MOFFAT COUNTY

ADMINISTRATIVE & ACCOUNTING POLICIES

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CHAPTER ONE

INTRODUCTION

<u>PURPOSE</u>

The Administrative and Accounting Policy assembles all of the County's administrative and financial policies in one document. They are a tool to ensure that the County is financially able to meet its immediate and long-term service objectives. The individual policies contained herein serve as guidelines for the administrative, financial planning, and internal financial management of the County. Moffat County is accountable to its citizens for the use of public dollars. County resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These policies safeguard the fiscal stability required to achieve the County's goals and objectives.

<u>OBJECTIVES</u>

In order to achieve its purpose, the Administrative and Accounting Policy has the following objectives for the County's fiscal performance.

A. To guide the Board of County Commissioner and management policy decisions that have significant fiscal impact.

B. To set forth operating principles that minimize the cost of government and financial risk.

C. To employ balanced and fair revenue policies that provide adequate funding for desired programs.

D. To maintain appropriate financial capacity for present and future needs.

E. To promote sound financial management by providing accurate and timely information on the County's financial condition.

F. To protect and enhance the County's credit rating and prevent default on all county debt.

G. To ensure the legal use of financial resources through an effective system of internal controls.

H. To promote cooperation and coordination with other governments and the private sector in the financing and delivery of services.

CHAPTER 2

FINANCIAL MANAGEMENT POLICY

2.00 PURPOSE AND POLICIES

Moffat County takes its responsibility as trustee of public funds very seriously: we believe we must utilize our resources wisely in order to continue to provide quality services to our constituents and to build and maintain infrastructure which will meet present and future needs. This policy is a guide to achieve the financial stability necessary to achieve our mission to:

- Provide a natural and social environment suitable for a variety of commercial, recreational, agricultural, and personal pursuits in which people can live, work, play, grow up and grow old, reasonably safe from crime and harm;

- Reduce the hurt and suffering of the less fortunate, recognizing the worth of all people and value of all elements of our diverse community;

- Elevate the trust and understanding of citizens through informed public consent, irreproachable stewardship of public resources, proactive pursuit, and protection of shared values without undue interference in their lives.

And thereby protect and enrich the quality of life of current and future generations of Moffat County residents and private and public-based industries through:

- Minimizing the cost of government
- Maintaining quality service levels
- Reducing financial risk
- Providing accurate and timely financial information
- Promoting sound financial management
- Insuring compliance with state law
- Protecting the County's credit rating
- Saving money through intergovernmental and private cooperation and privatization

This policy is divided into eight areas: financial planning, operating, revenue, expenditure, debt service, reserve, funds, and capital investment.

2.01 FINANCIAL PLANNING

A. Operating Budget: The operating budget will be prepared for a one-year period.

B. Five-Year Capital Improvement Plan: The Capital Improvement Plan will be prepared for a five-year period, with the first year of the Plan being the Capital Budget and the second through fifth year being a plan. The Airport Department has a separate six-year airport project plan in addition to its five-year capital equipment improvement plan.

C. Rolling Stock Plan: The County shall maintain an inventory of its vehicles and heavy equipment with a ten-year "rolling" projection in order to plan for future expenditures.

D. Status Report: Regular monthly status reports on revenues and expenditures are made available to County staff and the public during the course of the year.

E. Other Planning Processes: All departments are encouraged to prepare a business or master plan. Other planning processes which affect the budget process are building and office space planning, five-year capital equipment plan, and the airport six-year capital improvement plan. Community telecommunications users are also included in this planning process to enhance information exchange and flow and economize on infrastructure such as fiber optic connections with other agencies. All of these planning processes tie in with the annual budget preparation.

2.02 OPERATING

A. Elected Official's Goals: The Operating and Capital Budgets will be consistent with the Board's goals and policies

and will incorporate other elected official's goals.

B. <u>Productivity Improvements</u>: The County will maintain and improve productivity of staff through a proper work environment, on-going training, safe and effective equipment, and adequate supplies.

C. <u>Property Management</u>: Moffat County will carefully maintain and replace County owned assets in order to preserve their value and functionality.

D. <u>Wages and Benefits</u>: The County will strive to provide wages and benefits at a level appropriate for attracting and retaining qualified individuals.

E. <u>Privatizing</u>: The organization will routinely evaluate its programs to determine whether a service may be better provided by staff or contract.

2.03 <u>REVENUES</u>

A. <u>One-time Revenues</u>: To the extent possible, one-time revenues will not be used to finance on-going programs, but rather they will be utilized to support one-time expenditures.

B. <u>Discretionary Revenue</u>: Unless otherwise directed explicitly by the Board, the County will not normally designate discretionary revenues for specific purposes. Consequently, the Board will have the flexibility to determine the best use of available revenues to meet changing service requirements.

C. <u>Charges for Services</u>: Services being provided by the County should be paid for primarily by the users and beneficiaries for the services and not the general public. When there is a benefit for the general public, tax dollars may be used to subsidize the service. The County will recalculate service costs periodically, and fees will be adjusted accordingly.

D. <u>Revenue Diversity</u>: The County will strive to diversify its revenues in order to maintain needed services during periods of declining economic activity.

2.04 <u>EXPENDITURES</u>

A. <u>Operating Contingencies</u>: The Operating Budget will include appropriate contingency funding to meet unexpected requirements, which may arise during the year.

B. <u>Equipment Replacement</u>:   The County will maintain an equipment replacement program to ensure sufficient resources are available annually to replace vehicles and equipment. See also Rolling Stock Plan under Financial Planning.

C. <u>Purchasing</u>: All County purchases will be made to ensure that the County is getting the best item or service for the least amount of money and the overall economic impact to the community. This does not mean that the County will always purchase the least expense item but will weigh the cost against the quality of the item or service.

D. <u>Supplementals</u>: The County does not allow a department to spend any money that it has not appropriated in the personnel, operating, or capital category in their department. The County requires a supplement if a department anticipates being over expended in a department category. Supplementals are done five times a year: the last working day of January, March, June, September, and December. The supplemental in January is to correct any errors in the budget, appropriate for items and situations occurred after the adoption of budget, and to carry over any funds that had been anticipated to be spent in the previous year but were not.

2.05 <u>DEBT SERVICE</u>

A. <u>Cash</u>: To the extent possible, Moffat County will pay cash for major projects rather than borrowing.

B. <u>Debt</u>. If is not possible to fund major projects with cash reserves or current revenue, the Board of County Commissioners (BOCC) may authorize the following as stated per the Colorado Constitution, Article 10, Section 20:
   1. Debt instruments not requiring voter approval such as lease-purchase contracts or certificates of participation;

2. Revenue bond financing requiring voter approval; or
3. General obligation bond financing requiring voter approval.

2.06 RESERVES

A. Emergency Reserve: County maintains an emergency reserve of not less than 3% of fiscal year spending pursuant to Article X, Section 20 of the Colorado Constitution.

B. General Fund: An unreserved fund balance equal to 15%-20% of the annual General Fund appropriation shall be maintained and utilized as follows

1. The first 10% is defined as a cash-flow reserve to ensure that obligations can be met as they become due.
2. The second 5%-10% is defined as counter cyclical reserve, available to either maintain current service levels or to provide a temporary cushion when expenditure adjustments are necessary due to shortages in projected revenue. The following conditions may necessitate the utilization of this reserve.
   a. A significant decline in assessed valuation causing a decrease in property tax collection.
   b. A significant decrease in projected sales tax revenue.

   The Board should begin to restore the counter cyclical reserve within 12-24 months of its first use if conditions allow.

C. Other Reserves: Reserves will be established in other funds and/or for other purposes, as required by law or deemed appropriate by the Board.

2.07 FUNDS

The County will maintain the following funds:

A. General Fund: The General Fund is used to account for resources traditionally associated with governments, which are not required legally or by sound financial management to be accounted for in another fund.

B. Road & Bridge Fund: The Road & Bridge Fund is used to account for the County's share of State revenues that are legally restricted for the maintenance of highways and roads within the County's boundaries and to account for property taxes and other revenues restricted for highway and road purposes.

C. Retirement Fund: The Retirement Fund is used to account for contributions to a defined contribution retirement plan on behalf of employees of the County and Housing Authority.

D. Landfill Fund: The Landfill Fund is used to account for the revenues and expenditures associated with operating the County's landfill.

E. Airport Fund: The Airport Fund is used to account for the operations of the Craig – Moffat Airport.

F. Emergency 911 Fund: The Emergency 911 Fund is used to account for expenditures associated with the operations of the County's emergency telephone service.

G. Conservation Trust Fund: The Conservation Trust Fund is used to account for the State of Colorado Lottery funds allocated to the County for recreational uses.

H. Library Fund: The Library Fund is used to account for all financial aspects of the Craig-Moffat Libraries.

I. Senior Citizens: The Senior Citizens Fund is used to account for senior citizens programs, which include a hot lunch program, Meals on Wheels for shut-ins and a free transportation program.

J. Moffat County Tourism Association (MCTA) Fund: The MCTA Fund promotes tourism in Moffat County with special tax revenues received from local motels and hotels.

K. Cemetery Fund: The Cemetery Fund is used to account for the operations of the Craig Cemetery Association.

L. Jail Fund: The Jail Fund is used to account for the operations of the Moffat County Jail.

M. Social Services Fund: The Social Service Fund is used to account for the County's State and Federal revenues that are restricted for providing social services to the residents of the County.

N. Capital Projects Fund: The Capital Project Fund is used to account for major capital projects undertaken by the County.

O. Debt Service Fund: The Debt Service Fund is used to account for repayment of the $10,000,000 Certificates of Participation, Series 1998 and the repayment of the $2,100,000 Certificates of Participation, Series 2001.

P. Health & Welfare Fund: The Health & Welfare Fund is used to account for the partially funded self-insurance program for County employees.

Q. Central Duplicating Fund – The Central Duplicating Fund is used to account for all in-house copy costs and postage expenses.

R. Information Systems Fund: The Information System Fund is used to purchase all information systems for county departments.

S. Maybell Sanitation Fund: The Maybell Sanitation Fund is used to account for the operations of the Maybell Water and Sanitation District, which operates a sewage treatment plant in unincorporated residential area.

2.08 CAPITAL INVESTMENTS

A. Capital Investments: Capital investments are assets that cost $5,000 or more and have a life of more than two years. All of these items will be inventoried and tagged.

B. County Plans: The County will plan for capital investment for five-year periods; this plan will directly relate to other long-range plans and policies of the County.

C. Impacts: The Capital Investment Program will identify how Capital items will impact the County in terms of customer service/community needs, money, staff functions and time, on-going operating requirements and space.

D. Relationship to Available Revenue: The Capital Investment Program will identify revenue sources for projects and recommend additional or alterative resources, where appropriate.

ADOPTED: January 13, 2003 - Resolution 2003-8

CHAPTER 3

BUDGET PROCEDURES

3.00 BUDGET PREPARATION SEQUENCE OF EVENTS

The most important dates to remember are the submission deadlines. **Submit your Revenue Projections, Expenditure Projections, Capital Improvement Plan, Department Summary (BDGT - 1A) and Department Profile (BDGT-2) by July 31.** A complete listing of events is to follow.

3.01 WHAT DOES THE REQUESTED BUDGET CONSIST OF?

In general, your budget may consist of two sections:

A. Base-line Budget:

For All Funds, the Baseline Budget is defined as: current year's projected operating funding requirements plus compensation and benefits approved in the current year, less new capital outlay, less non-recurring expenditures. All other requests, regardless of the fund type, will be separately identified as **Department Changes.** A base-line budget includes the following:

- Personnel Expenditures: Projection based on a calculation of 100% occupancy of current year budget positions including benefit costs.
- Projected operating and replacement capital expenditures based on your agency's current year budget expenditure levels.

If any General Fund department spends 95% or less of their operating budget at the end of the fiscal year, the first 5% savings will be retained by the General Fund to maintain the County's General Fund Balance. The rest of the savings will be divided equally between the department and the General Fund. For example: your department spent 91% of its total operating budget, a 2% savings will be retained by your agency for one-time purchases in the subsequent fiscal year.

