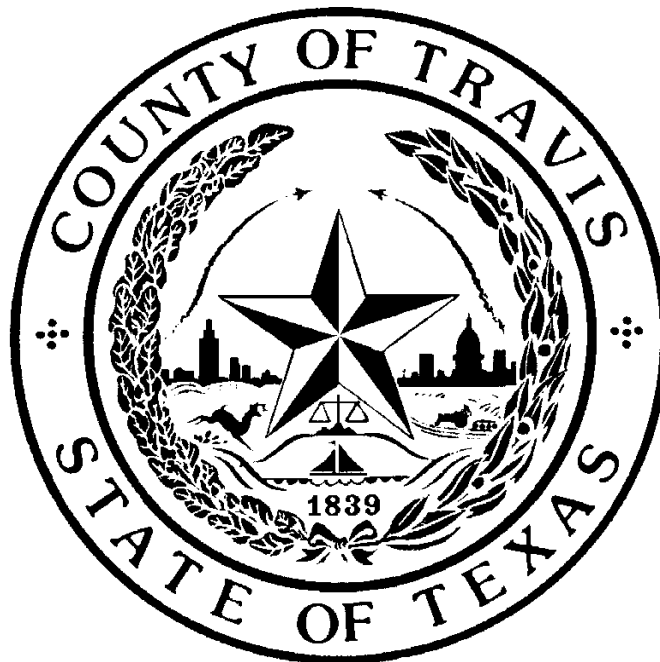


# Travis County Budget Rules Fiscal Year 2011



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# FY 2011 TRAVIS COUNTY BUDGET RULES

## TABLE OF CONTENTS

	Page
Introduction .....	4
Travis County Budget Rules .....	6
Budget Adjustments .....	6
Personnel Budgets.....	13
Capital Funds .....	15
Encumbrances.....	16
Prior Year Encumbrance Reserve.....	17
Prior Year Pre-Encumbrance Reserve.....	17
Printing/Mailing Restrictions.....	17
Travel.....	18
Recruiting and Hiring for High Level Positions .....	19
Long Distance and Cellular Phone Expenses.....	19
Grants.....	20
Vehicle Take Home Policy .....	20
County Auditor’s Budget Adjustment Authority .....	20
Authorization for Reimbursed Agreements – Fund 475 .....	21
Discretionary Fund Reimbursements.....	22
Business Related Reimbursements .....	22
Appendices .....	23
1. Budget Authority Responsibility .....	23
2. Central Line Items .....	25

**FY 2011 TRAVIS COUNTY BUDGET RULES  
TABLE OF CONTENTS**

	<b>Page</b>
3. Travel .....	27
4. Jury Sequestration & Jury Meals in criminal cases.....	33
5. Grants.....	34
6. Additional Guidance .....	42
A. Tax Refunds.....	42
B. Contingent Liabilities .....	42
C. Interfund Transfers.....	42
D. Mid-Year Certification of Revenue .....	43
E. Performance Based Pay and Employee Recognition.....	43
F. Computer Software Training.....	43
G. Personnel Slot List.....	43
H. County Benefits.....	44
I. Indirect Cost Rates .....	45
J. Pay Scales, POPS, TCSO Positions .....	46
K. Pay Scale, Non POPS.....	48
L. Brief Guide to Performance Measurement .....	49

## I. INTRODUCTION

This document contains the Fiscal Year 2011 budget rules and policies adopted by the Travis County Commissioners Court. The rules and policies were adopted to ensure that the implementation of the budget is consistent with Commissioners Court policy and applicable laws.

The Planning and Budget Office (PBO) and the Auditor's Office work together to ensure that this document is a useful reference guide. Please contact either office for assistance or to convey ideas for improving this document.

Major FY 11 Budget Rules changes are highlighted below:

- Grants that involve multiple County departments will need to assign a single responsible person with the contact information noted in the Grant Summary Sheet
- A clarification has been made regarding departmental transfers out of personnel line items that provides greater flexibility for PBO to recommend some limited transfers related to the core functions of the department.
- An exception has been added to Budget Rule # 9 for capital funds. Capital project funds (Bonds, COs, and CAR) and Grant funds will be excluded from the requirement to transfer prior year encumbrances to the County's Allocated Reserve unless the project is complete.
- The deadline to submit signed "Over 90 Day Old Encumbrance Reports" to the County Auditor has changed from 30 days after the end of the quarter to 20 days.
- A new rule (Budget Rule #19) has been added that impacts expenditures paid from Discretionary Funds and later reimbursed from the General Fund. This rule has been added to ensure compliance with the budget rules for these General Fund expenditures.
- A new rule (Budget Rule #20) has been added that clarifies reimbursement request requirements. This change was made to ensure compliance with IRS regulations.
- The per diem and actual pay rates have been changed for FY 11. Per Diem was previously set at \$39 per day and has increased to \$46 per day. Actual pay was \$50 per day plus 15% gratuity. This has increased to \$60 per day plus 15% gratuity.
- Appendix 3 (Travel) has been reorganized for ease of use. Many of the rules have been consolidated instead of being listed multiple times under each subsection. In addition, additional clarifying language has been added regarding optional equipment on rental cars (excluding GPS) and street parking.
- The reimbursement rate for mileage for business use of a private vehicle (as set by the Internal Revenue Services) has been updated to the current 50 cents per mile for employees and 14 cents per mile for volunteers. These rates are subject to change by the IRS.

Although, not a rule change, PBO wanted to document that there will be a substantial change in the way that health care costs are expensed in departments. Due to mandated changes related to the *Affordable Care Act*, the County will be required to show the actual cost of health care premiums paid by the County and the employee on the employee's W-2 Form. In order to comply with this requirement, the actuarially determined portion of the County's premium for employee health care, based on the coverage selected, will be charged each month to the applicable department rather than using the County-wide blended composite rate of \$696.08 per employee per month. Likewise, department's hospitalization budgets will be based on the actuarial determined cost for the coverage selected during open enrollment for filled positions. Vacant positions will be budgeted at the County-wide blended composite rate of \$696.08 per month per employee. This change could result in savings or overages in a department's budget at the end of the fiscal year. Appropriate adjustments will be made through the end of year process. This change will not impact the use of hospitalization savings which will continue to fall to the ending fund balance.

## Budget Rules

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

The Travis County Budget Order is the sole and complete authority during Travis County Fiscal Year 2011 for expenditure of those funds and for the use of those County resources that are subject to appropriation by the Travis County Commissioners Court.

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

FY 2011 expenditures and contractual obligations in excess of the amount authorized in a department or office budget are prohibited. Departments and offices cannot expend more funds in any line item than the amount adopted in the budget. If additional funding is sought, the office or department must have the budget amended.

The Commissioners Court grants offices and departments significant flexibility in managing the Maintenance and Operations (M&O) funds that are appropriated as long as the office or department does not exceed its total M&O budget. Expenditures and contractual obligations in excess of the amount authorized in a department's or office's budget are prohibited. If a department or office incurs an expenditure for which it does not have funds remaining in a budget, it will be expected to reallocate M&O funds internally to fund the shortfall. This may require actions as extreme as reducing staff. Mandated services must be given highest priority. The Commissioners Court does not intend to fund budget shortfalls retroactively from its Reserve line items.

### **Budget Adjustments:**

⇒ **Rule #3. Budget Adjustments Must be Properly Authorized and Submitted.**

All changes to the Adopted Budget require the submission of a budget adjustment to PBO.

Budget adjustments are any changes to the Adopted Budget. Adjustments generally involve moving funds from one account to another, but can also include budgeting new inter-governmental contracts, grant contracts, gifts, or donations.

All adjustments shall be processed through the automated budget adjustment application found on the Travis County intranet with the exception of any adjustment determined by the County Auditor or PBO to require a paper adjustment form (such as the LCRA Fund Transfers approved quarterly). Instructions for using the automated budget adjustment system can be found at <http://tchnet/depts/aud/budgetadjustmentusermanual070329.pdf>

An elected or appointed official or an authorized employee must **approve the submission of the budget adjustment**. The table entitled “Budget Authority Responsibility” (found in Appendix 1) lists the title of the elected or appointed official who may authorize expenditures, budget adjustments, or financial system access for the budget of their office or department. County or District elected or appointed officials may designate employees in their offices or departments to execute Personnel Action Forms, Expenditure Requisitions, and Budget Adjustments, and to provide financial system access on their behalf. That authority is recognized by PBO, the County Auditor, the County Treasurer, the Purchasing Office, and the Human Resources Management Department upon written notification from the elected or appointed official.

Budget adjustments fall into two categories: those that need specific review and approval by Commissioners Court and those that the Commissioners Court has authorized PBO to process without further Commissioners Court review. Based on the guidelines below, PBO determines if the budget adjustment needs specific Commissioners Court approval.

**Budget adjustments that require Commissioners Court approval (transfers, amendments, and discussion items) must be submitted** to PBO Thursday by 5:00 PM, at least 12 days before the Commissioners Court voting session during which they are to be considered. Budget adjustments related to Certificates of Obligation/Bond Funds that require County Attorney review should be submitted earlier to ensure proper review prior to Commissioners Court action.

Please note that the implementation of E-Agenda may require the above deadlines to be modified. PBO will inform departments of any necessary changes related to the implementation and update the Budget Rules accordingly.

Departmental requests for a budget adjustment (transfer, amendment, or discussion item) must be submitted to PBO with sufficient documentation of the issue to ensure that it is placed on the agenda at the earliest possible time. Lack of sufficient back-up information may delay the posting of the item.

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

Budget Adjustments that are classified as Transfers, Amendments, or Discussion items are posted on a Commissioners Court voting session for Commissioners Court approval before they are audited and updated by the County Auditor’s Office. The types of budget adjustments that need Commissioners Court approval are described below:

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

Budget Transfers can also include modifications to the adopted capital projects or purchases list regardless of the need to move the funds to another line item.

**Amendment Budget Adjustments.** Amendments are budget adjustments involving the movement of funds from any reserve account to a departmental expenditure account. Amendments include:

1. Budget adjustments from any Allocated Reserve to a departmental operating line item.
2. Budget adjustments from special fund reserves or from Capital Fund reserves (otherwise known as the 400's funds).
3. Budget adjustments between departments that do not meet the criteria outlined under Budget Rule #4 for automatic budget adjustments.
4. Budget augmentations that occur after the beginning of the fiscal year (1) if the Commissioners Court indicated during the budget mark-up process that the proposal was not yet fully developed and should be considered for funding from Allocated Reserve or CAR Reserve or (2) if they are of an emergency nature, funding cannot be identified internally, and it cannot be delayed until the following fiscal year without a very significant negative impact on the department or office or its service.

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

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

Items that are often included as discussion items are budget adjustments

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

**Other Budget Adjustments.** Other budget adjustments involve the creation or change in the number of Permanent or Special Project temporary slots in an Office or Department, regardless of the need to move or augment the budget.

Any other issue that PBO believes should be considered by the Commissioners Court will be placed under this category.

**General Budget Adjustment Guidance:**

Budget adjustments from a salary line item must include the slot number of the vacant position associated with the resources being requested to be transferred and the total funds that have previously been used from that slot number. Departments must provide a justification to PBO before temporary appointments or replacement contract employees can be hired to backfill a vacant position. Only the most critical backfills will be approved as automatics. PBO will not recommend a budget adjustment from 0701, 0712, or 0713 to an operating line item unless the expenditure is for corrections medical services, nursing services, Juvenile Probation services, or for contracted services while the position is being recruited. Additionally, transfers from personnel line items will be limited to temporary replacements while recruiting for the permanent position.

If you have a program change, a new grant, or any other item to discuss with the Commissioners Court that affects the budget, please work with your PBO analyst to make sure the appropriate budget adjustment is on the same Commissioners Court session as the agenda item to expedite the process.

Budget adjustments are not allowed to or from line items with specialized CAR activity numbers to line items with different activity numbers.

<b>⇒ Rule #4: Automatic Budget Adjustments Must Comport with Specific Criteria:</b>
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Local Government Code Section 111.070 (c) (2) allows the Commissioners Court to authorize PBO to sign budget adjustments and send them directly to the County Auditor's Office for auditing and updating to the financial system, consistent with Commissioners Court statutory authority, without further approval subject to the terms and conditions approved by the Commissioners Court. The Commissioners Court has authorized PBO to do transfers if they involve moving money within a department's or office's Adopted Budget (at the Executive Manager level for those departments), and they meet the following criteria:

1. Do not involve any reserve line item within a Fund or department, save for arbitrage rebate disbursements as established in the exception to Budget Rule #6, unless the Commissioners Court approved the transfer as automatic during the budget process or through a regular meeting of the Commissioners Court.

