

MARION COUNTY FY2008-09 BUDGET
APPENDIX D
BUDGET PARAMETERS

MARION COUNTY
Budget Parameters FY2008-09

REVENUES

1. Follow the recommendation of the Council of Economic Advisors for forecasting general fund revenues. Review non-general fund revenue forecasts with the Council for their judgment on reasonableness of assumptions.
2. Adopt the recommendation of the Treasurer that interest income be calculated at a rate of return of 4.0% on pooled investments. This rate applies to all funds.

PERSONAL SERVICES COSTS

3. All pay units are to be budgeted with a 3.0% cost-of-living (COLA) increase for preliminary budget purposes. All COLA budget amounts are subject to further review and possible adjustment prior to department submission of final budgets.
4. For all units, health insurance (medical and dental) will be budgeted at a composite rate of \$1,029 per month per FTE, including FTE of 0.5 or greater. The rate is calculated as the average of \$980 for the first one-half of the fiscal year (e.g., July 1 – Dec. 31, 2008) and \$1,078 for the second one-half of the fiscal year (e.g., Jan. 1 – June 30, 2009). The total is allocated to medical \$919 and dental \$110.
5. PERS expenses will be budgeted at 12.5%.
6. Departments must fully justify the use of temporary workers for each department program. *This is now a standard practice.*
7. All new positions included in new and expanded program decision packages will be budgeted for 22 pay periods (there are 26 pay periods in a year). Vacant positions will be eliminated in accordance with current county administrative policy and procedures. Budgeting of new positions for less than a full year recognizes the time needed for recruitment and hiring; elimination of vacant positions also addresses over-budgeting for personal services. *This is now a standard practice.*

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MATERIALS AND SERVICES

8. No automatic inflationary increases in materials and supplies will be allowed in the budget for either general fund or other departments. *This is now a standard practice.*
9. One-time materials and services appropriations in the 2007-08 budget shall be removed from the budget request (i.e., contractual services for a specific project, start up costs, etc.). . *This is now a standard practice.*
10. All light duty vehicles belong to the Marion County fleet. For departments assigned light duty vehicles, lease, repair and maintenance will be charged to departments in accordance with fleet management policy and procedures. The pool vehicle program remains the same as FY2007-08.

ELECTRONIC EQUIPMENT

11. Purchases or leases of all computer desktop, laptop and other computer equipment, printers, copiers, scanners, digital cameras, multi-media machines, and other electronic devises that require network access must be approved by the Information Technology Department before inclusion in departmental budgets. *This is now a standard practice.*

CAPITAL OUTLAYS

12. All capital outlays including capital acquisitions and capital improvement projects must be requested on the appropriate budget forms and must provide specific project information, justification, and long-term budget forecasts. *This is now a standard practice.*
13. Departments must submit requests to carry forward capital improvement project appropriations from FY 2007-08. If a project has not been started, a new request must be submitted for prioritization against other new requests. Capital outlay and capital improvement project policies and procedures must be followed. *This is now a standard practice.*
14. The budget officer will recommend the amount of general fund resources to be set aside for capital outlay appropriations. These amounts will be managed in the capital improvement projects fund. *This is now a standard practice.*

ADMINISTRATIVE CHARGE ALLOCATIONS

15. Central services departments will be required to prepare their budgets prior to other departments to ensure that the amount of administrative charges to be allocated to the other departments is firm. *This is now a standard practice.*

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CONTINGENCIES

16. The budget officer will determine and recommend an amount to be budgeted for general fund contingency. General fund departments may **not** budget for contingency. *This is now a standard practice.*

17. The budget officer will determine and recommend an amount to be held as contingency for the capital improvements projects fund in addition to contingencies budgeted in individual projects in accordance with existing county capital outlay appropriations policy. *This is now a standard practice.*

18. Departments may not budget contingency amounts of more than 10% of the total fund requirements in funds with a majority of non-general fund revenue without budget officer permission. Available amounts in excess of the 10% must be budgeted in unappropriated ending fund balance.

DECISION PACKAGES

19. All requests for new programs and program enhancements must be submitted as individual decision packages. Departments must carefully consider submitting decision packages requests. Decision packages are not meant to reflect a department's entire wish list and few general fund decision packages will be approved due to financial constraints. *This is now a standard practice.*

20. Departments that propose to continue programs, projects or special activities no longer supported by outside funding or requiring a shift in funding from the prior year, must submit a decision package to do so, clearly identifying new or proposed financing sources. This must be done within the conditions of the restrictions on backfills policy regarding general fund resources.

21. All decision packages will be included in the total department requested budget. They will be removed from the budget if the budget officer does not approve their inclusion in the budget at the budget officer proposed stage. Departments may not submit two or more decision packages that are for similar purposes as alternatives.

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