

# Gunnison County Colorado

## Budget Instructions for Fiscal Year 2009

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## Introduction

Included in this packet are instructions for the documents you will need to complete your budget request. The Finance Department has provided this information to help streamline the budget process and reduce communication errors that might occur during this process.

Below is a summary of the forms:

<u>FORM</u>	<u>WHEN TO USE</u>	<u>SUBMITTAL DEADLINE</u>
Revenue Estimates	Required if applicable	August 15
Additional Staffing Request	Optional - to request additional full-time, part-time, seasonal, temporary staff or an increase in current staff hours or overtime	August 15
IT Equipment & Software Request	Optional - to request equipment or software that will be charged in computer fees	August 15
Staffing Allocation Worksheets	Required if applicable	August 29
Budget Worksheet	Required by all	August 29
Budget Enhancement Request	Optional - to request an increase over and above your department's target amount or prior-year budget  -or- to provide justification for major contracted services expenditures (\$5,000 or more) that are typically non-recurring (i.e. legal, consulting, engineering, surveying, etc.)	August 29
Capital Outlay Request	Optional-to provide a description and justification for capital purchases not included in the Capital Improvement Plan	August 29
Supplemental Information	Optional - to provide any additional information that you feel would support your budget request	August 29
Department Narrative	Required by all	December 31

The above forms **must** be submitted to the Finance Department in a timely manner in accordance with the budget schedule to allow for proper analysis, data entry, and compilation time.

As always, the Finance Department is excited to work with each of you to create yet another successful budget. Thank you in advance for your assistance and patience during this important process!

## **Revenue Estimates**

Purpose	Submittal Deadline
For those departments that must provide revenue estimates to the Finance Department, this section includes some guidelines for recording income.	August 15

Revenue Estimates are required for all General Fund departments that generate revenue.

### **Recording Income**

Income received by the County must be recorded on its books in accordance with generally accepted accounting principles and state budget law.

General Rule: Any ongoing, regularly received revenue must be anticipated and budgeted as revenue.

Examples of miscellaneous income which must be recorded and budgeted as revenue:

1. Vending machine commissions
2. Pay phone commissions
3. Labor reimbursements
4. Copies in any format: paper, microfilm, microfiche, other
5. Sale of any materials
6. Bad check charges
7. Printouts of information
8. Work release payments from inmates
9. Sale of construction plans, standards and permits
10. Witness fees paid by State of Colorado

Income that may be recorded as reductions of expenditures (provided the income is received in the same calendar year in which the expenditure was made):

1. Refunds for overpayments/duplicate payments, or for the return of unused goods or services.
2. Restitution for damage to County property, if the property was repaired or replaced at outside expense by the Department/Office.

### **Procedures for Completing Form**

1. Enter the 2008 projected amounts by entering *your best estimate* of the amount that will be attributable to the 2008 budget year.
2. Enter the 2009 budget amounts with *your best estimate* of the amount you expect to receive during 2009.
3. Add descriptions and amounts of new revenue sources for 2009 if needed.

## **Additional Staffing Request Form**

Purpose	Submittal Deadline
To provide justification for new full-time equivalent (FTE) requests, including full-time, part-time, seasonal, temporary, overtime, and hourly increases.	August 15

All requests for new positions must be submitted to the Finance Department on this form. If more space is needed, please submit additional pages.

### **Procedures for Completing Form**

1. Indicate on the form whether the request is for a full time (2080 hours annually), part time position, paid overtime hours or a reclassification to be reviewed by the Classification/Compensation Committee.
2. If the request is for part time or overtime, indicate the *annual* number of hours requested.
3. Indicate whether this request is of a temporary (2009 only) or continuing nature.
4. Describe the duties (job description) of this position and the specific services or tasks to be accomplished through the addition of this FTE.
5. When providing justification information for this position, please address the following points:
  - a. What would be the benefit to your department if this position were approved?
  - b. Would this position generate revenue?
  - c. Are there any costs that may be offset by this additional FTE?
6. Some examples of funding sources that you might choose to describe in item IV include cost cutting or revenue raising strategies, grants, contracts for services, excess available fund revenue, etc. If "excess available fund revenue" is your recommended fund source, your request will be included with all of the other budget requests for additional staffing and excess operating costs. The Board of County Commissioners will prioritize these requests in determining how to allocate the excess available fund revenues (if any).

