may only be paid if it complies with the Order.

⇒ Rule #21. 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.

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

**APPENDIX 1
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 but are included for illustrative purposes only. PBO budget analysts can assist departments and offices with questions.

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

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

510200 – Other Equipment

511620 – Other Equipment Repairs & Maintenance

511540 – Furniture & Office Equipment Repairs & Maintenance

511650 – Rent Office Equipment

1570060100/1570070100 – Records Management & Communication Resources

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 Postage	RMCR	854-9575

APPENDIX 2 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 submissions for Commissioners Court consideration must be received by PBO, the County Auditor's Office and County Attorney's Office in electronic format (pdf) 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 submissions must include the following items:

- A grant summary sheet. (The summary form is available electronically from PBO; contact the appropriate Budget Analyst.)
- The grant application or contract documents and all supporting forms and documents.
- All terms, conditions and instructions from the granting entity.

Documents that require signatures from Commissioners Court or the County Judge and require submission to the grantor in hard copy should be submitted in hard copy to PBO on the same day the documents are submitted electronically.

A Grant Master Data Request Form (GMDR) must be submitted to the Auditor's Office through SAP when a grant contract is awarded. Departments and offices are encouraged to submit a GMDR with every grant application to assist the Auditor's Office and PBO in tracking all grant applications. The GMDR can be found on <http://TCSAPhelp>. Departments and offices should consult with Auditor's Office Grant Analysts if help is needed.

Changes cannot be made to the item after it has been approved by the Commissioners Court, with the exception of minor typographical or scrivener's 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 reviews the item, including the stated performance measures, for programmatic and long-term budgetary impacts.

PBO places all grant submissions on the Commissioners Court agenda for consideration and approval once the County Auditor and County Attorney's Office agree that the submission is complete.

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 the process so a classification, with pay grade, can be developed for the new position.
- **Facilities Management:** If the 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.
- **ITS:** ITS will develop the costs necessary to accommodate the technology needs of additional personnel. Also, if the 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.
- **County Clerk's Office:** The County Clerk serves as the Clerk of the Commissioners Court. With many granting entities transitioning to an electronic process for managing their grant programs, the certified minutes of the Commissioners Court vote on the grant agenda item (including the grant backup) serve as the official record of the Court's action on the grant item (including a grant contract). If any signature or other action is needed after the Commissioners Court's approval of a grant item, the requesting department or office must submit a copy of the signed or otherwise changed document to the Clerk's Office.

Please contact PBO if there are any questions about which departments should be contacted. 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 (PTC)

A Permission to Continue is a request to continue a grant-funded program until a contract to renew the existing program can be fully executed. 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;
- Are for personnel costs or critical operating costs such as direct service delivery costs;
- Must be for personnel or critical operating costs that will qualify for reimbursement under the delayed grant;
- Must be approved by Commissioners Court prior to the end of the existing grant, generally at least two weeks prior to the grant's end date.

A budget adjustment related to a Commissioners Court approved Permission to Continue is processed as an automatic budget adjustment, unless PBO determines that it merits further Commissioners Court review. For PTCs that cross fiscal years, the budget adjustment establishing the funding amount must equal the approved budget listed on the Grant Summary Sheet.

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 27, 2013. 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 and a GMDR. The GMDR can be found on <http://TCSAPhelp>. Departments and offices should consult with Auditor's Office Grant Analysts if help is needed.

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 before the end of the grant, 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. For example, if new budget is being established for a multi-year grant and the budget is not approved by Commissioners Court through the grant approval process on an annual basis, the establishment of the new budget must be approved by Commissioners Court as part of budget amendments and transfers.

- 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.

The department or office may not move position(s) from a grant fund to the General Fund or other Special Fund without prior consultation with PBO and approval by the Commissioners Court. This applies even if

- there is insufficient funding in the budget in a grant to support the continued funding of position(s) and there is no other flexibility available in the grant budget, or
- the department or office has sufficient internal resources in the General Fund or other Special Fund to accommodate such a move.

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.

- Expenditures funded from grant funds that are not allowed under the General Fund require a written letter of approval/authorization from 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.

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.

Vehicles purchased with grant funds are not automatically added to the County's vehicle fleet. The office or department must specifically request that the vehicle be added to the fleet as part of its annual budget submission and include sufficient justification for the request.

Computer equipment funded through grant funds

Computer and related IT equipment (desktop computers, laptops, mobile data computers) purchased with grant funds are not automatically eligible for replacement under the County's computer replacement policy. The office or department must specifically request that the equipment be added to the replacement list as part of its annual budget submission and include sufficient justification for the request.

Software licenses and phone lines

If an office or department plans to charge 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;
- The change does not significantly change the scope of service of the grant from what was approved by Commissioners Court.

Grant close-out

The Auditor's Office frequently is required to enter the final grant close-out documents. The Auditor's Office is authorized to submit documents to the grantor, including final Financial Status Reports, which results in the de-obligation of the remaining funds in a grant.

Any items PBO determines warrant further consideration will be placed on the Commissioners Court agenda for approval.

Ratification

In the rare instance when Commissioners Court cannot take action on a requested grant item by a critical deadline, PBO, the County Auditor's Office, and the County Attorney's Office may work with the office or department in a professional and prudent manner to meet the deadline. PBO will submit the grant item to the Commissioners Court for its ratification as soon as practicable after the deadline. If the Commissioners Court does not ratify the requested grant item, the office or department must withdraw the item from the grantor.



TRAVIS COUNTY
FY 2015 GRANT SUMMARY SHEET

Contract #:

SAP #:

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: <input style="width: 100px;" type="text"/>	To: <input style="width: 100px;" type="text"/>
Fund Source:	Federal: <input type="checkbox"/>	State: <input type="checkbox"/> Local: <input type="checkbox"/>
Grantor:		
Will County provide grant funds to a sub-recipient?	Yes: <input type="checkbox"/>	No: <input type="checkbox"/>
Are the grant funds pass-through from 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	<i>Budgeted County Contribution #595010 (Cash Match)</i>	In-Kind	TOTAL
Personnel:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Operating:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Equipment:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Indirect Costs:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Totals:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
FTEs:	0.00	0.00	0.00	0.00	0.00

Program Income (\$/Des):	\$ 0.00	
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Permission to Continue Information					
Funding Source (Cost Center)	Personnel Cost	Operating Cost	Estimated Total	Filled FTE	PTC Expiration Date
	\$ 0.00	\$ 0.00	\$ 0.00	0.00	
	\$ 0.00	\$ 0.00	\$ 0.00	0.00	
Totals:	\$ 0.00	\$ 0.00	\$ 0.00	0.00	

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

Performance Measures					
#	Measure	Actual FY 13 Measure	Projected FY 14 Measure	Projected FY 15 Measure	Projected FY 16 Measure
+ - Applicable Departmental Measures					
1.					
2.					
3.					
+ - Measures for the Grant					
1.					
Outcome Impact Description					
2.					
Outcome Impact Description					
3.					
Outcome Impact Description					

PBO Recommendation:

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 one?

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.

5. County Commitment to the Program Upon Termination of the Grant: Will the program end upon termination of the grant funding: Yes or No? If No, what is the proposed funding mechanism: (1) Request additional funding or (2) Use departmental resources. If (2), 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 department or office.

APPENDIX 3 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.

B. CONTINGENT LIABILITIES

The County Auditor has the authority to record contingent liabilities in accordance with Generally Accepted Accounting Principles to accurately reflect the financial position of the County. The Commissioners 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. JURY SEQUESTRATION IN CRIMINAL CASES

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.

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. 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, 2014, are shown below.

Base Salary	
FICA OASDI (506010)	Base Salary (up to \$117,000) x 0.062
FICA Medicare (506020)	Base Salary x 0.0145
Medical Insurance (506030)	Months on Payroll x \$810.50
Life Insurance (506040)	Months on Payroll x \$8.25
Retirement (506050)	Base Salary x 0.1367
Workers Compensation Insurance (506060)	Base Salary x "WCI Factor" Shown below

Job Description	"WCI Factor"
PRINTING	0.0124
INSULATION WORK & DRIVERS	0.0367
ROAD EMPLOYEES - PAVING	0.0437
ROAD MAINT MGMT PERSONNEL	0.0056
DRIVERS	0.0297
AIRPORT, HELICOPTER OPR	0.0133
LAW ENFORCEMENT, AMBULANC	0.0155
AUTO MECHANICS	0.0128
ENGINEERS, SURVEYORS	0.0018
CLERICAL	0.0016
CLINICAL PROFESSIONALS	0.0019
HOSP PROFESSIONAL & CLERK	0.0048
BUILDING MAINT & JANITOR	0.0188
PARKS & RECREATION	0.0208

H. INDIRECT COST RATES

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

Approved by Commissioners Court on September 2, 2014

Number	Department Name	Calculated Rate
101	County Judge	357.78%
102	Commissioner - Precinct 1	97.01%
103	Commissioner - Precinct 2	62.60%
104	Commissioner - Precinct 3	38.80%
105	Commissioner - Precinct 4	39.64%
108	Tax Assessor-Collector	72.69%
NA	Exposition Center	7.99%
119	County Attorney	42.49%
120	County Clerk	37.86%
121	District Clerk	42.75%
122	Civil Courts	34.47%
123	District Attorney	28.81%
124	Criminal Courts	72.01%
125	Probate Court	28.69%
126	Justice of Peace – Precinct 1	47.72%
127	Justice of Peace – Precinct 2	43.09%
128	Justice of Peace – Precinct 3	39.04%
129	Justice of Peace – Precinct 4	41.56%
130	Justice of Peace – Precinct 5	42.80%
131	Constable - Precinct 1	35.82%
132	Constable - Precinct 2	39.70%
133	Constable - Precinct 3	48.69%
134	Constable - Precinct 4	41.40%
135	Constable - Precinct 5	34.01%
137	Sheriff	21.15%
138	Medical Examiner	32.89%
139	Community Supervision & Corrections	36.71%
140	Counseling and Educational Services	43.49%
142	Pretrial Services	41.00%
143	Juvenile Public Defender	41.63%
145	Juvenile Probation	30.71%
147	Emergency Services	80.83%
149	Transportation and Natural Resources	51.39%
154	Civil Service Commission	11.45%
155	Criminal Justice Planning	31.82%
158	Health and Human Services	75.20%
159	Emergency Medical Services	35.94%
	Composite Travis County Rate	34.75%

