

Navarro County Commissioners' Court Policy & Procedures

CELLULAR TELEPHONE POLICY

BACKGROUND

Navarro County Commissioners' Court approved a policy June 22, 2009 to grant authorized County Officials and employees a monthly cellular telephone allowance, when having a cell phone is a requirement of their job. It is the responsibility of the Department Head to determine if a cell phone is required and authorize the allowance. Allowances will be paid in one of two amounts, \$50.00 or \$85.00 per month. No payment will be made by the County to add, replace or maintain any cellular phone, software and/or peripheral equipment, nor to pay any monthly cell phone plan fees.

The cellular telephone allowance is processed through the Navarro County Treasurer's Office (payroll) and is subject to standard payroll withholdings in accordance with IRS Publication 15-B. Cell phone allowances do not constitute an increase in base pay and will not be included in any percentage calculations for increase base. Payments will be equally divided among Navarro County's designated 24 pay periods. No retroactive payments will be made.

Employees are responsible for reporting of their personal tax deductions. Refer to IRS Publication 15.

Basic Allowance

Employees whose job has been approved and budgeted for a cellular telephone allowance will receive an allowance not to exceed **\$50.00** per month, so that they can obtain and maintain their own cell phone plans.

Expanded Allowance

Elected Officials or Appointed Officials, who require expanded cell phone services beyond voice, will receive an allowance not to exceed **\$85.00** per month, so that they can obtain and maintain their own cell phone plans.

An allowance is only applicable when the employee has a regular monthly-billed cellular account established in their name. Pre-paid cellular accounts and accounts in a spouse's name do not qualify for an allowance.

JUSTIFICATION OF ALLOWANCE

Departments should review employees' job functions in order to justify establishment of cellular telephone allowances. An employee who is eligible for cellular telephone allowance must be a regular full-time employee in a position for which a clearly defined business need has been determined by department management. Allowance requests are submitted and deducted in accordance with Local Government Code Chapter 155 (5): Deductions from Compensation of County Employees; the Commissioners court, on request of the county employee, may authorize a payroll deduction to be made.

The Department Head must submit each new cellular telephone allowance or increase in allowance for review and approval by the Commissioner's Court. Removal of allowances does not require Commissioners Court approval. Permanent deletions of allowances must be submitted in writing to the Treasurer's Office for payroll corrections.

Cellular contract termination fees (if assessed by service provider) will not be paid or reimbursed by the County. This includes employees who are terminated, quit, transfer to another office or department, or are moved into another position not requiring use of a cellular phone.

PURPOSE

To prescribe the procedure for providing approved employees with cellular telephone allowances.

PROCEDURE

COUNTY DEPARTMENT HEAD OR ELECTED OFFICIAL:

- 1) Determines the potential need for an employee to utilize a cellular telephone for county business purposes.
- 2) Reviews the employee's job function to verify justification of request for a cellular telephone allowance.
- 3) If it is determined that the employee should receive a cellular telephone allowance:
 - Determines the appropriate monthly allowance amount based upon job responsibilities, not to exceed the Commissioners Court approved maximum of \$85.
 - Reviews the department's budget to ensure funds are available for the allowance and performs budgetary transfers, if necessary.
 - Completes the Cellular Phone Allowance Authorization form. Forms must be signed by both the Employee and the Department Head.
 - Sends the form to the County Commissioners' office, and a copy to the Treasurers office, for placement on the Commissioners Court Agenda.
 - Upon approval by Commissioners Court, sends the Treasurer's office (payroll) a copy of the Court approval. No allowance will be established without validation of cellular account number and billing in employee name.
- 4) Maintains a listing of valid cellular phone numbers and ensures that the numbers and names of department employees receiving an allowance agrees with those approved by Commissioners' Court.
- 5) Immediately notifies the Treasurer's Office (payroll) in writing upon determination that an employee should no longer receive a cellular telephone allowance. The Treasurer's Office (payroll) shall promptly perform necessary input to remove the employee's cellular telephone allowance.