For all other departments, the General Fund will not share any savings you have generated. The first 5% of savings will be allocated to the **"Expenditure Set Aside" account.** The rest of the savings will be divided equally between the departments' operating expenditures and their "Expenditure Set Aside" account. The savings allocated to your departments' operating expenditures may be used for one-time purchases in the subsequent fiscal year. This is an effort to encourage departments to operate with savings.

B. Department Change:

Department Changes include budget increases/decreases for the following:

- Requests for new positions, the deletions of existing positions.
- Funding for new program(s) or deletions of existing program(s)
- Funding expanding service levels or deletion of existing service levels
- All operating capital requests for new equipment

Your Base-line Budget plus or minus any Department Changes will equal your total Requested Budget.

3.02 GENERAL PREPARATION INSTRUCTIONS

A. What needs to be submitted to the Administration Department?

Please submit the requested budget documents via email to tgerber@moffatcounty.net. However, final budget requests will be developed using these forms and the County's Accounting System – Eden.

- The following forms will be sent to your email address

  - Department Summary, Form BDGT-1A and Form BDGT-1B
  - Department Profile, Form BDGT-2
  - Performance Measurement Worksheet, Form BDGT-3
  - Department Change Justification, Form BDGT-4 (*Note: Submit only if a Department change is requested.*)
  - Capital Outlay Budget Request, Form BDGT-5A (*Note: Submit only if a request is made.*)
  - Capital Improvements Program, Form BDGT-5B
  - Capital Improvements Program, Form CIP
  - Mandated Program, Form BDGT-6 (*Note: Submit only if changes need to be made.*)
  - Request for Change to Requested Budget, Form BDGT-7
  - Balance Forward Projection, Form BDGT-8

- Reports available on the County's Eden (InForum Gold) Automated System
  - Revenue Projections
  - Expenditure Projections

  These reports and documents will assist you in forecasting for the upcoming year.

  Double Check! To assist you, we provided a Budget Transmittal memo in the following pages. It lists all necessary items to be completed, as well as general reminders. This memo should be sent to us when your entire requested budget is complete.

3.03 REMINDERS BEFORE YOU START

- Use the Budget Transmittal as a guide throughout the preparation state. It will help keep you organized and focused.
- Round all currency figures to the next highest whole dollar.
- Conduct a math check of all account and fund totals.
- Budget for all small dollar line items which are utilized by internal billings such as copies, telephone, computer leases, fuel, and vehicle maintenance.
- Double-check the number of your approved and requested positions.
- Make certain all entries are in the proper budget columns.
- Make sure that the forms to be submitted to the Administration Department are legible.
- Departments that both need rate increases or rate resolutions approved by the Board plan ahead and get the request(s) in early to avoid any last minute surprises.
- Take a deep breath and remember the Administration Department is only a phone call away! Good Luck!

<div align="center">**Remember, we're all part of the same team!**</div>

BUDGET CALENDAR

DATE	ACTIVITY	PARTICIPANTS
June	Forward Budget Manual, Revenue, Expenditure Reports to Departments/ Agencies for Development of their requested Operating and Capital Improvement Budget	Administration Department Departments/Agencies
July	Capital Planning Sessions	All Departments/Agencies
July	Submit New Position Requests	Administration Department Departments/Agencies
July	Submit Preliminary Major Revenue Projection to Commissioners	Administration Department BOCC
July	2nd Quarter Financial Report Issued	Administration Department
July	Submission of Department/Agencies' Requested Operating and Capital Improvement Budget, Budget Narrative's & Performance Measures	Administration Department Departments/Agencies Outside Agencies District Attorney's Office
August	Board Workshop on Employee Salary	Administration Department Human Resource Department BOCC
August	Budget Workshops	Administration Department Departments/Agencies Outside Agencies District Attorney's Office
August - September	Prepare Proposed 2007 Operating and Capital Improvement Budget	Administration Department
September	Board Workshop on Financial Profile of Moffat County; Planning Budget	Administration Department BOCC
No Later than October 15	Present Proposed Budget to Commissioners	Administration Department
October	Legal Notice to Newspaper	Administration Department
October	Proposed Budget Published	Administration Department
October	3rd Quarter Financial Report Issued	Administration Department
November	Budget Workshop	Administration Department BOCC Departments/Agencies
November	Public Hearing on Proposed Budget	Administration Department BOCC
No Later than December 15	Adoption & Appropriation of Budget	Administration Department BOCC
January 15	Mail Budget to Department of Local Affairs	Administration Department
February	Distribute Adopted Operating and Capital Improvement Budget	Administration Department

MOFFAT COUNTY
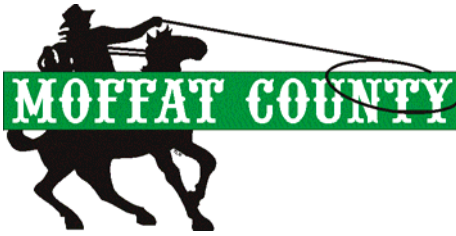
Administration

INTER-OFFICE
MEMORANDUM

TO: Administration Department

FROM:

DATE:

SUBJECT: Budget Transmittal

ITEM SUBMITTED		SUBMISSION METHOD	
▪ Department Summary, BDGT-1		☐ Email	☐ Attached to Transmittal
▪ Department Profile, BDGT-2		☐ Email	☐ Attached to Transmittal
▪ Department Change Justification, Form BDGT-4		☐ Email	☐ Attached to Transmittal
▪ Capital Outlay Request, Form BDGT-5a		☐ Email	☐ Attached to Transmittal
▪ CIP Budget Request, Form BDGT-5b		☐ Email	☐ Attached to Transmittal
▪ Mandated Program, Form BDGT-6		☐ Email	☐ Attached to Transmittal
▪ Revenue Projections		☐ Entered in Eden	☐ Attached to Transmittal
▪ Expenditure Projections		☐ Entered in Eden	☐ Attached to Transmittal

3.04 REVENUE PROJECTION INSTURCTIONS

A. PURPOSE:

The revenue projections are used to identify the funding sources anticipated to cover the requested expenditure projections.

B. SUBMISSION INSTRUCTIONS:

1. For your convenience, the budget package includes an Annual Revenue Budget Projection worksheet for formulating your revenue projections. This worksheet contains your projections for the current year along with the actual collections for the last two years.

2. Revenue projection forms for the budget year will be available through County's accounting system – InForum Gold.

C. MISCELLANEOUS PROJECTION INSTURCTIONS:

1. Identify particular revenue sources that can be directly related to particular expense estimates. *Note: This information is essential should budget reductions be necessary.*

2. Be able to provide explicit explanations for all revenue sources.

3. *GENERAL FUND TRANSFERS:* Departments current year General Fund Transfer request should not exceed your prior year transfer amount. Any additional General Fund transfer which is needed by your department should be included as a Program Change.

4. *GRANTS:* Grant information should include amounts to be received from federal, state or local sources and matching requirements should specify either cash or services match. **New and existing grants must be evidenced by an approved grant application, contract or proof of state appropriation.** Grants cannot be included without sufficient documentation proving that receipt is likely.

5. *USER FEES:*   Departments which charge user fees should review the cost of services provided and determine if the current user fees are sufficient to support those services. If a department determines that the current fees are not adequate, prepare a Program Change Justification Form, BDGT-4, to provide solution(s) that will better align user fees with service provided.

6. *INTEREST REVENUE:* All self-supporting funds should estimate interest revenue on unexpended cash. Departments should estimate the average rate of return for 2007 based on the projected cash flow using an interest rate of 2.5%. Interest is distributed monthly to each self-supporting fund based on the average daily balance in that fund. Departments should review the timing of revenue collections and expenditures in the estimation of cash flow.

3.05 EXPENDITURE PROJECTION INSTURCTIONS

A. PURPOSE:

The expenditure projections are used to identify the planned uses for the requested funding.

B. SUBMISSION INSTRUCTIONS:

1. For your convenience, the budget package includes an Annual Expenditure Budget Projection worksheet for formulating your expenditure projections. This worksheet contains your current year budget along with the two prior year actual expenses.

2. Expenditure projection forms for the budget year will be available through County's accounting system – InForum Gold.

C. <u>MISCELLANEOUS PROJECTION INSTRUCTIONS:</u>

1. SALARY AND FRINGE BENEFIT PROJECTIONS:

- Agency managers should be prepared to justify the need for their existing budgeted positions.

- The Departments must provide the number of full-time, part-time, and full-time equivalents (FTEs). <u>Reminder: A full-time equivalent is based on the annual number of hours for which a position is budgeted, as follows: 1 FTE=2,080 hrs/yr; 0.5 FTE=1,040 hrs/yr; 0.25 FTE =520 hrs/yr.</u>

- *Request for New Positions:*

  1. Submit a completed <u>Request for Change to Requested Budget,</u> form BDGT-7 to the Administration Department. Please remember to furnish the pay grade. The Administration Department will enter the requested position(s) in the proposed budget as a decision item.

  2. **Don't Forget!** The requested positions will become a part of the County's budget process therefore, final Board adoption will not occur until December of the current year and funding available on January of the budget year. Please do not submit a request to advertise a new position until after the Board has adopted the County's Budget in December. This position cannot be hired until after funding becomes available in January.

- *Moving an Employee to a different Fund or Department:* There are two steps that all County agencies requesting fund and/or department changes must complete:

  1. Submit a completed <u>Request for Change to Requested Budget Form,</u> form BDGT-7. Refer to the section Changing Requested Budget.

  2. **Don't forget!** The Request For Change To Requested Budget form doesn't change the Human Resources employee files. Therefore, you need to submit the same change on a <u>Change of Status form,</u> **directly to Human Resources prior to January**. *Note: Remember the importance of this form...to enable salaries to be properly recorded and eliminate manual adjustments.*

- *Vacant Positions:* Budget for vacant positions, which are to be filled in the budget year. *Note: Only budget for the number of weeks you anticipate the position to be filled.* Submit a completed <u>Request For Change To Requested Budget form,</u> form BDGT-7, to the Administration Department. The Administration Department will enter the request(s) in the proposed budget as a decision item.

- *Salary Increases:* The Administration Department will provide this information at a later date.

2. OUTSTANDING PURCHASE ORDERS AT YEAR END:

- It will be each Elected Official/Department Head's responsibility to review outstanding purchase orders to determine those items that will not be delivered prior to the year end. Outstanding purchase orders and open purchase orders will not automatically be funded. These items should be budgeted in your next year request. Specific identification is not necessary unless a justification is required, i.e. purchase of capital, etc. Please note: if an item is not received by your department prior to December 31 this expenditure will be applied against your next year Budget.

3.06 <u>INSTURCTIONS FOR REQUESTING AND UPDATING CODES</u>

These instructions should assist you in determining the type of fund, revenue account or expenditure account that you would need for any given purpose. You may also request assistance from the Administration Department or Accounting. All forms need to have a justification written on the form or attach documentation for justification.