I. FY 2015 Peace Officer Pay Scale Sheriff's Office

Effective 10/01/14

PG	STEP	1	2	3	4	5	6	7	8	9	10	11	
80	Cadet	hr	18.71	19.09									
		mo	3,243.29	3,308.15									
		yr	38,919.50	39,697.84									
81	Corrections Officer	hr	21.33	21.87	22.40	22.94	23.49	24.05	24.75	25.35	25.96	26.58	27.19
		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	22.61										
		mo	3,919.19										
		yr	47,030.26										
83	Sr Corrections Officer	hr	23.19	23.78	24.35	24.93	25.53	26.14	26.91	27.55	28.21	28.89	29.56
		mo	4,018.86	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	57,309.62	58,685.12	60,093.49	61,475.65
72	LE Deputy Sheriff	hr	25.15	25.65	26.16	26.68	27.22	27.76	28.32	28.88	29.46	30.05	30.65
		mo	4,358.48	4,445.65	4,534.56	4,625.24	4,717.75	4,812.12	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	25.35	25.96	26.58	27.22	27.87	28.69	29.37	30.08	30.80	31.51	
		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	5,461.60	
		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	26.91	27.55	28.21	28.89	29.58	30.29	31.18	31.93	32.69	33.48	34.25
		mo	4,663.57	4,775.49	4,890.12	5,007.46	5,127.65	5,250.72	5,404.52	5,534.22	5,667.05	5,803.04	5,938.51
		yr	55,962.82	57,305.87	58,681.38	60,089.54	61,531.81	63,008.61	64,854.19	66,410.66	68,004.56	69,636.53	71,238.13
75	LE Detective	hr	35.43	36.00	36.57	37.16	37.75	38.98	39.60	40.23	40.88		
		mo	6,141.50	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	74,877.09	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	35.06	35.73	36.42	37.12	37.83	38.51	39.20	39.91	40.63	41.61	42.03
		mo	6,076.67	6,193.34	6,312.25	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	75,746.94	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					39.34	40.05	40.77	41.50	42.25	43.28	43.71
		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			42.15	42.96	43.79		44.63	45.52	46.43	47.36	48.31
		mo			7,306.59	7,446.92	7,589.83		7,735.59	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							46.41	47.34	48.29	49.25	50.24
		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	27.82	28.46	29.55	29.55	29.55	29.55	29.55	29.55	29.55	29.55
		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	30.24	30.93	32.11	32.11	32.11	32.11	32.11	32.11	32.11	32.11
		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	31.26	31.89	32.53	32.53	32.53	32.53	32.53	32.53	32.53	32.53
		mo	5,419.22	5,527.60	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	32.23	32.98	34.24	34.24	34.24	34.24	34.24	34.24	34.24	34.24
		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	35.04	35.84	37.21	37.21	37.21	37.21	37.21	37.21	37.21	37.21
		mo	6,073.06	6,212.74	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	41.53	42.19	42.87	43.56	43.56	43.56	43.56	43.56	43.56	43.56
		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	42.78	43.55	44.34	45.14	45.39	45.39	45.57	45.57	45.57	45.57
		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	44.50	45.30	46.11	46.94	47.21	47.21	47.85	47.85	47.85	47.85
		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	49.09	50.07	51.07	52.10	53.14	53.55	53.58	53.58	53.58	53.58
		mo	8,509.16	8,679.36	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	51.05	52.08	53.12	54.18	55.26	55.70	55.70	55.70	55.70	55.70
		mo	8,849.52	9,026.51	9,207.05	9,391.18	9,579.01	9,654.03	9,654.03	9,654.03	9,654.03	9,654.03
		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	TCLEOSE LICENSE:
		SPANISH, VIETNAMESE		INTERMEDIATE
		AMERICAN SIGN LANGUAGE		ADVANCED
				MASTERS
				\$50
				\$100
				\$150

Positions on the Peace Officer Pay Scale are paid based on their annual salary. Hourly rates and monthly salaries are shown for illustrative purposes.

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.

I. FY 2015 Peace Officer Pay Scale

Constables, County Attorney's Office, District Attorney's Office, Fire Marshall's Office, Juvenile Public Defender and TNR

PG	STEP	1	2	3	4	5	6	7	8	9	10	11	
58	Fire Marshall Deputy II	hr	30.01	30.63	31.25	31.75	32.26	32.77	33.30	34.38	34.93	35.48	36.05
		mo	5,202.29	5,308.47	5,416.80	5,503.47	5,591.51	5,680.96	5,771.88	5,958.50	6,053.83	6,150.70	6,249.05
		yr	62,427.51	63,701.61	65,001.58	66,041.60	67,098.11	68,171.52	69,262.52	71,501.98	72,646.01	73,808.39	74,988.56
59	Fire Marshall Deputy III	hr	33.35	34.03	34.72	35.28	35.84	36.42	37.00	38.20	38.81	39.43	40.06
		mo	5,780.33	5,898.30	6,018.67	6,114.96	6,212.79	6,312.18	6,413.20	6,620.55	6,726.48	6,834.11	6,943.39
		yr	69,363.90	70,779.57	72,223.98	73,379.55	74,553.46	75,746.13	76,958.36	79,446.64	80,717.79	82,009.32	83,320.62
60	Deputy Constable Park Ranger	hr	23.89	24.37	24.85	25.35	25.86	26.37	26.90	27.44	27.99	28.55	29.12
		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	4,948.36	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	25.56	26.17	26.80	27.44	28.10	28.78	29.62	30.33	31.06	31.81	32.54
		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	29.30	29.90	30.51	31.13	31.77	32.34	32.92	33.52	34.12	34.95	35.30
		mo	5,079.07	5,182.72	5,288.49	5,396.40	5,506.56	5,605.69	5,706.58	5,809.30	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	34.47	35.18	35.89	36.63	37.37	38.05	38.73	39.43	40.14	41.11	41.52
		mo	5,975.37	6,097.31	6,221.75	6,348.72	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	34.47	35.18	35.89	36.63	37.37	38.05	38.73	39.43	40.14	41.11	41.52
		mo	5,975.37	6,097.31	6,221.75	6,348.72	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	37.00	37.76	38.53	39.32	40.12	40.94	41.77	42.61	43.46	44.33	45.22
		mo	6,413.96	6,544.86	6,678.43	6,814.72	6,953.80	7,095.71	7,240.52	7,385.34	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	34.03	34.72	35.43	36.00	36.57	37.16	37.75	38.98	39.60	40.23	40.88
		mo	5,898.29	6,018.67	6,141.50	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	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	40.70	41.53	42.38	43.25	44.13	45.03	45.95	46.87	47.81	48.76	49.74
		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	8,621.12
		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 Asst Fire Marshall	hr	37.00	37.76	38.53	39.32	40.12	40.94	41.77	42.61	43.46	44.33	45.22
		mo	6,413.96	6,544.86	6,678.43	6,814.72	6,953.80	7,095.71	7,240.52	7,385.34	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
70	Constable Lieutenant	hr	35.68	36.41	37.15	37.91	38.68	39.38	40.09	40.81	41.54	42.55	42.98
		mo	6,184.51	6,310.72	6,439.51	6,570.92	6,705.04	6,825.74	6,948.61	7,073.69	7,201.01	7,375.55	7,449.32
		yr	74,214.12	75,728.61	77,274.11	78,851.04	80,460.47	81,908.88	83,383.33	84,884.26	86,412.10	88,506.56	89,391.79

PG	STEP	12	13	14	15	16	17	18	19	20	21	
58	Fire Marshall Deputy II	hr	36.63	37.22	37.81	38.42	38.42	38.42	38.42	38.42	38.42	38.42
		mo	6,349.08	6,450.65	6,553.84	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73
		yr	76,188.91	77,407.79	78,646.12	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81
59	Fire Marshall Deputy III	hr	40.70	41.35	42.01	42.68	42.68	42.68	42.68	42.68	42.68	42.68
		mo	7,054.53	7,167.39	7,282.05	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59
		yr	84,654.34	86,008.66	87,384.58	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12
60	Deputy Constable Park Ranger	hr	29.70	30.30	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
		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	33.29	34.05	35.35	35.35	35.35	35.35	35.35	35.35	35.35	35.35
		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	35.93	36.58	37.24	37.91	38.12	38.12	38.64	38.64	38.64	38.64
		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	42.27	43.03	43.81	44.59	44.85	44.85	45.46	45.46	45.46	45.46
		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	42.27	43.03	43.81	44.59	44.85	44.85	45.46	45.46	45.46	45.46
		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	45.95	46.87	47.81	48.76	49.74	50.13	50.13	50.13	50.13	50.13
		mo	7,964.56	8,123.86	8,286.34	8,452.06	8,621.12	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	41.53	42.19	42.87	43.56	43.56	43.56	43.56	43.56	43.56	43.56
		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	50.54	51.56	52.59	53.64	54.71	55.14	55.14	55.14	55.14	55.14
		mo	8,761.01	8,936.24	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 Asst Fire Marshall	hr	45.95	46.87	47.81	48.76	49.74	50.13	50.13	50.13	50.13	50.13
		mo	7,964.56	8,123.86	8,286.34	8,452.06	8,621.12	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
70	Constable Lieutenant	hr	43.75	44.54	45.34	46.16	46.42	46.42	47.05	47.05	47.05	47.05
		mo	7,583.40	7,719.90	7,858.85	8,000.31	8,046.05	8,046.05	8,155.52	8,155.52	8,155.52	8,155.52
		yr	91,000.79	92,638.85	94,306.20	96,003.68	96,552.65	96,552.65	97,866.29	97,866.29	97,866.29	97,866.29