Cancellation of an employee's allowance due to an extended absence is at the Department Head's discretion.

Note: Cellular contract termination fees (if assessed by service provider) will not be paid or reimbursed by the county.

Note: Department heads must inform employees receiving an allowance that it is necessary to retain copies of cellular bills for periodic Auditor/Treasurer Department verification. The billing must be in the name of the employee receiving the allowance.

COMMISSIONERS COURT

- 1) Receives department requests for additions or deletions of cellular telephone allowances.
- 2) Approves or rejects each department request.

COUNTY AUDITOR AND COUNTY TREASURER'S OFFICE (Payroll)

- 1) Receives properly approved Cellular Phone Allowance Authorization and performs the necessary input to establish the employee's approved cellular telephone allowance.
- 2) Verifies periodically that the number and amounts of cellular allowances paid to employees agrees with those on departmental records.
- 3) Contacts the department as necessary to resolve any discrepancies.
- 4) Retains the approved forms in the Treasurer's department files (payroll files).

TRANSITION OF EXISTING SERVICE

PURPOSE

To prescribe the procedure for transitioning Navarro County employees from County paid cellular telephone service to an allowance so that they can obtain their own service.

Employees with Existing Service

Department heads must prepare a Cellular Phone Authorization form for each employee currently using cellular service billed to Navarro County, if they feel the employee qualifies for an allowance. The form, along with justification of the need for a cellular phone, must be presented to the Court for approval. If the Court approves the request, the employee may have the billing for the existing service transferred into their name. It will be the responsibility of the employee to contact Hawk Electronics and change the service into their name within 30 calendar days of court approval. If validation of the change is not received, the existing Navarro County account will be disconnected on the 31st calendar day or the first workday thereafter. The allowance will not be established until billing in the employee's name is validated.

The telephone and any other associated equipment purchased by the County must be returned to the Auditor's Office if and when it is replaced, unless it is turned in for an upgrade.

If an employee chooses to use their personal cellular account rather than transferring a Navarro County number, they may do so. A copy of the bill face showing the account number and billing in the name of the employee should accompany the Cellular Phone Allowance Authorization form. Upon approval of the Court, the allowance will be

established and the existing Navarro County number will be disconnected. Navarro County equipment must be returned to the Auditor's Office.

All accounts must be removed from the Navarro County Hawk Electronics accounts prior to September 30, 2009. No money will be budgeted for payment of these accounts in the 2010 fiscal year budget. Department Heads are responsible for budgeting of cellular allowances and all payroll withholdings. Cellular allowances are subject to workers compensation and unemployment appropriations.

Any cellular telephone that is not changed to an employee name or replaced by a personal account will be disconnected no later than September 30, 2009.

SAFETY

Employees whose job responsibilities include regular or occasional driving and who use a cell phone for work-related business are expected to refrain from using their phone while driving. Safety must come before all other concerns. Regardless of the circumstances, including slow or stopped traffic, employees are strongly encouraged to pull off to the side of the road and safely stop the vehicle before placing or accepting a call. Employees who are charged with traffic violations resulting from the use of their phone while driving will be solely responsible for all liabilities that result from such actions.

CELLULAR PHONE ALLOWANCE AUTHORIZATION

NAME: _____

DEPARTMENT: _____

JOB TITLE: _____

JUSTIFICATION FOR ALLOWANCE:

DATE APPROVED/DECLINED IN COURT: _____

EFFECTIVE DATE: _____

AMOUNT: _____

ADD

REMOVE

CHANGE

By signing this form, the employee understands that they will be required to provide proof of billing for cellular telephone service in their name on a periodic basis, as deemed necessary by Navarro County.

SIGNATURES:

EMPLOYEE: _____ DATE: _____

DEPARTMENT HEAD: _____ DATE: _____