## Budget Workbook (Budget Submission Worksheet and Position List)

**Important: All filters must be cleared prior to submission for subtotals and links to work correctly.**

As in previous years, the Budget Workbook includes two main linked spreadsheets: (a) the Budget Submission Worksheet – consisting of the Office’s or Department’s FY 2025 Projected Expenditures, FY 2025 Budget Submission, and FY 2025 Budget Target Level; and (b) the Positions tab – which includes the authorized position list with actual salaries and estimated benefit costs as of February 12, 2024. There will be additional worksheets if a Department or Office is responsible for multiple funds.

To use the capabilities of SBP most effectively, programs can be budgeted in one or more fund centers, but multiple programs should not be budgeted in the same fund center. This will help connect program expenditures and measures in SAP. Offices and Departments should use the budget submission as an opportunity to align expenditure budgets to programs within the workbook.

Offices and Departments should review and analyze past expenditure history and allocate their operating budget to reflect actual expenditures and needs, particularly for known expenses such as recurring contracts or bills. This will diminish the need for midyear transactions between commitment items. Please work with your Planning and Budget Analyst to make sure that the operating budget in the Budget Submission Worksheet best reflects the actual projected expenses of the Office or Department.

### A. Budget Submission Checklist

The Budget Submission Checklist tab summarizes the Department budget submission. On this tab, Departments will mark “X” for each item they have submitted. Documents that must be submitted by all Offices and Departments include the following:

* Budget Submission Summary (PB-1) Form
* Organizational Summary (PB-2) Form
  + Current Organizational Chart
* Department Strategy Form in SBP
* Program Results Form in SBP for **EACH** Program
* Budget Workbook
  + Completion of the FY 2025 Budget Submission Checklist tab;
  + Budget Submission Worksheet – consisting of the Office’s or Department’s FY 2025 Projected Expenditures, FY 2025 Budget Submission, and FY 2025 Budget Target Level balanced line-item budget at or below target. There will be additional worksheets if a Department or Office is responsible for multiple funds; and
  + Positions tab – which includes the authorized position list with actual salaries and estimated benefit costs as of February 12, 2024, that should be updated as appropriate to reflect salaries as of October 1, 2024. There may be other personnel categories that will also need to completed depending on your Office or Department.
* ITS Inventory Form submitted to ITS
* Electronic version of complete submission in SharePoint

Other items that require submission to PBO within the Budget Workbook, if applicable:

* Proposed Position Changes List tab that is intended to capture position changes entered on the Positions tab, including Career Ladders, Internally Funded FTEs, Proposed Reclassifications, and Org Unit, Fund Center and Fund Changes proposed in the FY 2025 budget process. Depending on the change, the following information may also be required:
  + A memo with the justification for requested reclassifications and internally funded positions that will be required to be uploaded to SharePoint with the FY 2025 Budget Submission and emailed to Ruby Sanchez with HRMD at ruby.sanchez@traviscountytx.gov
  + PAQ (or draft job description for new jobs) for requested reclassifications and internally funded positions
  + New organizational chart with proposed position changes for reclassifications, internally funded positions, Fund changes and Fund Center Changes
  + PB-4 and PB-5 is required if proposed position changes are not internally funded and new resources are requested
* Zero-based commitment item spreadsheet
* 120-Day Vacancy List included in the Vacancies tab
* Complete Fee Review and Contract Review tabs
* Capital Acquisition Resources (CAR) account update
* Status Reports for FY 2023 and FY 2024 applicable funded budget requests, pilot programs, and revenue-related requests
* Earmark Status Reports for FY 2024 approved Earmarks

Other items that could be required in your FY 2025 Budget Submission include:

* Prioritized Budget Request Proposal Form (PB-4) and Budget Request Details (PB-5) for all budget requests
* Capital Budget Request Form (PB-6) (one per Office/Department)
* Revenue Estimate Form
* Special Revenue Request
* Radio Request Form
* Multifunction Device Request Form
* ITS Assessment Request (online only)

### B. Budget Submission Worksheet

All Offices and Departments must turn in the Budget Workbook with the FY 2025 Budget Submission column of the Budget Submission Worksheet equal to or less than the FY 2025 Budget Target Level. If an Office or Department submits its budget above the FY 2025 Budget Target Level, PBO will reduce the FY 2025 Budget Submission to the FY 2025 Budget Target Level. PBO will accept budgets submitted below the Budget Target Level after reviewing them for obvious errors or omissions.