### **Notes**

1. The Personnel Department will compute the additional salary and benefit costs for these requests and include them in a summary of all additional staffing requests.
2. If you would like additional guidance on this form, please contact the Personnel Department.

## Personnel Information:

### Calculation of Full Time Equivalents (FTE)

All approved personnel positions including both full time and part time positions are calculated on an F.T.E. basis.

As in the past, the Personnel Department will input the dollar amounts required to fund these salary and benefits amounts.

Example: Calculation of F.T.E.'s - Department X

A. Number of Authorized Full Time Positions	6.0 FTE's
B. Equivalent Number of Part Time F.T.E.'s *	<u>1.2</u> FTE's
C. Total Authorized F.T.E. Base Number	7.2 FTE's

* Detail:	Secretary	32 Hours/Week
	Clerk Typist I	<u>16</u> Hours/Week

TOTAL 48 Hours/Week = 1.2 F.T.E.'s

### Retirement/Termination Allowances

If you know of specific employees in your department that will be retiring next year and who will have substantial sick and vacation leave payoffs, please contact the Personnel Department for budgeting purposes for 2009.

### Personnel Authorizations

Please see the following page for a list of 2008 personnel authorizations. The FTE's detailed include full time, scheduled part time, intermittent part time and seasonal and overtime.

A description of the current authorized positions for your department(s) can be found in the 2008 Gunnison County Adopted Budget.

For additional information regarding your department's current staffing authorization, please contact the Personnel Department.

**2008 PERSONNEL AUTHORIZATIONS - FULL-TIME EQUIVALENTS**

<b>GENERAL FUND</b>	
Commissioners	3.00
County Attorney	5.00
Planning	10.56
Administration	2.90
Geographic Information Services	1.15
Personnel	0.85
Clerk & Recorder	7.25
Elections	1.16
Treasurer	4.00
Assessor	11.00
Facilities Maintenance	3.36
Finance	6.00
Sheriff	14.24
Detention Center	13.11
Coroner	1.00
Emergency Management	1.00
Senior Resources	1.60
Multicultural Resources	1.60
Public Health Nurse	8.92
Victim Assistance	1.40
Juvenile Diversion	0.62
Alternative Services	1.50
Extension Service	3.25
County Fairgrounds	2.43
Weed District	1.17
Veterans' Office	0.15
Historic Preservation	0.07
Senior Citizens	1.79
<b>TOTAL GENERAL FUND</b>	<b>110.08</b>
<b>PUBLIC WORKS</b>	
Administration	3.00
Allocated Employees	37.32
Water and Sewer	1.89
Solid Waste	5.21
<b>TOTAL PUBLIC WORKS</b>	<b>47.42</b>
<b>HUMAN SERVICES</b>	<b>16.50</b>
<b>AIRPORT</b>	<b>8.98</b>
<b>LIBRARY</b>	<b>9.50</b>
<b>HOUSING AUTHORITY</b>	<b>6.08</b>
<b>ISF-II (INFO TECHNOLOGY/MAPPING)</b>	<b>3.85</b>
<b>HEALTH INSURANCE</b>	<b>0.15</b>
<b>GRAND TOTAL</b>	<b><u>202.56</u></b>

## ***IT Equipment & Software Request Form***

Purpose	Submittal Deadline
To provide a description and justification for new and replacement equipment and software for computers, phones, internet, and photocopy to be charged in 2009 ISF-II fees.	August 15

Be sure to request replacements for *worn-out equipment*, *new software requirements*, and *anticipated new staff*. Equipment is replaced by request only, not according to a standard replacement schedule.