2. Do not commit the County to additional funding in the next fiscal year;
3. Do not use one-time funding for on-going commitments;
4. Do not use one-time savings for on-going commitments;
5. Do not move monies between funds (a reclassification of expenditures may be warranted in these special cases);
6. In the case of capital funds (either Capital Acquisition Resources Account, Certificates of Obligation or General Obligation Bonds), are not for the purchase of items or projects that are inconsistent with those approved by Commissioners Court in the budget process;
7. In the case of Bond funds (or Certificates of Obligation), are not for the purchase of items or projects that are inconsistent with the covenant in the bond documents as well as the language in the corresponding Official Statement (including transfers from reserves);
8. Do not involve moving money out of a line item that PBO believes may have insufficient funding to meet the obligations of the department or office through the remainder of the fiscal year;
9. Do not involve moving money out of a Centrally Budgeted Line Item (see Appendix 2);
10. Do not involve moving money into or out of the Wellness Clinic Division (#46) in the Employee Health Benefits Fund (526);
11. Do not involve moving funds from the Hospitalization line item (20-03) except to another Hospitalization account;
12. Do not involve moving funds out of "transfer to other funds" #90XX, with the exception of 90-01 (County Contribution to Grants) without Commissioners Court approval;
13. Do not involve moving funds from programs that have received significant additional resources in the last few years. Funds may be moved within these programs without Commissioners Court approval, but no funds can be moved from these programs without Commissioners Court approval:

14. Do not involve moving funds from the following line items (unless allowed by the exception noted below):

Centralized Utilities & Leases:

#4801—Utilities

#6102—Leases

Sheriff Medical Services:

#6033—Medical Services

#6015—Housing Prisoners

District Clerk Jury Fees:

#6310—Grand Jury Fees

#6314—Petit Jury Fees

Criminal and Civil Courts Attorney Fees:

#6301—Attorney Fees - Civil

#6302—Attorney Fees - Criminal

General/Other Fund personnel line items:

#0101—Regular Salaries – Elected Officials

#0401—Regular Salaries - Appointed Employees

#0701—Regular Salaries - Permanent Employees

#0712—Regular Salaries – POPS Employees

#0713—Regular Salaries - Associate Judges

#0801—Regular Salaries - Temporary Employees

#1101—Overtime Pay

#1201—Longevity Pay

#1206—TCLEOSE Pay

#1207—Field Training Pay

#1208—Bilingual Pay

#1211—EMT Certification Pay

#1301—Regular Salaries - Visiting Judges

#1501—Merit Pay

#2002—Benefits – FICA Tax OASDI

#2003—Benefits – Hospitalization

#2004—Benefits – Life Insurance

#2005—Benefits – Retirement Contribution

#2006—Benefits – Worker's Compensation

#2007—Benefits – FICA Tax Medicare

**Exceptions to Budget Rule #4:**

1. If documentation of a slot vacancy, such as a slot number that can be verified as vacant by Human Resources Management, accompanies adjustments from 0701, 0712 or 0713, offices and departments can automatically move funds budgeted,

upon PBO review of departmental justification, in 0701—Regular Salaries - Permanent Employees, 0712—Regular Salaries - POPS Employees, or 0713—Regular Salaries – Associate Judges and the associated fringe benefit line-items if it involves moving them:

- a) to 0701—Regular Salaries- Regular Employees, 0712—Regular Salaries - POPS Employees or 0713—Regular Salaries – Associate Judges in another division when a slot is reassigned to another division;
- b) to 0801—Regular Salaries-Temporary Employees to temporarily fill a vacant regular position;
- c) to a Contract Employment Service line item or use of professional or skilled services (such as 6008, 6033, 6035 and 4014 etc.) to temporarily fill a vacant regular position;
- d) to 1101—Overtime for employees performing the duties of positions that are vacant;
- e) to 1301— Visiting Judge- if backfilling for a vacant Judge position;
- f) to inmate medical services, nursing services and pharmaceuticals.

PBO may not recommend a budget adjustment from 0701, 0712, or 0713 to an operating line item unless the expenditure is for corrections medical services, nursing service, Juvenile Probation services, or for contracted services while the position is being recruited or there exists a reason for the transfer that is related to the core duties of that office (not an increase in programmatic scope).

2. An automatic transfer can be submitted that moves funds from #1501 Performance Based Pay to salary line items based on approved compensation awards. However, sufficient funds must exist in the line item from which funds are moved to accommodate expenditures for the remainder of the fiscal year.
3. If the funds requested to be moved are from Grant accounts and/or Bond fund accounts, and the change is allowed by the grantor and/or bond provisions, then the transfer may be treated as an automatic adjustment.
4. Funds may be moved automatically to accommodate changes in line items related to Interlocal agreements.
5. If a department provides documentation of a change in duty rotation from one division to another within a department, personnel budget adjustments can be made as automatics to reflect the move.

6. If a department is transferring from a cell phone line item to a benefit line item to implement a cell phone allowance within a department.
7. Budget adjustments for Court Ordered Services may be processed as automatics if moved within the 6300-6399 (within the same department) element object code group.

Automatic budget adjustments may also be made at PBO's discretion for the following reasons:

- a) to correct administrative or technical errors.
- b) to correct projected negative line items in personnel accounts.
- c) to process adjustments directed by Commissioners Court to be handled as automatic budget adjustments.
- d) to correct errors to budget adjustments previously submitted to and approved by Commissioners Court. Because the Court has already ordered the transfer according to the incorrect information presented in the original transfer request, an automatic adjustment can correct the error only if the Court's intent in approving the appropriate transfer is clearly documented and the correction is consistent with that intent.
- e) to process an adjustment relating to a centrally budgeted line item or in cases where one department procures a service or item on behalf of another department. These inter-departmental budget adjustments must adhere to the guidelines outlined above for all automatic budget adjustments

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

<p>⇒ <b>Rule #5. A Department's or Office's Personnel Budget May Not Exceed the Amount Appropriated in the Adopted Budget on an Annualized Basis.</b></p>
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Departments and offices are appropriated a fixed amount of funding for the fiscal year and are expected to make expenditure decisions including personnel actions within the confines of that allocation.

The budget base for subsequent fiscal years is the same as the base year unless Commissioners Court has approved permanent modifications to the budget. Departments and offices are responsible for making overall hiring decisions as well as other personnel decisions such as internal POPs and non-POPs promotions within the

total appropriation in the Adopted Budget and are encouraged to regularly monitor the status of the personnel budget.

### **Negative Salary and Benefit Line Items**

Although the County has an obligation to pay employees for the time they work, negative balances in salary and related benefit line items violate Budget Rules #2 and #5. Offices and departments should monitor their projected expenditures in their salary and benefit line items and make the appropriate budget adjustments before a balance becomes negative. In addition, if an office or department is notified that it has incurred a negative balance in a salary or benefit line item, it must submit a budget adjustment to PBO as soon as possible to correct the problem for the remainder of the fiscal year. Budget adjustments to correct negative or projected negative personnel line items will be treated as automatics if they are made from operating line items so long as they are in compliance with budget rule #4.

### **Overtime**

All elected and appointed officials, executive managers and department heads are expected to manage their payroll budgets. Employees should not be authorized to work when there is not a budgeted appropriation to pay for that work unless there is an emergency.

Unbudgeted overtime is prohibited except when the Commissioners Court or an elected county or district officer declares an emergency. Emergency overtime must be reported to the County Auditor, PBO and the Commissioners Court within 5 days of the occurrence.

Budget transfers must be made by the office/department through PBO to cover shortages prior to the subsequent payroll. If the payroll line items are still negative at the time the subsequent payroll tape is processed, the County Auditor will make an automatic budget transfer(s) to cover the negative balances from any operating line item that has sufficient funds to cover the shortage.

### **Vacation Time in lieu of Compensation**

An employee's maximum vacation time earned may be modified in lieu of compensation at the discretion of the Commissioners Court without increasing the maximum vacation allowed to be carried forward.

### **Unspent Hospitalization Funds to the Employee Health Benefits Fund-County Employees**

Any year-end balances in the hospitalization premium line items (line items 2003 and 2103) after consideration of any hospitalization contra accounts will remain within the fund in which they are budgeted and fall to the ending fund balance. Balances in

restricted fund sources, such as grants, special revenue funds and bond funds will only be transferred to the extent allowed by the rules governing the use of the funds.

In FY 11, there will be a substantial change in the way that health care costs are expensed in departments. Due to mandated changes related to the *Affordable Care Act*, the County will be required to show the actual cost of health care premiums paid by the County and the employee on the employee's W-2 Form. In order to comply with this requirement, the actuarially determined portion of the County's premium for employee health care, based on the coverage selected, will be charged each month to the applicable department rather than using the County-wide blended composite rate of \$696.08 per employee per month. Likewise, department's hospitalization budgets will be based on the actuarial determined cost for the coverage selected during open enrollment for filled positions. Vacant positions will be budgeted at the County-wide blended composite rate of \$696.08 per month per employee. This change could result in savings or overages in a department's budget at the end of the fiscal year. Appropriate adjustments will be made through the end of year process. This change will not impact the use of hospitalization savings which will continue to fall to the ending fund balance.

⇒ <b>Rule #6: Unused Capital Funds May Not Be Reallocated Without Commissioners Court Approval.</b>
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The County invests in capital assets through appropriations from the General Fund and Special Revenue funds, and in Capital Project funds through proceeds from the sale of bonds and Certificates of Obligation. Capital assets are defined in the Travis County Code Chapter 27, Capital Assets.

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

If appropriated funds are left over after a capital project is completed or a capital item is purchased, a department or office cannot automatically transfer the unused funds to another project or purchase without Commissioners Court approval. In addition, funds cannot be transferred between projects or used to purchase items not specifically approved and itemized during the FY 11 Budget process without approval of Commissioners Court. If the capital funds are debt proceeds, they can only be used in accordance with the covenants in the Official Statement and require legal review.

Departments will be asked to provide PBO updates on CAR expenditures on a quarterly basis. PBO will review CAR projects and ask departments to transfer any savings from completed projects that exceed \$15,000 to the CAR Reserve through automatic budget adjustments initiated by the department. PBO will ask departments to transfer any savings realized that are less than \$15,000 unless the department requests to use these funds under the exception to budget rule #6 and PBO concurs.

**Exception to Rule #6:**

The Planning and Budget Office (PBO) has the authority to process budget transfers that do not exceed \$15,000 as automatic transfers for capital projects resulting from actual realized savings (not projected savings), unless a policy issue surfaces that PBO believes requires the attention of the Commissioners Court. The Court is interested in being informed about and approving the use of existing savings for capital projects in excess of \$15,000. For purposes of arbitrage rebate disbursements to the IRS and related arbitrage disbursements, PBO may transfer unused funds, including reserves, within a bond fund, but must notify the Commissioners Court at its next regular scheduled meeting.

⇒ **Rule #7. Remaining Bond Funds from the 1984 Voter Approved Capital Improvement Projects Shall Be Expended on Precinct One Road and Bridge Projects.**

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

⇒ **Rule #8. Encumbrances Over 90 Days Old that Are No Longer Needed Must Be Liquidated.**

Encumbrances are reservations of funds made with purchase orders, contracts, or salary commitments and must be covered by an appropriation. The encumbrances are liquidated when these claims are paid. Departments are expected to keep track of their encumbrances and keep them timely. Unnecessary encumbrances tie up County resources

On a quarterly basis, departments and offices shall submit to the County Auditor an "Over 90 Day Old Encumbrance Report." Departments/Offices should review this encumbrance report and mark any encumbrances that can legally be unencumbered. Reports should be signed by authorized personnel and submitted no later than 20 days following the end of the quarter. This report can be generated from the custom options menu (GMBA) on the HTE financial system.

⇒ **Rule #9. A Reserve for Encumbrances will be 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, a portion of the estimated budgeted reserve is applied by the County Auditor to pay for the previous fiscal year's accrued expenditures for goods and services received in that year; the remaining amount becomes the actual amount available for the new fiscal year expenditures for contractual obligations made 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.