A. **TO REQUEST A NEW REVENUE ACCOUNT OR UPDATE AN EXISTING REVENUE ACCOUNT:**

- The first two digits are determined by the Fund that the revenue will be deposited

- From the following list determine the type of revenue source:
  9000 – Taxes

  9100 – Federal Revenue

  9200 – State Revenue

  9400 – Charges for Services

  9500 – Miscellaneous Revenue

  9800 – Reimbursements

- The type of activity determines the next number (Example: Sales Tax would be 4505)

  - Open the Revenue Status Report from Eden to view a list of current numbers in that section

  - Print the report to use as backup and to determine available numbers for use as a new revenue account (see example on pages 17 and 18)

  - Use the "Revenue Accounts Code – Codes File Maintenance" form to add or update (change) a current number

  - Enter A in the first column to Add a new revenue account

  - Under Account number enter the new revenue number you are requesting

  - Under description enter the title to identify the revenue source (40 space character limit)

  - Sign and date the form: forward to Administration along with the backup (Revenue Status Report printout)

  - To change an existing account set up exclusively for your department that is no longer used, enter U in first column

  - Under Account number enter the old revenue account

  - Under description enter the new title you would like to use (40 space character limit)

  - Sign and date the form; forward to Administration along with the backup (Revenue Status Report printout)

B. **TO REQUEST A NEW EXPENDITURE ACCOUNT OR UPDATE AN EXISTING EXPENDITURE ACCOUNT:**

- The first two digits are determined by the Fund that the expenditure will come from

- The next four digits are determined by the Department within the fund
- The next two digits are used for payroll

- The type of activity determines the next four digits. The following list is some of the most common activities:

  6076 – Professional Service Legal   6104 – Utilities
  6084 – Miscellaneous Equipment   6106 – Gas & Oil
  6085 – Office Supplies   6108 – Travel Expenses
  6086 – Postage   6120 – Maintenance Contracts

6087 – Copies	6123 – Repairs Equip/Maintenance
6088 – Advertising/Legal Notices	6300 – Dues & Meetings
6090 – Computer Expense/Services	6349 – Miscellaneous
6100 – Operating Supplies	6500 – Leased Equipment IS
6103 – Telephone	6501 – Bean Pole

- Open the Expenditure Status Report from Eden to view a list of current numbers in that department

- Print the report to use as backup to your request and to determine available numbers for use or if an existing account which hasn't been used for the last two years can be updated to the new name (see example on pages 19 and 20)

- Use the "Expenditure Account - File Maintenance" form to add (A) or update (U) an account title

- Enter the Fund and Department you would like to have the expenditure come out of

- The payroll function will be determined by Accounting

- Enter the activity code and desired brief description of the account

- Sign and date the form; forward to Administration along with the backup (Expenditure Status Report printout)

ADD (A) UPDATE (U)	ACCOUNT NUMBER	REVENUE ACCOUNTS - CODES FILE MAINTENANCE DESCRIPTION 40 CHARACTERS	JUSTIFICATION

Prepared By: _____

Date: _____

Approved By: _____

Date: _____

Revenue Status Report

MOFFAT COUNTY

1/1/2006   through   **12/31/2006**

01   GENERAL

Account Number	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Prct Rcvd
9000-4501 TAXES-CURRENT PROPERTY	6,483,966.00	4,391,438.68	4,391,438.68	2,092,527.32	67.73
9000-4502 TAXES-DELINQUENT PROPERTY	0.00	0.00	0.00	0.00	0.00
9000-4503 TAXES-INTEREST & PENALTY	3,000.00	340.73	340.73	2,659.27	11.36
9000-4504 TAXES-SPECIFIC OWNERSHIP	0.00	0.00	0.00	0.00	0.00
9000-4505 TAXES-SALES TAX	893,117.00	440,405.06	440,405.06	452,711.94	49.31
9000-4506 TAXES-CIGARETTE TAX	1,500.00	1,040.26	1,040.26	459.74	69.35
9000-4507 TAXES-SEVERANCE TAX	86,000.00	0.00	0.00	86,000.00	0.00
9000-4508 TAXES-FUEL DISTRIBUTOR TAX	0.00	0.00	0.00	0.00	0.00
9100-4520 FEDERAL-PILT	125,000.00	0.00	0.00	125,000.00	0.00
9100-4524 FEDERAL-MINERAL LEASE	0.00	0.00	0.00	0.00	0.00
9100-4526 FEDERAL-WILDLIFE	8,000.00	0.00	0.00	8,000.00	0.00
9100-4529 FEDERAL-OTHER	0.00	0.00	0.00	0.00	0.00
9100-4530 FEDERAL-COST ALLOCATION	30,000.00	18,265.51	18,265.51	11,734.49	60.89
9100-4531 FEDERAL-LEASE	0.00	0.00	0.00	0.00	0.00
9100-4686 FEDERAL-USGS PASS THROUGH	0.00	0.00	0.00	0.00	0.00
9100-4782 FEDERAL-SHERMAN DONATION	3,000.00	0.00	0.00	3,000.00	0.00
9100-4788 FEDERAL-PEST CONTROL FEES	19,000.00	24,000.00	24,000.00	-5,000.00	126.32
9100-4832 FEDERAL-EFNEP GRANT	0.00	0.00	0.00	0.00	0.00
9100-4834 FEDERAL-VEST GRANT	3,000.00	0.00	0.00	3,000.00	0.00
9100-4835 FEDERAL-SAGE GROUSE GRANT	0.00	0.00	0.00	0.00	0.00
9100-4836 FEDERAL-FIRE&FUEL MNGMNT GRANT	0.00	0.00	0.00	0.00	0.00
9100-4837 FEDERAL-MAYBELL VOLUNTEER FIRE	0.00	0.00	0.00	0.00	0.00
9100-4868 FEDERAL-MUSEUM ASSESSMENT GRANT	0.00	0.00	0.00	0.00	0.00
9200-4512 STATE-M C TUNNEL SALE	200.00	0.00	0.00	200.00	0.00
9200-4550 STATE-CET/CIT CASE MANAGEMENT	27,860.00	8,612.55	8,612.55	19,247.45	30.91

01-9100-4527 Federal-Endangered Species Grant

ADD (A) UPDATE (U)	FUND & DEPARTMENT	PAYROLL	ACTIVITY	EXPENDITURE ACCOUNTS - CODES FILE MAINTENANCE DESCRIPTION	JUSTIFICATION

Prepared By: _____

Date: _____

Approved By: _____.

Date: _____

Expenditure Codes

expstat.rpt	**Expenditure Status Report**	**Page:** 1

06/26/2006   1:02PM

MOFFAT COUNTY

1/1/2006 through **12/31/2006**

01   GENERAL

0100   COMMISSIONERS

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
00-6060 COMM-FRINGE BENEFITS	51,620.00	31,431.56	31,431.56	0.00	20,188.44	60.89
00-6075 COMM-PROF SERV AUDIT	27,000.00	22,553.61	22,553.61	707.50	3,738.89	86.15
00-6076 COMM-PROF SERV LEGAL	15,000.00	6,648.59	6,648.59	0.00	8,351.41	44.32
00-6079 COMM-PROF SERV OTHER	0.00	485.00	485.00	0.00	-485.00	0.00
00-6085 COMM-OFFICE SUPPLIES	1,500.00	888.03	888.03	83.88	528.09	64.79
00-6086 COMM-POSTAGE	600.00	112.90	112.90	0.24	486.86	18.86
00-6087 COMM-COPIES	1,800.00	904.95	904.95	0.00	895.05	50.28
00-6088 COMM-ADVERTISING/LEGAL NOTICES	8,000.00	1,655.14	1,655.14	4,180.69	2,164.17	72.95
00-6090 COMM-COMPUTER EXPENSE/SERVICES	400.00	630.37	630.37	0.00	-230.37	157.59
00-6103 COMM-TELEPHONE	3,000.00	1,727.25	1,727.25	10.65	1,262.10	57.93
00-6108 COMM-TRAVEL EXPENSES	8,000.00	3,320.58	3,320.58	1,179.12	3,500.30	56.25
00-6120 COMM-COMPUTER MAINT CONTRACT	5,400.00	1,700.00	1,700.00	8,800.00	-5,100.00	194.44
00-6220 COMM-CAPITAL OUTLAY-OFFICE	30,000.00	0.00	0.00	33,950.00	-3,950.00	113.17
00-6300 COMM-DUES & MEETINGS	31,000.00	21,822.22	21,822.22	9,523.24	-345.46	101.11
00-6345 COMM-GRANT	8,000.00	2,000.00	2,000.00	0.00	6,000.00	25.00
00-6349 COMM-MISCELLANEOUS	10,000.00	1,196.40	1,196.40	257.88	8,545.72	14.54
00-6359 COMM PREDATOR MANAGEMENT	3,000.00	0.00	0.00	0.00	3,000.00	0.00
00-6370 COMM-SOIL CONSERVATION	12,500.00	6,250.00	6,250.00	6,250.00	0.00	100.00
00-6500 COMM-LEASED EQUIP IS	1,483.00	619.07	619.07	0.00	863.93	41.74
00-6501 COMM-INTERNET ACCESS/ROUTER MAINT	1,000.00	0.00	0.00	0.00	1,000.00	0.00
00-6502 COMM- PAVILION SECURITY-01-9800-4552	0.00	748.00	748.00	220.00	-968.00	0.00
00-6503 COMM-REFUND FACILTIY USAGE FEE	0.00	50.00	50.00	25.00	-75.00	0.00
01-6000 COMM-ELECTED OFFICIALS	125,142.00	57,757.92	57,757.92	0.00	67,384.08	46.15
09-6000 COMM-SECRETARY	25,178.00	12,878.41	12,878.41	0.00	12,299.59	51.15
26-6000 COMM-ADMINISTRATIVE ASSISTANT	0.00	8,886.41	8,886.41	0.00	-8,886.41	0.00

Annotation box (pointing to 00-6103 COMM-TELEPHONE): 01-0100-00-6106 Gas & Oil

	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
Total GENERAL	369,623.00	184,266.41	184,266.41	65,188.20	120,168.39	67.49
Grand Total	369,623.00	184,266.41	184,266.41	65,188.20	120,168.39	67.49

3.07 <u>DEPARTMENT SUMMARY, FORM BDGT –1</u>

A.   <u>PURPOSE</u>:

The Department Summary forms provide the users of the budget with both narrative and financial information. Form BDGT-1.doc offers sections to describe the Department's *mission, programs and services* and *trends and issues.*

B.   <u>INSTRUCTIONS FOR FORM 1 (BDGT-1A.doc)</u>:

1.   The <u>DEPARTMENT MISSION STATEMENT</u> should describe the department/agency's purpose concisely, yet broadly enough to <u>cover the full scope of operations.</u> Avoid using the department/agency's sections or subsections; instead describe how the composites of these units work together towards some specified end. This statement should also have a direct linkage to the County's mission. The following statement below is the County's mission statement:
     ❖ **"To improve the quality of life in Moffat County by providing essential services through and with leadership, teamwork and integrity"**
     State the purpose of your department in one or two sentences. When writing your mission statements begin with an action verb and think in terms of the services provided. Who do you serve or who are your customers? What do you provide or deliver to your customers?

2.   Provide a list of the <u>DEPARTMENT PROGRAMS AND SERVICES</u> to describe what is actually provided by the Department. **Each program is limited to seven services.** If the program currently has more services you will need to combine services or create a new program.

3.   Provide a narrative of the <u>DEPARTMENT TRENDS AND ISSUES.</u> This should include a summary of the changes that have occurred for the budget year and the impact of these changes on the agencies programs. This section should clearly explain to the reader the changes in "dollars" that have occurred for the year. This section should also include the impact of the budget on the programs provided by this Department.

4.   This form will be available through email. If you do not have access to email, arrangements can be made with the Administration Department to use a computer in the Administration Department. Departments may also request the form on a computer disk.

DEPARTMENT SUMMARY

DEPARTMENT NAME:_____

MISSION STATEMENT:
PROGRAMS AND SERVICES:
TRENDS AND ISSUES:

BDGT-1A.doc

3.08 <u>DEPARTMENT PROFILE, FORM BDGT-2</u>

A. <u>PURPOSE:</u>

The department profile form provides the users of the budget with narrative and financial information to describe each program within the department. Form BDGT-2.doc offers sections to describe the Department's *goals, objectives, performance measures, and department changes.*

B. <u>INSTRUCTIONS FOR FORM BDGT-2:</u>

1. <u>DEPARTMENT:</u>   Enter the name of the department being presented within the header.

2. <u>GOALS:</u> Provide a list of department goals as they relate to the department's mission statement and those services provided in the department. Goals illustrate general purposes of the department and provide long-term direction for achieving the mission.

