

Memorandum  
Office of the Administrator  
County of Lexington

January 10, 2013

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**TO:** Department Heads

**FROM:** Finance Department

**Departmental Budget Request Due to Administration Office 2-15-2013 at 9:00AM**

**Subject: Submission of Department Budget Requests**

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Attached are the forms and instructions for how your department budget request should be submitted. These forms should be filled out along with supporting narrative justifications. The budget narrative justifications should be formatted just like the *example* attached. You should have already started preparing these documents. Please DO NOT duplex any sheets submitted, and each section (I through VI) should begin on a new page. If you have any questions about the format, please contact the Finance Department at Ext. 8105 for assistance prior to preparing these documents. Electronic files are available upon request.

Included in your package of information you will also find a comprehensive listing of operating expense codes. Please use the additional information and your best judgment in determining the proper operating expense accounts to be used in your departmental budget.

**Special note for General Fund Departments:**

**Please submit Section I budget sheet again this year to help recap your department's revenues and expenditures.** If your department receives revenues, Section I should recap the information and totals on your Section II Proposed Revenues worksheet. If your department does not receive revenues, write "Not Applicable" on the first line. **All departments will report a Total Appropriation amount on Section I.** This amount should be the same as the Total Budget Appropriation figure at the bottom of your Section III form.

**Special note for Special Revenue Funds:**

Special Revenue Funds are balanced based on the amount of revenue that fund is budgeted to receive. If a Special Revenue Fund looks like it will not be receiving the budgeted revenue in FY 2012-2013, please let Finance (Grants Manager) know, this way the current budget for that Fund can be adjusted to balance with the projected revenue. Ext. 8105

**Special note for New Programs:**

Follow the instructions in the Departmental Budget request Guidelines. New programs need to be prepared separately. If you need help contact the Finance Department before preparing the sheets in order to cover specific instructions.

### **ADDITIONAL INFORMATION:**

Risk Management at Ext. 8225 will help you with all Insurance cost on the following types:

Building Insurance, Burglary Insurance, Vehicle Insurance, Comprehensive Insurance, Professional Liability Insurance, General Tort Liability Insurance, Surety Bonds, and all other Insurance types not listed.

For employee insurance cost, please use **\$7,800** per employee (or \$650 per month). Finance will adjust the insurance cost if needed.

The FICA employer portion is **7.65%**, SCRS employer portion is **10.60%** and the PORS employer portion is **12.84%**.

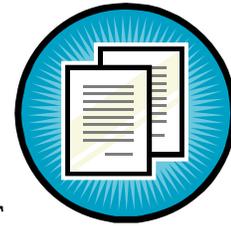
### **ANNUAL INFLATION (CPI) ADJUSTMENT TO COUNTY FEES (CPI – 2.07%):**

All major county set fees for services shall be reviewed annually as part of the budget process to adjust for any warranted inflationary adjustment (CPI), but not in excess of market comparables. (Fees established by specific statute would not be covered by this policy.) The CPI adjustment shall be the same as that used for other budget adjustments. Both existing and proposed fee rates and annual revenue estimates shall be included as part of the departmental budget request by each respective department each budget cycle. Also, because of the intent to cover services provided by the cost to provide those services, as part of this annual review, each fee-based revenue shall be compared to its total cost (direct and indirect).

These major fees include, but are not limited to the following:

- Ambulance fees
- Building permits
- Mobile home permits
- Subdivision regulation fees
- Stormwater management fees
- Map & aerial sales
- Zoning ordinance fees
- Landscape ordinance fees
- Sign Sales

Thank you for your cooperation.



**COUNTY OF LEXINGTON: FINANCE DEPARTMENT**  
**Departmental Budget Request Guidelines**  
**Fiscal Year 2013 - 2014**  
**(Arrangement of documents to be submitted)**

**Sections:**

**I. FUND SUMMARY/DEPARTMENTAL SUMMARY (Excel Worksheet)**

Simply fill out the form sent to you to summarize your total departmental revenue and expenditures budget request. If you recreate this form yourself, **DO NOT** change the format or the orientation. Amounts on this form should equal the summary of revenues (**Section II**) and the departmental budget request summary (**Section III**).