Upon approval by PBO, the encumbrances will be reappropriated to the new fiscal year as budget adjustments in the individual office or department budget line items for the purpose and for the vendor to which the contractual obligation and encumbrances were originally applied. Any canceled prior year encumbrance will result in the County Auditor moving these funds from the budget of the department/office to the County's Allocated Reserve for reappropriation by the Commissioners Court.

**Exception to Rule #9:**

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

⇒ **Rule #10. A Reserve for Pre-encumbrances will be established each year. Amounts included in this reserve will be limited and generally will only include resources for those pre-encumbrances that are in the process of converting to a purchase order. PBO must approve any use of these reserve funds.**

Upon approval by PBO, pre-encumbrances will be reappropriated to the new fiscal year as budget adjustments in the individual office or department budget line items for the specified purpose.

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

⇒ **Rule #11. Use of the central support services line items to produce mailing labels, address mailings or print lists of more than 500 names or items is restricted unless the mailing is: (1) required by law; or (2) specifically approved by the Commissioners Court.**

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

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

Departments will be required to pay for the printing of business cards for their employees.

⇒ **Rule #12. Commissioners Court sets travel policies which guide budget and expenditure processing. The County Auditor interprets and applies the policy when processing travel requests. Exceptions may require Commissioners Court approval.**

- All Expenses must be encumbered on a county travel encumbrance form prior to traveling.
- All expense reimbursements must be requested on the county Travel Reimbursement Form with receipts that support each item on the report.

Travel Reimbursement request complete with receipts must be submitted to the County Auditor for audit and disbursement within 30 days but no later than 60 days from the last day of travel. Per IRS regulations, reimbursement requests received after 60 days from the last day of travel must be considered income to the traveler and will be submitted to Auditor's Payroll & Benefits Auditing Division for proper IRS reporting

⇒ **Rule #12A Elected and appointed officials may establish travel policies for their own offices and may reimburse at a rate less than the county rate.**

Encumbrance is statutory and cannot be avoided by departmental rule.

Reimbursement is governed by IRS regulations. Departmental variations to Commissioners Court reimbursement policies may result in tax consequences to the traveler.

⇒ **Rule #12B. Travel to Alaska, Hawaii, or International County business must be preapproved by the Commissioners Court:**

- Travel must be approved by Commissioners Court prior to traveling and encumbering of funds.
- Travel to Alaska and Hawaii relating to criminal investigations, prosecutions, extradition, or similar type of travel are exempted from this rule.
- Vehicle rental for international county business travel either in a foreign country or traveling into a foreign country must include vehicle rental insurance offered by the rental agency which would include coverage for damage to the rental vehicle, damage to a third party vehicle and bodily injury.

⇒ **Rule #12C. Travel advances may be paid at the discretion of the County Auditor.**

Details are listed in Appendix 3.

⇒ **Rule #13. The Commissioners Court may approve the use of County funds to pay for travel arrangements and food/non-alcoholic beverages to entertain applicants when recruiting nationally for top level positions.**

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

⇒ **Rule # 14. All County personnel must certify that long distance toll charges and cellular phone air time charges on County telecommunication equipment were for official County business.**

If any charges are not for official business, the official or employee must reimburse the County immediately after they are notified of the charges that are determined to be for personal use.

- All cellular phone airtime charges and cell phone purchases must be made in accordance with Chapter 39 of the Travis County Code, Wireless Communications Policy.
- All long distance phone certifications must be submitted to the Auditor's Office within 30 days after notification of the charges from ITS.

- Any questions surrounding the implementation of the above budget rule or of the appropriateness of any reimbursement or disbursement of long distance phone charges and cellular air time charges may be referred to the Commissioners Court at the discretion of the County Auditor.

⇒ **Rule #15. 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. Application for grants must be submitted in accordance with the rules listed in Appendix 5.**

⇒ **Rule #16. Use of County vehicles is authorized by this budget for county business and in accordance with Chapter 40 of the Travis County Code.**

⇒ **Rule #17. The County Auditor has the authority, under the following circumstances, to adjust budgets without prior approval from the office or department. Such adjustments will be included on the weekly consent motion submitted to Commissioners Court.**

**End of Year Personnel 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 fringe benefits line items. The County Auditor may transfer:

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

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

During the year, the County Auditor’s Payroll Division may override negative balances to process payroll. Offices or departments should promptly submit budget adjustments to PBO to cover negative balances. See the Budget Rules for PBO’s authority to transfer funds if the office or department allows a payroll line item to remain negative. As it relates to Overtime, budget transfers must be made by the office/department through PBO to cover shortages prior to the subsequent payroll. If the payroll line items are still negative at the time the subsequent payroll is processed, the County Auditor makes an automatic budget transfer(s) to cover the negative balances from any line item that has sufficient funds to cover the shortage.

### **Insurance and FSA Administration Fees:**

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

### **Termination Pay:**

The County Auditor may transfer funds from the appropriate Salary line item in an office or department to the Termination Pay line item to cover termination pay. All payments for accrued vacation, sick leave, and compensatory time are charged to the Termination Pay line item. No funds are budgeted in the Termination Pay account until the expenditures are made. The Termination Pay transfer should occur at least monthly to balance the line item.

### **Adjustments for Expenditures Less Than \$10:**

If an invoice exceeds the amount budgeted in a line item by less than \$10, the County Auditor is authorized to transfer funds automatically to cover the budget deficit and avoid delay in processing the invoice. These funds are transferred from the first operating expense line item with sufficient funds. In the case of Grants, the transfer must be approved by the Auditor's Grant Financial Analyst.

### **Payment of Interest:**

The County Auditor is authorized to transfer funds automatically to line item 7510— (Interest) within the budget of an office or department to cover the cost of interest on overdue invoices per the Prompt Payment Act. These funds are transferred from the first operating expense line item with sufficient funds. In the case of Grants, Bond funds, and other funds that do not allow interest payments, the interest will be charged to the department/office general fund budget.

⇒ **Rule #18. All expenditures for reimbursable agreements within Fund 475 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 475 (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/department will be required to request a transfer into the fund from other office/departmental resources.

⇒ **Rule #19. Travel related expenditures and other costs paid from Discretionary Funds and expected to be reimbursed from General Fund and/or Other Funds will require complying with budget rules and encumbering the expenditures prior to the start of travel or costs being incurred.**

Offices that choose to pay for items initially out of Discretionary Funds and then expect reimbursement from the General Fund and/or Other Funds are required to encumber Travel related expenditures in compliance with Budget Rules and encumber other costs (Witness related, Court Related costs, Confidential Costs, etc.) prior to incurring the cost in the General Fund/Other Funds. Advance Travel payments from the Discretionary Fund must be encumbered in the General Fund/Other Fund prior to the disbursement of funds. Extradition and Investigation Trips must be encumbered on the same day of travel or no later than the day following the trip.

Reimbursement from General Funds and/or Other Funds will be disbursed after the travel has been completed, the cost has been incurred, the discretionary fund has paid the expenditure and the budget rules were followed. Reimbursement will require detailed receipts and proof of payment from the Discretionary fund.

Any Purchases that are required to be purchased and/or supervised by the Purchasing Agent by statute and expected to be reimbursed by the General Fund and/or Other Funds must have written approval from the Purchasing Agent prior to making the purchase.

⇒ **Rule #20. Reimbursements requests for business related expenditures must be turned in to the County Auditor within 60 days.**

Reimbursements requests for business related expenditures must be turned in to the County Auditor complete with supporting documentation no later than 60 days from the date of incurring the expense or payment of expense. Per IRS regulations, reimbursements under an accountable plan and over 60 days must be considered taxable wages to the employee requesting the reimbursement.

## APPENDIX 1 BUDGET AUTHORITY RESPONSIBILITY

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

<b>Dept #</b>	<b>Office or Department Name</b>	<b>Responsible Official</b>
01	County Judge	County Judge
02	Commissioner - Precinct 1	Commissioner Precinct 1
03	Commissioner - Precinct 2	Commissioner Precinct 2
04	Commissioner - Precinct 3	Commissioner Precinct 3
05	Commissioner - Precinct 4	Commissioner Precinct 4
06	County Auditor	County Auditor
07	County Treasurer	County Treasurer
08	Tax Assessor-Collector	Tax Assessor-Collector
09	Planning & Budget	Executive Manager, Planning and Budget
10	General Administration	County Judge/Commissioners Court
11	Human Resource Management	Executive Manager, Administrative Operations
12, 90	Information and Telecommunication Systems	Executive Manager, Administrative Operations
1413	Travis County Exposition Center	Executive Manager, Administrative Operations
14, 91	Facilities Management	Executive Manager, Administrative Operations
15	Purchasing & Inventory Management.	Purchasing Agent
16	Veterans Service Office	Executive Manager Health, Human and Veterans Services
17	Historical Commission	Chairperson, Hist. Comm.
18	Agricultural Extension Svc.	Executive Manager Health, Human and Veterans Services
19	County Attorney	County Attorney
20	County Clerk	County Clerk
21	District Clerk	District Clerk
22, 93	Civil Courts	Administrative Judge/Civil Courts.
23	District Attorney	District Attorney
24, 94	Criminal Courts	Administrative Judge/Criminal Courts
25	Probate Court	Probate Judge
26	Justice of Peace - Precinct 1	Justice of the Peace, Precinct 1
27	Justice of Peace - Precinct 2	Justice of the Peace, Precinct 2
28	Justice of Peace - Precinct 3	Justice of the Peace, Precinct 3
29	Justice of Peace - Precinct 4	Justice of the Peace, Precinct 4
30	Justice of Peace - Precinct 5	Justice of the Peace, Precinct 5
31	Constable - Precinct 1	Constable, Precinct 1
32	Constable - Precinct 2	Constable, Precinct 2
33	Constable - Precinct 3	Constable, Precinct 3
34	Constable - Precinct 4	Constable, Precinct 4
35	Constable - Precinct 5	Constable, Precinct 5
36	Dispute Resolution Center	Director, Dispute Resolution Center
37	Sheriff	County Sheriff
38	Medical Examiner	Executive Manager, Emergency Services

<b>Dept #</b>	<b>Office or Department Name</b>	<b>Responsible Official</b>
39	Community Supervision & Corrections	Director, Community Supervision & Corrections
40	Travis County Counseling and Educational Services (TCCES)	Executive Manager, Justice and Public Safety
42	Pretrial Services	Director, Community Supervision & Corrections
43	Juvenile Public Defender	Executive Manager, Justice and Public Safety
45	Juvenile Probation	Chief, Juvenile Probation Officer
47	Emergency Services	Executive manager, Emergency Services
49, 92	Transportation and Natural Resources	Executive Manager, TNR
54	Civil Service Commission	Civil Service Officer
55	Criminal Justice Planning	Executive Manager, Justice and Public Safety
57	Records Management and Communication Resources	Executive Manager, Administrative Operations
58	Health and Human Services	Executive Manager Health, Human and Veterans Services
59	Emergency Medical Services	Executive Manager, Emergency Services

## **APPENDIX 2 CENTRAL LINE ITEMS**

Centrally Budgeted Line Items are expenses that are budgeted in one support department instead of being allocated to each user department. The following line items generally are centrally budgeted:

Dept-Div

11-41—HRMD Risk Management Ergonomic Improvements

#3001—Office Equipment & Supply

#3011—Building Maintenance

#6033—Medical Services

12-30—Information and Telecommunication Systems/Technical Support

#5002—Maintenance Agreements

#5012—Repairs - Telephone Equipment

12-30—Information and Telecommunication Systems/Technical Support

#4104—Communication - Trunk Lines

12-50—Information and Telecommunication Systems/Network Support

#5002—Maintenance Agreements

47-05—Emergency Services/Communications

#5008—Repairs - Radios

15-10—Purchasing

#6029—Advertising/Public Notices

49-52—Transportation and Natural Resources/County Fleet Maintenance

#3023—Fuel, Oil, Lubricants

#3021—Repairs - Autos & Trucks

57-15—Records Management & Communication Resources/Copiers/Repair

#5001—Maintenance Agreements

#5005—Repairs - Furniture & Office Equipment

#5007—Repairs - Other Equipment

#6103—Rent or Lease Equipment (Copiers)

57-50—Records Management and Communication Resources/Mail Services

#4102—Postage/Freight Out

57-70—Records/Consulting

#6099—Other Purchased Services

90-XX—Centralized Computer Services

91-XX—Centralized Rent and Utilities

#4801—Utilities

#6102—Rent-Land & Buildings

92-XX--Centralized Fleet Services

**CONTACT LIST FOR CENTRALLY BUDGETED LINE ITEMS**

<b>Type of Expenditure</b>	<b>Department</b>	<b>Contact #</b>
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 Line Items (Paper, General Fund Law Library Services, Printing, Television Services, Records Storage, Records Management Consulting, Imaging Services, and Postage)	RMCR	854-9575

## **APPENDIX 3 TRAVEL**

Travis County will pay vendors and/or reimburse employees and officials who travel for County business. Travel expenditures for non-County employees or volunteers, for professional development, must be approved by the Commissioners Court prior to the actual travel unless the department has a policy that has been previously approved by Commissioners Court. The policy must be on file with the County Auditor's office. The travel expenditure rules cannot cover every travel variation. Securing travel arrangements at the lowest cost may result in a loss of flexibility should emergencies arise. Booking policies of a specific travel industry vendor may require an exception to standard county travel procedures. The County Auditor will interpret, audit and approve travel expenses and reimbursements to facilitate the timely conduct of county business in the current climate of rapidly changing travel industry requirements. The County Auditor will make travel payment decisions in accordance with the following rules:

**Travis County government is exempt from sales taxes in the state of Texas, but not from hotel taxes. A sales tax exemption form may be obtained from the Purchasing Office.**

All Travel disbursements will be processed in accordance with the Auditor's disbursement schedule.