EMPLOYEES WHO ARE IN POSITIONS SUBJECT TO NON-TCISO POPS THE FOLLOWING APPLIES MONTHLY:				
CERTIFIED FTO:	\$125	BI-LINGUAL SKILLS TEST:	\$125	TCLEOSE LICENSE:
CONSTABLES CPP:	\$125	SPANISH		INTERMEDIATE
PARK RANGERS EMT B:	\$125	AMERICAN SIGN LANGUAGE</		

J. FY 2015 Classified Pay Scale

Effective 10/01/14

Hiring Levels														Range Width	Pay Grd Diff
Pay Grade	Pay Rate	Minimum	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Midpoint	↑ 10% Above Midpoint	Maximum			
Retired Note: Travis County Livable Wage for Regular Employees is \$11.00/hr. (\$8.46 for Temporary Employees)															
1-4															
5	Hourly	\$8.46	\$8.71	\$8.97	\$9.21	\$9.47	\$9.73			\$10.15	\$11.16	\$11.84			
	Monthly	\$1,465.83	\$1,509.73	\$1,554.80	\$1,596.40	\$1,641.47	\$1,686.53			\$1,759.00	\$1,934.90	\$2,052.16			
	Annual	\$17,589.94	\$18,116.80	\$18,657.60	\$19,156.80	\$19,697.60	\$20,238.40			\$21,108.05	\$23,218.83	\$24,625.95	40%	7%	
6	Hourly	\$9.05	\$9.32	\$9.59	\$9.86	\$10.14	\$10.40			\$10.86	\$11.94	\$12.67			
	Monthly	\$1,568.32	\$1,615.47	\$1,662.27	\$1,709.07	\$1,757.60	\$1,802.67			\$1,881.98	\$2,070.19	\$2,195.65			
	Annual	\$18,819.84	\$19,385.60	\$19,947.20	\$20,508.80	\$21,091.20	\$21,632.00			\$22,583.81	\$24,842.27	\$26,347.78	40%	7%	
7	Hourly	\$9.68	\$9.97	\$10.26	\$10.56	\$10.84	\$11.13			\$11.86	\$13.05	\$14.04			
	Monthly	\$1,678.11	\$1,728.13	\$1,778.40	\$1,830.40	\$1,878.93	\$1,929.20			\$2,055.68	\$2,261.26	\$2,433.25			
	Annual	\$20,137.31	\$20,737.60	\$21,340.80	\$21,964.80	\$22,547.20	\$23,150.40			\$24,668.18	\$27,135.06	\$29,199.04	45%	9%	
8	Hourly	\$10.36	\$10.67	\$10.98	\$11.29	\$11.60	\$11.91			\$12.69	\$13.96	\$15.02			
	Monthly	\$1,795.21	\$1,849.47	\$1,903.20	\$1,956.93	\$2,010.67	\$2,064.40			\$2,199.15	\$2,419.06	\$2,603.07			
	Annual	\$21,542.56	\$22,193.60	\$22,838.40	\$23,483.20	\$24,128.00	\$24,772.80			\$26,389.79	\$29,028.69	\$31,236.82	45%	7%	
9	Hourly	\$11.09	\$11.42	\$11.75	\$12.08	\$12.41	\$12.75			\$13.58	\$14.94	\$16.07			
	Monthly	\$1,921.47	\$1,979.47	\$2,036.67	\$2,093.87	\$2,151.07	\$2,210.00			\$2,353.80	\$2,589.18	\$2,786.13			
	Annual	\$23,057.63	\$23,753.60	\$24,440.00	\$25,126.40	\$25,812.80	\$26,520.00			\$28,245.57	\$31,070.21	\$33,433.50	45%	7%	
10	Hourly	\$11.87	\$12.22	\$12.58	\$12.94	\$13.29	\$13.64	\$14.00			\$14.54	\$15.99	\$17.21		
	Monthly	\$2,056.79	\$2,118.13	\$2,180.53	\$2,242.93	\$2,303.69	\$2,364.27	\$2,426.67			\$2,519.57	\$2,771.53	\$2,982.34		
	Annual	\$24,681.49	\$25,417.60	\$26,166.40	\$26,915.20	\$27,643.20	\$28,371.20	\$29,120.00			\$30,234.88	\$33,258.37	\$35,788.06	45%	7%
11	Hourly	\$12.70	\$13.08	\$13.46	\$13.85	\$14.23	\$14.61	\$14.99			\$15.56	\$17.11	\$18.42		
	Monthly	\$2,201.46	\$2,267.20	\$2,333.07	\$2,400.67	\$2,466.53	\$2,532.40	\$2,598.27			\$2,696.79	\$2,966.46	\$3,192.11		
	Annual	\$26,417.46	\$27,206.40	\$27,996.80	\$28,808.00	\$29,598.40	\$30,388.80	\$31,179.20			\$32,361.47	\$35,597.54	\$38,305.28	45%	7%
12	Hourly	\$13.59	\$13.99	\$14.40	\$14.81	\$15.22	\$15.62	\$16.03			\$16.65	\$18.31	\$19.70		
	Monthly	\$2,355.20	\$2,424.93	\$2,496.00	\$2,567.07	\$2,638.13	\$2,707.47	\$2,778.53			\$2,885.13	\$3,173.65	\$3,415.05		
	Annual	\$28,262.42	\$29,099.20	\$29,952.00	\$30,804.80	\$31,657.60	\$32,489.60	\$33,342.40			\$34,621.60	\$38,083.76	\$40,980.58	45%	7%
13	Hourly	\$14.54	\$14.98	\$15.41	\$15.85	\$16.29	\$16.72	\$17.16			\$17.81	\$19.59	\$21.08		
	Monthly	\$2,519.90	\$2,596.53	\$2,671.07	\$2,747.33	\$2,823.60	\$2,898.13	\$2,974.40			\$3,086.89	\$3,395.58	\$3,653.87		
	Annual	\$30,238.83	\$31,158.40	\$32,052.80	\$32,968.00	\$33,883.20	\$34,777.60	\$35,692.80			\$37,042.72	\$40,746.99	\$43,846.40	45%	7%
14	Hourly	\$15.55	\$16.02	\$16.48	\$16.95	\$17.41	\$17.89	\$18.35			\$19.05	\$20.95	\$22.55		
	Monthly	\$2,695.46	\$2,776.80	\$2,856.53	\$2,938.00	\$3,017.73	\$3,100.93	\$3,180.67			\$3,301.93	\$3,632.13	\$3,908.41		
	Annual	\$32,345.46	\$33,321.60	\$34,278.40	\$35,256.00	\$36,212.80	\$37,121.20	\$38,168.00			\$39,623.17	\$43,585.57	\$46,900.88	45%	7%
15	Hourly	\$16.64	\$17.14	\$17.64	\$18.13	\$18.63	\$19.14	\$19.63			\$20.80	\$22.88	\$24.96		
	Monthly	\$2,884.04	\$2,970.93	\$3,057.60	\$3,142.53	\$3,229.20	\$3,317.60	\$3,402.53			\$3,605.06	\$3,965.56	\$4,326.07		
	Annual	\$34,608.50	\$35,651.20	\$36,691.20	\$37,710.40	\$38,750.40	\$39,811.20	\$40,830.40			\$43,260.67	\$47,586.66	\$51,912.85	50%	9%
16	Hourly	\$17.80	\$18.34	\$18.87	\$19.40	\$19.94	\$20.47	\$21.00			\$22.25	\$24.48	\$26.70		
	Monthly	\$3,085.33	\$3,178.93	\$3,270.80	\$3,362.67	\$3,456.27	\$3,548.13	\$3,640.00			\$3,856.67	\$4,242.33	\$4,628.00		
	Annual	\$37,024.00	\$38,147.20	\$39,249.60	\$40,352.00	\$41,475.20	\$42,577.60	\$43,680.00			\$46,280.00	\$50,908.00	\$55,536.00	50%	7%
17	Hourly	\$19.05	\$19.62	\$20.19	\$20.76	\$21.33	\$21.90	\$22.48			\$23.81	\$26.19	\$28.57		
	Monthly	\$3,301.26	\$3,400.80	\$3,499.60	\$3,598.40	\$3,697.20	\$3,796.00	\$3,896.53			\$4,126.58	\$4,539.24	\$4,951.89		
	Annual	\$39,615.06	\$40,809.60	\$41,995.20	\$43,180.80	\$44,366.40	\$45,552.00	\$46,758.40			\$49,518.98	\$54,470.83	\$59,422.69	50%	7%
18	Hourly	\$20.38	\$20.99	\$21.60	\$22.21	\$22.82	\$23.43	\$24.05			\$25.47	\$28.02	\$30.56		
	Monthly	\$3,531.84	\$3,638.27	\$3,744.00	\$3,849.73	\$3,955.47	\$4,061.20	\$4,168.67			\$4,414.80	\$4,856.28	\$5,297.76		
	Annual	\$42,382.08	\$43,659.20	\$44,928.00	\$46,196.80	\$47,465.60	\$48,734.40	\$50,024.00			\$52,977.60	\$58,275.36	\$63,573.12	50%	7%
19	Hourly	\$21.80	\$22.46	\$23.11	\$23.76	\$24.42	\$25.07	\$25.73			\$27.25	\$29.98	\$32.70		
	Monthly	\$3,778.88	\$3,893.07	\$4,005.73	\$4,118.40	\$4,232.80	\$4,345.47	\$4,459.87			\$4,723.59	\$5,195.96	\$5,668.31		
	Annual	\$45,346.50	\$46,716.80	\$48,068.80	\$49,420.80	\$50,793.60	\$52,145.60	\$53,518.40			\$56,683.12	\$62,351.54	\$68,019.74	50%	7%
20	Hourly	\$23.33	\$24.04	\$24.73	\$25.43	\$26.13	\$26.83	\$27.53	\$28.23		\$29.17	\$32.08	\$35.00		
	Monthly	\$4,044.23	\$4,166.93	\$4,286.53	\$4,407.87	\$4,529.20	\$4,650.53	\$4,771.87	\$4,893.20		\$5,055.30	\$5,560.83	\$6,066.36		
	Annual	\$48,530.77	\$50,003.20	\$51,438.40	\$52,894.40	\$54,350.40	\$55,806.40	\$57,262.40	\$58,718.40		\$60,663.62	\$66,729.94	\$72,796.26	50%	7%
21	Hourly	\$24.97	\$25.72	\$26.47	\$27.21	\$27.96	\$28.71	\$29.46	\$30.21		\$31.21	\$34.33	\$37.45		
	Monthly	\$4,327.87	\$4,458.13	\$4,588.13	\$4,716.40	\$4,846.40	\$4,976.40	\$5,106.40	\$5,236.40		\$5,409.86	\$5,950.85	\$6,491.82		
	Annual	\$51,934.48	\$53,497.60	\$55,057.60	\$56,596.80	\$58,156.80	\$59,716.80	\$61,276.80	\$62,836.80		\$64,918.26	\$71,410.14	\$77,901.82	50%	7%
22	Hourly	\$26.72	\$27.52	\$28.32	\$29.13	\$29.93	\$30.73	\$31.53	\$32.33		\$33.40	\$36.74	\$40.08		
	Monthly	\$4,631.57	\$4,770.13	\$4,908.80	\$5,049.20	\$5,187.87	\$5,326.53	\$5,465.20	\$5,603.87		\$5,789.47	\$6,368.42	\$6,947.36		
	Annual	\$55,578.85	\$57,241.60	\$58,905.60	\$60,590.40	\$62,254.40	\$63,918.40	\$65,582.40	\$67,246.40		\$69,473.66	\$76,421.07	\$83,368.27	50%	7%
23	Hourly	\$28.59	\$29.45	\$30.31	\$31.16	\$32.02	\$32.88	\$33.73	\$34.59		\$37.17	\$40.88	\$44.74		
	Monthly	\$4,955.55	\$5,104.67	\$5,253.73	\$5,401.07	\$5,549.20	\$5,699.20	\$5,846.53	\$5,995.60		\$6,442.21	\$7,086.44	\$7,728.87		
	Annual	\$59,466.58	\$61,256.00	\$63,044.80	\$64,812.80	\$66,601.60	\$68,390.40	\$70,158.40	\$71,947.20		\$77,306.53	\$85,037.26	\$92,746.48	60%	11%
24	Hourly	\$30.60	\$31.51	\$32.43	\$33.35	\$34.27	\$35.19	\$36.10	\$37.02		\$39.77	\$43.75	\$48.95		
	Monthly	\$5,303.20	\$5,461.73	\$5,621.20	\$5,780.67	\$5,940.13	\$6,099.60	\$6,257.33	\$6,416.80		\$6,894.16	\$7,583.58	\$8,485.12		
	Annual	\$63,638.43	\$65,540.80	\$67,454.40	\$69,368.00	\$71,281.60	\$73,195.20	\$75,088.00	\$77,001.60		\$82,729.92	\$91,002.91	\$101,821.41	60%	7%
25	Hourly	\$32.74	\$33.72	\$34.71	\$35.68	\$36.66	\$37.65	\$38.63	\$39.62		\$42.56	\$46.82	\$52.38		
	Monthly	\$5,674.66	\$5,844.80	\$6,016.40	\$6,184.53	\$6,354.40	\$6,526.00	\$6,695.87	\$6,867.47		\$7,377.05	\$8,114.76	\$9,079.44		
	Annual	\$68,095.87	\$70,137.60	\$72,196.80	\$74,214.40	\$76,252.80	\$78,312.00	\$80,350.40	\$82,409.60		\$88,524.59	\$97,377.07	\$108,953.31	60%	7%
26	Hourly	\$35.03	\$36.08	\$37.14	\$38.18	\$39.24	\$40.28	\$41.34	\$42.38		\$45.54	\$50.09	\$56.05		
	Monthly	\$6,071.80	\$6,253.87	\$6,437.60	\$6,617.87	\$6,801.60	\$6,981.87	\$7,165.60	\$7,345.87		\$7,893.34	\$8,682.68	\$9,714.88		
	Annual	\$72,861.57	\$75,046.40	\$77,251.20	\$79,414.40	\$81,619.20	\$83,782.40	\$85,987.20	\$88,150.40		\$94,720.08	\$104,192.19	\$116,578.59	60%	7%
27	Hourly	\$37.48	\$38.60	\$39.73	\$40.86	\$41.97	\$43.10	\$44.23	\$45.35		\$48.72	\$53.60	\$59.97		
	Monthly	\$6,496.38	\$6,690.67	\$6,886.53	\$7,082.40	\$7,274.80	\$7,470.67	\$7,666.53	\$7,860.67		\$8,445.30	\$9,289.84	\$10,394.21		
	Annual	\$77,956.53	\$80,288.00	\$82,638.40	\$84,988.80	\$87,297.60	\$89,648.00	\$91,998.40	\$94,328.00						