### **Procedures for Completing Form**

1. Provide a detailed description of the requested computer equipment, software, phone equipment, internet connections, photocopy equipment.
2. Indicate whether the requested item is new or is a replacement (replacements may not increase the current fees paid to ISF-II).
3. Provide your best estimate for the acquisition cost for this item. If there are supplemental costs for placing the requested item into service, please add these to the total cost. The IT Department may be able to help you determine an appropriate cost for your requested item.
4. Provide a complete justification for each item requested. Please be specific as possible in describing why your request is necessary. If you have any questions regarding what would be an appropriate justification, please feel free to contact the IT Department for assistance.

### **Notes**

1. Approved IT requests are included in the computer/phone fees and the fees cover support, maintenance and eventual replacement.
  - a. Exception: Software will not be replaced by IT. Each department pays only the purchase price and support fees to the software vendor.
2. Make sure you make a request for both computer equipment and phone equipment for new staff.

## **Staffing Allocation Worksheet**

Purpose	Submittal Deadline
This worksheet is used to allocate salaries and related benefits between departments for staff that works in more than one cost center.	August 29

This worksheet is required for any employees that have salaries allocated between two or more departments or funds.

### **Procedures for Completing Form**

1. Enter up to eight (8) departments or funds in the top row. These are the departments your staff will be allocated between.
2. Enter each employee's name.
3. Choose "Percent" or "Hours" from the drop down list (see sample form below for more information) for each employee.
  - a. Use "Percent" to allocate an employee's personnel costs between cost centers on a percentage basis (the form forces you to allocate 100% if you choose this option).
  - b. Use "Hours" to allocate an employee's personnel costs between cost centers on a weekly or annual basis of hours worked in each cost center.
4. Enter the percent or hours allocated under each cost center heading as appropriate.
5. The optional notes field allows you to enter any information you would like the Personnel and/or Finance Department to be aware of.

### **Notes:**

1. The Personnel and/or Finance Department will calculate the costs and load them into the budget system.
2. Please allocate time for new staff as well. If approved, these employee's salaries and benefits will be allocated as demonstrated on the worksheet.
3. Please use additional worksheets as necessary to allocate your employee's personnel costs.

## **Budget Worksheet**

Purpose	Submittal Deadline
This form is used to provide comparison information to assist you in your budget preparation and is also used as the source document for Finance when inputting 2008 projections and 2009 requests to the budget system.	August 29

### **Procedures for Completing the “2008 Projected” Column:**

1. Complete the "2008 Projected" column on your department's Budget Worksheet.
  - a. This information is extremely important for the budget process, as it will be used to help determine the resources available for 2009.
  - b. Line items that are **blacked out** do not need to be filled in.
2. Write in your best estimate for each line item within your budget. **Do not** use the amount in the "2008 Budget" column unless you honestly feel that one of these numbers would be your most accurate projection. *Compare your final number to the y-t-d number on your most recent revenue/expense report to determine if your projection is realistic.*

### **Procedures for Completing the “2009 Budget” Column:**


#### **General Fund Departments**

General Fund Departments must follow different procedures than departments that are located in proprietary funds or special revenue funds. If your department is not located within the General Fund, skip to the next section: “Non-General Fund Departments/Funds.”

1. The **blue** line items  in the “2009 Budget” column should be used to allocate your department’s operating expenditure target amount. ***The total of all amounts in this area must be less than or equal to the target amount shown on your worksheet. Any approved enhancement requests will be added by Finance.***
2. The **blacked out** line items  are not included in your department’s operating expenditure target amount. These blacked out line items will be computed and entered by Finance or Personnel (salary & benefits, telephone equipment charges, equipment usage fees, computer service fees, Treasurer's fees, insurance, transfers, overhead, contributions, etc.).
3. The **green** line items  are not included in your department’s operating expenditure target amount, but should be filled in to provide that information to the Finance Department.
4. The **pink** line items  should not be filled in, but should be included as a separate request prepared by you. These separate forms will be used to document requests including:
  - a. Equipment
  - b. Capital Outlay (that was not submitted in the Capital Improvement Program)
  - c. Building Improvements

### **Non-General Fund Departments/Funds**

These instructions apply to departments/funds that are not included within the General Fund and do not have to comply with an operating target amount.