Advance payments by employees with personal credit card for business travel, will get reimbursed prior to traveling if all travel rules were followed. Department/Offices will be responsible to track these pre-payments and ensure the County will be reimbursed for the advance payments if the travel does not take place.

**If the conference/seminar/training was cancelled and/or the travel did not take place, and if the employee/official failed to timely cancel the registration, lodging, and/or airfare according to vendor's refund policy, the employee/official will be liable for the advanced payment and/or any refund penalties. Employee/official responsibility can be waived if the failure to use the above pre-paid expenses is a result of an unanticipated emergency. Any cancelled business travel must be reported to the County Auditor.**

### **REGISTRATION FEES:**

- Registrations may be paid in advance, paid when billed, or check picked up by the traveler. These requests must have a completed registration form and/or invoice that includes a confirmation of registration with employee and the vendor information as support for the expense.
- Registrations to be encumbered only requires supporting documents for the encumbrance.

## **ACCOMMODATIONS:**

- Travel lodging accommodations may be paid in advance check picked up by traveler or reimbursed, only when requests have a lodging confirmation of reservation from the lodging facility, lodging statement, and/or invoice with employee and lodging facility name/address. Disbursement will be based on confirmed rates plus taxes (no Texas sales taxes).
- Encumber lodging only request requires lodging brochure or supporting documentation with vendor name and address to include requested encumbered amount.
- The night before start of conference/meeting (does not include pre-registration times) and the night after end of conference/meeting will be allowed as part of the business travel expense.
- Saturday night stays not relevant to the travel event requested to be paid/reimbursed, must be justified that the airfare would be less expensive. Justification would be all lodging cost plus the airfare is less than the airfare would be if returning after the end of the training/seminar/conference. Meals for the additional time are the responsibility of the traveler.

## **TRANSPORTATION:**

### **MILEAGE:**

- Mileage for business use of a private vehicle is reimbursed at the annual standard rate set by the Internal Revenue Services (currently 50 cents per mile for employees, and 14 cents per mile for volunteers, but subject to change as the IRS adjusts the rates). Mileage shall start from the employee's or volunteer's regular work place on business workdays and from the employee's/volunteer's home on non-work days and holidays.
- Only one employee/volunteer may claim mileage reimbursement when more than one employee/volunteer travels in the same vehicle.
- Routine mileage reimbursement requests must be submitted on the authorized mileage form prescribed by the County Auditor's office within 30 days but no later than 60 days after the end of the mileage month. Per IRS regulations, reimbursements received after 60 days from the last day of travel should be considered income and submitted to payroll to include the reimbursement as income to the traveler.

- When travel out of county is greater than 1,000 miles round-trip, transportation expenses are reimbursed in an amount not to exceed the cost of round-trip coach airfare in effect at the time of the travel encumbrance. Transportation expenses include lodging, meals, and mileage incurred as a result of driving rather than flying. The Commissioners Court must approve exceptions unless the travel involves extradition of prisoners and/or juveniles.
- Grant employees are reimbursed for mileage at the rate specified by the grant.
- The compensation package approved by the Commissioners Court for the following elected and appointed officials makes them ineligible to use a county-owned vehicle on a routine basis and ineligible to assign themselves a County owned vehicle under the Travis County Take Home Vehicle Policy but they can claim reimbursement for local mileage.

County Attorney  
 County Commissioners 1-4  
 County Judge  
 County Treasurer

Justices of the Peace 1-5  
 Purchasing Agent  
 Tax Assessor-Collector  
 Medical Examiner

**AIRFARE:**

- Air fare must not exceed the rate of a non-refundable coach fare in effect at the time of the travel encumbrance. According to various airline policies, changing non-refundable tickets could result in the County buying an additional ticket or paying an additional fee. If the change was to facilitate County business or was out of the control of the traveling employee/official, such as illness or emergency, the employee/official is not held responsible for the cost of the change. The airline ticket (or comparable electronic document) must be attached to a reimbursement expense report if the trip was not taken. Written notice from Elected/Appointed Official, Executive Manager, or Department Head is required to be submitted with expense report.
- The County Auditor pays for airline tickets when billed by a vendor or as requested by the traveler on the encumbrance report in accordance with the disbursement schedule. The employee or official is liable for the payment if the airline ticket is not used for the intended travel.
- If the airline ticket is paid in advance, the traveler certifies that the airfare ticket was used by their signature on the travel reimbursement form
- The County reimburses the cost of the first bag fee imposed by an airline, for training/conferences that are for one to three days. If the training/conference is four or more days, the County will reimburse the fee imposed for an extra

bag or the cost of luggage weight over 50 pounds. Receipts are required for reimbursement.

#### **OTHER TRANSPORTATION:**

- The County Auditor pays for the actual cost of a rental car for the business use when billed by a rental car vendor or as requested by the traveler on the encumbrance form. Optional equipment (excluding GPS) and upgrades will be the responsibility of the traveler. Justification for the rental car is required.
- Rental of luxury vehicles such as Hummers, Cadillacs, Convertibles, etc. must be approved by Commissioners Court prior to traveling.
- The County will reimburse for the actual cost of taxi /shuttle/bus fares and parking fees, if receipts are attached to the reimbursement form and the expenses are for County related business.
- Travelers may choose to obtain a ride to Austin-Bergstrom International Airport instead of parking there. In that case, the County reimburses the mileage costs for two round trips to the airport, if the total mileage does not exceed the cost of parking at the airport. The County also reimburses cab fare to and from the airport.
- Other means of transportation, such as Motorcycles, Bicycles, Recreational Vehicles, etc, must be approved by Commissioners Court.

The County will reimburse the cost of on-street parking paid on a pay-station when the employee is parked for conducting county business (not to be confused as parking to work their daily work day). Reimbursement requires the Auditor's prescribed Pay Station parking log with pay station receipts attached filed within 30 days and no later than 60 days after end of month for parking. with the County Auditor's office. Per IRS regulations, reimbursements requests received after 60 days must be considered income to requester.

#### **MEALS:**

- The County reimburses an employee/official for meals in one of the following methods. Only one method of reimbursement is allowed for each trip.
  - Per Diem: \$46.00 per day (includes gratuities) for meals is reimbursed without any receipts required. Partial day per diem is at the discretion of the Department/Office.
  - Actual Pay: Up to \$60.00 per day for meals plus up to 15% gratuities is reimbursed if itemized receipts are submitted with the reimbursement form.

- Banquets, Award Ceremonies, Luncheons, etc. will be reimbursed based on one of the reimbursement per diem methods if the cost is optional and not included in the Registration Fee for a conference/seminar.
- The County does not reimburse employees for alcoholic beverages.
- Consistent with the Internal Revenue Code, meal expenses are reimbursed only when the employee is required to be out of the County overnight, except in the case of Jury Sequestration.
- Department funds may be expended to provide necessary food and beverage expenditures related to emergency or time critical public safety deployments where personnel is prohibited by command staff from leaving the site of the deployment. Deployment must be projected to extend at least two hours beyond a standard meal break with the law enforcement activity being compromised if personnel leave the premises before resolution of the activity. Funds are not to be used for solo assignments or individual meals, but to service the group of operational and support staff restricted to a command/staging location or the associated target location. These rules are strictly enforced, and any disallowed expenditures are a pro rata taxable employee benefit to the assigned employees. The expenditure documentation must include the original receipts, the names of the deployed employees, and certification of incident and restricted assignment by command staff on a certification form designed by the County Auditor's Office. Nothing in this rule prohibits or limits the purchase of water or military style Meals Ready to Eat (MRE's) for employees assigned to outdoor activities if determined by command staff to be necessary for the health and safety of the employees during the assignment.

#### **INCIDENTAL EXPENSES:**

- The County does not reimburse for extracurricular activities such as golf, tennis, entertainment, movies, tours, sport events, or non business events along with any related costs for such extracurricular activities.
- The County does not pay for fines for violation of the law such as parking tickets, speeding tickets, etc.
- The County does not pay for food and/or beverages provided at meetings, training for County Staff, retreats or training provided on County property. This restriction does not apply if the grant allows this type of expense.
- Travel expenses paid directly to employees in advance for Registration, Airfare, Lodging, & Meals, are considered travel advances. Advance payments to vendors in behalf of a County traveling employee/volunteer/non-County personnel, for registration, airfare and lodging, are considered in the future, when Auditor develops proper procedures for this type of disbursement.

- If a travel advance is requested, employee/official must sign an agreement that allows the County Auditor to deduct the full advance from the employee's paycheck if the Expense Report is not submitted within 15 days after end of trip.
- The advance form must be signed by both Employee/official and the Department Head/elected official and/or appointed official.
- The County Auditor develops and publishes procedures for employees receiving travel advances, which account for all advances as expenses and/or reimbursements as appropriate.

#### **TRAVEL EXPENSES IN CONTRACTS:**

Travel expense reimbursements for contractors, employment recruitment, and other non County staff will be reimbursed at actual expense (receipts required) not to exceed the Travel Budget Rules as approved by Commissioners Court. Any exceptions to the Travel Budget Rules must be presented to Commissioners Court for approval.

#### **ALTERNATE TRAVEL:**

Travelers may be reimbursed for alternate travel arrangements (transportation mode, accommodations, or schedule) provided that the cost is not greater than the least expensive alternative. Alternate travel and the associated costs and savings must be approved by the employee's supervisor and fully documented before travel begins. The Commissioners Court must approve all exceptions.

**APPENDIX 4**  
**JURY SEQUESTRATION, & JURY MEALS IN CRIMINAL CASES**

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

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

## APPENDIX 5 GRANTS

In an effort to better coordinate the grant-seeking activities of the County and track the outstanding commitments to provide County matching funds, PBO, the County Attorney, and the County Auditor must review grant applications, contracts, permissions to continue, and contract amendments before a grant is placed on the agenda for Commissioners Court approval. Please note that any change that requires Commissioners Court approval must be coordinated through PBO and follow these grant rules.

All grant items for Commissioners Court consideration must be submitted to PBO, the County Auditor and County Attorney electronically by **Tuesday at 5:00 PM**, 14 days prior to the planned Commissioners Court meeting at which the office or department wishes the grant to be included on the agenda. In addition, please provide three originals and two copies of the original to facilitate grant agenda back-up. One copy of the grant summary and one copy of the application/contract must also be submitted to Information & Telecommunications Systems, (ITS) Facilities Management, (FM) Purchasing and, if any new FTEs are involved, Human Resources Management Department. Offices or Departments must work with support departments and provide contact information to PBO from all expected support offices/departments prior to submission to Commissioners' Court. Offices or Departments are strongly encouraged to contact PBO, the County Auditor, the County Attorney and any required support offices/departments (ITS, Purchasing, Facilities, etc.) during the grant application development stage as soon as possible to begin discussing the process and potential issues.

For information on the complete grants process, please refer to the Grants Handbook available from the County Auditor.

In the event that a grantor utilizes an online system for approval/modifications to grants, PBO is authorized to act on behalf of the authorized official for approving/modifying grants in the following circumstances:

- 1) The grant authorized official is a member of the Commissioners Court.
- 2) The grant contract/application has been approved by Commissioners Court.
- 3) The change does not significantly change the scope of service of the grant from what has been approved by Commissioners Court.
- 4) The de-obligation of unspent grant funds that are 5% or less of the original award.