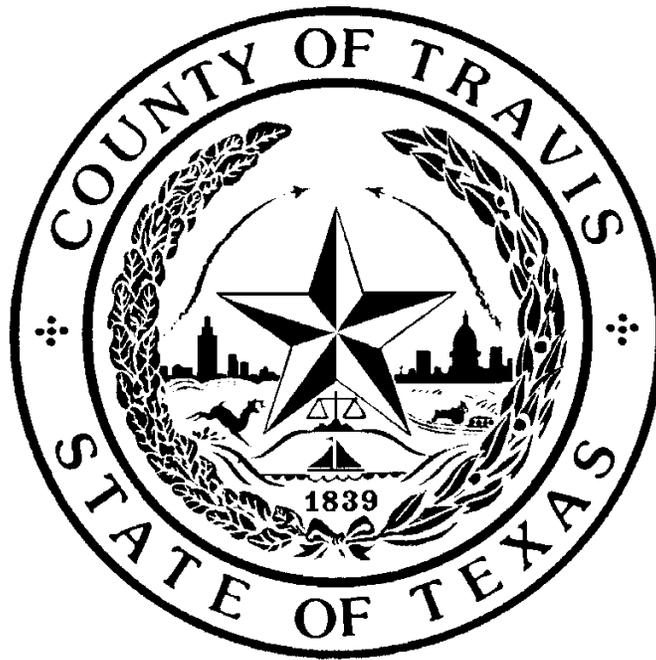
J. FY 2015 Classified Pay Scale

Effective 10/01/14

Pay Grade	Pay Rate	Hiring Levels											Range Width	Pay Grd Diff		
		Minimum	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Midpoint	10% Above Midpoint	Maximum				
33	Annual	\$109,380.75	\$112,652.80	\$115,939.20	\$119,225.60	\$122,512.00	\$125,798.40	\$129,084.80	\$132,371.20	\$135,657.60	\$138,944.00	\$142,230.40	\$145,516.80	\$148,803.20	60%	7%
	Hourly	\$56.27	\$57.96	\$59.70	\$61.49	\$63.33	\$65.23	\$67.19	\$69.21	\$71.29	\$73.42	\$75.60	\$77.83	\$80.11		
	Monthly	\$9,753.12	\$10,046.40	\$10,348.00	\$10,658.27	\$10,977.20	\$11,306.53	\$11,646.27	\$11,996.40	\$12,679.05	\$13,946.95	\$15,604.98				
34	Annual	\$117,037.44	\$120,556.80	\$124,176.00	\$127,899.20	\$131,726.40	\$135,678.40	\$139,755.20	\$143,956.80	\$148,283.20	\$152,755.20	\$157,366.40	\$162,117.60	\$167,019.20	60%	7%
	Hourly	\$60.21	\$62.01	\$63.87	\$65.79	\$67.76	\$69.79	\$71.88	\$74.04	\$76.27	\$78.56	\$80.91	\$83.32	\$85.79		
	Monthly	\$10,435.85	\$10,748.40	\$11,070.80	\$11,403.60	\$11,745.07	\$12,096.93	\$12,459.20	\$12,833.60	\$13,566.60	\$14,923.26	\$16,697.35				
35	Annual	\$125,230.14	\$128,980.80	\$132,849.60	\$136,843.20	\$140,940.80	\$145,163.20	\$149,510.40	\$154,003.20	\$158,640.80	\$163,429.60	\$168,366.40	\$173,459.20	\$178,703.20	60%	7%
	Hourly	\$64.42	\$66.35	\$68.34	\$70.39	\$72.50	\$74.68	\$76.92	\$79.23	\$81.61	\$84.07	\$86.60	\$89.20	\$91.87		
	Monthly	\$11,166.36	\$11,500.67	\$11,845.60	\$12,200.93	\$12,566.67	\$12,944.53	\$13,332.80	\$13,733.20	\$14,516.27	\$15,967.89	\$17,866.17				
	Annual	\$133,996.30	\$138,008.00	\$142,147.20	\$146,411.20	\$150,800.00	\$155,334.40	\$159,993.60	\$164,798.40	\$174,195.20	\$191,614.71	\$214,394.09			60%	7%

Regular Employees on the Classified Pay Scale are salaried employees and are paid on an annual salary basis. The hourly rates and monthly salaries are shown for illustrative purposes for salaried employees.