As shown below, the Budget Submission Worksheet has three columns that will be used for the FY 2025 Budget Submission.

|  |  |  |  |
| --- | --- | --- | --- |
| **FY 2025 Budget Submission Worksheet** | | | |
|  | FY 2025 Projected Expenditures | Changes | FY 2025 Budget Submission |
| Personnel |  |  |  |
| Operating |  |  |  |
| Total |  |  | (1) |
| FY 2025 Budget Target Level | | | (2) |
| Difference from Dept. Submission (Needs to be zero or less) | | | (3) |

(1)This number must be equal to or less than the Office’s/Department’s FY 2025 Budget Target Level (2), which is listed at the bottom of the worksheet

(2)FY 2025 Budget Target Level

(3)The difference between (1) and (2); should be less than or equal to $0

The first data column reflects the Office’s or Department’s FY 2025 Projected Expenditures. For personnel line items, these figures are the annual cost of actual salaries and benefits for filled positions and the annual cost of vacant positions at the minimum of the paygrade as of February 12, 2024. This first column is completed by PBO prior to the distribution of the Workbook. It is protected electronically and cannot be changed by the Department. Please contact your Planning and Budget Analyst with any questions about the numbers in this column.

The operating expense line-items in the first column are taken from the FY 2025 Budget Target. The second column, “Changes,” is used to track all changes made in preparing the FY 2025 Budget Submission. For personnel line-items, this column tracks all changes made to the Positions tab. Any changes to the personnel line-items must be made in the Positions tab. The personnel cells in the “Changes” column are password protected to prevent changes that do not originate from the Positions tab.

For operating line items, entering a positive number in the “Changes” column will add funding to a line-item and entering a negative number will decrease funding from a line item. Please note that these changes are all internal to the departmental budget. After all changes are completed, the Office/Department total on the Budget Submission Worksheet must be equal to or less than the FY 2025 Budget Target Level.

The third column is the sum of the FY 2025 Projected Expenditures and the requested changes. This is the FY 2025 Budget Submission. This column is formula-driven and electronically protected. **Do not update this column manually.**

### C. Positions Worksheet

**Important: All filters must be cleared prior to submission for subtotals and links to work correctly.**

The Positions tab (worksheet tab titled “Positions” in the Budget Workbook) consists of the Office’s or Department’s projected personnel expenditures as of February 12, 2024. Offices and Departments should make any proposed personnel changes (including any proposed internal reorganizations) on this worksheet.

The Positions tab includes the Organizational Unit Name for each position. This will help Offices and Departments determine whether each position has the appropriate organizational unit and budgeted funds center.

The Positions tab has hidden columns to help PBO upload budget changes to SAP correctly. ***DO NOT*** delete any columns or submit position information in another worksheet or format as it will likely result in your budget submission containing significant errors.

The Positions tab will automatically calculate the benefits for each position. Do not change these formulas. Benefit cost changes for FY 2025 will be centrally updated as necessary by PBO based on Commissioners Court actions taken during the budget process.

While updating the Positions tab, Offices and Departments are urged to periodically look at the Budget Submission Worksheet to verify that the budget is still within the FY 2025 Budget Target Level. If, after all adjustments have been made and checked, the FY 2025 Budget Submission is above the FY 2025 Budget Target Level, the Budget Submission must be reduced to meet the required FY 2025 Budget Target Level.

Key focus areas in the Positions tab are:

**Filled Positions**: Update the salaries for all filled positions to the anticipated salary for the position as of October 1, 2024. For positions that have become vacant since February 12, 2024, or are expected to become vacant in the near term, please update the “Employee name,” “Longevity,” “Annual Sal Used,” and “Cost Center Salary” columns of the positions tab. Any career ladder position title changes and salary changes for the next fiscal year should also be reflected on this worksheet.

PBO has updated the salaries of POPS positions to include the step increase approved for FY 2024. Due to changes and promotions that may have occurred after the Positions tab was generated, all positions in the Positions tab will need to be reviewed. As indicated above, Offices and Departments should review the salaries of all positions to ensure the positions are set at the estimated October 1, 2024 salary.

