

Dickens County Commissioners' Court Policy & Procedures

CELLULAR TELEPHONE POLICY

BACKGROUND

Dickens County Commissioners' Court approved a policy August 11, 2008 to grant authorized County Officials and employees a monthly cellular telephone allowance, when having a cell phone is a requirement of the 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 at the rate of \$50.00 per month. No payment will be made by the County to add, replace, or maintain cellular phone, software and/or peripheral equipment, nor to pay any monthly cell phone plan fees. Dickens County will not be responsible for any cellular account and/or associated data service established to provide computer access.

The cellular telephone allowance is processed through the Dickens 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 Dickens County's designated 24 pay periods. No retro payments will be made.

Dickens County is currently a member of the Texas County and District Retirement System. Where applicable, retirement will be withheld and matched as defined in Dickens County's Retirement Plan approved by the Commissioners Court annually. Refer to IRS Publication 525: Taxable and Nontaxable Income.

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

Basic Allowance

Employees whose job requires them to be accessible during regular working hours will receive an allowance not to exceed **\$50.00** per month, so that they can obtain their own cell phone plans.

JUSTIFICATION OF ALLOWANCE

Departments should review employees' job functions in order to justify establishment of cellular phone allowances. An employee that 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 payroll deduction to be made.

The Department Head must submit each new cellular telephone 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

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:
 - Reviews the department's budget to ensure funds are available for the allowance and performs budgetary transfers, if necessary.
 - Places the request on Commissioners' Court Agenda and secures approval.
 - If approved by Commissioners Court, the Treasurer's Office (payroll) shall receive a copy of the Court approval and perform necessary input to establish the employee's approved cellular telephone allowance. No allowance will be established without validation of cellular account number and billing in employee name.
- 4) Ensures that the number and names of department employees receiving an allowance agrees with those approved by Commissioners' Court. Maintains a listing of such telephone number.
- 5) Maintains and reviews monthly, a report of department employees receiving cellular telephone allowances and the approved amount.

Upon determination that an employee should no longer receive a cellular telephone allowance:

- Department Head shall immediately notify the Treasurer's Office (payroll) writing.

- 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: Departments must discuss with employees receiving an allowance. 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 TREASURER'S OFFICE (PAYROLL)

- 1) Receives properly approved department forms and updates payroll records.
- 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 Dickens 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 Dickens 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 Caprock Cellular and change the service into their name within 30 calendar days of Court approval. If validation of the change is not received, the existing Dickens 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 Purchasing Department if and when it is replaced.

If an employee chooses to use their personal cellular account rather than transferring a Dickens 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 Cell Phone Authorization form. Upon approval of the Court, the allowance will be established and the existing Dickens County number will be disconnected. All equipment must be returned to the Purchasing Department.

All accounts must be removed from the Dickens County Caprock Cellular accounts prior to October 1, 2008. No money will be budgeted for payment of these accounts in the 2008-2009 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 October 1, 2008.

APPROVED BY COMMISSIONERS COURT ON

August 11, 2008

AMENDED BY COMMISSIONERS COURT ON

OCTOBER 14, 2013