

# **Administrative Reimbursement Rates**

## **Administrative Reimbursement Rate – Calculation and Application**

### **Purpose**

The Administrative Reimbursement Rate provides a standardized method for allocating centralized administrative costs funded by the General Fund to user departments and funds. These costs represent overhead for central services that support County operations.

### **General Approach**

The rate is based on budgeted expenditures for General Fund departments and General Government Non-Departmental entities that provide countywide administrative support. Costs are allocated proportionally based on each department's operating budget.

### **Allocation of Budgeted Costs**

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

- **General Fund Department Total Budgeted Expenditures:**
  - Office of the Mayor
  - Board of County Commissioners and support offices
  - County Attorney's Office
  - Office of Management and Budget
  - Clerk of the Court and Comptroller (Finance and Auditor Functions)
  - Human Resources
  - Internal Compliance
  - American with Disabilities Act Division in the Internal Services Department
  - Commission on Ethics
  - Office of the Inspector General
  - Emergency Management
  - General Government Improvement Fund, projects and debt payments of countywide significance
  
- **General Fund Non-Departmental Budgeted Expenditures:**
  - Employee Awards
  - Employee Background Checks
  - Employee Physicals
  - Employee Training
  - Employment Ads
  - External Audit
  - General Publicity
  - Management Consulting

## **Administrative Reimbursement Rates**

- Memberships
- Outside Legal/Lobbyist
- Outside Printing
- Promotional
- Radio Public Information
- Sign Language Interpreters
- Operating Reserves
- Emergency Contingency Reserve

### **Administrative Reimbursement Rate Formula**

Administrative Rate = (Total General Support Costs ÷ Adjusted Total Operating Budget) × 100

### **FY 2025-26 Administrative Reimbursement Rate and Calculation**

The Administrative Reimbursement Rate for FY 2025-26 is **2.61%**. Departments must use this rate for determining the Administrative Reimbursement to be paid to the General Fund.

### **Example Calculation**

Department Operating Budget:	\$50,000,000
Administrative Rate:	<u>X 2.61%</u>
Administrative Reimbursement Amount:	<u>\$ 1,305,000</u>

### **Application of Administrative Reimbursement Rate**

Departments must apply the approved Administrative Reimbursement Rate to their proposed operating budget in the RFRO system. This ensures consistency across all departments and accurate calculation of reimbursements.

### **Administrative Reimbursement Rate Responsibilities**

- Notify OMB analyst of any changes during budget development.
- Confirm final reimbursement amount aligns with proposed operating budget by late May/early June.
- Review adopted reimbursements and report discrepancies promptly.

## Administrative Reimbursement Rates

### ADMINISTRATIVE REIMBURSEMENT CALCULATION FOR FY 2026-27 Using FY 2025-26 Budget

#### Budgeted Value of General Support to All Departments

		<b>FY 2025-26 General Fund Budget</b>
<b><u>Staff Departments</u></b>		
Mayor's Office	\$	8,953
BCC, BCC Auditor, and Agenda		48,462
County Attorney's Office		37,609
OMB		5,986
Human Resources		12,270
Internal Compliance		4,732
ADA division (ISD)		480
Commission on Ethics		3,470
Inspector General		1,582
Emergency Management		9,469
General Government Improvement Fund, Projects and Debts of CW significance		15,261
<u>Clerk of Court and Comptroller (Finance and Audit Functions)</u>		<u>21,048</u>
	<u>Subtotal</u>	<u>169,322</u>
<b><u>General Government</u></b>		
Employee Ads	\$	103
Employee Awards		300
Employee Background Checks		80
Employee Physicals		1,500
Employee Training		300
External Audit		907
General Publicity		30
Management Consulting		413
Memberships		750
Promotional		30
Radio Public Information		50
Sign Language Interpreters		30
Outside Printing		30
Outside Legal/Lobbyist		2,600
Emergency Contingency Reserve		5,000
<u>Operating Reserves, excludes In-Kind and Future Services Reserve</u>		<u>16,650</u>
	<u>Subtotal</u>	<u>28,773</u>
<b><u>Total Budgeted Value Of General Support (Numerator )</u></b>	<b><u>\$</u></b>	<b><u>198,095</u></b>
<b><u>Total Operating Budget with Adjustments</u></b>		
Total Operating Budget	\$	8,575,606
Adjustment for Aviation Total Operating Budget		(774,751)
Adjustment for General Support Costs		(198,095)
<b><u>Total Adjusted Operating Budget (Denominator )</u></b>	<b><u>\$</u></b>	<b><u>7,602,760</u></b>
<b>FY 2026-27 Administrative Rate</b>		<b>2.61%</b>

## Administrative Reimbursement Rates

### FY 2025-25 Departmental Adopted Administrative Reimbursement Amounts

Department	FY 2025-26 Adopted
Art in Public Places	\$ 34
Aviation	4,492
Cultural Affairs	970
Fire Rescue	19,526
Homeless Trust	72
Housing and Community Development	2,699
Library	3,094
PROS (Special Taxing District)	775
Regulatory and Economic Resources	5,968
Seaport	3,574
Solid Waste Management	7,657
Strategic Procurement	598
Tourist Tax	724
Tourist Surtax	183
DTPW (Rickenbacker Causeway)	217
DTPW (Venetian Causeway)	90
DTPW (PTRD)	137
DTPW (SWU)	772
Water Sewer	29,434
<b>Grand Total (Dollars in Thousands)</b>	<b>\$ 81,016</b>

Above, are the adopted budgeted administrative reimbursement by user departments.

Please inform your OMB Budget Analysts of any changes or concerns with the amounts above.