If the organizational unit or budgeted funds center for any filled position is incorrect or needs to be updated, please update the worksheet and work with PBO and HRMD to ensure that the appropriate changes are made in the Human Resources module of SAP.

**Shift Differential Pay:** The FY 2024 Adopted Budget includes shift differential pay for appropriate Offices and Departments and remains within the FY 2025 Budget Target Level. These funds will be included on the Positions tab of your Budget Workbook.

**Career Ladders**: Offices and Departments should continue to redirect savings from career ladder vacancies, other permanent salary savings, and any other resources within their budget target to internally fund departmental career ladder increases for positions in high priority programs. Career Ladder changes should be reflected on the Proposed Position Changes List tab for the FY 2025 budget submission.

**Vacant Positions**: Review all vacant positions to determine if any have been filled or will be filled in the near term. Update the “name,” “hire date,” “Annual Sal Used,” and “Cost Center Salary” columns of the positions tab and/or the expected salary at which the position will be hired. Fund center salary is the portion of the employee’s salary paid out of that particular fund center.

**Part-Time Employees**: Please review whether an appropriate number of hours has been assigned to all part-time employees. Regular employees who work fewer than 30 hours do not receive County health insurance coverage. However, incumbent employees who worked fewer than 30 hours per week as of May 19, 2015, are grandfathered and will continue to receive health insurance coverage, so budget health insurance for these grandfathered employees accordingly.

The Budget Workbook includes health insurance coverage for all regular employees, (0.75 FTE to 1.0 FTE), including some “grandfathered” part-time employees working less than 30 hours (less than 0.75 FTE). Please consult with your Planning and Budget Analyst before changing this benefit line item. Offices and Departments wanting to change the budgeted amount of health benefits for part-time employees will need to consult with their Planning and Budget Analyst prior to any proposed reallocation. If you do not know whether a position should receive benefits, please contact HRMD.

**Temporary Employees**: If your Office or Department has a budget for temporary employees, the positions tab will include a line for temporary salaries. Please review the amount and update or revise as necessary. A retirement contribution is expected to be paid for any temporary employee salaries whose position is scheduled to last six or more consecutive months. Please review whether an appropriate amount for retirement (commitment item 506055) is budgeted on the positions tab. If the amount needs to be changed, please work with your Planning and Budget Analyst. If you do not know whether a position should receive retirement benefits, please contact HRMD.

The County provides health insurance to certain County employees currently classified as temporary employees if they meet certain criteria listed in Travis County Code Chapter 10. As with retirement contributions for temporary employees who work more than six months, health insurance contributions for temporary employees who meet this criterion will need to be internally funded. The Positions tab **does not** contain an allocation for health insurance for any temporary employees. The list of current temporary employees receiving this benefit have been included in a separate table in your workbook or provided separately by PBO. Please consult with your Planning and Budget Analyst and HRMD on how the health benefit expense for temporary employees will be managed within your FY 2025 budget. This may include moving long-time temporary employees to existing vacant positions within the Office or Department.

**Overtime Salaries/POPS Add Pay**: If the Office or Department has a budget for overtime or POPS Add Pay commitment items, the positions tab will include row(s) for these expenses to be included in the line-item budget. Please review the amounts and update or revise as necessary. All increases to Overtime and POPS Add Pay commitment items should be funded internally.

**Special Project Workers:** Special Project Workers (SPWs) are not included in the Positions tab, as they are excluded from the FY 2025 Target Budget and the FTE counts for Offices and Departments. These positions are listed in a separate positions tab within the workbook. For SPWs continuing to FY 2025, the Office or Department must submit a status report to provide an update regarding the pilot project or affected program. Continuing SPWs do not require a budget request for FY 2025 and will be handled centrally by PBO. SPWs ending in FY 2024 have not been included in the Budget Workbook. For these positions, Offices and Departments will either a) take no action if the project is completed, or b) request continuation of the SPW(s) by submitting a budget request (submitting a PB-4 and PB-5).

**Grant-Funded Positions:** PBO will include all grant-funded positions in a separate tab within your budget workbook. This is intended to help PBO build a more comprehensive list of all positions by Office or Department. While grant-funded positions will be listed on this tab, the grant budget will not become part of the budget process given the differing grant start dates and the existing grant management process.