3. <u>OBJECTIVES:</u> Describe how you plan to implement or meet your goals. Objectives identify what will be done, when it will be completed, or what will be achieved. Objectives are normally completed within a year, or are short-term in nature.

4. <u>PERFORMANCE MEASURMENTS:</u> Refer to the Performance Measurement Worksheet, Form BDGT-3 instructions. Once the BDGT-3 has been completed, you can transfer the required information to this section. Type in the name of the services in the same order as the above objectives, and list if the serve is mandated or non-mandated. Define the workload measurement and outcome measurement for each service. Transfer over the prior year Actual, current year estimate and projected measurements.

5. <u>PROGRAM CHANGES:</u> Provide a <u>summary</u> description of the requested program changes(s) and associated fiscal impact. *Note: List the requests in priority order; this is necessary in case of needed reductions.*

6. This form will be available through email. If you do not have access to email, arrangements can be made with the Administration Department to use a computer in the Administration Department. Departments may also request the form on a computer disk.

DEPARTMENT NAME:

GOALS:			
OBJECTIVES:			
PERFORMANCE MEASUREMENTS:	ACTUAL Prior Year	ESTIMATE Current Year	PROJECTED Budget Year

• Name of service/Mandated or Non-mandated
   • Workload measurement
   • Outcome measurement
• Name of service/Mandated or Non-mandated
   • Workload measurement
   • Outcome measurement
• Name of service/Mandated or Non-mandated
   • Workload measurement
   • Outcome measurement
• Name of service/Mandated or Non-mandated
   • Workload measurement
   • Outcome measurement
• Name of service/Mandated or Non-mandated
   • Workload measurement
   • Outcome measurement
• Name of service/Mandated or Non-mandated
   • Workload measurement
   • Outcome measurement			

BDGT-2

3.09 PERFORMANCE MEASURMENT WORKSHEET, FORM BDGT-3

A. PURPOSE:

Performance Measurement is a process for determining how well a program is accomplishing its mission through the delivery of products, services, or processes.

B. PERFORMANCE MEASUREMENT CRITERIA:

1. Sound Performance Measurement should meet the criteria listed below:
   - Based on department goals and objectives
   - Measure department results or accomplishments.
   - Provide for comparisons over time.
   - Measure both workload and outcome.
   - Be reliable, verifiable, and understandable.
   - Reported internally and externally.
   - Monitored and used in decision making processes.
   - Limit the degree of complexity.
   - Measures could change over time due to changing environment.

C. DEFINITIONS:

1. SERVICE: Service is defined as a set of activities that contribute to the accomplishments of the department outcome.

2. STAFF: The number of full-time equivalents needed for the service.

3. COST: The cost of providing the service.

4. DEMAND: The demand identifies the community, legal, or fiscal requirements that create the need for the service.

5. WORKLOAD MEASURMENTS: Workload measurements report the quantity or volume of products successfully provided by the service. This measurement is sometime referred to as an output measurement.

6. OUTCOME MEASURMENTS: Outcome measurements report the results, accomplishments, or quality of the service provided.

D. FORM INSTRUCTIONS:

1. DEPARTMENT: Enter the name of the department.

2. SERVICE: Enter the name of the service.

3. STAFF: Enter the number of full-time equivalent positions assigned to the service for each of the years indicated

4. COST: Enter the cost of providing the service for each of the years indicated. *It is not necessary to include a cost item that is not relevant to the service being addressed. For example: the cost of transfer, unrelated capital outlay and/or capital improvement program.*

5. DEMAND: Enter the demand of the service for each of the years indicated.
   Examples of demand are:

   - Size of eligible population
   - Number of units being serviced
   - Number of activities, reports or projects undertaken
   - Size of service area
   - Number of complaints
   - Number of requests

6.   WORKLOAD MEASURMENT: Workload measurements are commonly referred to as output measurements. These measurements specify how much is being produced or processed to meet the demand for the service.
Examples of workload measurements are:

- Applications processed
- People served
- Units produced

7.   OUTCOME MEASUREMENTS: Outcome measurements can either be an efficiency measurement or an effectiveness measurement. Department/Agencies may provide either type of measurement depending on the meaningfulness that the measurement can generate.
   a.   **EFFICIENCY MEASURMENTS:** Efficiency measurements quantify the relationship between the staff, cost, demand and the workload. Examples of efficiency measurements are:

- Cost per service call
- Cost per application processed
- Cost per person served
- Cost per hour spent
- Person served per FTE's
- Application processed per FTE's
- Transaction processed per dollar spent

   b.   **EFFECTIVENESS MEASUREMENTS:** These measurements should include information on the **quality** of the service being provided and the extent to which citizens or customers are satisfied with the service. Examples of effectiveness measurements are:

- Response time
- Error rate
- Workload as a percent of demand
- Interval between service repetition
- Increase percent of arrests resulting in successful convictions

8.   All workload and outcome measurements should correspond with the measurements listed for each service on the Program Profile (form BDGT-2) under the Program Performance Measurements section.

9.   You need to provide information for the prior year actual, current year estimate, and the budget projection. For the prior year actual you must use the actual figures for each service. For the current year estimate and budget projection, you must use the projected figures for each service.

10.   This form will be available through email. If you do not have access to email, arrangements can be made with the Administration Department to use a computer in the Administration Department. Departments may also request the form on a computer disk.

Special Note: This is your worksheet, it is not required to be turned in with you budget submittal. However, the Departments need to be able to justify the program performance.

PERFORMANCE MEASUREMENT WORKSHEET

DEPARTMENT NAME: _____

PROGRAM PERFORMANCE MEASUREMENTS:		ACTUAL Prior Year	ESTIMATED Current Year	PROJECTED Budget Year
SERVICE:				
Staff	Full Time Equivalent			
Cost				
Demand				
Workload Measurement				
Outcome Measurement				
SERVICE:				
Staff	Full Time Equivalent			
Cost				
Demand				
Workload Measurement				
Outcome Measurement				
SERVICE:				
Staff	Full Time Equivalent			
Cost				
Demand				
Workload Measurement				
Outcome Measurement				
SERVICE:				
Staff	Full Time Equivalent			
Cost				
Demand				
Workload Measurement				
Outcome Measurement				
SERVICE:				
Staff	Full Time Equivalent			
Cost				
Demand				
Workload Measurement				
Outcome Measurement				
SERVICE:				
Staff	Full Time Equivalent			
Cost				
Demand				
Workload Measurement				
Outcome Measurement				

3.10 DEPARTMENT CHANGE JUSTIFICATION, FORM BDGT-4

A. <u>PURPOSE:</u>

This form is utilized to describe the program change, its fiscal impact and alternatives to funding the recommended request. The form will assist the Board in allocating County resources.

B. <u>SUMBISSION INSTRUCTIONS:</u>

1. The Program Change Justification Form should briefly describe the requested program change and the benefits to the County and the customers to which it provides service.
2. This form should include a fiscal impact statement that summarizes recurring and non-recurring or one-time costs associated with the implementation of a program change.
3. The form should also include a statement of alternative funding or not funding the recommended program change.

C. <u>FORM INSTURCTIONS:</u>

1. <u>DEPARTMENT:</u> Enter the name of the Department

2. <u>DEPARTMENT CHANGE TITLE:</u> Enter a brief title for the department change.

3. <u>MANDATED:</u> Include if this department change is associated with a mandate, "yes or no," if yes indicate the authority, i.e., Federal (F), State (S), Local (L) or Support Services (SS) and title of mandate. Enter the mandate title.

4. <u>DEPARTMENT CHANGE DESCRIPTION:</u> Briefly describe the department change and the benefit of funding this change and the customers who will benefit from its funding.

5. <u>JUSTIFICATION:</u> Provide sound justification to support this change.

6. <u>OUTCOME OR DEPARTMENT CHANGE:</u> Briefly describe the outcome, which will be achieved if the department change is implemented.

7. <u>FUNDING SOURCE (S):</u> List the funding source(s) for the department change.

8. <u>FISCAL IMPACT:</u> List the recurring and non-recurring costs, generated or lost revenues and personnel impact associated with this request.

9. <u>ALTERNATIVE STATEMENT:</u> List the alternatives to funding the requested department change; this statement <u>must</u> include a statement of the effect of not funding the department change. *Note: The alternative statement will be referenced during the approval stage; therefore, each department change must list an alternative statement.*

10. This form will be available through email. If you do not have access to email, arrangements can be made with the Administration Department to use a computer in the Administration Department. Departments may also request the form on a computer disk.

DEPARTMENT CHANGE JUSTIFICATION

DEPARTMENT NAME: _____

FUNDED or UNFUNDED (if funded, you must indicate funding source below)

DEPARTMENT CHANGE TITLE:	Provide BREIF TITLE here

MANDATED (YES OR NO): FEDERAL *(F)*, STATE *(S)*, LOCAL *(L)*, SUPPORT SERVICES *(SS)*: __

MANDATE TITLE: _____

DEPARTMENT CHANGE DESCRIPTION:
JUSTIFICATION:
OUTCOME OR DEPARTMENT CHANGE:
FISCAL IMPACT:
FUNDING SOURCE (S): _____

EXPENDITURES:

  Recurring Costs

Compensation and Benefits	_____	**REVENUES:**
Operating Expenses	_____	Revenues Generated
Capital Outlay	_____	As a Result of The
Total Recurring Costs	$ _____	Department Change $_____
Non-Recurring Costs		
Compensation and Benefits	_____	
Operating Expenses	_____	
Capital Outlay	_____	
Total Non-Recurring Costs	$ _____	
Total Expenditures	$ _____	
		PERSONNEL IMPACT (+/-):_____

ALTERNATIVE STATEMENT:

BDGT-4.doc

3.11 CAPITAL OUTLAY BUDGET REQUEST, FORM BDGT-5A

A. PURPOSE:

    1.   This form is used to explain and justify all Capital Outlay in your Requested Budget. Capital is defined as any item with a UNIT cost of $1,000 to $5,000 and an expected life of at least one year. *Note: Do not include Capital items identified on your Capital Improvement form(s).*

    2.   Administration also utilizes this form to determine if requested capital outlay was approved as a part of the annual budget approval process.

B. SUMBISSION INSTRUCTIONS:

    1.   This form must accompany all Capital Outlay (equipment, etc.) requests; excluding Capital items identified on the Capital Improvement form(s). *Note: Do not include vehicle acquisition, renewal and replacement, unless they do not meet the Capital Improvement requirements.*

    2.   Prepare a separate page for each department.

C. FORM INSTRUCTIONS:

    1.   List all items in order of priority.

    2.   DEPARTMENT NAME: Enter the name of the department/agency.

    3.   FUND NUMBER: Enter the 2-digit fund number.

    4.   ACCOUNT NUMBER: Enter the 12-digit account number.

    5.   QUANTITY: Enter the number of identical units requested.

    6.   DESCRIPTION: Enter a brief, non-technical description of the item requested.

    7.   UNIT COST $: Enter the cost per unit of the item (whole dollars). *Reminder: The item must be at least $1,000.*

    8.   TOTAL COST $: This figure is automatically calculated after completion of steps 4 and 6.

    9.   If the item is "NEW" or an "ADDITIONAL" enter (N). If the item is a "REPLACEMENT," enter R. *If the item is new it must also be a department change.*

    10.   FIXED ASSET # & AGE: In the first column enter the fixed asset number from the blue "Property of Moffat County" tag attached to the item. In the second column enter the age (in years) of the item to be replaced.

    11.   FUNDING SOURCE: Enter the letter that corresponds with the source of funding: (G) General Funds, (S) Special Revenue Funds, (C) Capital Project Funds, (E) Enterprise Funds, (I) Internal Service Funds, (UF) User Fees and (GR) Grant Funded.

    12.   JUSTIFICATION/BENEFIT: Explain why this item is necessary or desirable. State how the County will benefit. Include an explanation of the planned use or disposal of replaced item. Explain what would be lost if the item was not approved. Your justification will be used in the budget document and will also need to explain if you are requesting the item for standardization, State Contract or from other cooperative agreements.