Travis County Budget Rules Fiscal Year 2015



**Planning & Budget Office
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**FISCAL YEAR 2015 TRAVIS COUNTY BUDGET RULES
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INTRODUCTION

The Fiscal Year 2015 budget rules and policies were adopted by the Travis County Commissioners Court on September 16, 2014. The rules and policies are adopted to ensure that the implementation of the budget is consistent with Commissioners Court policies and applicable laws.

BUDGET RULES

⇒ **Rule #1. The Travis County Budget Order Is the sole and complete authority.**

During Fiscal Year 2015, the Travis County Budget Order is the sole and complete authority for expenditure of County funds and for the use of County resources that are subject to appropriation by the Travis County Commissioners Court.

⇒ **Rule #2. Expenditures in excess of budget are prohibited.**

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 by Commissioners Court.

Expenditures must not:

1. Result in insufficient funding to meet the obligations of the office or department 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 ongoing commitments.

An office or department that incurs an expenditure for which it does not have sufficient funds must reallocate existing funds to cover the shortfall. This may require reductions in personnel. Mandated services must be given highest priority.

⇒ **Rule #3. Budget control is authorized at the office or department level. The budget is managed at the budget control group level.**

The budget is controlled at the office or department level. Throughout the year, the budget is managed either at the fund center control group or funded program level of the office or department, and further managed at the commitment item control group level. A budget control group means one or more similar accounts or fund centers (cost centers) that are grouped together. This includes budget control groups for capital accounts in the 52xxxx range in General Fund (Capital Acquisition Resources), Certificates of Obligation funds and Bond funds cost centers. In the SAP system, transfers between accounts and fund centers will not be

necessary for accounts, fund centers or funded programs that are within the same budget control group.

Offices and departments may request changes to budget control groups during the budget process to be implemented at the beginning of a new fiscal year. When created, new fund centers, funded programs, and commitment items may be added to existing budget control groups. Budget control groups cannot span multiple funds or multiple functional areas. For exceptions to these processes, please work with PBO and the Auditor's Office. Any requested changes or additions are subject to PBO and Auditor's Office approval.

A WBS element is used to collect and manage costs for performing tasks within a project that can occur over one or more years. Internal Orders are used to monitor costs and revenues for activities and programs that are short-term or finite in nature.

For Certificate of Obligation funds and Bond funds, each project initially funded in FY 2014 and beyond must have a unique Work Breakdown Structure (WBS) or Internal Order (I/O). Beginning in FY 2015, Capital Acquisition Resources (CAR)-funded projects and equipment will also be assigned an Internal Order. These WBS and I/O projects will be budgeted and controlled as funded programs. CAR-funded equipment budgeted in the Centralized Computer Services Department (#190) are budgeted at the programmatic fund center level rather than by WBS or Internal Order.

~~A WBS element is used to collect and manage costs for performing tasks within a project that can occur over one or more years. Internal Orders are used to monitor costs and revenues for activities and programs that are short-term or finite in nature.~~

Budget Adjustments:

A budget adjustment is required for any proposed changes to the budget across budget control groups or across offices or departments. An authorized official (elected or appointed official, county executive or other manager) must approve submission of the budget adjustment. An authorized official may delegate an employee to create budget adjustments by submitting an SAP help ticket.

Budget adjustments are not allowed to or from fund centers designated as Capital Acquisition Resources (CAR) accounts to fund centers outside of CAR accounts. The CAR accounts are used for capital expenditures and 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.

Budget adjustments that would result in a negative revised budget in any commitment item are not allowed.

Offices and departments process all budget adjustments through SAP. Instructions for using SAP are available at <http://tcsaphelp>. Exceptions to processing budget adjustments using SAP

are determined by the County Auditor or PBO (such as the use of paper budget adjustment forms for LCRA Fund Transfers approved quarterly by the Commissioners Court).

⇒ **Rule #4. An office's or department's personnel obligations on an annualized basis may not exceed the amount appropriated in the budget.**

Offices and departments are responsible for making overall personnel decisions that do not exceed the total personnel appropriation and personnel budget control groups in the budget. Personnel decisions include hiring decisions and internal promotions and applications of career ladders.

Offices and departments can only rely on the fixed amount of funds in the total budget adopted for Fiscal Year 2015 when submitting a budget for Fiscal Year 2015 even if the office or department has made personnel decisions 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 this requirement.

Negative Salary and Benefit Accounts

If an office or department incurs a negative balance in a salary or employee benefit budget control group, it must submit a budget adjustment to PBO as soon as possible and before the next payroll submission date to correct the deficiency for the remainder of the current fiscal year.

As an added measure, PBO will work in conjunction with Auditor's Office Payroll staff to correct negative personnel commitment item balances at the commitment item and fund center roll-up level on a scheduled basis. This includes negative personnel balances for budgeted, funded programs that do not have a corresponding roll-up budget. Commitment items beneath the roll-up level can remain negative and not require any adjustment provided there are resources at the roll-up level, with the exception of budgeted vacancy and health benefit savings that will be corrected at the end of the year. The first adjustments will occur at the middle of fiscal year and will be further adjusted as needed based on payrolls at the end of August and at closing.

Finally, at the end of the fiscal year, the County Auditor's Office is authorized to cover any shortages in salary or employee benefit budget control groups through budget adjustments, where applicable, as noted under Budget Rule #18.

Overtime

Employees may not be authorized to work overtime unless overtime is budgeted (either in the original or revised budget) for the office or department to pay for that work.

The following exceptions apply:

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

Unbudgeted overtime must be declared an emergency by an elected county or district official and must be reported to the County Auditor, PBO and the Commissioners Court within five (5) business days of the occurrence.

Any overtime obligation that has a negative balance must be covered by the office or department through a budget adjustment before the next payroll submission date. The office or department must use the existing budget to cover any deficit. - PBO will work with Auditor's Office Payroll staff to correct negative overtime commitment item balances on a scheduled basis. At the end of the year, the County Auditor's Office is authorized to cover any overtime deficit as noted under Budget Rule #18.

Medical Insurance Benefit Funds

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

Due to changes mandated by the *Affordable Care Act*, the County expenses employee health care using an actuarially-determined contribution rate based on the coverage actually selected instead of the County-wide blended composite rate. The budget is revised based on type and level of health care selected by each employee 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 through the year-end closing process. This change does not affect the use of medical insurance benefit savings that 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 full-time equivalents (FTEs) 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 may vary throughout the year, as long as the overall authorized FTEs and associated budget is not exceeded.

⇒ **Rule #5. 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 posting to the financial system without further approval subject to the terms and conditions approved by the Commissioners Court.

The Commissioners Court has authorized PBO to approve transfers as automatic budget adjustments if funding is moved within an office's or department's current budget, and the transfers meet the following criteria:

1. Do not involve any reserve obligations within a fund or office or department, except 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 budget between funds (a reclassification of expenditures may be permitted in special circumstances)
3. Do not use CAR, Certificates of Obligation, State Highway Bonds or Voter Approved Bond funds (See Rule #7 on page xx):
 - a. to make purchases or execute projects that have not already been approved by the Commissioners Court
 - b. in a manner that is inconsistent with applicable bond covenants or Certificate of Obligation transcripts and the corresponding Official Statements (where applicable)
4. Do not move funds into or out of CAR fund centers (1xx8xx0001)
- ~~4~~.5. Do not move funds out of a budget control group that may have insufficient funding to meet the obligations of the office or department through the remainder of the fiscal year
- ~~5~~.6. Do not move funds out of a central budget control group or central commitment item (see Appendix 1)
- ~~6~~.7. Do not move funds into or out of the Wellness Clinic Fund Center in the Employee Health Benefits Fund
- ~~7~~.8. Do not move funds from a Medical Insurance Benefit commitment item (506030) except to another Medical Insurance Benefit commitment item
- ~~8~~.9. Do not move funds from budgeted salary and benefits savings commitment items (504010-504050)

9.10. Do not move funds out of “operating transfers” (590000-595999 or 490000-495999), with the exception of County Contribution to Grants (595010) without Commissioners Court approval

10.11. Do not move funds from programs or accounts that have recently received significant additional resources or are recommended to increase significantly in the upcoming fiscal year. Funds may be moved within these programs without Commissioners Court approval, but funds may not be moved from these programs or accounts without Commissioners Court approval

11.12. Do not move funds from the following budget control groups unless allowed by the exceptions noted below:

511460-511480, Utilities
511630, Rent-Building & Land
511800, External Placement Prisoners/Juveniles
514000-514999, Court and Law Enforcement Related Expenditures
500010-500020, Salaries-Elected/Appointed Officials
500030-500040, Salaries-County Executives
500050-500060, Salaries-Regular Employees
500090-500100, Salaries-Associate Judges
501010-501020, Salaries-POPS
502010-~~502015~~, Overtime and Extra Hours Paid Over 40
~~502015, Extra Hours Paid Over 40~~
503010, Longevity Pay-All Employees
503020, Longevity Pay-Prosecutors
503030-503060, Law Enforcement Additional Pay
503090, Performance Pay
506010-506060, Standard Benefits

Note: County Executives who oversee multiple departments are authorized to move funds between the departments that they oversee in accordance with these budget rules.