### D. Proposed POsition Changes List

The FY 2025 Budget Workbook contains a **Proposed Position Changes List** tab that is intended to capture position changes entered on the Positions tab, including Career Ladders, Internally Funded FTEs, Proposed Reclassifications, and Org Unit, Fund Center and Fund Changes proposed in the FY 2025 budget process. Please see the table below for further guidance on what is required for each proposed action.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| If you have the following: | **Memo to PBO and HRMD\*** | **PAQ (or draft job description for new jobs)\*** | **New Org Chart w/Proposed Changes\*** | Proposed Changes highlighted in Positions tab in Workbook | Proposed Changes included in Proposed Position Changes List tab in Workbook |
| Reclasses | X | X | X | X | X |
| Internally Funded | X | X | X | X | X |
| Fund Changes |  |  | X | X | X |
| FC Changes |  |  | X | X | X |
| Career Ladder |  |  |  | X | X |

\*Must be included in the FY 2025 Budget Submission uploaded to SharePoint and emailed to Ruby Sanchez with HRMD at ruby.sanchez@traviscountytx.gov.

To ensure the relevant position changes entered on the Positions tab are captured on the **Proposed Position Changes List** tab, Offices and Departments should follow the steps below:

* Select the correct change type using the dropdown menu in Column A
* Enter a brief justification regarding the change in Column B
* Paste position numbers that are proposed to be changed into Column C. The current and proposed information from the Positions tab will be automatically populated in the relevant fields on this tab.
  + If creating new internally funded positions, please name the positions with unique descriptions (i.e., New 1, New 2, or IF1, IF2) so that the **Proposed Position Changes List** tab will populate correctly.
  + Split-funded positions must be entered on two rows, and the Cost Center, Cost Center FTE, and Cost Center Percentages must be adjusted manually.
* Use the dropdown to indicate any additional space needs for the position and use the drop down to select the proposed work location, if relevant.
* Make sure that the changes appearing on the Proposed Positions Changes List tab match what was changed on the Positions tab. If not, please review your Positions tab for any potential errors. If all else fails, you can manually update any cells as needed.

As previously mentioned, proposed reclassifications, internally funded positions, and reorganizations should be noted on the Organizational Summary (PB-2) Form and include supporting documentation, such as a memo, a PAQ, and a new proposed organizational chart.

### E. Zero-Based Commitment Item Update

Where applicable, PBO will provide Offices and Departments with a spreadsheet within the Budget Workbook to build the budgets for specific commitment items from $0 to the budgeted amount included in the budget submission. A detailed funding description will be requested for the following critical commitment items:

* Rent-Building & Land (511630)
* Hardware/Software Maintenance (511550)
* Other Services (511900)
* Other Consulting Services (511890)
* County Contribution to Grants (595010)
* Any other commitment items that are deemed in need of further detail

Contact the appropriate Planning and Budget Analyst with any questions.

### F. 120 Day Vacancy List

PBO will provide Offices and Departments with a worksheet that lists positions vacant for 120 days or longer projected as of April 22, 2024. The worksheet will contain comments provided to PBO from Offices and Departments in the past. Offices and Departments should review these notes and provide any updates to the status of these positions and submit any additional information in the FY 2025 budget submission that documents the reason each position continues to be vacant. PBO will work with Offices and Departments throughout the budget process to assess long-term vacancies. Offices and Departments with positions vacant 120 days or longer without reasonable justification may expect a recommendation from PBO to reallocate the resources within the Office of Department or to another Office or Department with a documented need. This includes consideration of positions that have been frozen for a long period of time.

### G. Fees Not Set By Statute and Revenue Generating Contracts

The FY 2024 budget process included a review of fees not set by statute and revenue contracts as a part of the County’s effort to maximize non-property tax revenue. For FY 2025, this review will continue for Offices and Departments to update and should be included with their budget submission on the Fee Review and Contract Review tabs.