    13.   FUND TOTAL: This figure is automatically calculated. Only complete this block on the last page submitted for the fund.

    14.   PAGE   OF   : Fill in the page numbering information accordingly.

    15.   This form will be available through email. If you do not have access to email, arrangements can be made with the Administration Department to use a computer in the Administration Department. Departments may also request the form on a computer disk.

CAPITAL OUTLAY REQUEST FORM
200___ BUDGET

DEPARTMENT:		FUND NUMBER:	

ACCOUNT #	QTY	DESCRIPTION	UNIT COST	TOTAL COST	N/R	REPLACEMENT ASSET # & AGE	FUNDING SOURCE	JUSTIFICATION/BENEFIT
				$ -				
				$ -				
				$ -				
				$ -				
				$ -				
				$ -				
				$ -				
				$ -				
				$ -				
				$ -				
				$ -				
				$ -				
				$ -				
				$ -				
	FUND TOTAL			$ -				

3.12 CAPITAL IMPROVEMENTS PROGRAM, FORM BDGT-5B

A. PURPOSE:

1. This form is used to reconcile your agency's Capital Improvements Program request for the Budget. Capital Improvement Projects are defined as any capital project with a cost of $5,000 or more; for example, road construction projects, building construction projects or acquisition, renewal and replacement equipment. *Note: Do not include items that are identified on your Capital Outlay Request form(s).*
2. The Administration Department also utilizes this form to determine if requested capital improvements projects were approved as part of the annual budget approval process.

B. SUBMISSION INSTRUCTIONS:

1. This form must accompany all Capital Improvement Program (capital projects, equipment, etc.) requests. Include vehicle acquisition, renewal and replacement when the aggregate cost is $5,000 or greater.
2. This form is used to reconcile requested line item capital improvements projects with the **CIP** form.
3. This form will be available through email. If you do not have access to email, arrangements can be made with the Administration Department to use a computer in the Administration Department. Departments may also request the form on a computer disk.
4. Prepare a separate page for each fund.

C. FORM INSTRUCTIONS:

1. DEPARTMENT: Enter the name of the department, office, or agency.

2. FUND NUMBER: Enter the 2-digit fund number.

3. ACCOUNT NUMBER: Enter the account number associated with the item.

4. QUANTITY: Enter the number of identical units requested.

5. PROJECT TITLE: Enter a brief, non-technical description of the item requested.

6. UNIT COST $: Enter the cost per unit of the item (whole dollars). *Reminder: The item(s) must be at least $5,000 or the aggregate cost must be $5,000 or greater.*

7. TOTAL COST $: This figure will be calculated automatically upon entering the QUANTITY and UNIT COST $ information.

8. PAGE TOTAL $: This figure will be calculated automatically.

9. FUND TOTAL $: Complete this block only on the last page submitted for each fund.

10. PAGE___OF___PAGES: Fill in the page numbering information accordingly.

200____ BUDGET

CAPITAL IMPROVEMENTS PROGRAM BUDGET REQUEST FORM

DEPARTMENT:		FUND NUMBER:	

ACCOUNT NUMBER	QUANTITY	PROJECT	UNIT COST $	TOTAL COST $
				$0
				$0
				$0
				$0
				$0
				$0
				$0
				$0
				$0
				$0
		PAGE TOTAL:		$0
		FUND TOTAL:		

BDGT-5B.XLS

PAGE OF PAGES

3.13 CIP PROJECT INFORMATION, FORM CIP

A. **PURPOSE:**

    1.   This form is used to describe each Capital Improvement Project in detail, including the funding sources, projected spending schedule, and related operating costs within the next five years. This form should be completed for each Capital Improvement Project with a minimum cost of $5,000. You should include:

- Current Projects: Projects that are now underway and will not be completed by December 31 of the current year; *Note: these projects need to be included in your Budget submittal to continue funding.*
- New Projects: Any new projects anticipated during the five-year time frame of the CIP
- Vehicles: Acquisition, renewal, and replacement, if the combined vehicle costs are higher than $5,000.

    2.   *Note: Do not schedule for a project in the budget if you do not intend to include a funding request or have the funding available for the project in your budget submittal. <u>Also, do not include items that are identified on your Capital Outlay Request forms.</u>*

B. **SUBMISSION INSTRUCTIONS:**

    1.   This form is designed to capture the project description, funding sources, the projected spending schedule and related operating costs within the next five years for each project. *Note: this form should reconcile with the department's five- year forecast and the form BDGT-5B.*

    2.   This form will be available through email. If you do not have access to email, arrangements can be made with the Administration Department to use a computer in the Administration Department. Departments may also request the form on a computer disk.

C. **FORM INSTURCTIONS:**

    1.   <u>DEPARTMENT:</u> Enter the name of the department, office, or agency.

    2.   <u>PROJECT TITLE:</u> Enter the title of the project.

    3.   <u>PROJECT DESCRIPTION:</u> In the text box provided, provide a concise description of the scope, function and location of the project.

    4.   <u>PROJECT FUNDING SCHEDULE:</u> Identify the source(s) of funding for the project and specify the amount of funds required from each source for each year. Provide the name of the funding source on the appropriate line. Beneath the 'name of source' provide only the **fund and account number(s)** where the project expenditure line item(s) can be found in the budget submittal. *Note: add rows as needed for multiple funding sources.*

    5.   <u>OPERATING EXPENDITURES:</u> Information concerning the impact of the capital improvement project on operating expenses should be estimated and included in this section.

        a)   Start-up Costs: These include non-recurring costs associated with the project but not included as a capital expense. Examples may include office equipment, telephone equipment, etc.

        b)   Personnel: This includes salary and benefits expenses for new personnel directly associated with operation of the project. If the project comes on-line after the beginning of a year, prorate the personnel costs for that year and show the full amount for subsequent years.

        c)   Operating: These are recurring expenses such as supplies, utility charges, etc. Calculate these charges as described above in the Personnel section.

        d)   Maintenance: For projects that have scheduled maintenance costs associated with them, identify those costs.

    6.   <u>PAGE   OF   PAGES:</u> Fill in the page numbering information accordingly.

CAPITAL IMPROVEMENTS PROGRAM
200___ THROUGH 20___
Department Name

PROJECT TITLE

Provide PROJECT DESCRIPTION here

Project Funding Schedule

Funding Source(s)						Total
Name of Source	$0	$0	$0	$0	$0	$0
Fund/Account						
Total	$0	$0	$0	$0	$0	$0

Operating Expenditures

Start-up	$0	$0	$0	$0	$0	
Personnel	$0	$0	$0	$0	$0	
Operating	$0	$0	$0	$0	$0	
Maintenance	$0	$0	$0	$0	$0	
Total	$0	$0	$0	$0	$0	

PROJECT TITLE

Provide PROJECT DESCRIPTION here

Project Funding Schedule

Funding Source(s)	2007	2008	2009	2010	2011	Total
Name of Source	$0	$0	$0	$0	$0	$0
Fund/Account						
Total	$0	$0	$0	$0	$0	$0

Operating Expenditures

	2007	2008	2009	2010	2011	
Start-up	$0	$0	$0	$0	$0	
Personnel	$0	$0	$0	$0	$0	
Operating	$0	$0	$0	$0	$0	
Maintenance	$0	$0	$0	$0	$0	
Total	$0	$0	$0	$0	$0	

3.14 MANDATED PROGRAM, FORM BDGT-6

A. PURPOSE:

This form is used to add, change and/or delete your mandated programs.

B. SUBMISSION INSTRUCTIONS:

This form must be completed for each program that you wish to change/add/delete.

C. FORM INSTURCTIONS:

1.   NAME OF PROGRAM: Enter the name of the program
2.   FUND NUMBER (S): Enter the fund number(s).
3.   SUBMITTED BY: Enter the name of the person submitting the request.
4.   DEPARTMENT: Enter the department/agency name.
5.   ACTION: Enter the correct response: Add for a new program, Change or Delete for an existing program.
6.   MANDATED BY: Enter the correct response: Federal, State or Local mandated program.
7.   EXPLANATION: Please explain requirements/mandates.
8.   RELEVANT LAWS: Please reference all relevant laws, statutes, regulations, ordinances, resolutions, Board policies and procedures, etc.
9.   FUNDING: Enter the correct response (Yes or No): Please describe the funding source if applicable.
10.   This form will be available through email. If you do not have access to email, arrangements can be made with the Administration Department to use a computer in the Administration Department. Departments may also request the form on a computer disk.

MANDATED PROGRAM

NAME OF PROGRAM:	
FUND NUMBERS:	
ACCOUNT NUMBER (S):	

SUBMITTED BY:	
DEPARTMENT:	

ACTION (Add, Change or Delete):		MANDATED BY (Federal, State or Local):	

EXPLANATION: Please explain requirements/mandates. What are the minimum requirements needed to comply with these mandate? Are we exceeding those minimum requirements?

RELEVANT LAWS: Please reference all relevant laws, statues, regulations, ordinances, resolutions, board policies and procedures, etc.

FUNDING: Does the mandate provide for any funding or revenue source (Yes or No)?_____
If Yes, describe the funding source.

BDGT-6.DOC

3.15 REQUEST FOR CHANGE TO REQUESTED BUDGET, FORM BDGT-7

A. PURPOSE:
This form is to be used to make any changes or corrections to your Personnel Projections and Requested Budget after your initial submission. In addition, this form is used to communicate the **moving** of employees and/or vacant positions from different fund and/or departments during the budget preparation stage. The request can be initiated by either the requesting department or the Administration Department. *Note: This form cannot be used after the Board has adopted your Budget in December. After this point a supplemental will be required to change the budget.*

B. SUBMISSION INSTRUCTIONS:
This form must be used to make budget changes or corrections. Send the signed original to the Administration Department.

C. FORM INSTURCTIONS:
1. FUND: Enter the 2-digit fund number affected.
2. DATE: Enter today's date.
3. DEPARTMENT: The name of the department/agency.
4. REQUEST NO.: A number will be assigned by the Administration Department.
5. EXPLANATION OR JUSTIFICATION FOR REQUEST: Explain why the change is being requested. Any increases/decreases in the budget must be justified. *Note: For Personnel Projection changes it is vital that you list the* **employee(s) name, hourly rate or bi-weekly salary and pay grade**.
6. **TO CHANGE ONE OR MORE REVENUE LINES:**
    - REVENUE ACCOUNT: Enter the Revenue Account, Example: 01-9400-4592
    - REVENUE DESCRIPTION: Enter the title of the revenue account(s), Example: State: Energy Impact Grant.
7. **TO CHANGE ONE OR MORE EXPENDITURE LINES:**
    - EXPENDITURE ACCOUNT: Enter the account number. You can use as many different account number's as you need, as long as they are in the same fund and do not exceed the number of lines available.
    - EXPENDITURE DESCRIPTION: Enter the title of the expenditure account you are changing.
    - POSITION INCREASE (DECREASE): This is for salary accounts only. Enter the number of increase/decrease in approved positions for that Department. For all other departments, leave blank.
8. **FOR ALL CHANGES:**
    - ORIGINAL ESTIMATE: Enter the amount that is now shown, before the change, on your requested budget in that revenue or expenditure line (whole dollars).
    - CHANGE-INCREASE/ (DECREASE): Enter the amount of change in whole dollars (show decreases in parenthesis).
    - ADJUSTED ESTIMATE: Add the Original Estimate (first column) plus the amount of change (second column). This should equal the new, adjusted budget for that line.
    - TOTAL: Add all three columns down, and then add the total lines across to make sure the totals balance.
    - REQUESTER: Must be signed by the person submitting the request.
    - DATE REQUESTED: Enter the date requested.
    - DATE NEEDED: Enter the date needed.
    - BUDGET: Leave Blank
    - ENTERED BY & DATE: Leave Blank
    - REVIEWED BY: Leave blank.
9. This form will be available through email. If you do not have access to email, arrangements can be made with the Administration Department to use a computer in the Administration Department. Departments may also request the form on a computer disk.