1. The "2009 Budget" Column should be used to allocate your department/fund's revenues and expenditures.
  - a. Please fill in your best estimate for all line items that are not **blacked out**.
  - b. You may fill in the blacked out line items to help you estimate the fund balance, but these items are not required.
2. The **pink** line items  should be included as a separate request prepared by you. These separate forms will be used to document requests including:
  - a. Equipment
  - b. Capital Outlay (that was not submitted in the Capital Improvement Program)
  - c. Building Improvements
3. You must complete an Enhancement Request Form for major contracted services expenditures (\$5,000 or more) that are typically non-recurring, i.e. legal, engineering, consulting, surveying, etc.

### **Notes (General Fund and Non-General Fund)**

1. Upon request, the Finance Department will provide additional documentation to assist you with your budget preparation.
2. Your 12/31/07 and year-to-date 2008 departmental reports and the supporting transaction detail (distributed to you in this packet) are examples of reports which may be useful in preparing your 2009 budget worksheet.

## ***Budget Enhancement Request***

Purpose	Submittal Deadline
<p>To provide justification for requested increases over and above your department's operating expenditure target or prior-year departmental budget.</p> <p style="text-align: center;">-OR-</p> <p>To provide justification for major contracted services expenditures (\$5,000 or more) that are typically non-recurring, i.e. legal, engineering, consulting, surveying, etc.</p>	<p>August 29</p>

### **Procedures for Completing Form:**

1. Enter the appropriate account classification description, i.e. "Professional Services" or "Dues and Meetings".
2. Enter the appropriate account number.
3. Enter the amount shown on your completed budget worksheet for the account. Then enter the total amount of your budget request for this account classification. The worksheet will automatically calculate the amount to be considered as an enhancement for the 2009 budget year.
4. Provide a comprehensive justification for amounts requested in number 3 above. Please be as specific as possible in describing why your request is necessary, including *quantifiable data* and/or *legal requirements*. If you have any questions regarding what would be an appropriate justification, please feel free to contact the Finance Department for assistance.
5. Indicate whether this request is a permanent or a one-time request (one-time requests may be more likely to be approved).
6. Describe the source of funding that you are recommending should be used to fund your request. Examples of potential funding sources may be cost cutting or revenue raising strategies, grants, contracts for services or excess available fund revenues as your recommended funding source. If the funding source noted is excess available fund revenues, your budget request will be included with all of the other budget requests for contracted services/exceeding operating expenditure targets, new personnel, etc. The Board of County Commissioners will prioritize these requests in determining how to allocate the excess available fund revenues (if any).

### **Notes**

1. Refer to the Chart of Accounts (included in this manual) and your budget worksheet to determine the proper classification of your budget requests.
2. This form should not be used to request additional personnel, capital outlay or IT related items. Separate forms should be used for these types of requests.

## ***Capital Outlay Request Form***

Purpose	Submittal Deadline
To provide description and justification for capital outlay items not included in the Capital Improvement Program.	August 29

These capital outlay items may include equipment, furniture, vehicles, computer hardware/software (other than IT) and building improvements with a cost greater than \$1,000 and that have a useful life of more than one (1) year.

### **Procedures for Completing Form**

1. Provide a description of the requested capital outlay item.
2. Indicate whether the requested item is new (the requested item will be an addition to your department's fixed asset inventory); or is a replacement (replacing an existing item in your department).
3. Provide your best estimate for the acquisition cost for this item next to the appropriate description. If there are supplemental costs for placing the requested item into service, please add these to the total cost.
4. Provide your best estimate for sources of funds to support the acquisition of this item next to the appropriate description of funding type. Funding must equal the costs exactly or an error message will appear on the form.
5. Provide a complete justification for the item requested. Please be as specific as possible in describing why your request is necessary. If you have any questions regarding what would be an appropriate justification, please feel free to contact the Finance Department for assistance.