For applicable Offices and Departments, the budget workbook will contain one tab with all applicable fees not set by statute and one tab with all applicable revenue generating contracts. Each tab will contain some prefilled information that will need to be verified and additional information requested for each fee or contract that will need to be updated and included in your budget submission. These columns include the following fields:

**Fees not set by state statute:**

* Fee Description
* Fund – Cost Center – GL
* FY 2024 Approved Fee
* FY 2024 Budgeted Revenue
* FY 2025 Proposed Fee
* FY 2025 Revenue Projection
* Date Fee Last Updated
* Proposed Future Review Frequency
* Legal Framework Establishing Fee
* Justification for FY 2025 Proposed Fee

**Revenue Generating Contracts:**

* Contract Name
* Agency/Company
* Contract Number
* FY 2024 Budgeted Revenue
* FY 2025 Proposed Contract Amount
* FY 2025 Revenue Projection
* Date Contract Last Updated
* Proposed Future Review Frequency
* Cost Recovery Basis
* Justification for FY 2025 Revenue Projection

PBO will review all submitted information in conjunction with the County Auditor’s Office.

The FY 2025 proposed fees and revenue generating contracts should consider the following information, but not limited to:

* Program salary and benefit costs
* Equipment costs (including vehicle & IT equipment/software)
* Direct operating costs (supplies, materials, fuel, etc.)
* Indirect costs that occur outside of the Office or Department that provides that direct service so that County expenses such as utilities, fuel and support services are included.

PBO will help coordinate applicable changes to be presented to the Commissioners Court. Fees required to be approved by the Commissioners Court will be presented prior to the adoption of the FY 2025 Budget. As in FY 2024, proposed increases for existing revenue generating contracts are capped at a 15 percent increase per direction of the Commissioners Court in the FY 2025 Budget Guidelines. Any new revenue generating contracts should seek to recover the full cost for providing these services. Recommended changes to any revenue contracts will be presented to the Commissioners Court at the next contract renewal or according to the terms of the contract.

### H. CAR Account Update

Offices and Departments that received funding for capital items from the Capital Acquisition Resources (CAR) Account in FY 2024 will receive a CAR Account Update worksheet requesting the status of and projected expenditures for current CAR funded projects. The budget information was compiled using numbers as of February 29, 2024. The report includes the approved budget along with space to provide an update for each project, the estimated project balance as of September 30, 2024, and the anticipated request to re-budget project resources, if applicable. Based on this information and mid-summer updates, PBO will work with Offices and Departments to transfer CAR balances that are recommended for re-budgeting in FY 2025 into the CAR Reserve, or to properly encumber approved projects.

### I. Status Reports

PBO will provide Offices and Departments with status reports that correspond with FY 2023 and FY 2024 applicable funded budget requests, pilot programs, and revenue-related requests. PBO will pre-fill the form with the following information from the original budget submission:

* Name of approved budget request;
* Year first approved and dollar amount;
* Number of FTEs/SPWs approved; and
* Summary statement of request.

Offices and Departments should update the remaining fields, including number of FTEs/SPWs currently filled. Please describe the program implementation process and, if any delays have occurred, explain why. In addition, please also discuss any performance measures associated with this budget request.

If the request was tied to revenue, explain whether the total revenue for the program is meeting or exceeding the certified revenue. If not, explain why the expanded program should remain in the budget. Offices and Departments requesting continuation of an existing one-time pilot project will need to fill out a separate PB-4 and PB-5 document for each program.

### J. Earmarks Status Report

PBO will also provide Offices and Departments with a status report for FY 2024 approved Earmarks against the Allocated and CAR Reserves. PBO will pre-fill the form with the following information from the original budget submission:

* Name and reserve of the approved Earmark;
* Amount approved; and
* Amount used to date and Remaining balance.

Offices and Departments should update the remaining fields, including the planned amount to be requested for the remainder of FY 2024. Please also indicate the status of your Earmark, which includes “Earmark Used”, “Need Additional Funding for FY 2025 (submit PB4 and PB5)”, and “Plan to use in FY 2024”. Please also discuss the implementation and expectations of the Earmark, as well as any associated performance measures.

If the Department or Office is requesting that the Earmark carry forward to FY 2025, the Department or Office must submit a FY 2025 budget request including a PB-4 and a PB-5. Within this request, please provide justification for continuing the Earmark, discuss the history of the request, project delays, or other reasons for carrying the Earmark forward.