REQUEST FOR CHANGE TO REQUESTED BUDGET
BDGT-7

FUND:		DATE:	
DEPARTMENT:		REQUEST NO:	

EXPLANTION OR JUSTIFICATION FOR REQUEST:

REVENUE ACCT	REVENUE DESCRIPTION	ORIGINAL ESTIMATE	CHANGE Increase (Decrease)	ADJUSTED ESTIMATE
				$0
				$0
				$0
				$0
				$0
				$0
				$0
	TOTAL	$0	$0	$0

EXPENDITURE ACCT	EXPENDITURE DESCRIPTION	POSITION Inc (Dec)	ORIGINAL ESTIMATE	CHANGE Increase (Decrease)	ADJUSTED ESTIMATE
					$0
					$0
					$0
					$0
					$0
					$0
					$0
					$0
					$0
					$0
					$0
	TOTAL		$0	$0	$0

REQUESTER:	DATE REQUESTED:	DATE NEEDED:

BDGT-7.XLS

3.16 BALANCE FORWARD PROJECTION, FORM BDGT-8

A. **PURPOSE:**

Balance forward represents the unexpected funds carried forward from the current fiscal year (2006) and available to be appropriated in the coming fiscal year. This form is an internal form that needs to be submitted to the Administration Department for review of the methodology used to calculate the projections. If you would like assistance in projecting balance forward or determining your beginning cash balances contact the Administration Department.

B. **SUBMISSION INSTRUCTIONS:**

1. Only agencies with a separate fund and revenue source are to estimate balance forward for their funds. *Note: Agencies primarily dependent on General Fund Revenue are not to budget for balance forward.*
2. Prepare a separate page for each fund.

C. **FORM INSTURCTIONS:**

1. <u>DEPARTMENT:</u> Enter the name of the department/agency.
2. <u>FUND:</u> Enter the 2 digit fund number.
3. <u>BEGINNING CASH BALANCE:</u> Determine the current cash balance, preferably the beginning cash balance as of January 1.
4. <u>RECEIPTS/REVENUES:</u> Project your revenue collections, interfund and intrafund transfers for the remainder of the current year. *Note: Only intrafund transfers IN should be budgeted as revenue in the fund.* List each source and the amount. Summarize all the amounts on the Total Receipts line.
5. <u>INTRAFUND TRANSFERS-OUT:</u> Subtract out intrafund transfers for the remainder of the current year. *Note: only intrafund transfer OUT should be treated as a negative amount on the revenue side.*
6. <u>EXPENDITURES:</u> Subtract out what is anticipated to be spend through the end of the current year. List each source and the amount. Summarize all the amounts on the Total Expenditures line.
7. <u>PROJECTED BLANCE FORWARD:</u> Add the figures of each area in the far right column. This will be your balance forward projection for the current year. *Note: Do not overestimate balance forward for the coming year. An overestimated balance forward projection will result in an immediate deficit situation in next year when appropriations are matched to the projected revenues. However, do not deliberately under estimate balance forward by a significant amount.*
8. This form will be available through email. If you do not have access to email, arrangements can be made with the Administration Department to use a computer in the Administration Department. Departments may also request the form on a computer disk.

DEPARTMENT NAME: BALANCE FORWARD PROJECTION

FUND: _____

1. BEGINNING CASH BALANCE:
   AS OF _____   _____ $0 (+)

2. RECEIPTS/REVENUES:
   SOURCES

_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0

              TOTAL RECEIPTS   _____ $0 (+)

3. INTRAFUND TRANSFERS-OUT: _____ $0 (-)

4. EXPENDITURES:
   USES

_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0
_____	_____ $0

              TOTAL EXPENDITURES   _____ $0 (-)

5. PROJECTED BALANCE FORWARD: _____ $0

BDGT-8

3.17 SUPPLEMENTAL PROCESS

A. **PHILOSOPHY**
   1) Do a supplemental only when it is absolutely necessary. It is absolutely necessary when you are going to over expend a category if you do not do a supplemental.

   2) Do supplemental or get approvals from the Board of County Commissioners before you are over expending a category.

   3) Supplementals for unbudgeted grants need to be done as soon as an award of grant funding is received.

B. **REASONS:**
   1) An **unplanned expenditure** such as a computer breaking down prematurely. If you need the item before we do a supplemental, you must get the approval of the Board of County Commissioners.
      ➢ You **do not** need a supplemental if you have enough money in the category. For example, you have $500 for legal expenses, but you have not had any legal expense and are not anticipating any; however, you have made more copies than you planned and are $200 over spent in your copies account.
      ➢ You **do** need a supplemental if you unexpectedly need to buy a computer, you only have one capital expenditure account, and you have spent all the money in the account.

   2) You receive **unexpected revenues** and you would like to spend the revenues. You **do not** need a supplemental if you do not need to spend the revenues. Remember we are only concerned with categories not individual accounts. Therefore, we prefer that you allocate the revenues to only one expenditure account. The expenditure account should be tied to the revenue account. For example, we received weed revenue and would like to increase weed education expenditure.

   3) You are over spent in one category but have extra in another category. For example, a Department needs to purchase a new computer for $835. They had budgeted $5,010 for an Office Assistant, but did not fill the position that year, so they could **transfer** $835 from Office Assistant to Operating. Remember if you are going to be over spent in a category before we do a supplemental, you must get approval from the Board of County Commissioners by filling out a Mid-Year Funding Request Form.

C. **DATES OF SUPPLEMENTALS**
   The last Board of County Commissioner meeting of the following months:

   January
   March
   June
   September
   December

   It is important to remember that after the December supplemental no changes can be made to your budget. It is therefore imperative that you know where your budget will be at the end of the year.

D. **SUPPLEMENTAL CHANGE FORM INSTRUCTIONS**
   This form is to be completed by Department requesting a supplemental. It must be submitted to Administration no later than the 15th of the month that the supplemental is being requested.

   Unplanned Expenditures: These are expenditures that a department has not planned for in their yearly budget. This section is also used for rolling over unspent funds from the prior year.

   Unexpected Revenues: This section is for revenues received that were not expected. The department must also put what expenditure account they would like to appropriate the money to.

   Transfer from one account to another: This section is used to transfer money from one account to another.

E. <u>MID-YEAR FUNDING REQUEST FORM INSTRUCTIONS</u>

If your department is going to overspend a category prior to the supplemental being approved you must have a Mid-Year Funding Request form signed by the Commissioner's prior to overspending. The top part of the form needs filled out by the department and turned into the Administration Department. The Administration Department will forward the form to the Commissioner's for their approval. If approved the form will be forwarded to the Accounting Department to unlock your budget, if denied the form will be returned to the requesting department with an explanation.

Supplemental Change Form

Department: _____   Department Head: _____

Date: _____

Please complete the appropriate section to adjust your budget accordingly.

Supplemental – Unplanned Expenditures

Account Number	Account Title	Expenditure Amount
_____	_____	_____

Reason & justifications (also attach supporting documentation):

_____

Supplemental – Unexpected Revenues

Account Number	Account Title	Revenue Amount
_____	_____	_____

Account Number	Account Title	Expenditure Amount
_____	_____	_____

Reason & justifications (also attach supporting documentation):

_____

Supplemental – Transfer from one account to another

MOVE FROM

Account Number	Account Title	Amount Transferred Out
_____	_____	_____

MOVE TO:

Account Number	Account Title	Amount Transferred In
_____	_____	_____
_____	_____	_____

Reason & justifications (also attach supporting documentation):

_____
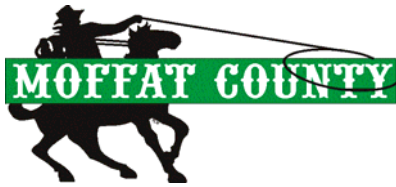
REQUEST FOR MID-YEAR FUNDING

Date:_____

Requesting Department/Agency:_____

Contact Person:_____

Amount Requested:_____

Reason/Justification for Request:_____

_____

_____

_____

_____

_____

Suggested Funding Source:_____

Administration Recommendations

Suggested Account Name/Number:_____

Account Balance:_____

Comments:_____

_____

_____

Commissioner Decision

☐ **Approved**   **Account #:**_____   **Amount:**_____

☐ **Denied**

Commissioner Signature:_____   **Date:**_____

Commissioner Signature:_____   **Date:**_____

Commissioner Signature:_____   **Date:**_____

3.18 EDEN SYTEM (INFORUM GOLD) INSTRUCTIONS

A. <u>HOW TO GET TO THE BUDGET DOCUMENTS FORM</u>

1. Select the ^{InForum Gold Menu.lnk} on your desktop
2. From the InForum Gold System Login Screen enter your User-Id and Password. The press <ok>.
3. From the InForum Gold Main Menu toolbar select View, then next to menu is a drop down box, select "budgentry".
4. Select the General Ledger, then Budget Preparation, then select Budget Documents
5. The following form will be displayed:

6. *General Reminders!*
   - Use the <Tab> key to advance to another line.
   - If you need to add new accounts do so prior to entering your request.
   - Users will only be allowed to enter Expenditures and Revenues they have been given authority to.

B. <u>HOW TO ENTER REVENUE PROJECTIONS</u>

1. From the Budget Documents form select the filter button.
2. In the budget documents find (QBE) form change the group to "tgerber", and change the "account to update" drop down box to **R** then select the execute search button.
3. This will open all revenue budget documents. To find your department select the browse button and click twice on your department revenue form.

4. To enter your year-end estimate and budget request select the edit button. Tab to the account columns and enter the information. Only the areas of the form highlighted in yellow are able to be changed.

5. Once all of the information is entered select the accept changes button.

Note: If you are over several departments you will have to go through these steps for each department.

C. <u>HOW TO ENTER EXPENDITURE PROJECTIONS</u>

1. From the Budget Documents form select the filter button.
2. In the budget documents find **(QBE)** form change the group to "tgerber", change the "account to update" drop down box to E and enter your account string (General Fund Example: Commissioners 01-0100-*, All other Funds Example: Road & Bridge 02-*). Then select the execute search button. This will open your expenditure budget documents.

3. To enter your year-end estimate and budget request select the edit button. Tab to the account columns and enter the information. Only the areas of the form highlighted in yellow are able to be changed.

4. Once all of the information is entered select the accept changes button.

Note: If you are over several departments you will have to go through these steps for each department.

CHAPTER 4

RECESSION/NET REVENUE SHORTFALL PLAN

4.00 GENERAL PROVISIONS

A. PURPOSE AND POLICIES
The County has established a plan, including definitions, policies, and procedures, to address financial conditions which could result in a net shortfall of resources as compared to requirements. The plan is divided into the following three components:

Indicators, which serve as warnings that potential budgetary impacts are increasing in probability. The County will monitor key revenue sources such as property tax and sales tax, as well as inflation factors and national and state trends. A set of standard indicators will be developed.

Phases, which will serve to classify and communicate the severity of the situation, as well as identify the actions to be taken at the given phase.

Actions, which are the preplanned steps to be taken in order to prudently address and counteract the anticipated shortfall.

4.01 RECESSION PLAN
The recession plan, and classification of the severity of the economic downturn, will be used in conjunction with the County's policy regarding the importance of maintaining reserves to address economic uncertainties. As any recessionary impact reduces the County's reserves, corrective action will increase proportionately.

Following is a summary of the phase classifications and the corresponding actions to be taken.

1. **ALERT:** An anticipated net reduction in available reserves or reduction in major revenue source(s) 1% up to 5%. The actions associated with this phase would best be described as delaying expenditures where reasonably possible, while maintaining the "Same Level" of service. Each department will be responsible for monitoring its individual budgets to ensure that only essential expenditures are made. The Board of County Commissioners may consider transferring capital projects funds designated for future projects to the affected fund during an "Alert" situation.