## **Grant Application Approval:**

The County Auditor reviews the application for fiscal requirements and the County Attorney reviews it for legal requirements. The entire application, including all terms, conditions and instructions, should be printed and submitted for review. Changes cannot be made to an application from the copy which has been approved by the Commissioners' Court, with the exception of minor typographical corrections. After receiving confirmation of review from these offices, PBO reviews the summary, including performance measures, and submits the grant, with a recommendation, for inclusion on the Commissioners Court agenda. PBO's recommendation includes the fiscal impact of FTE contained in the grant, if any. This information is submitted to PBO by ITS, FM, & HRMD after the review of the information provided by the requesting department or office. The grant summary form is available as a file from PBO and is shown on the next page.

If any changes are made to the grant application, three final originals must be submitted to PBO by Friday at 5:00 PM, two days prior to the Commissioners Court meeting at which the grant is to be considered. If approved, the grant application is signed by the County Judge and is available for pick-up by the office or department in the County Judge's Office.

**Direct Cost of Accounting:** Please contact the County Auditor for assistance in estimating the direct cost of accounting. Include the estimate in the grant application if the cost is reimbursable. Departments and offices should seek reimbursement for direct accounting costs when applicable.

**New Positions:** When an office or department applies for a grant which includes new FTEs, the office or department should send a copy of the grant application to HRMD, ITS and FM for their review. It is essential that this is accomplished early in the grant process so that HRMD can match the new proposed position to similar positions or existing job descriptions and ITS and FM can implement any network or space accommodations required. If the transfer of information to HRMD is delayed until after the grant award is accepted, there may be a significant delay before a person can be hired for that new position, particularly if the County has never had a position like the one being requested.

**Performance Measures:** All grants should have performance measures, including relevant outcome measures. Any output measures provided should include a narrative description of the outcome impact to the program. These measures should reflect the current activity of the department or office in the area where grant assistance is requested, as well as the expected impact of the grant on the department's activities. If the grant is for a new program, performance measures should be supplied for the new program. Departments and offices are expected to report performance measures and updated information to annually during the contract term.

**Grant Responsibility:** Grants that involve multiple County departments will need to assign a single person that will be responsible for the daily administration and management of the grant with the contact information noted in the Grant Summary Sheet.

## GRANT SUMMARY SHEET

Check One:	Application Approval: <input type="checkbox"/>	Permission to Continue: <input type="checkbox"/>
	Contract Approval: <input type="checkbox"/>	Status Report: <input type="checkbox"/>

Department/Division:	
Contact Person/Title:	
Phone Number:	

Grant Title:			
Grant Period:	From:		To:
Grantor:			
American Recovery and Reinvestment Act (ARRA) Grant	Yes: <input type="checkbox"/>	No: <input type="checkbox"/>	

Check One:	New: <input type="checkbox"/>	Continuation: <input type="checkbox"/>	Amendment: <input type="checkbox"/>
Check One:	One-Time Award: <input type="checkbox"/>	Ongoing Award: <input type="checkbox"/>	
Type of Payment:	Advance: <input type="checkbox"/>	Reimbursement: <input type="checkbox"/>	

Grant Categories/ Funding Source	Federal Funds	State Funds	Local Funds	<b>County Match</b>	In-Kind	<b>TOTAL</b>
Personnel:						\$0
Operating:						0
Capital Equipment:						0
Indirect Costs:						0
Total:	\$0	\$0	\$0	\$0	\$0	\$0
FTEs:						0.00

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

Performance Measures	Projected FY 11 Measure	Progress To Date:				Projected FY 12 Measure
		12/31/10	3/31/11	6/31/11	9/30/11	
Applicable Depart. Measures						
Measures For Grant						
Outcome Impact Description						
Outcome Impact Description						
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 program?

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

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

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

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

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

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

**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 an attachment to 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 pending County commitments.

**Indirect Costs:** The Commissioners Court has adopted an indirect cost plan that includes an indirect cost rate for each department or office. All grant applications should request the appropriate indirect cost as part of any grant application. The requirement to include an indirect cost rate as part of an application may be waived annually if:

- A) The total amount requested, without including indirect costs is less than \$50,000.
- B) If a department or office 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 departments and offices as of September 21, 2010. 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 Planning and Budget Analyst.

### **Grant Contract Approval**

When an office or department receives a grant contract, the office or department must first secure authorization from the County Auditor's Office and then forward three originals of the contract (and electronic copy), with all required signatures except the County Judge's, to the County Attorney's Office. At the same time, the office or department must submit two copies of the contract and the grant summary sheet to PBO as well as an electronic copy to ITS, FM, Purchasing, HR and the County Auditor.

After receiving the three originals, with any amendments from the County Attorney's Office, PBO submits the contract for inclusion on the Commissioners Court agenda. If approved, the grant contract is signed by the County Judge and available for pick-up by the office or department in the County Judge's Office.

**Revenue Certification:** Once the contract has been signed by all parties (including the grantor, if that was not done prior to Commissioners Court approval), the office or department must forward the originals of the contract signed by all parties to the County Clerk and the grantor. A copy of the fully executed contract must be submitted to the County Attorney, the County Auditor, and the Purchasing Office. The County Auditor certifies revenue upon receipt of the fully executed contract.

**Budget Amendments:** Budget amendments are processed as automatic budget adjustments after approval of the contract by Commissioners Court and certification of revenue by the County Auditor.

**Permission to Continue:** If a grant renewal contract is not received prior to the effective date of the grant and grant employees are requested to continue on the payroll, offices or departments must submit a Permission to Continue memo to PBO at least four weeks prior to the end of the grant that is to be renewed. This memo is used to notify the Commissioners Court that payroll expenses are requested to continue and indicates the expected date that the contract will be signed. This rule 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. A Permission to Continue is only appropriate to allow offices/departments to continue to fund payroll for employees where the grant has an ongoing commitment and there is an unusual, non-recurring delay in receiving a final executed contract. At the time a Permission to Continue memo is submitted to PBO to place on the Commissioners Court agenda for approval, the office/department should submit a budget adjustment to move existing office/department resources to the grant fund, or request an allocation from reserves to the grant fund, until the grant is finalized. Revenue is certified by the County Auditor when all the normal requirements for a grant contract have been met. Revenue for new grants will not be certified and expenditures cannot be made until a grant contract has been signed. These items are included by PBO with all other weekly grant items.

**Grant Modification Approval:** Changes to dates, amounts or other minor modifications, that require Commissioners Court approval, must follow the same procedure as original grant contract approvals.

**Budget Adjustments:** All budget adjustments must comply with the grantor's requirements for budget adjustments. Any budget adjustments requiring prior grantor approval are not processed until that approval is received. If a grantor de-obligates funding or a portion of funding, a budget adjustment must immediately be sent to PBO reducing each affected revenue and expenditure line item.

**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 incorporated into the fixed asset management system. This applies to any items located on County property for which the County is liable, regardless of the source of funding. Items are tagged with a color code denoting the source of funding.

**Authorization for Reimbursed Grants:** Many of the grants received by the County require expenditures of County funds until those expenditures are accepted and reimbursed by the grantor. All expenditures for reimbursable grants that have been approved by the Commissioners Court and for which revenue has been certified by the County Auditor are authorized until grant funds are available for reimbursement. Offices or departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible.

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

**Vehicles funded through Grant Funds:** If a department plans on purchasing a vehicle using grant funds, all the associated costs for the vehicle, such as fuel and maintenance, need to be covered by the grant funds. In the event that the grant will not cover such costs, the department should reallocate resources to TNR to fund the fuel and maintenance. Any additional funding requests for fuel and maintenance should be coordinated with the approval of the grant contract.

**Software Licenses and Phone Lines:** If an office or department plans on charging software licenses or telephone lines to a grant, these charges must be supported by independent, third party invoices which clearly indicate the purchase and usage during the grant period. Internal documentation from the ITS department will not be accepted. Budget will not be transferred from a grant to another County office or department for purchase of any items, including ITS for software licenses and phone lines. In the event the proper documentation cannot be produced to support these costs, the department should either reallocate non-grant source 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 grant contract.

## **APPENDIX 6 ADDITIONAL GUIDANCE**

### **A. TAX REFUNDS**

The County Auditor automatically debits contra revenue accounts (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 line item in General Administration.

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

### **B. CONTINGENT LIABILITIES**

The County Auditor has the authority to record contingent liabilities as defined by 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 funds at 1/12 of the budgeted amount on a monthly basis, unless otherwise specifically notified by PBO. If a calculation of the transfer must be made during the fiscal year, PBO performs the calculation and provides the County Auditor the amount to be transferred.
- The transfer is limited to funds available in the transferring fund. If funds are not available in the transferring fund, a transfer is made only up to the amount of

available funds. If the receiving fund is at a deficit, the County Auditor, after review and approval by PBO, is authorized to transfer in a sufficient amount to cover the deficit up to the budgeted amount.

#### **D. MID-YEAR CERTIFICATION OF REVENUES**

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

#### **E. PERFORMANCE BASED PAY AND EMPLOYEE RECOGNITION**

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

If an office/department has funds in an employee recognition line 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 allowed.

#### **F. COMPUTER SOFTWARE TRAINING**

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

#### **G. PERSONNEL SLOT LIST**

A list of the budgeted personnel slots for Fiscal Year 11 is attached to the copy of the approved budget filed with the County Clerk. The list contains the following information for each slot within an office or department: job title, whether the position is full-time or part-time, and effective date. Offices or departments may only hire for regular positions according to this slot list unless otherwise allowed by law or approved by Commissioners Court.

## H. COUNTY BENEFITS

Fringe benefits of offices and departments are budgeted based on the County Benefits Policy. A copy of the policy is on file at the County Clerk's Office. The current benefit calculation rates as of October 1, 2010 are shown below.

Base Salary	
FICA OASDI (line item 2002)	Base Salary (up to \$106,800) x 0.062
Hospitalization (line item 2003)	Months on Payroll x \$696.08
Life Insurance (line item 2004)	Months on Payroll x \$7.25
Retirement (line item 2005)	Base Salary x 0.1169 (effective January 1, 2011)
Workers Compensation Insurance (line item 2006)	Base Salary x 0.75 x "WCI Factor" Shown below
FICA Medicare (line item 2007)	Base Salary x 0.0145

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

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

## I. INDIRECT COST RATES

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

Approved by Commissioners Court on September 21, 2010

<b>Dpt #</b>	<b>Department Name</b>	<b>Calculated Rate</b>
01	County Judge	387.74%
02	Commissioner - Precinct 1	31.53%
03	Commissioner - Precinct 2	21.55%
04	Commissioner - Precinct 3	28.82%
05	Commissioner - Precinct 4	23.08%
08	Tax Assessor-Collector	56.38%
13	Exposition Center	0%
16	Veterans Service Office	37.39%
18	Agricultural Extension Service	36.20%
19	County Attorney	33.65%
20	County Clerk	35.48%
21	District Clerk	32.86%
22	Civil Courts	23.65%
23	District Attorney	15.84%
24	Criminal Courts	34.45%
25	Probate Court	22.30%
26	Justice of Peace – Precinct 1	30.27%
27	Justice of Peace – Precinct 2	30.45%
28	Justice of Peace – Precinct 3	29.60%
29	Justice of Peace – Precinct 4	34.10%
30	Justice of Peace – Precinct 5	31.74%
31	Constable - Precinct 1	22.77%
32	Constable - Precinct 2	22.85%
33	Constable - Precinct 3	28.12%
34	Constable - Precinct 4	26.09%
35	Constable - Precinct 5	25.65%
37	Sheriff	16.68%
38	Medical Examiner	31.53%
39	Community Supervision & Corrections	23.48%
40	Counseling and Educational Services	30.02%
42	Pretrial Services	23.93%
43	Juvenile Public Defender	22.35%
45	Juvenile Court	19.93%
47	Emergency Services	54.30%
49	Transportation and Natural Resources	47.35%
54	Civil Service Commission	19.11%
55	Criminal Justice Planning	20.94%
58	Health and Human Services	52.32%
	<b>Composite Travis County Rate</b>	<b>26.79%</b>

