

Memorandum
Office of the Administrator
County of Lexington



TO: Department Heads

FROM: Finance Department

DATE: January 13, 2016

SUBJECT: Departmental Budget Request Due to Administration Office 2-12-2016 at 9:00AM

Submission of Department Budget Requests

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.

On the Finance Department webpage, you will be able to 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 2015-2016, please let Jennifer Harmon (Grants Manager) know, this way the current budget for that Fund can be adjusted to balance with the projected revenue. Ext. 8110

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:

Please contact Ryant Johnson in HR/Risk Management at Ext. 7072 regarding any questions related to the Personnel rates listed below:

Personnel:

511112 - FICA	7.65%
511113 - State Retirement (SCRS)	11.06%
511114 – Police Retirement (PORS)	13.74%
511120 – Employee Insurance	\$7,800
511130 – Workers’ Compensation	* Please use the table below for WC rates

WORKERS’ COMPENSATION RATES

<u>Code</u>	<u>Classification</u>	<u>Rates</u>
3724	Electric/Radio Tech	9.78
4299	Printer	3.06
5191	Office Machine Installation	1.13
5403	Carpentry – NOC	19.24
5474	Painting or Paper Hanging	11.19
5506	Street or Road Paving	8.28
6217	Excavation – Landfill	8.32
7370	EMT	9.51
7380	Driver/Delivery	5.19
7590	Garbage Works – Station Attendant	5.35
7704	Firemen	5.86
7720	Police & Drivers	3.46
8380	Automobile Garage	4.65
8810	Clerical	0.31
8820	Attorney & Staff	0.37
8831	Animal Control	2.40
9015	Buildings – NOC	4.61
9101	School Crossing Guard	2.96
9402	Street Cleaning	8.26
9403	Garbage Collection	0.26
9410	Municipal Employees	2.75
9501	Paint – Shop Only	3.61

Please contact Ed Salyer in HR/Risk Management at Ext. 8512 regarding any questions related to the Operating rates listed below:

Operating:

520209 – Drivers History	\$8.00 per DMV report (applicable departments)
520302 – Drug Screening Services	\$40.00 per drug test \$15.00 per alcohol test \$50.00 after hours drug test (post accident) \$50.00 after hours alcohol test (post accident)
520305 – Infectious Disease Services	\$243.00 total Hepatitis B vaccination series \$58.00 per antibody titer test
524000 – Building Insurance	Budget 3% over the amended Dec. 2015 budget amount
524100 – Vehicle Insurance	\$546.00 per vehicle
524101 – Comprehensive Insurance	Contact HR/Risk Management for a quote

524201 – General Tort Liability Ins.

Budget 3% over the amended Dec. 2015 budget amount

524202 – Surety Bonds

* Only the departments listed below (Individual Bonds only):

1000-101200 – \$710.00

1000-101400 – \$1,600.00

1000-101700 – \$1,210.00

2950-101700 – \$350.00

1000-102000 – \$355.00

1000-141100 – \$705.00

1000-141300 – \$400.00

1000-141500 – \$1,870.00

1000-142000 – \$5,910.00

1000-151100 – \$400.00

ANNUAL INFLATION (CPI) ADJUSTMENT TO COUNTY FEES (CPI – TBD):

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.