### **Notes**

If the Capital Improvement Program project requests scheduled for 2009 implementation, the Finance Department will include those items with the budget requests automatically. You don't need to do anything else!

You may be contacted to verify the cost and funding figures are accurate because those are the values the Commissioners will use to approve the request and the numbers that will be loaded in the 2009 budget.

### ***Supplemental Information***

Purpose	Submittal Deadline
To provide any additional information that may support the current budget request.	August 29

In addition to the required information which will be submitted on the forms presented in this manual, you may submit any other supplemental information that you feel would help support your department's budget request. This additional budget documentation may, of course, be submitted in any format you deem to be appropriate.

Finance may be requesting additional information from your department (i.e. revenue projections information, personnel/benefit information, etc.) Your continued cooperation throughout this year's budget process is very much appreciated.

### ***Department Narrative Form***

Purpose	Submittal Deadline
This form is used to summarize your department's functions and projects and to highlight the significant differences in your 2009 proposed budget.	December 31

### **Procedures for Completing Form**

1. Provide a brief narrative description of the department's primary functions and/or services provided. This will be left the same as last year unless otherwise noted.
2. List your department's significant accomplishments, major projects completed, program enhancements in 2008.
3. Detail your department's key projects to be undertaken in 2009.
4. The budget highlights should indicate if the proposed budget reflects any major changes in the organizational goals and objectives and work plans. What are the significant differences between the 2008 budget and the proposed 2009 budget, if any?

### **Notes**

1. These forms will be included in the final 2009 budget document. Please be sure to proofread before submittal.
2. The completed form **must** fit on one page. Do not change the font size to accomplish this!
3. Please do not use abbreviations and acronyms on these forms that the average person wouldn't understand.
4. One of these forms should be completed for each department under your direction.

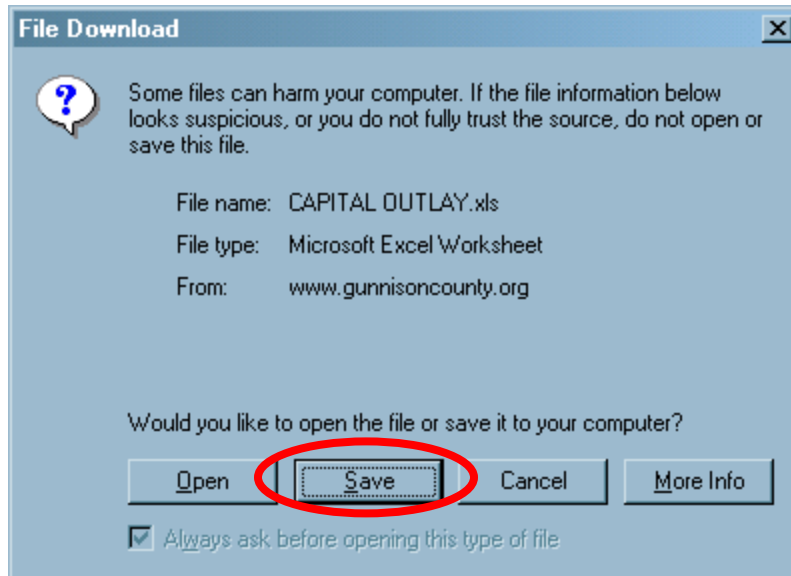
## Example Action Words to Use for Departmental Narratives