## J. Pay Scale, POPS, TCSO Positions

PG	STEP	1	2	3	4	5	6	7	8	9	10	11	
80	Cadet	hr	16.6321	16.9647									
		mo	2,882.90	2,940.55									
		yr	34,594.77	35,286.58									
81	Corrections Officer	hr	19.0896	19.5750	20.0732	20.5715	21.0702	21.5684	22.0666	22.6766	23.2867	23.8968	24.5069
		mo	3,308.86	3,393.00	3,479.35	3,565.73	3,652.17	3,738.52	3,824.88	3,910.61	4,036.36	4,142.11	4,247.86
		yr	39,706.37	40,716.00	41,752.26	42,788.72	43,826.02	44,862.27	45,898.53	47,167.33	48,436.34	49,705.34	50,974.35
82	Cert Peace Officer (CPO)	hr	20.2349										
		mo	3,507.38										
		yr	42,088.59										
83	Sr Corrections Officer	hr	20.7498	21.2771	21.8187	22.3603	22.9023	23.4439	23.9855	24.6483	25.3116	25.9749	26.6382
		mo	3,596.63	3,688.03	3,781.91	3,875.79	3,969.73	4,063.61	4,157.49	4,272.37	4,387.34	4,502.32	4,617.29
		yr	43,159.58	44,256.37	45,382.90	46,509.42	47,636.78	48,763.31	49,889.84	51,268.46	52,648.13	54,027.79	55,407.46
72	LE Deputy Sheriff	hr	22.4145	22.8629	23.3202	23.7869	24.2624	24.7478	25.2426	25.7477	26.2622	26.7875	27.3236
		mo	3,885.18	3,962.90	4,042.17	4,123.06	4,205.48	4,289.62	4,375.38	4,462.93	4,552.11	4,643.17	4,736.09
		yr	46,622.16	47,554.83	48,506.02	49,476.75	50,465.79	51,475.42	52,504.61	53,555.22	54,625.38	55,718.00	56,833.09
84	Sr CPO	hr		22.6835	23.2611	23.8386	24.4157	24.9932	25.5708	26.2779	26.9846	27.6918	28.3989
		mo		3,931.81	4,031.92	4,132.02	4,232.05	4,332.15	4,432.27	4,554.84	4,677.33	4,799.91	4,922.48
		yr		47,181.68	48,383.09	49,584.29	50,784.66	51,985.86	53,187.26	54,658.03	56,127.97	57,598.94	59,069.71
74	LE Sr Deputy Sheriff	hr	<b>24.0284</b>	24.6562	25.2840	25.9113	26.5391	27.1664	27.7943	28.5630	29.3313	30.1000	30.8683
		mo	<b>4,164.92</b>	4,273.74	4,382.56	4,491.29	4,600.11	4,708.84	4,817.68	4,950.92	5,084.09	5,217.33	5,350.51
		yr	<b>49,979.07</b>	51,284.90	52,590.72	53,895.50	55,201.33	56,506.11	57,812.14	59,411.04	61,009.10	62,608.00	64,206.06
75	LE Detective	hr			32.5625	33.2139	33.8654	34.5164	35.1678	35.8188	36.4747	36.8901	37.3105
		mo			5,644.17	5,757.08	5,870.00	5,982.84	6,095.75	6,208.59	6,322.28	6,394.28	6,467.15
		yr			67,730.00	69,084.91	70,440.03	71,794.11	73,149.02	74,503.10	75,867.38	76,731.41	77,605.84
88	Corrections Sergeant	hr	<b>31.8469</b>	<b>32.4585</b>	<b>33.0814</b>	<b>33.7166</b>	34.3641	35.0254	35.6996	36.3865	37.0868	37.8003	38.3527
		mo	<b>5,520.13</b>	<b>5,626.14</b>	<b>5,734.11</b>	<b>5,844.21</b>	5,956.44	6,071.07	6,187.93	6,306.99	6,428.38	6,552.05	6,647.80
		yr	<b>66,241.55</b>	<b>67,513.68</b>	<b>68,809.31</b>	<b>70,130.53</b>	71,477.33	72,852.83	74,255.17	75,683.92	77,140.54	78,624.62	79,773.62
76	LE Sergeant	hr					35.7385	36.4264	37.1277	37.8422	38.5701	39.3127	39.8868
		mo					6,194.67	6,313.91	6,435.47	6,559.31	6,685.48	6,814.20	6,913.71
		yr					74,336.08	75,766.91	77,225.62	78,711.78	80,225.81	81,770.42	82,964.54
89	Corrections Lieutenant	hr				<b>37.8319</b>	<b>38.6371</b>	<b>39.4418</b>	40.2470	41.0517	41.8570	42.6617	43.4664
		mo				<b>6,557.53</b>	<b>6,697.10</b>	<b>6,836.58</b>	6,976.15	7,115.63	7,255.21	7,394.69	7,534.18
		yr				<b>78,690.35</b>	<b>80,365.17</b>	<b>82,038.94</b>	83,713.76	85,387.54	87,062.56	88,736.34	90,410.11
77	LE Lieutenant	hr							42.2591	43.0727	43.9015	44.7462	45.6076
		mo							7,324.91	7,465.93	7,609.59	7,756.01	7,905.32
		yr							87,898.93	89,591.22	91,315.12	93,072.10	94,863.81

PG	STEP	12	13	14	15	16	17	18	19	20	21	
81	Corrections Officer	hr	25.1169	25.7275	<b>26.3376</b>	<b>26.3376</b>	<b>26.3376</b>	<b>26.3376</b>	<b>26.3376</b>	<b>26.3376</b>	<b>26.3376</b>	<b>26.3376</b>
		mo	4,353.60	4,459.43	<b>4,565.18</b>	<b>4,565.18</b>	<b>4,565.18</b>	<b>4,565.18</b>	<b>4,565.18</b>	<b>4,565.18</b>	<b>4,565.18</b>	<b>4,565.18</b>
		yr	52,243.15	53,513.20	<b>54,782.21</b>	<b>54,782.21</b>	<b>54,782.21</b>	<b>54,782.21</b>	<b>54,782.21</b>	<b>54,782.21</b>	<b>54,782.21</b>	<b>54,782.21</b>
82	Cert Peace Officer (CPO)	hr										
		mo										
		yr										
83	Sr Corrections Officer	hr	27.3015	27.9643	<b>28.6276</b>	<b>28.6276</b>	<b>28.6276</b>	<b>28.6276</b>	<b>28.6276</b>	<b>28.6276</b>	<b>28.6276</b>	<b>28.6276</b>
		mo	4,732.26	4,847.15	<b>4,962.12</b>	<b>4,962.12</b>	<b>4,962.12</b>	<b>4,962.12</b>	<b>4,962.12</b>	<b>4,962.12</b>	<b>4,962.12</b>	<b>4,962.12</b>
		yr	56,787.12	58,165.74	<b>59,545.41</b>	<b>59,545.41</b>	<b>59,545.41</b>	<b>59,545.41</b>	<b>59,545.41</b>	<b>59,545.41</b>	<b>59,545.41</b>	<b>59,545.41</b>
72	LE Deputy Sheriff	hr	27.8697	28.4275	<b>28.9957</b>	<b>28.9957</b>	<b>28.9957</b>	<b>28.9957</b>	<b>28.9957</b>	<b>28.9957</b>	<b>28.9957</b>	<b>28.9957</b>
		mo	4,830.75	4,927.43	<b>5,025.92</b>	<b>5,025.92</b>	<b>5,025.92</b>	<b>5,025.92</b>	<b>5,025.92</b>	<b>5,025.92</b>	<b>5,025.92</b>	<b>5,025.92</b>
		yr	57,968.98	59,129.20	<b>60,311.06</b>	<b>60,311.06</b>	<b>60,311.06</b>	<b>60,311.06</b>	<b>60,311.06</b>	<b>60,311.06</b>	<b>60,311.06</b>	<b>60,311.06</b>
84	Sr CPO	hr	29.1061	29.8127	<b>30.5199</b>	<b>30.5199</b>	<b>30.5199</b>	<b>30.5199</b>	<b>30.5199</b>	<b>30.5199</b>	<b>30.5199</b>	<b>30.5199</b>
		mo	5,045.06	5,167.53	<b>5,290.12</b>	<b>5,290.12</b>	<b>5,290.12</b>	<b>5,290.12</b>	<b>5,290.12</b>	<b>5,290.12</b>	<b>5,290.12</b>	<b>5,290.12</b>
		yr	60,540.69	62,010.42	<b>63,481.39</b>	<b>63,481.39</b>	<b>63,481.39</b>	<b>63,481.39</b>	<b>63,481.39</b>	<b>63,481.39</b>	<b>63,481.39</b>	<b>63,481.39</b>
74	LE Sr Deputy Sheriff	hr	31.6370	32.4053	<b>33.1740</b>	<b>33.1740</b>	<b>33.1740</b>	<b>33.1740</b>	<b>33.1740</b>	<b>33.1740</b>	<b>33.1740</b>	<b>33.1740</b>
		mo	5,483.75	5,616.92	<b>5,750.16</b>	<b>5,750.16</b>	<b>5,750.16</b>	<b>5,750.16</b>	<b>5,750.16</b>	<b>5,750.16</b>	<b>5,750.16</b>	<b>5,750.16</b>
		yr	65,804.96	67,403.02	<b>69,001.92</b>	<b>69,001.92</b>	<b>69,001.92</b>	<b>69,001.92</b>	<b>69,001.92</b>	<b>69,001.92</b>	<b>69,001.92</b>	<b>69,001.92</b>
75	LE Detective	hr	37.7358	38.4055	<b>39.0747</b>	<b>39.0747</b>	<b>39.0747</b>	<b>39.0747</b>	<b>39.0747</b>	<b>39.0747</b>	<b>39.0747</b>	<b>39.0747</b>
		mo	6,540.87	6,656.95	<b>6,772.95</b>	<b>6,772.95</b>	<b>6,772.95</b>	<b>6,772.95</b>	<b>6,772.95</b>	<b>6,772.95</b>	<b>6,772.95</b>	<b>6,772.95</b>
		yr	78,490.46	79,883.44	<b>81,275.38</b>	<b>81,275.38</b>	<b>81,275.38</b>	<b>81,275.38</b>	<b>81,275.38</b>	<b>81,275.38</b>	<b>81,275.38</b>	<b>81,275.38</b>
88	Corrections Sergeant	hr	38.9130	39.4812	40.0583	40.6432	<b>41.2370</b>	<b>41.2370</b>	<b>41.2370</b>	<b>41.2370</b>	<b>41.2370</b>	<b>41.2370</b>
		mo	6,744.92	6,843.41	6,943.44	7,044.82	<b>7,147.75</b>	<b>7,147.75</b>	<b>7,147.75</b>	<b>7,147.75</b>	<b>7,147.75</b>	<b>7,147.75</b>
		yr	80,939.04	82,120.90	83,321.26	84,537.86	<b>85,772.96</b>	<b>85,772.96</b>	<b>85,772.96</b>	<b>85,772.96</b>	<b>85,772.96</b>	<b>85,772.96</b>
76	LE Sergeant	hr	40.4693	41.0606	41.6603	42.2689	<b>42.8864</b>	<b>42.8864</b>	<b>42.8864</b>	<b>42.8864</b>	<b>42.8864</b>	<b>42.8864</b>
		mo	7,014.68	7,117.17	7,221.12	7,326.61	<b>7,433.64</b>	<b>7,433.64</b>	<b>7,433.64</b>	<b>7,433.64</b>	<b>7,433.64</b>	<b>7,433.64</b>
		yr	84,176.14	85,406.05	86,653.42	87,919.31	<b>89,203.71</b>	<b>89,203.71</b>	<b>89,203.71</b>	<b>89,203.71</b>	<b>89,203.71</b>	<b>89,203.71</b>
89	Corrections Lieutenant	hr	44.2716	45.0488	45.8397	46.6444	47.4629	<b>48.2962</b>	<b>48.2962</b>	<b>48.2962</b>	<b>48.2962</b>	<b>48.2962</b>
		mo	7,673.74	7,808.46	7,945.55	8,085.03	8,226.90	<b>8,371.34</b>	<b>8,371.34</b>	<b>8,371.34</b>	<b>8,371.34</b>	<b>8,371.34</b>
		yr	92,084.93	93,701.50	95,346.58	97,020.35	98,722.83	<b>100,456.10</b>	<b>100,456.10</b>	<b>100,456.10</b>	<b>100,456.10</b>	<b>100,456.10</b>
77	LE Lieutenant	hr	46.4852	47.3013	48.1316	48.9763	49.8362	<b>50.7109</b>	<b>50.7109</b>	<b>50.7109</b>	<b>50.7109</b>	<b>50.7109</b>
		mo	8,057.43	8,198.89	8,342.81	8,489.23	8,638.27	<b>8,789.89</b>	<b>8,789.89</b>	<b>8,789.89</b>	<b>8,789.89</b>	<b>8,789.89</b>
		yr	96,689.22	98,386.70	100,113.73	101,870.70	103,659.30	<b>105,478.67</b>	<b>105,478.67</b>	<b>105,478.67</b>	<b>105,478.67</b>	<b>105,478.67</b>

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

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.