Exceptions to Budget Rule #5:

1. If a position is vacant and documentation of the vacancy accompanies a budget adjustment, offices and departments can automatically move funds within their office or department. Upon PBO approval of departmental justification, budget may be moved from the following commitment items:

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

if the adjustment moves them to:

- a) The same commitment items in a different fund center when a position is reassigned to another fund center
 - b) 500070, Salaries-Temporary Employees to temporarily fill a vacant regular position
 - c) Any of the following Services budget control group commitment items to temporarily fill a vacant regular position:
 - 511950, Temp Personnel Services–Clerical/Managerial/Exec
 - 511120, Other Medical Services
 - 511040, Nursing Services
 - 511050, Pharmacist Services
 - d) 502010, Overtime for an employee performing the duties of a vacant position
 - e) 502015, Extra Hours Paid Over 40
 - f) 500080, Salaries – Visiting Judges, if backfilling for a vacant Judge position
 - g) Juvenile Probation services commitment items
 - h) 511680, Advertising/Public Notification Services, related to advertising for vacant positions in offices or departments that advertise independently of HRMD.
2. An automatic budget adjustment that moves funds from 503090, Performance Pay to salary budget control groups may be executed based on approved annualized compensation awards. ~~Sufficient funds must exist in the budget control group from which funds are moved to pay expenditures for the remainder of the fiscal year.~~
 3. An automatic budget adjustment may be executed if the funds requested to be moved are from Grant funds and the change is allowed by the grantor.
 4. An automatic budget adjustment may be executed that moves funds for approved grant matches between Funds Management and Grants Management SAP modules if the transfer results in a zero net impact for the office or department.
 5. An automatic budget adjustment may be executed if the funds requested to be moved are from Bond funds and the change is allowed by the bond provisions.
 6. An automatic budget adjustment may be executed to implement changes among budget control groups related to interlocal agreements.

7. An automatic budget adjustment may be executed to transfer budget to 502010, Overtime as allowed in Budget Rule #4, Overtime.
8. If an office or department provides documentation of a change in duty rotation from one fund center to another within its office or department, personnel budget adjustments may be approved as automatic budget adjustments to reflect the move.
9. A budget adjustment transferring budget from an operating budget commitment item to 511710, Cellular Allowance and related Standard Benefit commitment items to implement a cell phone allowance may be treated as an automatic adjustment if it complies with the Travis County Wireless Policy (Budget Rule #15).

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) Implement a Commissioners Court vote to process a budget adjustment as automatic
- 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) Implement an interdepartmental transfer relating to a centrally budgeted commitment item or when one department procures goods or services on behalf of another department

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 posting (24 hours). Budget adjustments may take longer if there are any questions or issues that arise during the review process or if sufficient documentation does not accompany the budget adjustment.

⇒ **Rule #6. 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 #5 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 (including Earmarks), establishing a new budget, or changing the approved capital list.

Budget adjustments that require Commissioners Court approval must be submitted to PBO with sufficient documentation by Thursday at 5:00 PM, at least 12 days before the Commissioners Court voting session at which they are to be considered. Budget adjustments that require PBO, County Attorney, County Auditor or Bond Counsel review (such as those related to Certificates of Obligation or bond funds) should be submitted earlier than that to ensure sufficient time for PBO to coordinate the applicable review before Commissioners Court action.

In emergencies, the County Executive for PBO or the Budget Director may schedule a budget adjustment for 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 be considered by the 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 posted by the County Auditor's Office.

Transfer Budget Adjustments

Transfers are intra-office or intra-department budget adjustments that do not meet the criteria for an automatic budget adjustment outlined in Budget Rule #5. 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 a Discussion item.

Transfer budget adjustments also include modifications to the adopted capital projects and 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 or departments.

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 the budget adjustment on the Commissioners Court agenda as a Discussion item.

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 originate as Automatic, Transfer, or Amendment budget adjustments. Typically, these are items with which PBO does not concur.

Discussion items may 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 that may need additional programmatic or policy review before a decision is made; and/or
- Appear to set a precedent that may have long-term or significant financial impacts on the County

New Budget Adjustments

Budget adjustments that establish a new budget for new revenue that is not included in the Adopted Budget must be approved by Commissioners Court. New Budget adjustments submitted by an office or department that establish a new revenue and new expenditure budget must also include as an electronic attachment the revenue certification memo from the County Auditor's Office.

Grants: Commissioners Court approval for a new budget related to a grant is handled through the approval process for the grant contract discussed in Appendix 2.

Note: There is one exception to this rule. If new budget is being established for a multi-year grant and the budget is not approved by Commissioners Court through the grant approval process on an annual basis, the establishment of the new budget must be approved by Commissioners Court as part of budget amendments and transfers.

Intergovernmental Contracts: New Budget adjustments that establish a new revenue and new expenditure budget must include as an electronic attachment the date and agenda item number under which Commissioners Court approved the intergovernmental contract.

New Source of Unanticipated Revenue (e.g., Donations): New Budget adjustments that establish a new revenue and new expenditure budget must include as an electronic attachment the date and agenda item number under which Commissioners Court approved the acceptance of the new source of unanticipated revenue (e.g., donation), along with a summary of any restrictions to the expenditures of the revenue.

Other Budget Adjustments

Other budget adjustments include

- the creation of or change in the number of Permanent FTEs or Special Project Worker positions in an office or department, regardless of the need to move or augment the budget, or-

- the movement of positions from any grant fund to the General Fund or Special Funds, even if such a change can be internally funded.

Any other issues related to budget 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 #7. Unused Capital Funds May Not Be Reallocated Without Commissioners Court Approval.**

Capital project funds, including all CAR accounts funds, may be used only for the purchases approved by the Commissioners Court. In addition, if the capital project funds are proceeds from a debt issuance, they may only be used in accordance with applicable bond covenants, Official Statements, and Commissioners Court transcripts and require legal and accounting review coordinated by PBO.

An office or department cannot automatically transfer appropriated funds left over after a capital project is completed or a capital asset is purchased to another project or purchase without Commissioners Court approval. In addition, funds cannot be transferred between projects or used to make purchases not specifically approved and itemized during the FY 2015 budget process without approval of Commissioners Court.

PBO periodically reviews CAR accounts and may ask offices and departments to transfer realized savings from completed projects and purchases to the CAR Reserve.

Exception to Rule #7:

PBO has the authority to process budget transfers from realized capital project savings for completed projects in Capital Acquisition Resources (CAR) accounts 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. Requests to use these savings must include a summary of the approved project/item budget, total expenditures, and total project/item purchase savings.

To comply with arbitrage rebate requirements and make disbursements to the IRS, PBO may transfer unused funds within a bond fund, including reserves, but must notify the Commissioners Court at its next regular meeting if a transfer is completed.

⇒ **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 have not been expended 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 and Pre-Encumbrances that are no longer needed must be liquidated.**

Pre-Encumbrances are reservations of funds made with SAP shopping carts. A pre-Encumbrance is converted into an Encumbrance when a purchase order is created from that shopping cart. Encumbrances are reservations of funds made with purchase orders, funds reservations, or travel 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 and departments should review open encumbrances quarterly. Authorized office or department personnel should review this encumbrance report, which includes Shopping Carts, Funds Reservations and Purchase Orders, 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.

~~Only Type NE (not to exceed contracts) and Type FC (funds certification to begin procurement process and before contract award) funds reservations are eligible to carry forward after PBO review. Type OT (Other) funds reservations do not carry forward to the following fiscal year and will be liquidated at the end of the 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 #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 ordered in the previous fiscal year but not received by fiscal year end; 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 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 will move any funds associated with canceled prior year encumbrances from the office's or department's budget to the ~~County's Allocated~~applicable Rreserve for re-appropriation by the Commissioners Court.

Exception to Rule #10:

Capital project funds (Bonds and COs) ~~and CAR~~ and Grant funds are excluded from the requirement to transfer liquidations from prior year encumbrances to the applicable County's Allocated Rreserve, ~~unless the project is complete. CAR project funds are excluded from the requirement to transfer liquidations from prior year encumbrances to the CAR 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 budget of the individual office or department for the specified purpose.

The County Auditor submits the list of pre-encumbrances to PBO for review and approval. Only shopping carts with extraordinary circumstances that are documented to support the future conversion to a purchase order will carry forward to the next fiscal year. Any pre-encumbrances that are not approved to carry forward to the new fiscal year will be rejected back to the office or department and the funds will be unencumbered and transferred to the Allocated Reserve.

⇒ **Rule #12. Use of the central support services accounts is restricted to 500 or fewer mailing labels, address mailings or copies unless the mailing or copy 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. Offices or departments placing printing orders must affirm on the work order that the materials ordered are for official Travis County business. Projects shall be printed as 2-sided unless 1-sided is specified and the office or department provides a reason.

If a non-county agency submits a work order for printing services, the work order must have a copy of the contract authorizing TCRSC to do the printing.

⇒ **Rule #13. Offices and departments may only authorize the payment of travel costs incurred by County employees, ~~O~~officials and other authorized persons that is necessary and related to official Travis County business.**

Travis County only pays for travel that is necessary and related to official Travis County business. [Please see the Auditor's Travel Policy for detailed information on travel rules and process.](#)

Employees must obtain office or department approval for their travel before expenses are incurred. Travel that is not encumbered prior to the expense being incurred may require Commissioners Court approval.

Travis County may pay travel vendors directly or reimburse County employees, officials and other authorized persons who have traveled for County business.

Employees are responsible for any costs associated with failing to cancel travel arrangements in a timely manner. Exceptions are granted on an individual basis for reasons such as illness or emergency.

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

Any requests to travel outside the continental United States require Commissioners Court approval. Travel relating to criminal extradition, investigation, prosecutions, or similar situations is exempted from this rule.

~~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 for the traveler.~~

Reimbursement Rates

Reimbursements rates for Fiscal Year 2015 follow IRS standard rates effective at the time of travel.

Meals are reimbursed using the US General Services Administration (GSA) domestic per diem rates, which vary by the travel destination. Reimbursement for actual meal expenses, with receipts, is \$60 a day plus 15% gratuity.