Use past tense for accomplishments and present tense for planned projects

Accomplish	Delegate	Innovate	Publish
Achieve	Demonstrate	Inspect	Qualify
Act	Design	Install	Raise
Adapt	Detail	Institute	Recommend
Administer	Determine	Instruct	Reconcile
Advertise	Develop	Integrate	Record
Advise	Devise	Interpret	Recruit
Aid	Direct	Interview	Rectify
Analyze	Distribute	Introduce	Redesign
Apply	Draft	Invent	Reduce
Approach	Edit	Investigate	Regulate
Approve	Employ	Lead	Relate
Arrange	Encourage	Maintain	Renew
Assemble	Enlarge	Manage	Report
Assess	Enlist	Manipulate	Represent
Assign	Establish	Market	Reorganize
Assist	Estimate	Mediate	Research
Attain	Evaluate	Moderate	Resolve
Budget	Examine	Modify	Review
Build	Exchange	Monitor	Revise
Calculate	Execute	Motivate	Scan
Catalogue	Exhibit	Negotiate	Schedule
Chair	Expand	Obtain	Screen
Clarify	Expedite	Operate	Select
Collaborate	Facilitate	Order	Sell
Communicate	Familiarize	Organize	Serve
Compare	Forecast	Originate	Settle
Compile	Formulate	Oversee	Solve
Complete	Generate	Perceive	Speak
Conceive	Govern	Perform	Staff
Conciliate	Guide	Persuade	Standardize
Conduct	Handle	Plan	Stimulate
Consult	Head	Prepare	Stimulate
Contract	Hire	Present	Summarize
Control	Identify	Preside	Supervise
Cooperate	Implement	Process	Support
Coordinate	Improve	Produce	Survey
Correct	Increase	Program	Synthesize
Counsel	Index	Promote	Systematize
Create	Influence	Propose	Teach
Decide	Inform	Provide	Train
Define	Initiate	Publicize	Transmit
Update	Write		

## Form Retrieval Instructions

1. Click on the desired form/narrative/worksheet.
2. You should see the this dialog box:



3. Click **save**. If you click open, your changes WILL NOT be saved!
4. Navigate to your M: drive or where you typically save your files.
5. Name the file something that you will recognize later.
6. You are now ready to work on the file.
7. After you have finished working with the file, email the file to [bcowan@gunnisoncounty.org](mailto:bcowan@gunnisoncounty.org) on or prior to the submittal deadline for that form.
8. You will receive a return receipt verifying the file has been received.

## ***Chart of Accounts***

This section of the Budget Preparation Manual contains an updated list of the major expenditure general ledger accounts (GLA's) and a brief narrative description of each code. In the event you have an expenditure request and need more information as to what general ledger account it should be budgeted in, please contact the Finance Department.

<u>GLA</u>	<u>Description</u>
4010	SALARIES DEPARTMENT HEAD/SUPERVISOR – Annual compensation for the administrative head or elected official of a department.
4011	SALARIES - FULL TIME - Compensation for all authorized regular full time employees of a department. Full time status is designated to an employee who is scheduled to work from 35 to 40 hours per week.
4012	SALARIES - PART TIME - Compensation for all authorized scheduled part time, intermittent part time and seasonal employees of a department.
4013	OVERTIME - Compensation paid to non-exempt employees who have worked overtime.
4020	PAYROLL TAX-FICA - County's portion of payment to the Federal Insurance Compensation Act for the Social Security Program.
4030	HEALTH INSURANCE - Includes county portion of annual health, dental, vision and life insurance costs for those employees who participate in the group insurance plans. It also includes flexible compensation administration costs.
4040	RETIREMENT - The County's contribution to the retirement system. The current rate is 3.0% of the compensation paid (excluding overtime) to eligible employees. This account also includes the county's match up to 2.0% to the optional deferred 457 defined contribution plan.
4050	TELEPHONE EQUIPMENT - Telephone service including lines and equipment charges, maintenance costs, installation costs or any other telephone service charges.
4051	TELEPHONE - LONG DISTANCE - All long distance charges from McLeod USA, Qwest, Telecom or any other long distance service.
4052	CELL PHONE – All costs associated with the operation of cell phones.
4060	UTILITIES - Includes charges for electricity, natural gas, coal, propane or any other fuel used to provide heat or electrical power to county facilities. Also includes water and sewer services for county facilities.