## Pay Scale, POPS, Non-TCSO Positions

PG		STEP	1	2	3	4	5	6	7	8	9	10	11
60	Park Ranger	hr	21.2938	21.7198	22.1541	22.5976	23.0494	23.5104	23.9805	24.4603	24.9490	25.4481	25.9574
		mo	3,690.93	3,764.77	3,840.04	3,916.92	3,995.23	4,075.14	4,156.62	4,239.79	4,324.49	4,411.00	4,499.28
		yr	44,291.10	45,177.18	46,080.53	47,003.01	47,942.75	48,901.63	49,879.44	50,877.42	51,893.92	52,932.05	53,991.39
61	Deputy Constable	hr	21.2938	21.7198	22.1541	22.5976	23.0494	23.5104	23.9805	24.4603	24.9490	25.4481	25.9574
		mo	3,690.93	3,764.77	3,840.04	3,916.92	3,995.23	4,075.14	4,156.62	4,239.79	4,324.49	4,411.00	4,499.28
		yr	44,291.10	45,177.18	46,080.53	47,003.01	47,942.75	48,901.63	49,879.44	50,877.42	51,893.92	52,932.05	53,991.39
62	Deputy Constable Sr Park Ranger Sr	hr	22.8270	23.4234	24.0197	24.6157	25.2121	25.8081	26.4045	27.1348	27.8647	28.5950	29.3248
		mo	3,956.68	4,060.06	4,163.41	4,266.72	4,370.10	4,473.40	4,576.78	4,703.37	4,829.88	4,956.47	5,082.97
		yr	47,480.16	48,720.67	49,960.98	51,200.66	52,441.17	53,680.85	54,921.36	56,440.38	57,958.58	59,477.60	60,995.58
63	Park Ranger Supervisor	hr	26.6185	27.1618	27.7161	28.2817	28.8589	29.4143	29.9806	30.5575	31.1452	31.7450	32.2086
		mo	4,613.87	4,708.05	4,804.12	4,902.16	5,002.21	5,098.48	5,196.64	5,296.63	5,398.50	5,502.47	5,582.82
		yr	55,366.48	56,496.54	57,649.49	58,825.94	60,026.51	61,181.74	62,359.65	63,559.60	64,782.02	66,029.60	66,993.89
64	Constable Sergeant	hr	31.3159	31.9550	32.6071	33.2725	33.9516	34.6051	35.2713	35.9500	36.6415	37.3470	37.8924
		mo	5,428.09	5,538.87	5,651.90	5,767.23	5,884.94	5,998.22	6,113.69	6,231.33	6,351.19	6,473.48	6,568.02
		yr	65,137.07	66,466.40	67,822.77	69,206.80	70,619.33	71,978.61	73,364.30	74,776.00	76,214.32	77,681.76	78,816.19
65	Chief Park Ranger	hr	31.3159	31.9550	32.6071	33.2725	33.9516	34.6051	35.2713	35.9500	36.6415	37.3470	37.8924
		mo	5,428.09	5,538.87	5,651.90	5,767.23	5,884.94	5,998.22	6,113.69	6,231.33	6,351.19	6,473.48	6,568.02
		yr	65,137.07	66,466.40	67,822.77	69,206.80	70,619.33	71,978.61	73,364.30	74,776.00	76,214.32	77,681.76	78,816.19
66	Chief Dep Constable	hr	33.6914	34.3790	35.0806	35.7966	36.5271	37.2726	38.0332	38.7654	39.5114	40.2715	41.0468
		mo	5,839.84	5,959.03	6,080.64	6,204.74	6,331.36	6,460.58	6,592.42	6,719.34	6,848.64	6,980.39	7,114.78
		yr	70,078.11	71,508.32	72,967.65	74,456.93	75,976.37	77,527.01	79,109.06	80,632.03	82,183.71	83,764.72	85,377.34
67	Investigator	hr	31.2730	31.9112	32.5625	33.2139	33.8654	34.5164	35.1679	35.8188	36.4747	36.8902	37.3105
		mo	5,420.65	5,531.27	5,644.17	5,757.08	5,870.00	5,982.84	6,095.77	6,208.59	6,322.28	6,394.30	6,467.15
		yr	65,047.84	66,375.30	67,730.00	69,084.91	70,440.03	71,794.11	73,149.23	74,503.10	75,867.38	76,731.62	77,605.84
68	Chief Dep Const., Pct 5	hr	37.0606	37.8170	38.5888	39.3763	40.1799	40.9999	41.8366	42.6419	43.4626	44.2987	45.1516
		mo	6,423.84	6,554.95	6,688.73	6,825.23	6,964.52	7,106.65	7,251.68	7,391.26	7,533.52	7,678.44	7,826.28
		yr	77,086.05	78,659.36	80,264.70	81,902.70	83,574.19	85,279.79	87,020.13	88,695.15	90,402.21	92,141.30	93,915.33
69	Investigations Lieutenant	hr	33.6914	34.3790	35.0806	35.7966	36.5271	37.2726	38.0332	38.7654	39.5114	40.2715	41.0468
		mo	5,839.84	5,959.03	6,080.64	6,204.74	6,331.36	6,460.58	6,592.42	6,719.34	6,848.64	6,980.39	7,114.78
		yr	70,078.11	71,508.32	72,967.65	74,456.93	75,976.37	77,527.01	79,109.06	80,632.03	82,183.71	83,764.72	85,377.34

PG		STEP	12	13	14	15	16	17	18	19	20	21	
60	Park Ranger	hr	26.4762	27.0061	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460
		mo	4,589.21	4,681.06	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64
		yr	55,070.50	56,172.69	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68
61	Deputy Constable	hr	26.4762	27.0061	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460	27.5460
		mo	4,589.21	4,681.06	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64	4,774.64
		yr	55,070.50	56,172.69	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68	57,295.68
62	Deputy Constable Sr Park Ranger Sr	hr	30.0552	30.7851	31.5154	31.5154	31.5154	31.5154	31.5154	31.5154	31.5154	31.5154	31.5154
		mo	5,209.57	5,336.08	5,462.67	5,462.67	5,462.67	5,462.67	5,462.67	5,462.67	5,462.67	5,462.67	5,462.67
		yr	62,514.82	64,033.01	65,552.03	65,552.03	65,552.03	65,552.03	65,552.03	65,552.03	65,552.03	65,552.03	65,552.03
63	Park Ranger Supervisor	hr	32.6789	33.1564	33.6407	34.1322	34.6308	34.6308	34.6308	34.6308	34.6308	34.6308	34.6308
		mo	5,664.34	5,747.11	5,831.05	5,916.25	6,002.67	6,002.67	6,002.67	6,002.67	6,002.67	6,002.67	6,002.67
		yr	67,972.11	68,965.31	69,972.66	70,994.98	72,032.06	72,032.06	72,032.06	72,032.06	72,032.06	72,032.06	72,032.06
64	Constable Sergeant	hr	38.4458	39.0075	39.5773	40.1555	40.7421	40.7421	40.7421	40.7421	40.7421	40.7421	40.7421
		mo	6,663.94	6,761.30	6,860.07	6,960.29	7,061.96	7,061.96	7,061.96	7,061.96	7,061.96	7,061.96	7,061.96
		yr	79,967.26	81,135.60	82,320.78	83,523.44	84,743.57	84,743.57	84,743.57	84,743.57	84,743.57	84,743.57	84,743.57
65	Chief Park Ranger	hr	38.4458	39.0075	39.5773	40.1555	40.7421	40.7421	40.7421	40.7421	40.7421	40.7421	40.7421
		mo	6,663.94	6,761.30	6,860.07	6,960.29	7,061.96	7,061.96	7,061.96	7,061.96	7,061.96	7,061.96	7,061.96
		yr	79,967.26	81,135.60	82,320.78	83,523.44	84,743.57	84,743.57	84,743.57	84,743.57	84,743.57	84,743.57	84,743.57
66	Chief Dep Constable	hr	41.8367	42.5711	43.3184	44.0786	44.8526	45.6398	45.6398	45.6398	45.6398	45.6398	45.6398
		mo	7,251.69	7,378.99	7,508.52	7,640.29	7,774.45	7,910.90	7,910.90	7,910.90	7,910.90	7,910.90	7,910.90
		yr	87,020.34	88,547.89	90,102.27	91,683.49	93,293.41	94,930.78	94,930.78	94,930.78	94,930.78	94,930.78	94,930.78
67	Investigator	hr	37.7358	38.4055	39.0746	39.0746	39.0746	39.0746	39.0746	39.0746	39.0746	39.0746	39.0746
		mo	6,540.87	6,656.95	6,772.93	6,772.93	6,772.93	6,772.93	6,772.93	6,772.93	6,772.93	6,772.93	6,772.93
		yr	78,490.46	79,883.44	81,275.17	81,275.17	81,275.17	81,275.17	81,275.17	81,275.17	81,275.17	81,275.17	81,275.17
68	Chief Dep Const., Pct 5	hr	46.0203	46.8283	47.6503	48.4865	49.3379	50.2038	50.2038	50.2038	50.2038	50.2038	50.2038
		mo	7,976.85	8,116.91	8,259.39	8,404.33	8,551.90	8,701.99	8,701.99	8,701.99	8,701.99	8,701.99	8,701.99
		yr	95,722.22	97,402.86	99,112.62	100,851.92	102,622.83	104,423.90	104,423.90	104,423.90	104,423.90	104,423.90	104,423.90
69	Investigations Lieutenant	hr	41.8367	42.5711	43.3184	44.0786	44.8526	45.6398	45.6398	45.6398	45.6398	45.6398	45.6398
		mo	7,251.69	7,378.99	7,508.52	7,640.29	7,774.45	7,910.90	7,910.90	7,910.90	7,910.90	7,910.90	7,910.90
		yr	87,020.34	88,547.89	90,102.27	91,683.49	93,293.41	94,930.78	94,930.78	94,930.78	94,930.78	94,930.78	94,930.78

