

Administrative Reimbursement Rates

Purpose:

The Administrative Reimbursement Rate has been established for the purpose of determining a budgeted rate to charge user departments and funds their share of the central service costs in the general fund.

General Approach:

Central service costs identified in the Administrative Reimbursement Rate are adopted department and non-department budgeted expenditures in the current fiscal year for the general fund. These costs represent administrative overhead that provides a benefit to the user departments.

Allocation of Budgeted Costs:

The following outlines the budgeted costs used to determine the Administrative Reimbursement Rate:

1. Identified general fund department total budgeted expenditures that are administrative overhead to the County; listed below:
 - Office of the Mayor
 - Board of County Commissioners and support offices
 - County Attorney's Office
 - Office of Management and Budget
 - Finance
 - Human Resources
 - Audit and Management Services
 - American with Disabilities Act Division in the Internal Services Department
 - Commission on Ethics
 - Office of the Inspector General
 - Communications and Customer Experience, non-service level agreement activities
 - Emergency Management
 - General Government Improvement Fund, projects and debt payments of countywide significance
2. Identified general fund non-departmental budgeted expenditures that provide are administrative overhead to the County; listed below:
 - Employee Awards
 - Employee Background Checks
 - Employee Physicals
 - Employee Training
 - Employment Ads
 - External Audit
 - General Publicity
 - Management Consulting
 - Memberships
 - Outside Legal/Lobbyist
 - Outside Printing
 - Promotional
 - Radio Public Information

- Sign Language Interpreters
 - Operating Reserves
 - Emergency Contingency Reserve
3. Identified Total Operating Budget, excluding Aviation Operating Budget

ADMINISTRATIVE REIMBURSEMENT CALCULATION FOR FY 2024-25 Using FY 2023-24 Budget

Estimated Value of General Support to All Departments (Numerator)

	FY 2023-24 General Fund Budget	
<u>Staff Departments</u>		
Mayor's Office	9,058	4.87%
BCC, BCC Auditor, and Agenda	40,429	21.74%
County Attorney's Office	30,974	16.66%
OMB	5,709	3.07%
Human Resources	10,675	5.74%
AMS	4,137	2.22%
ADA division (ISD)	674	0.36%
Ethics	2,717	1.46%
OIG	3,633	1.95%
Emergency Management	9,720	5.23%
Genral Government Improvement Fund, projects and Debt of CW significance	2,460	1.32%
<u>Finance</u>	16,733	<u>9.00%</u>
	<u>Subtotal</u>	<u>136,919</u>
		<u>73.63%</u>
<u>General Government</u>		
Employee Ads	250	0.13%
Employee Awards	300	0.16%
Employee Background Checks	80	0.04%
Employee Physicals	1,500	0.81%
Employee Training	300	0.16%
External Audit	800	0.43%
General Publicity	100	0.05%
Management Consulting	1,300	0.70%
Memberships	750	0.40%
Promotional	100	0.05%
Radio Public Information	150	0.08%
Sign Language Interpreters	30	0.02%
Outside Printing	100	0.05%
Outside Legal/Lobbyist	1,500	0.81%
Emergency Contingency Reserve	5,000	2.69%
<u>Operating Reserves, excludes In-Kind</u>	36,783	<u>19.78%</u>
	<u>Subtotal</u>	<u>49,043</u>
		<u>26.37%</u>
<u>TOTAL</u>	<u>185,962</u>	<u>100.00%</u>

Total Operating Budget (Direct) with Adjustments (Denominator)

Total Operating Budget	\$ 7,344,551
Total Aviation Operating Budget	(634,016)
Total Operating Budget (excluding Aviation)	6,710,535
General Support Costs	(185,962)
ADJUSTED TOTAL	\$ 6,524,573

FY 2024-25 Administrative Rate 2.85%

Application of Administrative Reimbursement Rate to User Department Operating Budget:

User departments will apply the budget year Administrative Reimbursement Rate to their operating budget as entered in the Resourcing for Results Online (RFRO) system. This will ensure that the application of the rate is standardized across all user department expenditures and assist with determining the results of the calculation.

Below is an example of how the administrative rate should be applied to a user department operating budget to determine next year's administrative reimbursement from the user department to the general fund.

**REPORT: DEPARTMENTAL SUMMARY
OFFICE OF THE WIDGETS
(\$ in 000s)**

**Fund: Z0001 - WIDGET PROPRIETARY FUND
A) OPERATING BUDGET - REVENUES AND EXPENDITURES**

#	REVENUE	Proposed Budget
1	Carryover	\$4,315
2	Widget Production Revenue	\$5,079
3	TOTAL REVENUE	\$10,078
4		
5	EXPENSE	
6	Salary	\$2,549
7	OverTime Salary	\$
8	Fringe Benefits	\$1,383
9	OverTime Fringe	\$
10	Court Costs	\$
11	Contractual Services	\$744
12	Other Operating	\$1,383
13	Charges for County Services	\$885
14	Grants to Outside Organizations	\$
15	Capital	\$567
16	TOTAL OPERATING EXPENDITURES	\$7,511
17	Transfers	\$
18	Distribution of Funds In Trust	\$
19	Debt Service	\$
20	Depreciation, Amortizations and Depletion	\$
21	Reserve	\$2,567
22	Intradepartmental Transfer	\$
23	TOTAL NON-OPERATING EXPENDITURES	\$2,567
24		
25	TOTAL EXPENSE	\$10,078

Take the value from Total Operating Expenditures (line 16) = \$7,511
Multiply by next year's Administrative Reimbursement Rate from Budget Manual 2.88%
Amount of next year's Administrative Reimbursement to the General Fund \$216

As a department's budget gets updated and revised from the initial budget submission and vetted during the budget development process, user departments are responsible for informing their OMB budget

analyst of any changes to next year's administrative reimbursement. Ultimately, user departments must communicate the final Administrative Reimbursement Rate amount based on the department's proposed operating budget at the close of the budget development process (late May/early June).

For reference, below are the adopted budgeted administrative reimbursement by user departments. Please inform your OMB Budget Analysts of any changes or concerns with the amounts below.

Department	FY 23-24
	Adopted
Art in Public Places	34
Cultural Affairs	994
Aviation	3,734
Fire Rescue	15,592
Homeless Trust	52
Procurement	547
Library	2,642
PROS (Special Taxing District)	733
PHCD	2,245
RER	5,056
Seaport	2,838
Solid Waste Management	8,621
Tourist Tax	724
Surtax	175
DTPW (Rickenbacker Causeway)	194
DTPW (Venetian Causeway)	69
DTPW (PTRD)	124
DTPW (SWU)	631
Water Sewer	25,010

(Dollars in thousands)