- 4070 OFFICE SUPPLIES - Includes consumable types of items such as office stationery and envelopes, photocopy paper, file folders, typewriter ribbons, printer toner, notebooks, special binders, etc.
- 4075 POSTAGE - Includes all metered postage and all expenditures for postage stamps, air express services, etc.
- 4080 PHOTOCOPY - Primarily photocopy charges from ISF-II, however photocopy charges from outside entities may also be included in this account.
- 4088 ENGINEERING - Engineering services provided on a temporary contractual basis.
- 4090 PROFESSIONAL SERVICES - Includes the services of consultants and professionals hired on a temporary, contractual basis.
- 4091 AUDITING - Includes the services of public accounting firms to perform audits.
- 4093 CONTRACTED TEMPORARY HELP - Includes temporary positions for a specific assignment or for the duration of a project. This account should be used for temporary help hired through an agency; i.e. WSC workstudy students, Six Points, etc.
- 4100 ADVERTISING & LEGAL NOTICES - Includes classified advertising and publication of public notices.
- 4105 PRINTING & PUBLISHING - Includes printing charges for brochures, booklets, manuals, reports, abstracts etc.
- 4110 TRAVEL & TRANSPORTATION - Is used to reimburse employees for public transportation, including airfare, taxis, parking fees, etc., and for mileage accumulated on personal vehicles for authorized county business.
- 4120 INSURANCE & BONDS - Includes annual premiums of insurance policies such as liability, vehicles, bonding, casualty, etc. Does not include employee benefits types of insurance.
- 4125 UNEMPLOYMENT INSURANCE - Payment of the premium for unemployment insurance for county employees.
- 4130 WORKER'S COMPENSATION INSURANCE - Total cost of annual premiums for insuring employees for worker's compensation benefits.
- 4135 EMPLOYEE ASSISTANCE PROGRAM - Total cost of annual premiums for the Employee Assistance Program that provides optional counseling and financial planning services to employees and their families.
- 4140 MEALS & LODGING - Is used to reimburse employees for meals and/or hotel accommodations incurred during authorized seminars, conferences or other meetings for

- county business. This account is also used for costs associated with providing meals during meetings.
- 4150 DUES & MEETINGS - Includes seminar or conference registration fees, membership dues and other meeting expenses involved in employee membership in authorized professional associations.
  - 4153 SCHOOLS & TRAINING - Tuition to schools or other outside training facilities for the purpose of enhancing employee qualifications in order to meet expected job standards.
  - 4155 BOOKS & SUBSCRIPTIONS - Includes professional and job-related literature, subscription to local newspapers, professional journals and other appropriate periodicals.
  - 4158 SOFTWARE SUBSCRIPTIONS – Includes annual software support costs for department specific software packages.
  - 4160 REPAIRS & MAINTENANCE - EQUIPMENT - Includes the cost of materials and/or services provided by outside vendors in repairing or maintaining county equipment.
  - 4165 MAINTENANCE CONTRACTS - Service contracts for the repair and maintenance of county equipment.
  - 4170 REPAIRS & MAINTENANCE - BUILDINGS - Includes the cost of materials and/or services provided by outside vendors for minor repairs of county buildings.
  - 4180 RENTAL - EQUIPMENT - Includes county rental of operating equipment from an outside vendor.
  - 4190 RENTAL - BUILDING & LAND - Includes county rental of land, office space or buildings from an outside vendor.
  - 4200 EQUIPMENT USAGE - Rental charges to the user department for equipment and vehicles owned by Internal Service Fund I.
  - 4310 GAS - Gasoline purchased for county vehicles.
  - 4412 TOOLS - Includes tools and other related minor equipment. Items such as: hammers, wrenches, screwdrivers, etc. under the value of \$1,000.
  - 4420 OPERATING SUPPLIES - Includes all items which are consumed for use in the operation of a department. Items such as: agricultural supplies, firearm supplies, laboratory supplies, cleaning and sanitation supplies, janitorial supplies, etc.
  - 4450 EQUIP. AND FURN. UNDER \$1,000 - Includes purchases of furniture and equipment which ordinarily would be recorded as a capital asset, but cost less than \$1,000.
  - 4510 EQUIPMENT - Equipment and computer hardware/software purchases with a cost greater than \$1,000 and a life of longer than one year. Includes installation or other