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

## K. Pay Scale, Non POPS

Hiring Levels →														
Pay Grd	Pay Rate	Minimum	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Midpoint	10% Above Midpoint	Maximum	Range Width	Pay Grd Diff
1-4	Retired Note: Travis County Livable Wage for Regular Employees is \$11.00/hr. (\$8.46 for Temporary Employees)													
5	Hourly	\$8.4567	\$8.7100	\$8.9700	\$9.2100	\$9.4700	\$9.7300			\$10.1481	\$11.1629	\$11.8394		
	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	\$9.0480	\$9.3200	\$9.5900	\$9.8600	\$10.1400	\$10.4000			\$10.8576	\$11.9434	\$12.6672		
	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	\$9.6814	\$9.9700	\$10.2600	\$10.5600	\$10.8400	\$11.1300			\$11.8597	\$13.0457	\$14.0380		
	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	\$10.3570	\$10.6700	\$10.9800	\$11.2900	\$11.6000	\$11.9100			\$12.6874	\$13.9561	\$15.0177		
	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	\$11.0854	\$11.4200	\$11.7500	\$12.0800	\$12.4100	\$12.7500			\$13.5796	\$14.9376	\$16.0738		
	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	\$11.8661	\$12.2200	\$12.5800	\$12.9400	\$13.2900	\$13.6400	\$14.0000		\$14.5360	\$15.9896	\$17.2058		
	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	\$12.7007	\$13.0800	\$13.4600	\$13.8500	\$14.2300	\$14.6100	\$14.9900		\$15.5584	\$17.1142	\$18.4160		
	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	\$13.5877	\$13.9900	\$14.4000	\$14.8100	\$15.2200	\$15.6200	\$16.0300		\$16.6450	\$18.3095	\$19.7022		
	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	\$14.5379	\$14.9800	\$15.4100	\$15.8500	\$16.2900	\$16.7200	\$17.1600		\$17.8090	\$19.5899	\$21.0800		
	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	\$15.5507	\$16.0200	\$16.4800	\$16.9500	\$17.4100	\$17.8900	\$18.3500		\$19.0496	\$20.9546	\$22.5485		
	Annual	\$32,345.46	\$33,321.60	\$34,278.40	\$35,256.00	\$36,212.80	\$37,211.20	\$38,168.00		\$39,623.17	\$43,585.57	\$46,900.88	45%	7%
15	Hourly	\$16.6387	\$17.1400	\$17.6400	\$18.1300	\$18.6300	\$19.1400	\$19.6300		\$20.7984	\$22.8782	\$24.9581		
	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	\$17.8000	\$18.3400	\$18.8700	\$19.4000	\$19.9400	\$20.4700	\$21.0000		\$22.2500	\$24.4750	\$26.7000		
	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	\$19.0457	\$19.6200	\$20.1900	\$20.7600	\$21.3300	\$21.9000	\$22.4800		\$23.8072	\$26.1879	\$28.5686		
	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	\$20.3760	\$20.9900	\$21.6000	\$22.2100	\$22.8200	\$23.4300	\$24.0500		\$25.4700	\$28.0170	\$30.5640		
	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	\$21.8012	\$22.4600	\$23.1100	\$23.7600	\$24.4200	\$25.0700	\$25.7300		\$27.2515	\$29.9767	\$32.7018		
	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	\$23.3321	\$24.0400	\$24.7300	\$25.4300	\$26.1300	\$26.8300	\$27.5300	\$28.2300	\$29.1652	\$32.0817	\$34.9982		
	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	\$24.9685	\$25.7200	\$26.4700	\$27.2100	\$27.9600	\$28.7100	\$29.4600	\$30.2100	\$31.2107	\$34.3318	\$37.4528		
	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	\$26.7206	\$27.5200	\$28.3200	\$29.1300	\$29.9300	\$30.7300	\$31.5300	\$32.3300	\$33.4008	\$36.7409	\$40.0809		
	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	\$28.5897	\$29.4500	\$30.3100	\$31.1600	\$32.0200	\$32.8800	\$33.7300	\$34.5900	\$37.1666	\$40.8833	\$45.7435		
	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	\$95,146.48	60%	11%
24	Hourly	\$30.5954	\$31.5100	\$32.4300	\$33.3500	\$34.2700	\$35.1900	\$36.1000	\$37.0200	\$39.7740	\$43.7514	\$48.9526		
	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	\$32.7384	\$33.7200	\$34.7100	\$35.6800	\$36.6600	\$37.6500	\$38.6300	\$39.6200	\$42.5599	\$46.8159	\$52.3814		
	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	\$35.0296	\$36.0800	\$37.1400	\$38.1800	\$39.2400	\$40.2800	\$41.3400	\$42.3800	\$45.5385	\$50.0924	\$56.0474		
	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	\$37.4791	\$38.6000	\$39.7300	\$40.8600	\$41.9700	\$43.1000	\$44.2300	\$45.3500	\$48.7229	\$53.5952	\$59.9666		
	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	\$101,343.63	\$111,478.02	\$124,730.53	60%	7%
28	Hourly	\$40.1079	\$41.3100	\$42.5200	\$43.7200	\$44.9300	\$46.1300	\$47.3200	\$48.5300	\$52.1403	\$57.3543	\$64.1726		
	Annual	\$83,424.43	\$85,924.80	\$88,441.60	\$90,937.60	\$93,454.40	\$95,950.40	\$98,425.60	\$100,942.40	\$108,451.82	\$119,296.94	\$133,479.01	60%	7%
29	Hourly	\$42.9162	\$44.2100	\$45.4900	\$46.7800	\$48.0600	\$49.3500	\$50.6500	\$51.9300	\$55.7911	\$61.3702	\$68.6659		
	Annual	\$89,265.70	\$91,956.80	\$94,619.20	\$97,302.40	\$99,964.80	\$102,648.00	\$105,352.00	\$108,014.40	\$116,045.49	\$127,650.02	\$142,825.07	60%	7%
30	Hourly	\$45.9251	\$47.3000	\$48.6800	\$50.0600	\$51.4300	\$52.8200	\$54.1900	\$55.5700	\$59.7027	\$65.6730	\$73.4802		
	Annual	\$95,524.21	\$98,384.00	\$101,254.40	\$104,124.80	\$106,974.40	\$109,865.60	\$112,715.20	\$115,585.60	\$124,181.62	\$136,599.84	\$152,838.82	60%	7%
31	Hourly	\$49.1452	\$50.6100	\$52.0900	\$53.5700	\$55.0400	\$56.5200	\$57.9900	\$59.4700	\$63.8888	\$70.2777	\$78.6323		
	Annual	\$102,222.02	\$105,268.80	\$108,347.20	\$111,425.60	\$114,483.20	\$117,561.60	\$120,619.20	\$123,697.60	\$132,888.70	\$146,177.62	\$163,555.18	60%	7%
32	Hourly	\$52.5869	\$54.1600	\$55.7400	\$57.3200	\$58.9000	\$60.4800	\$62.0500	\$63.6300	\$68.3630	\$75.1993	\$84.1390		
	Annual	\$109,380.75	\$112,652.80	\$115,939.20	\$119,225.60	\$122,512.00	\$125,798.40	\$129,064.00	\$132,350.40	\$142,195.04	\$156,414.54	\$175,009.12	60%	7%

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## L. Brief Guide to Performance Measurement

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Performance measurement involves the regular collection of specific information regarding the results of County services. It includes the measurement of the kind of job we are doing, and addresses the effect our efforts are having in our community. A performance measurement system links a department's or agency's mission, goals, objectives and indicators. Performance measurement is used as a management tool:

- To achieve greater organizational performance
- To establish expectations and communicate results
- To evaluate whether goals and objectives are being met
- To measure work efforts and accomplishments
- To establish a link between program performance and resource allocation

In general, a good performance measurement system should be able to provide answers to the following questions.

- What was achieved?
- How efficiently was the work done?
- How were citizens helped by the effort?

### **Measurement Criteria**

Please keep in mind that when developing your own measures they should satisfy the following criteria. They should be:

**Valid** -- *Captures the information intended.*

**Reliable** -- *Data required can be replicated (verifiable) and is not susceptible to manipulation.*

**Relevant** -- *Relates to objectives. The measures should be significant and beneficial to the office or department, Commissioners Court, public, etc...*

**Timely** -- *Timely measurements are reported on a recurring basis, as soon as possible after the events being measured, and provide the background data to easily trace the sources of the measurement.*

**Focused on controllable facets of performance** -- *Look for measures that are under your influence.*

**Comprehensive** -- *Incorporates significant aspects of the office's operations.*

**Non-redundant** -- Should avoid measuring an impact sufficiently captured by other measures.

**Sensitive to data collection cost** -- Justifies the cost of collecting and retaining data.

**Clearly defined** -- Should have clear documented meaning that can be uniformly understood and interpreted.

### **Indicator Terminology**

There are four major types of indicators used for performance measurement: **input**, **output**, **efficiency**, and **outcome**. Each of these types of indicators can be used to illustrate the various aspects of services and programs provided by Travis County. While each of these performance indicators is an important component of performance measurement, outcome indicators focus on the ultimate “why” Travis County provides a particular service, and therefore can offer the most value. The following is a brief description of each indicator with some examples from Fairfax County, Virginia, a leader in performance measurement for county government. The suggested measures below could likely be improved with your department’s expertise. Your assigned PBO Analyst welcomes the opportunity to work with you on this topic.

- An **input** indicator is designed to “report the amount of resources, either financial or other (especially personnel), that have been used for a specific service or program.” *Basic examples of this type include **dollars budgeted or staff hours used for a service**.*
- An **output** indicator is used to determine the quantity or number of units that an activity produces or service provides. *Basic examples of this type of measure include **number of detention bed days provided or number of fire incidents responded to**.*
- An **efficiency** indicator is used to determine the ratio between the amount of the output produced and the amount of input it took to produce it. *Basic examples of this type of measure include **cost per juvenile bed day or cost per fire response incident**.*
- An **outcome** indicator is used to determine how well the service provided accomplishes the intended purpose. It is a quantifiable indicator of the benefit of the service or action. However, it should be noted that external forces can sometimes limit managerial control over an intended outcome. *Examples of this type of measure include **percent of juveniles not reconvicted within 12 months or fire deaths per 100,000 population**.*

Looking at each of these types of indicators for a particular service or action can provide a much broader picture for determining whether a service or action is achieving its intended goal.

**Basic Methodology to Develop Performance Measures**

There are four basic steps in the development of performance measures.

**Step 1. Review your mission and goals.**

Goals give more specific direction on how an organization will achieve its mission. A goal statement should usually begin with “to” followed by a verb, say what the agency does, identify who will receive the service, and be associated with an outcome indicator (statement of accomplishment). An example of a goal statement is:

***To provide children, adults, and families in the Fairfax County community with social, rehabilitative, and correctional programs and services that meet Department of Juvenile Justice minimum service standards and statutory and judicial requirements.***

**Step 2. Define your objectives.**

Objectives are outcome-based statements of what will be accomplished. Ideally, an objective should demonstrate progress toward reaching an organization’s goal. An objective should support your goal, show a benefit, and be quantifiable. An example of an objective is:

***To increase the number of Juvenile Detention residents with no subsequent criminal petitions within 12 months of case closing.***

**Step 3. Select your indicators.**

Use at least one input, output, efficiency, and outcome indicator for each objective. There is a performance measurement worksheet on page 5 that can be used to develop each indicator. Here are two examples from Fairfax County, Virginia:

Area	Goal	Objective	Input	Output	Efficiency	Outcome
Juvenile Justice	To provide children, adults, and families in the Fairfax County community with social, rehabilitative, and correctional programs and services that meet Department of Juvenile Justice minimum service standards and statutory	To increase the number of Juvenile Detention residents with no subsequent criminal petitions within 12 months of case closing.	Budget for service or number of staff	Number of detention bed days provided	Cost per bed day	Percent of discharged youth with no new delinquent petitions for one year

	and judicial requirements					
Fire Suppression	To prevent fires and release of hazardous materials, loss of life or injury, property loss and hazardous conditions, and to limit the consequences when fire or hazardous materials releases do occur within Fairfax County to ensure public safety, public health and economic growth.	To minimize property damage due to fire loss, while also striving to minimize fire deaths and injuries	Budget for service or number of staff	Number of fire incidents responded to	Cost per incident	Fire deaths per 100,000 population  Fire injuries per 100,000 population

**Step 4. Implement your system.**

The management of a performance measurement system involves collecting, reporting, and monitoring your indicators. This will help you to identify if you are reaching your program’s goals and if adjustments are needed.

In closing, this document was intended to provide a brief introduction to performance measurement and its importance. Please note that the performance of a particular service or program should not be judged on any one measure nor is there always only one ideal outcome. Instead the ultimate “end” often includes competing goals, such as quantity vs. quality with the more important of the two not always clear. Given that our work makes a difference in our community, it should be measured and communicated. We hope that the information provided through performance measurement will assist Travis County in providing efficient and effective services and programs.

The resources used to create this document are cited below. There are numerous additional resources available on this subject. Please contact your Planning and Budget Analyst if you have any questions, wish assistance to further develop and refine your performance measures, or would like additional research material on this topic.

## RESOURCES

Fairfax County, Virginia. A Manual for Performance Measurement.  
[http://www.fairfaxcounty.gov/dmb/performance\\_measurement/Basic\\_Manual.pdf](http://www.fairfaxcounty.gov/dmb/performance_measurement/Basic_Manual.pdf)

Fairfax County, Virginia. Manual for Data Collection for Performance Measurement.  
[http://www.fairfaxcounty.gov/dmb/performance\\_measurement/Data\\_Collection\\_Manual.pdf](http://www.fairfaxcounty.gov/dmb/performance_measurement/Data_Collection_Manual.pdf)

Fairfax County, Virginia. “Performance Measurement Training Slideshow.”  
[http://www.fairfaxcounty.gov/dmb/performance\\_measurement/Basic\\_Training.pdf](http://www.fairfaxcounty.gov/dmb/performance_measurement/Basic_Training.pdf)

Government Finance Officers Association (GFOA). Performance Management: Using Performance Measurement for Decision Making (2002 and 2007). <http://www.gfoa.org/downloads/budgetperfmanagement.pdf>

State Auditor’s Office. Guide To Performance Management (2000 Edition)  
<http://www.sao.state.tx.us/Resources/Manuals/prfmguide/guide2006.pdf>