2. **MINOR:** An anticipated net reduction in available reserves or reduction in major revenue source(s) from in excess of 5%, but less than 15%. The objective at this level is still to maintain "Same Level" of service where possible. Actions associated with this level would be:
   a. Implementing the previously determined "Same Level" Budget.
   b. Intensifying the review process for large items such as contract services, consulting services, and capital expenditures including capital improvements.
   c. Closely scrutinizing hiring for vacant positions, delaying the recruitment process, and using temporary help to fill in where possible.

3. **MODERATE:** An anticipated net reduction in available reserves or reduction in major revenue source(s) in excess of 15%, but less than 30%. Initiating cuts of service levels by:
   a. Requiring greater justification for large expenditures.
   b. Deferring capital expenditures.
   c. Reducing Capital Improvement Plan appropriations from the affected fund.
   d. Hiring to fill vacant positions only with special justification and authorization.
   e. Closely monitoring and reducing expenditures for travel, seminars, and retreats.

4. **MAJOR:** An anticipated net reduction in available reserves or reduction in major revenue source(s) of 30% to 50%. Implementation of major service cuts.
   a. Instituting a hiring freeze.
   b. Reducing the temporary work force.
   c. Deferring wage increases.

d. Further reducing capital expenditures.

e. Preparing a strategy for reduction in force.

5. **CRISIS:** An anticipated net reduction in available reserves or reduction in major revenue source(s) of 100% depleted and potential for having a deficit is present.

a. Implementing reduction in force or other personnel cost-reduction strategies.

b. Eliminating programs.

c. Eliminating capital improvements.

4.02 LONG-TERM RECESSION PLAN

In the event that an economic uncertainty is expected to last for consecutive years, the cumulative effect of the projected reduction in reserves will be used for determining the appropriate phase and corresponding actions.

4.03 DEFINITIONS

Adopted Budget-Refers to the budget amounts originally approved by the Board of County Commissioners at the beginning of the year and the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

Agency-A governmental or community-based unit outside County Government receiving County funding (e.g. mental health agencies, Council on Aging, etc.)

Appropriation-The legal authorization made by the Board of County Commissioners to the departments, offices and agencies of the County which approves their budgets and allows them to make expenditures and incur obligations for specific purposes within the amounts approved.

Assessed Valuation-The total value of all real and personal property in the County which is based for levying taxes. Tax-exempt property is excluded from the assessable base.

Bond-An interest-bearing note issued to borrow monies on a long-term basis.

Budget-The financial plan for the operation of a program or organization for the year.

Budget Preparation Manual-The set of instructions and forms sent by the Finance Department to the departments and agencies of the County for preparation of their budget requests.

Capital Expenditure or Outlay-The use of resources to acquire or construct a capital asset.

Capital Improvements or Equipment-Public facilities and infrastructure (buildings, bridges, roads) and major shared equipment resources (computer systems, telephone systems).

Colorado Revised Statutes or C.R.S.-A body of laws governing conduct within the State of Colorado.

Conservation Trust Fund-State of Colorado lottery funds remitted to the County for Parks and Recreation use.

Debt Service-The annual payment of principal and interest on the County's indebtedness.

Emergency Supplemental Appropriation-The governing body of a local government may authorize the expenditures of funds in excess of the budget. An "emergency" is defined as an act of God or public enemy or something which could not been reasonably foreseen at the time of the adoption of the budget.

Encumbrance-An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

Expenditure-An actual payment made by the County warrant (check) or by interfund transfer.

Fees-Any charge levied by government associated with providing a service or imposing a fine or penalty. Major types of fees include planning fees, user charges, building permits and vehicle registrations.

Fiscal Policy-The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides a consistent set of principles for planning and programming government budgets.

Fiscal Year-The 12-month period (January 1-December 31) to which the annual budget applies and after which the County determines its financial position and operating results.

Fixed Asset Capital Equipment-An item with a purchase or construction cost of greater than $1,000 and a useful life of more than three years. Examples include office automation equipment, land, or buildings.

Fixed Charges-Expenditures which are constant from one period to another. For example, the monthly rental amount of an annual lease would be a fixed charge.

Fringe Benefits-Costs associated with County employee labor. These include social security, retirement, group health and life insurance.

Full-time Equivalent (FTE)-The conversion of staff time into the decimal equivalent. One full-time position (1.0 FTE) is defined as containing 2,080 work hours; a half-time position (.50 FTE) requires 1,040 work hours, and etc.

Fund Balance (Budget Basis)-The year-end cash balance of a fund less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determines the maximum amount available for the appropriation in the following year's budget.

GAAP-Generally **A**ccepted **A**ccounting **P**rinciples

Goal-A long-range desirable development attained by time-phased objectives designed to implement a strategy.

Infrastructure-Public domain fixed assets such as roads, bridges, curbs, gutters, streets, sidewalk drainage systems, lighting, and similar immovable assets.

Intergovernmental Agreement (IGA)-A concord between two or more governmental units to jointly identify, plan, and/or implement a task for their mutual benefit.

Intergovernmental Revenues-Revenue from other governments, primarily Federal and State grants, but also other local governments.

Internal Service Charges-These account for goods or services provided to other departments of agencies on a cost-reimbursement basis. They are generally referred to as "charge-back" agencies and include funds for medical benefits.

Net Budget-The net budget eliminates double-counting in the budget, such as fund transfers and internal service "charge-backs," thus represents the true level of programmed spending in the budget.

Objective-The planned attainment of a certain condition or specific accomplishment, which is an integral part or phase of a strategy that contributes to accomplishing a goal. An objective should be stated in terms of results, not processes or activities, and should reflect a reasonable estimate of what is practical.

Operating Equipment Capital-Equipment items typically costing less than $1,000 or being used to repair or maintain existing operating equipment.

Operating Expense-These costs, other than capital improvements and debt service, are necessary to support the primary services of the organization.

Operating Budget-A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the County's operation; b) the resultant expenditure requirement; and c) the resources available for their support.

Operating Fund-A Fund which supports normal County operations and has regular operating expenditures (payroll, supplies, etc.). Included are the: General, Road and Bridge, Social Services, Landfill and Airport funds.

PILT-Payment **I**n **L**ieu of **T**axes

Personal Services-The cost of wages and benefits for elected officials and county employees, as well as the cost for labor acquired by contract.

Policy-The County's official position relative to a specific need, problem, or issue.

Program-A specific set of activities directed at attaining specific objectives. The means through which a long-range strategy is achieved.

Proposed Budget-The recommended County budget annually submitted by the County Manager to the Board of County Commissioners by October 15.

Reserve-The County records reserves to indicate that a portion of a fund balance is legally segregated for a specific future use. An example is a reserve in the Road and Bridge Fund to perform road improvements to a specific County Road in a future fiscal year.

Resolution-A special order issued by the Board of County Commissioners.

Revenue-Income received by the County Government in support of the government's programs of services to the community. It includes such items as property taxes, fees, user charges, grants and fines.

Strategy-The approach or method for implementing policy.

Statutory Property Tax Revenue Limit-The statutes prohibit the levying of a greater amount of property tax revenue than was levied in the preceding year plus 5.5%. Exempt from this limit are property tax revenues generated from new construction and that are used for certain expenditures: a) bonds and interest, b) contractual obligations approved at election, and c) one-time capital expenditures approved by the Board of Commissioners at a publicized

public meeting.

Supplemental Appropriation-An act by the County Commissioners to transfer budgeted and appropriated moneys from one spending agency to another, whether the agencies are in the same or different fund. Also, if the County receives revenues that were not anticipated or assured at the time of budget adoption, those revenues can be used in the current fiscal year only after being approved for use via supplemental appropriation.

Supplies-The cost of goods acquired for consumption or resale.

Tabor Amendment-An amendment to the Constitution of the State of Colorado which basically limits annual increases in revenues and expenditures and requires voter approval for any tax rate increase or multi-year debt or financial obligation. The increase in spending and revenue is limited to an index based on the regional consumer price index plus a local growth factor determined by percentage change in actual value of all real property.

TANF-Temporary **A**id to **N**eedy **F**amilies program.

Transfers-The movement of monies from one fund to another. The monies are considered a revenue source for receiving fund and an expenditure for the originating fund.

User Charges-The amount the government receives for the provision of services and commodities or the performance of specific services benefiting the person charged. Citizens only pay user charges when a specific service is received.

Working Capital-The amount of fund balance required at year-end to meet cash flow needs until tax revenues are received. This generally equates to the largest cumulative cash flow deficit incurred (usually by April) by an operating fund which is heavily property tax dependent.

4.04   POLICIES AND PROCEDURES

A.   FUNDS

Moffat County accounts for its financial operations in twenty funds. Each fund and account group is a separate and legal fiscal entity, and the total of all funds is the County Budget. It is the policy of the Board of County Commissioners that all funds have at least 30% of that fund operating expenditures in fund balance to address economic uncertainties. The funds may also have other restrictions on fund balance. Below is a list of the funds and any additional restrictions on the fund balance.

- General Fund – 10% Emergency Reserve
- Road & Bridge Fund – Inventory Reserve (varies)
- Retirement Fund – No additional reserves
- Landfill Fund – Reserve for Closure
- Airport Fund – No additional reserves
- Emergency 911- No additional reserves
- Conservation Trust Fund – No additional reserves
- Library Fund – Memorial Funds reserves
- Senior Citizen Fund – No additional reserves
- Moffat County Tourism Fund – No additional reserves
- Cemetery Fund – No additional reserves
- Jail Fund – No additional reserves
- Social Service Fund – No additional reserves
- Oil & Gas Exemption Fund – No additional reserves
- Capital Projects Fund – No additional reserves
- Telecommunications Fund – Reserves for NC Telecomm
- Lease-Purchase Fund – Reserves for Certificate of Participation Payment
- Health & Welfare Fund – Reserves for Great West Administrative Fee
- Internal Service Fund – No additional reserves
- Maybell Sanitation Fund – No additional reserves

Policy Adopted: January 2, 2007

CHAPTER 5

PURCHASING POLICY AND PROCEUDRES

5.00   GENERAL PROVISIONS

A.   Purpose and Policies

   a)   to ensure the efficient use of taxpayer dollars through market competition;
   b)   to adhere to the budget through encumbrance of committed funds;
   c)   to simplify and clarify the procedures, rules, and regulations governing Moffat County procurement practices;
   d)   to establish a system for the continual improvement of procurement policies, practices and procedures;
   e)   to provide for increased public confidence in the procedures followed in County procurement;
   f)   to assure fair and equitable treatment of all persons who deal with the County procurement system;
   g)   to foster effective, broad-based competition within the free-enterprise system;
   h)   to provide safeguards for the maintenance of a procurement system of quality and integrity.

B.   Application to County Procurement

Except where otherwise specifically stated herein, this Manual shall apply to every expenditure of public funds, irrespective of their source, by this County under any contract, including state and federal assistance monies which shall, in addition, comply with all pertinent state and federal purchasing requirements. This Manual shall also apply to the disposal of County equipment and supplies. Nothing in the Manual, or in regulations promulgated hereunder, shall prevent the County from complying with the terms and conditions of any grant, gift, bequest or cooperative agreement.

C.   Employee Compliance

All County employees are required to comply fully with all the provisions of the Purchasing Manual. Any purchase of supplies, materials, goods or services contrary to the provisions of this manual shall be void and the employee(s) could be subject to disciplinary action as deemed appropriate.

D.   Severability

If any provision of this Manual or any application thereof to any person or circumstance is held invalid, such invalidity shall not affect application of other provisions of this Manual, and to this end the provisions of this Manual are declared to be severable.

E.   Personal Purchases in Moffat County's Name

The ability to make purchases on behalf of the County does not entitle the purchaser to any kind of special personal privileges from the vendor and no professional buying for the County should be, in any way, tied to any personal purchases at any time. Examples include purchasing personal items using a Moffat County account and paying with personal funds. A Moffat County account is any account that uses either Moffat County's (or any Moffat County Department's) name, address or tax-exempt number.