**II. SUMMARY OF REVENUES (Excel Worksheet)**

Include last two fiscal years actual, current year-to-date, current fiscal year total estimates, and next fiscal year projections. This section should present a summary of user fees and other revenues generated by or used in support of this department's operations. If you recreate this form yourself, **DO NOT** change the format or the orientation. Amounts on this form should equal your amounts in your line item justification (**Section VI. A**).

For Special Revenue and Enterprise Funds: Revenue summary sheets are being supplied and should be filled out in agreement with this summary.

**III. DEPARTMENTAL BUDGET REQUEST SUMMARY (APPROPRIATIONS) (Excel Worksheet)**

Simply fill out the form sent to you to summarize your total departmental expenditures budget request. If you recreate this form yourself, **DO NOT** change the format or the orientation. Amounts on this form should equal your amounts in your line item narrative justification (**Section VI. C**).

***NOTE:** The personnel section on the budget sheet supplied from Finance has not been filled in as in recent years. Please use the **Dec 12-13** amended amounts in this section. If you have changes in the personnel section, use the new program sheets. (grade change or adding a new position)*

**IV. CAPITAL ITEM REQUEST WORKSHEET FORM(S) (Excel Worksheet)**

This form is used to summarize specific capital items requested. Each line should reflect quantity, description, and amount. If you recreate this form yourself, **DO NOT** change the format or the orientation. Amounts on this form should equal your amounts in your line item narrative justification (**Section VI. D**); this section is to summarize requests only. The totals from this form should match the totals on the Departmental Budget Request Summary (**Section III**).

**(Please Format Sections V and VI - TOP .5"; BOTTOM 1"; LEFT and RIGHT SIDE 1"; and use FONT - Times New Roman, FONT STYLE - Regular, SIZE 10)**

**V. PROGRAM OVERVIEW (Word Document)**

This should be a narrative explanation of your department's mission and objectives. The overview includes: Service levels (i.e. deeds recorded, POs issued, arrests made, etc.) Include last two fiscal years actual, current year-to-date, current fiscal year total estimates, and next fiscal year projections.

## VI. LINE-ITEM NARRATIVES (Word Document)

This section should contain narratives mathematically justifying budget requests for each line-item. (i.e.; qty., unit price, taxes, freight, and installation etc.) Arrangement should be as follows:

- A. Revenue - explanation and mathematical estimates
- B. Personnel - Listing of current positions  
- Organizational Chart  
\*\* Any new positions will need justification and any related annual operating costs that will be required in a **New Program Budget form** (i.e. new personnel for a fire station)
- C. Operating - expenditure justification and mathematical cost calculations
- D. Capital - capital item justification and mathematical cost calculations

### ADDITIONAL INFORMATION NEEDED APPENDIX - (NOT TO BE PUBLISHED)

#### Miscellaneous and statistical data

This section should be used to report: **(Put each item on a separate page, this information will be used internally only)**

#### Sections:

- A - 1. Listing of vehicles in department denoting liability and/or comp insurance coverage.
- A - 2. Listing of office telephones, pagers, and cell phones by user.
- A - 3. 800 MHZ Radios and how many are on a maintenance contract. (contact - Public Safety and Law Enforcement for this information)

All should tie in with the line-item narratives of each.

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Format should be in accordance with the attached examples, and should be arranged in account number sequence. **(Put page numbers on top of page and leave a half inch on top and one inch margin on both sides and bottom)**

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**NOTE: NEW PROGRAMS TO BE SUBMITTED SEPARATELY FOLLOWING SAME ORGANIZATION FORMAT AS ABOVE.**

#### Examples include:

- New Positions or Grade Changes
- New operating Systems (ie. paper book to computer system)
- Increase service levels (ie. Costs to improve response time)
- New building or facilities (ie. New fire station)