related costs necessary for the initial operation of the equipment. Please note that only equipment items with a cost of \$5,000 or more and computer hardware/software purchases with a cost of \$1,000 will become part of the county inventory. *Requires a Capital Outlay or Capital Improvement Program request form.*

- 4545 BUILDING IMPROVEMENTS - Includes the cost of materials and/or services provided by an outside vendor for addition to or the remodeling of county facilities. Major repairs which add to the life of the building should also be included in this account. *Requires a Capital Outlay or Capital Improvement Program request form.*
- 4690 TREASURER'S FEES - Fees charged by the County Treasurer for collection of revenues.
- 4770 OVERHEAD ALLOCATION - Road and Bridge indirect labor costs allocated on a prorated basis to departments which are charged with direct Road and Bridge labor costs.
- 4774 MAPPING SERVICE - Includes mapping charges made to the user department from Internal Service Fund II.
- 4775 COMPUTER SERVICE - Includes computer service and rental charges made to the user department from Internal Service Fund II.

***Glossary of Accounting Terms***

<b>ACTIVITY</b>	A unit of budgetary accountability and control by a department or office for the purpose of accomplishing a specific function.
<b>APPROPRIATION</b>	Authorization granted by BOCC to make expenditures as specified in the Appropriation Resolution.
<b>ASSESSED VALUATION</b>	Valuation established by County Assessor on real estate or other property as a basis for levying taxes.
<b>BUDGET</b>	Purposeful financial plan for a fiscal year. Colorado budget law requires the preparation of budget and appropriating resolutions.
<b>CHART OF ACCOUNTS</b>	Numbering system used by Gunnison County to designate funds, departments, revenues, and expenditure accounts.
<b>DEBT SERVICE</b>	Payment of interest and principal on an obligation resulting from the issuance of bonds.
<b>DEPARTMENT</b>	Unit of Gunnison County government established by Board of County Commissioners and directed by appointed Department Heads.
<b>EXPENDITURE</b>	Decrease in net financial resources.
<b>FISCAL YEAR</b>	Twelve month period to which annual budget applies.
<b>FULL TIME EQUIVALENT</b>	A full-time or a part-time position converted to a decimal equivalent (1.0 = 1 FTE) based on 2080 hours per year.
<b>FUND</b>	Fiscal and accounting entity with self-balancing set of accounts which are segregated usually by financial resources or other special regulations, restrictions, or limitations.
<b>FUND BALANCE</b>	Fund equity of governmental funds.
<b>GENERAL LEDGER</b>	File which contains accounts needed to reflect financial position and results of the operation of the entity; the debit balances equal credit balances.
<b>OFFICE</b>	Unit of Gunnison County government administered by an Elected Official.

<b>OPERATING FUNDS</b>	Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.
<b>RESOURCES</b>	Total amounts available for appropriation including estimated revenues, fund transfers, and beginning fund balances.
<b>REVENUES</b>	Increases in resources from other than expenditure refunds.
<b>SUPPLEMENTAL BUDGET ALLOWANCES</b>	Re-appropriation of budget allowances during fiscal year.
<b>TAX LEVY</b>	Total amount to be raised by general property taxes for purpose specified in the Tax Levy Resolution.
<b>TAX RATE</b>	The amount of tax levied for each \$1,000 of assessed valuation.
<b>USER CHARGES</b>	The payment of a fee for direct receipt of a public service by the party benefiting from the service.