The County Auditor is responsible for managing the travel reimbursement process. All travelers must follow the County Auditor's Travel ~~Guidelines~~Policy, located on the County intranet, Travis Central, under the *Resources* page. ~~These guidelines~~This Policy ensures the County meets the IRS requirements for an *accountable plan*. ~~They also provide detailed instructions on how to submit a travel encumbrance request, how to submit a travel reimbursement expense report, the necessary supporting documentation that must accompany the travel encumbrance request and travel reimbursement expense report, the reimbursement rates for various travel categories, and submission deadlines.~~

Expenses Not Eligible for Reimbursement

Expenses not eligible for reimbursement include:

- Extracurricular activities such as golf, tennis, entertainment, movies, tours, sports events, or non-business events along with any related costs for such extracurricular activities (e.g., transportation to an extracurricular activity)
- First class travel
- Items for which a detailed receipt is not available (e.g., hotel mini bar items)
- Alcoholic beverages
- Fines or penalties for violation of the law (e.g., parking tickets, speeding tickets)
- Expenses related to a traveling companion (e.g., spouse)
- Mileage for County owned vehicles
- Personal expenses
- Complimentary expenses (i.e., 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 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 Metropolitan Statistical Area (MSA) overnight. Meals that are included in a conference registration fee are excluded from this prohibition. The MSA includes Bastrop, Caldwell, Hays, Travis and Williamson counties.

Other Special Situations

Offices and departments must work with the County Auditor's Office when making travel arrangements where alternate transportation mode, accommodations, or schedule are proposed.

Reimbursement of food and beverages for a group are allowed in certain instances when County employees are deployed to perform emergency or public safety duties.

⇒ **Rule #14. The Commissioners Court may approve the use of County funds to pay for travel arrangements, food and non-alcoholic beverages to entertain applicants when recruiting nationally for top level positions.**

Commissioners Court approval must be granted before travel for a job applicant to be reimbursed. The job applicant is reimbursed for the actual expense incurred not to exceed the rates used for County personnel. The County does not use per diem rates for non-County employees. Meals may only be reimbursed up to \$60 per day plus 15% gratuity if receipts are submitted.

If the job applicant is hired, moving expenses and employment agency fees may also be paid for these positions if approved in advance by the Commissioners Court and receipts are submitted. Offices and departments must notify Payroll before any expenses are paid. To be non-taxable, reimbursement requests must be submitted to the County Auditor with receipts no later than 60 days after the expenses are incurred. If reimbursement requests are submitted over 60 days after the expenses were incurred, the amount of the reimbursement must be reported to the IRS as income for the job applicant.

⇒ **Rule #15. Offices and departments must comply with Chapter 39, Wireless Communications Policy, of the Travis County Code.**

⇒ **Rule #16. Applications and contracts for grants must be submitted in accordance with the rules in Appendix 2. 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 or grants must be submitted in accordance with the rules in Appendix 2.~~**

⇒ **Rule #17. County Offices and departments must comply with Chapter 40, Use of County-Owned Passenger Vehicles While Off-Duty, of the Travis County Code.**

⇒ **Rule #18. The County Auditor has the authority to adjust budgets without prior approval from the office or department under some circumstances. Such adjustments are included on the weekly consent motion submitted to Commissioners Court.**

Negative Personnel and 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; or
- (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. These adjustments occur after the end of the fiscal year in preparation for final closing. PBO will present these adjustments for ratification by Commissioners Court.~~

Adjustments for Invoice Deficits of \$10 or Less

To avoid invoice processing delays, the County Auditor is authorized to transfer funds automatically throughout the fiscal year to cover an invoice amount that exceeds the remaining budget control group appropriation by \$10 or less. These funds are transferred from within the budget of the office or department incurring the invoice 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 throughout the fiscal year to cover the interest cost payable on overdue invoices to comply with the Prompt Payment Act. These funds are transferred from within the budget of the office or department incurring the interest 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 general fund budget of the office or department.

⇒ **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. Reimbursements for business related expenditures made 60 days after the expense is incurred or paid become taxable income for the County employee or official making the request.**

Reimbursement requests for business related expenditures must be submitted to the County Auditor's Office in a form and format prescribed by the Auditor's Office. Requests must include the supporting documentation appropriate to the type of expenditure. If the reimbursement request is submitted more than 60 days from the date of incurring the expense or payment of the expense, the reimbursement will be reported as taxable income for the County employee, [in compliance with the Travis County's Accountable Plan.](#)

Salaries of elected officials are set during the budget process and in compliance with notice and hearing requirements in the Local Government Code. For an elected official, a reimbursement that becomes taxable income is not allowed to be paid because Texas law does not allow mid-year increases in salary.

For appointed officials whose salaries are set through an Order of their authorizing board, a reimbursement that becomes taxable income may only be paid if it complies with the Order.

⇒ **Rule #21. 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.

Reimbursements from General Fund 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.

APPENDIX 1 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 but are included for illustrative purposes only. PBO budget analysts can assist departments and offices with questions.

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

~~510200 – Other Equipment~~

511620 – Other Equipment Repairs & Maintenance

511540 – Furniture & Office Equipment Repairs & Maintenance

5116570 – Rent ~~Office Equipment~~ ~~the 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 Postage	RMCR	854-9575

APPENDIX 2 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~~submissions for Commissioners Court consideration must be ~~submitted~~received by PBO, the County Auditor's Office and County Attorney's Office ~~in~~electronically format (pdf) 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~~submissions must include the following items:

- ~~A~~ grant summary sheet. (The summary form is available electronically from PBO; contact the appropriate Budget Analyst.)
- ~~The entire item, including all terms, conditions and instructions~~
- The grant application or contract documents and all supporting forms and documents.
- All terms, conditions and instructions from the granting entity.
- ~~, 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.~~

~~All grant documents should be submitted electronically.~~ Documents that require signatures from Commissioners Court or the County Judge and require submission to the grantor in hard copy should be submitted in hard copy to PBO ~~at the time (i.e., on~~ the same day) the documents are submitted electronically.

A Grant Master Data Request Form (GMDR) must be submitted to the Auditor's Office through SAP when a grant contract is awarded. Departments and offices are encouraged to submit a GMDR with every grant application to assist the Auditor's Office and PBO in tracking all grant applications. The GMDR can be found on <http://TCSAPhelp>. Departments and offices should consult with Auditor's Office Grant Analysts if help is needed.

- ~~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.~~

Changes cannot be made to the item after it has been approved by the Commissioners Court, with the exception of minor typographical or scrivener's 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, for programmatic and long-term budgetary impacts.

PBO and places all grant submissions on the ~~submits the grant, with a recommendation for inclusion on the~~ Commissioners Court agenda for consideration and approval once the County Auditor and County Attorney's Office agree that the submission is complete.~~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 the process so a classification, with pay grade, can be developed for the new position.
- Facilities Management: If the 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.
- ITS: ITS will develop the costs necessary to accommodate the technology needs of additional personnel. Also, if the 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.

- County Clerk's Office: The County Clerk serves as the Clerk of the Commissioners Court. With many granting entities transitioning to an electronic process for managing their grant programs, the certified minutes of the Commissioners Court vote on the grant agenda item (including the grant backup) serve as the official record of the Court's action on the grant item (including a grant contract). If any signature or other action is needed after the Commissioners Court's approval of a grant item, the requesting department or office must submit a copy of the signed or otherwise changed document to the Clerk's Office.

Please contact PBO if there are any questions about which departments should be contacted. 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 (PTC)

A Permission to Continue is a request to continue a grant-funded program until a contract to renew the existing program can be fully executed. 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;
- Are for personnel costs or critical operating costs such as direct service delivery costs;
- Must be for personnel or critical operating costs that will qualify for reimbursement under the delayed grant;
- Must be approved by Commissioners Court prior to the end of the existing grant, generally at least two weeks prior to the grant's end date.

A budget adjustment related to a Commissioners Court approved Permission to Continue is processed as an automatic budget adjustment, unless PBO determines that it merits further Commissioners Court review. For PTCs that cross fiscal years, the budget adjustment establishing the funding amount must equal the approved budget listed on the Grant Summary Sheet.

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 27, 2013. 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 and a GMDR. The GMDR can be found on <http://TCSAPhelp>. Departments and offices should consult with Auditor's Office Grant Analysts if help is needed.

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 before the end of the grant, 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. For example, if new budget is being established for a multi-year grant and the budget is not approved by Commissioners Court through the grant approval process on an annual basis, the establishment of the new budget must be approved by Commissioners Court as part of budget amendments and transfers.

- 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.

The department or office may not move position(s) from a grant fund to the General Fund or other Special Fund without prior consultation with PBO and approval by the Commissioners Court. This applies even if

- there is insufficient funding in the budget in a grant to support the continued funding of position(s) and there is no other flexibility available in the grant budget, or
- the department or office has sufficient internal resources in the General Fund or other Special Fund to accommodate such a move.-

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.

- Expenditures funded from grant funds that are not allowed under the General Fund require a written letter of approval/authorization from 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.

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.

Vehicles purchased with grant funds are not automatically added to the County's vehicle fleet. The office or department must specifically request that the vehicle be added to the fleet as part of its annual budget submission and include sufficient justification for the request.

Computer equipment funded through grant funds

Computer and related IT equipment (desktop computers, laptops, mobile data computers) purchased with grant funds are not automatically eligible for replacement under the County's computer replacement policy. The office or department must specifically request that the equipment be added to the replacement list as part of its annual budget submission and include sufficient justification for the request.

Software licenses and phone lines

If an office or department plans to charge 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;
- The change does not significantly change the scope of service of the grant from what was approved by Commissioners Court.

Grant close-out

~~The online management authorization also applies to any de-obligation of unspent grant funds that are 5% or less of the original award.~~

The Auditor's Office frequently is required to enter the final grant close-out documents. The Auditor's Office is authorized to submit documents to the grantor, including final Financial Status Reports, which results in the de-obligation of the remaining funds in a grant.

