Memorandum
Office of the Administrator
County of Lexington

January 10, 2012

TO: Department Heads

FROM: Finance Department

Departmental Budget Request Due to Administration Office 2-17-2012 at 9:00AM

Subject: 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.

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:

A new Section I budget sheet has been added to 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 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 2011-2012, 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:

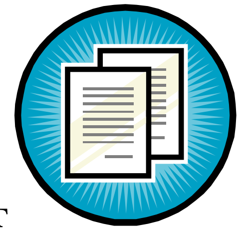
Building Insurance, Burglary Insurance, Vehicle Insurance, Comprehensive Insurance, Professional Liability Insurance, General Tort Liability Insurance, Surety Bonds, and all other Insurance types not listed.

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 **12.30%**.

Thank you for your cooperation.

/rcp



COUNTY OF LEXINGTON: FINANCE DEPARTMENT
Departmental Budget Request Guidelines
Fiscal Year 2012 – 2013
(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 your amounts in your line item narrative justification.

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. **DO NOT** enter narrative justification on this form (narrative to be included in **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 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.

NOTE: *The personnel section on the budget sheet supplied from Finance has not been filled in as in recent years. Please use the* ***Dec 11-12*** *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. **DO NOT** enter narrative justification on this form (narrative to be included in **Section VI. D.**); this section is to summarize requests only. If you prepare your own capital summary **DO NOT** change the format. Totals from this form should be entered 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 estimate.
B. Personnel - Listing of current positions
 - Organizational Chart
 (any new positions will need justification and related annual operating costs required (i.e. personnel for a fire station) as a **New Program**
C. Operating - expenditure justification and mathematical cost calculation
D. Capital – capital item justification and mathematical cost calculation

COUNTY OF LEXINGTON: FINANCE DEPARTMENT
Departmental Budget Request Guidelines
Fiscal Year 2012 – 2013
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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. <u>(Put page numbers on top of page and leave a half inch on top and one inch margin on both sides and bottom)</u>

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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)