Any items PBO determines warrant further consideration will be placed on the Commissioners Court agenda for approval.

Ratification

In the rare instance when Commissioners Court cannot take action on a requested grant item by a critical deadline, PBO, the County Auditor's Office, and the County Attorney's Office may work with the office or department in a professional and prudent manner to meet the deadline. PBO will submit the grant item to the Commissioners Court for its ratification as soon as practicable after the deadline. If the Commissioners Court does not ratify the requested grant item, the office or department must withdraw the item from the grantor.

GRANT SUMMARY SHEET

Please see “clean version” of the budget rules for this document.

APPENDIX 3 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.

B. CONTINGENT LIABILITIES

The County Auditor has the authority to record contingent liabilities in accordance with Generally Accepted Accounting Principles to accurately reflect the financial position of the County. The Commissioners 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. JURY SEQUESTRATION IN CRIMINAL CASES

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.

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. 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, 2014, are shown below.

Base Salary	
FICA OASDI (506010)	Base Salary (up to \$117,000) x 0.062
FICA Medicare (506020)	Base Salary x 0.0145
Medical Insurance (506030)	Months on Payroll x \$810.50
Life Insurance (506040)	Months on Payroll x \$8.25
Retirement (506050)	Base Salary x 0.1367 (effective January 1, 2015)
Workers Compensation Insurance (506060)	Base Salary x "WCI Factor" Shown below

Job Description	"WCI Factor"
PRINTING	0.0124
INSULATION WORK & DRIVERS	0.0367
ROAD EMPLOYEES - PAVING	0.0437
ROAD MAINT MGMT PERSONNEL	0.0056
DRIVERS	0.0297
AIRPORT, HELICOPTER OPR	0.0133
LAW ENFORCEMENT, AMBULANC	0.0155
AUTO MECHANICS	0.0128
ENGINEERS, SURVEYORS	0.0018
CLERICAL	0.0016
CLINICAL PROFESSIONALS	0.0019
HOSP PROFESSIONAL & CLERK	0.0048
BUILDING MAINT & JANITOR	0.0188
PARKS & RECREATION	0.0208

H. INDIRECT COST RATES

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

Approved by Commissioners Court on September 2, 2014

Number	Department Name	Calculated Rate
101	County Judge	357.78%
102	Commissioner - Precinct 1	97.01%
103	Commissioner - Precinct 2	62.60%
104	Commissioner - Precinct 3	38.80%
105	Commissioner - Precinct 4	39.64%
108	Tax Assessor-Collector	72.69%
NA	Exposition Center	7.99%
119	County Attorney	42.49%
120	County Clerk	37.86%
121	District Clerk	42.75%
122	Civil Courts	34.47%
123	District Attorney	28.81%
124	Criminal Courts	72.01%
125	Probate Court	28.69%
126	Justice of Peace – Precinct 1	47.72%
127	Justice of Peace – Precinct 2	43.09%
128	Justice of Peace – Precinct 3	39.04%
129	Justice of Peace – Precinct 4	41.56%
130	Justice of Peace – Precinct 5	42.80%
131	Constable - Precinct 1	35.82%
132	Constable - Precinct 2	39.70%
133	Constable - Precinct 3	48.69%
134	Constable - Precinct 4	41.40%
135	Constable - Precinct 5	34.01%
137	Sheriff	21.15%
138	Medical Examiner	32.89%
139	Community Supervision & Corrections	36.71%
140	Counseling and Educational Services	43.49%
142	Pretrial Services	41.00%
143	Juvenile Public Defender	41.63%
145	Juvenile Probation	30.71%
147	Emergency Services	80.83%
149	Transportation and Natural Resources	51.39%
154	Civil Service Commission	11.45%
155	Criminal Justice Planning	31.82%
158	Health and Human Services	75.20%
159	Emergency Medical Services	35.94%
	Composite Travis County Rate	34.75%

I. Peace Officer Pay Scale (Sheriff's Office)

Please see "clean version" of the budget rules for this document.

Peace Officer Pay Scale (Not in Sheriff's Office)

Please see "clean version" of the budget rules for this document.

J. Classified Employee Pay Scale

Please see “clean version” of the budget rules for this document.

FY 2015 Peace Officer Pay Scale

Effective 10/1/14

Constables, County Attorney's Office, District Attorney's Office, Fire Marshall's Office, Juvenile Public Defender and TNR

PG	STEP	1	2	3	4	5	6	7	8	9	10	11	
58	Fire Marshall Deputy II	hr	30.01	30.63	31.25	31.75	32.26	32.77	33.30	34.38	34.93	35.48	36.05
		mo	5,202.29	5,308.47	5,416.80	5,503.47	5,591.51	5,680.96	5,771.88	5,958.50	6,053.83	6,150.70	6,249.05
		yr	62,427.51	63,701.61	65,001.58	66,041.60	67,098.11	68,171.52	69,262.52	71,501.98	72,646.01	73,808.39	74,988.56
59	Fire Marshall Deputy III	hr	33.35	34.03	34.72	35.28	35.84	36.42	37.00	38.20	38.81	39.43	40.06
		mo	5,780.33	5,898.30	6,018.67	6,114.96	6,212.79	6,312.18	6,413.20	6,620.55	6,726.48	6,834.11	6,943.39
		yr	69,363.90	70,779.57	72,223.98	73,379.55	74,553.46	75,746.13	76,958.36	79,446.64	80,717.79	82,009.32	83,320.62
60	Deputy Constable Park Ranger	hr	23.89	24.37	24.85	25.35	25.86	26.37	26.90	27.44	27.99	28.55	29.12
		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	4,948.36	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	25.56	26.17	26.80	27.44	28.10	28.78	29.62	30.33	31.06	31.81	32.54
		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	29.30	29.90	30.51	31.13	31.77	32.34	32.92	33.52	34.12	34.75	35.30
		mo	5,079.07	5,182.72	5,288.49	5,396.40	5,506.56	5,605.69	5,706.58	5,809.30	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	34.47	35.18	35.89	36.63	37.37	38.05	38.73	39.43	40.14	41.11	41.52
		mo	5,975.37	6,097.31	6,221.75	6,348.72	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	34.47	35.18	35.89	36.63	37.37	38.05	38.73	39.43	40.14	41.11	41.52
		mo	5,975.37	6,097.31	6,221.75	6,348.72	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	37.00	37.76	38.53	39.32	40.12	40.94	41.77	42.61	43.46	44.33	45.22
		mo	6,413.96	6,544.86	6,678.43	6,814.72	6,953.80	7,095.71	7,240.52	7,385.34	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	34.03	34.72	35.43	36.00	36.57	37.16	37.75	38.98	39.60	40.23	40.88
		mo	5,898.29	6,018.67	6,141.50	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	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	40.70	41.53	42.38	43.25	44.13	45.03	45.95	46.87	47.81	48.76	49.74
		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	8,621.12
		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 Asst Fire Marshall	hr	37.00	37.76	38.53	39.32	40.12	40.94	41.77	42.61	43.46	44.33	45.22
		mo	6,413.96	6,544.86	6,678.43	6,814.72	6,953.80	7,095.71	7,240.52	7,385.34	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
70	Constable Lieutenant	hr	35.68	36.41	37.15	37.91	38.68	39.38	40.09	40.81	41.54	42.55	42.98
		mo	6,184.51	6,310.72	6,439.51	6,570.92	6,705.04	6,825.74	6,948.61	7,073.69	7,201.01	7,375.55	7,449.32
		yr	74,214.12	75,728.61	77,274.11	78,851.04	80,460.47	81,908.88	83,383.33	84,884.26	86,412.10	88,506.56	89,391.79

PG	STEP	12	13	14	15	16	17	18	19	20	21	
58	Fire Marshall Deputy II	hr	36.63	37.22	37.81	38.42	38.42	38.42	38.42	38.42	38.42	38.42
		mo	6,349.08	6,450.65	6,553.84	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73
		yr	76,188.91	77,407.79	78,646.12	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81
59	Fire Marshall Deputy III	hr	40.70	41.35	42.01	42.68	42.68	42.68	42.68	42.68	42.68	42.68
		mo	7,054.53	7,167.39	7,282.05	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59
		yr	84,654.34	86,008.66	87,384.58	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12
60	Deputy Constable Park Ranger	hr	29.70	30.30	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
		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	33.29	34.05	35.35	35.35	35.35	35.35	35.35	35.35	35.35	35.35
		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	35.93	36.58	37.24	37.91	38.12	38.12	38.64	38.64	38.64	38.64
		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	42.27	43.03	43.81	44.59	44.85	44.85	45.46	45.46	45.46	45.46
		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	42.27	43.03	43.81	44.59	44.85	44.85	45.46	45.46	45.46	45.46
		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	45.95	46.87	47.81	48.76	49.74	50.13	50.13	50.13	50.13	50.13
		mo	7,964.56	8,123.86	8,286.34	8,452.06	8,621.12	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	41.53	42.19	42.87	43.56	43.56	43.56	43.56	43.56	43.56	43.56
		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	50.54	51.56	52.59	53.64	54.71	55.14	55.14	55.14	55.14	55.14
		mo	8,761.01	8,936.24	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 Asst Fire Marshall	hr	45.95	46.87	47.81	48.76	49.74	50.13	50.13	50.13	50.13	50.13
		mo	7,964.56	8,123.86	8,286.34	8,452.06	8,621.12	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
70	Constable Lieutenant	hr	43.75	44.54	45.34	46.16	46.42	46.42	47.05	47.05	47.05	47.05
		mo	7,583.40	7,719.90	7,858.85	8,000.31	8,046.05	8,046.05	8,155.52	8,155.52	8,155.52	8,155.52
		yr	91,000.79	92,638.85	94,30							