F.   Exemptions

The following purchases may be exempt from certain purchasing procedures:
   •   Social Services
   •   Utilities
   •   Internal Billing (including telephone, computer, copies, postage, and fuel)
   •   Automobile Maintenance performed by Road & Bridge up to $1,000

5.01 REQUISITIONS FOR PURCHASE

Requisitions serve as the purchase justification and approval document for acquisitions.

A. Routine Acquisitions

A Requisition for Purchase must be entered into Eden for all goods and services, unless instructed otherwise herein, and provide the following information:

1. **Date** – Date of the requisition (defaults to today's date)

2. **Description** – A general description of the requisition (optional – if left blank the description from the first line item will be copied here)

3. **Requestor** – Defaults to the individual's user name and cannot be modified

4. **Queue** – Defaults to the user requisition queue setting

5. **PO Type** – Routine purchases will use a regular PO. The code is 'reg'.

6. **P.O# - Confirm** – For Emergency PO's only. The Accounting Department shall fast-track emergencies in accordance with established procedures.

7. **Requested for** – If the requisition is for someone other than the user, the user name of the individual requesting the requisition can be entered

8. **Group** – Defaults to user login name

9. **Blanket expiration/PO limit/Tran limit** – For Blanket PO's only. No county employee or officer shall purchase under a blanket purchase order unless authorized by Accounting or Administration. Blanket purchase orders are an indefinite quantity contract in which the county is obligated to order and a vendor is obligated to supply all of the county's normal requirements that arise for an item or items within the specified period of the contract. An example of a Blanket PO's is a monthly payment for computer maintenance.

10. **Contact/Phone** – Optional, enter the contact name and phone number for the requisition

11. **Text Code** – Enter a code to define text to print on the PO

12. **Type** – A line item type must be specified. Line item types include goods (inventoried and non-inventoried), services and freight. A drop down box displays valid codes.

13. **Item and price information** – Full item and price information is not required when entering the requisition (although it will be required for the requisition to be completed). When entering this information note the following:

    - **Quantity & Unit** – For item lines containing goods, optionally enter quantity and unit type (each, box, dozen, etc.) and the Unit Cost. If the cost of the item is not yet known, entering zero is a valid option.
    - If you are entering **Service line items** you will be prompted for item & extension only.
    - A **description** of unlimited length can be entered for each line item
    - To enter the **account number** you must first enter the account type ('B', 'E', 'R', or 'S').
        - Account information is optional on requisition entry, but must be completed for the requisition to be approved.
        - The account number can be copied from the previous line item using the "Copy Distribution" button at the top of the left toolbar.
        - If you do not know the account number, use the "Zoom" button to bring up a **Query By Example** screen to help locate the correct account. When selected, the account number will populate the account field in the requisition line item.

- Line items can be split between multiple accounts on a % or $ amount basis; use the %/$ button at the bottom of the left toolbar to toggle between data entry preferences. When the total allocations reach 100% the cursor will prompt for additional line items.
- Multiple line items are allowed on a requisition.
- Freight lines can be specified for each line item on requisitions, or as a single freight line for multiple like items (items that will combine on purchase orders).
  - To enter a freight line for a series of items, enter the freight line after the final item. To auto-insert an account distribution for a freight line, use the "Auto-Distribute Freight" button on the left toolbar (the Truck). The distribution is calculated by summarizing the account distribution for "goods"-related items between the current freight line and any preceding one.

14. **Vendor information** – when a vendor is added, the vendor's default settings will populate many of the following fields. These fields can be edited now or later in the purchase order process.

- Vendor – Enter a vendor number or use zoom to search for vendors with QBE; if a new vendor needs added please contact the Accounting Department.
- Contract # - Optionally, enter a contract number.
- Terms – The terms code defaults from the vendor.
- Order from – Defaults to the vendor's default order from address code; to change, select a different address from the drop-down box.
- Pay to – Defaults to the vendor's default pay to address code; to change, select a different address from the drop-down box.
- Bill to – Defaults to the agency's default bill to address code; to change, select a different address from the drop-down box.
- Ship to – Defaults to the agency's default address code for delivery of goods.
- Desired – The date goods or services are desired by. This is a required field.
- Required – The date goods or services are required by ('Enter' will copy the desired date). This is a required field.
- FOB Point – The Free On Board point, if used.
- Ship via – The code defining which delivery agency to use (FedEx, UPS, etc)
- Instructions – Enter any special instructions for the purchase order, if necessary

15. **Completing the Requisition** - When the requisition is complete and saved it will enter the approval queue and the approval routing process begins.

- The Requisition is updated with the following information:
  - Requisition #
  - Description, copied from the first line item, if it was left blank during requisition entry
  - Name of the Current Approver (the *primary approver* at the next approval level)
- E-mail notification will notify the approvers at the next approval level; e-mail is not actually sent until exiting the program, unless the 'Send Mail Notifications' icon at the bottom of the right toolbar is selected.
- The **Totals** tab is updated with the total amounts per account number on the requisition.

B. Emergency Purchases

1. **Definition:** An emergency requirement is defined as an immediate need necessary for the preservation of the public peace, health and safety or to prevent work stoppage. Emergency purchases shall not be substituted for a lack of proper planning by the ordering department.

2. **Procedures:** When an Elected Official or Department Head has an emergency situation that requires an immediate purchase they shall contact the Accounting Department to issue a *Confirming/Emergency Purchase Order*. Approval procedures outlined in Part B, Section 1 ROUTINE ACQUISITIONS of the Purchasing Manual. If the emergency situation arises after business hours the Elected Official or Department Head must contact the Accounting Department within the next business day.

5.02 PURCHASE ORDERS

The purchase order (P.O.) is a contract for the acquisition of goods or services.

A. <u>Generating Purchase Orders</u> **-** Purchase orders will be generated by Accounting and emailed to the Department Head or Elected Official. Purchase orders will be processed several times daily. If the Department Head or Elected Official needs the purchase order processed faster they need to contact the Accounting Department.

B. <u>Change Orders</u> – Changes to posted Purchase Orders fall into to two categories – **Updates,** which involve no accounting transactions, and **Change Orders**, that require accounting transactions to be posted. Change Orders only need preformed if the invoice varies 5% or more than $50.00 from the purchase order.

   - If no accounting changes are required, changes are made to posted purchase orders using the Update Purchase Order program. Enter selection criteria into the QBE screen to locate the appropriate PO, make the required changes and save the document.
      ♦ Fields that can be changed include descriptive fields, such as Desired and Required Dates, Instructions, Text, Descriptions; fields that cannot be changed include Vendor, amounts and account distributions.
   - Please contact the Accounting Department if a change order is required.

5.03 RECEIVING

The Receiving module enables Moffat County to track received documents against Purchase Orders and verify items or services have been received when Accounting pays an invoice.

A. <u>Entering Receiving Documents</u> **-**A Receiving Document must be entered into Eden against items included in a Purchase Order, unless instructed otherwise herein, and provide the following information:

1. **Receiving #** - Enter the number from the Receiving Document (packing slip)

2. **Date** – Defaults to today's date

3. **Group** – Defaults to the user's group code

4. **PO#** - Enter the Purchase Order #, or 'Zoom' to open the PO QBE screen

5. **Description** – Enter a description for the receiving document

6. **Vendor** – Automatically populates for the Vendor associated with the Purchase Order

7. **Received** – For Goods line items, enter the number of items received

8. **Rejected** – For Goods line items, enter the number of items rejected

9. **Compete** – If the line item is complete, check the 'Complete' box. This will mark this line item as fully received

5.04 CREDIT CARD PURCHASES

A. <u>General</u>

1. A requisition must be approved prior to purchasing any items with a county issued credit card.

2. The Accounting Department will then return the purchase order to the requesting Department. This purchase order must be attached to your receipts and returned to the Accounting Department to processes.

LOST CHARGE SLIPS/SALES RECEIPTS: If for some reason the cardholder does not have documentation of the transaction to send with the purchase order, the cardholder must attach an explanation that includes a description of the item, date of purchase, merchant's name and why there is no supporting documentation.

3. The purchasing Department must submit a receiving document as soon as the items or services are received. Otherwise the Accounting Department is unable to process payment of the credit card bill.

B. Emergency Purchases

1. **Definition:** An emergency requirement is defined as an immediate need necessary for the preservation of the public peace, health and safety or to prevent work stoppage.

2. **Procedures:** When a cardholder has an emergency situation that requires an immediate purchase the cardholder shall contact the Accounting Department to issue a *Confirming/Emergency Purchase Order*. Approval procedures outlined in Part B, Section 1 ROUTINE ACQUISITIONS of the Purchasing Manual. If the emergency situation arises after business hours the cardholder must contact the Accounting Department within the next business day.

5.05 BIDDING PROCEDURES/REQUIREMENTS

A. Statutory Guidelines

Moffat County shall submit goods and services to bid in accordance with applicable statues.

1. **Competitive Sealed Bidding**

County compliance to these procedures is not mandatory, but recommended.

- Adequate public notice shall be given prior to bid opening.
- Bids shall be opened publicly at the time and place designated in the presence of one or more witnesses.
- Bids shall be evaluated based on the requirements set forth in the bid. Criteria that are not set forth in the bid may not be used in the evaluation.
- The bid shall be awarded to the low responsive, responsible bidder.

2. **Competitive Sealed Proposals**

County compliance to these procedures is not mandatory, but recommended.

- When it is determined competitive bidding is not practicable or advantageous, competitive sealed proposals may be used for the procurement of professional services.
- Adequate public notice of the request shall be given.
- Proposals shall be opened so as to avoid disclosure of confidential information to competing vendors during the process of negotiation.
- The request for proposals shall state evaluation factors.
- Discussions may be conducted with responsible vendors for the purpose of clarification to assure understanding of requirements. In conduction discussions, there shall be no disclosure of any information from proposals submitted by competing vendors.

3. **Professional Services**

- Negotiation of contracts shall be on the basis of demonstrated competence, qualifications and reasonable fees.
- Discussions may be conducted with any firm/person regarding qualifications, approaches, ability to furnish the required professional services, and anticipated design concepts.

Firm(s) shall be ranked based on ability of personnel, past performance, willingness to meet time and budget, etc.

- A contract may be negotiated with the highest rated firm/person. If unable to negotiate a satisfactory contract, negotiations may be entered into with the next most qualified firm.

  If unable to negotiate a satisfactory contract, negotiations may be entered into with any or all of the most qualified firms to arrive at a satisfactory contractual arrangement, if possible.

  All bids may be rejected and proposed project may be restructured, redesigned or abandoned.

4. **Construction Contracts for Public Projects**

All public works bids shall be awarded as required by law.

Where otherwise required by law, competitive sealed bids are not required where:

- As of a result of a competitive sealed bid, no bids were received or all bids were rejected and the Board of County Commissioners authorizes negotiation. Negotiations may be conducted with the firm determined to be most qualified based on successful past performance, references from other agencies, availability of services, etc.

- Emergency purchases or contracts are necessary because a threat to public health, safety, or welfare under emergency conditions. A written determination of the basis (1) for emergency and (2) the selection of the contractor must be included in the contract file.

5. **State Funded Public Projects**

The county is required to award contracts by competitive sealed bidding for all state funded public projects except as provided by statue.

Competitive sealed bids are not required where:

- As of a result of a competitive sealed bid, no bids were received or all bids were rejected and the Board of County Commissioners authorizes negotiation. Negotiations may be conducted with the firm determined to be most qualified based on successful past performance, references from other agencies, availability of services, etc.

- Emergency purchases or contracts are necessary because a threat to public health, safety, or welfare under emergency conditions. A written determination of the basis (1) for emergency and (2) the selection of the contractor must be included in the contract file.

6. **Stationary Supplies**

- One advertisement shall be inserted in the official newspaper of its county, under the heading of "stationery proposals". Such advertisements to be published not less than 20 or more than 40 days prior to the opening of such bids.

- STATE SUPPLIER PREFERENCE: It is unlawful for any county to accept any bid or make a purchase of any stationery supplies or other supplies from any person, company or corporation having its factory or principal place of business outside the state of Colorado, when the same can be procured from within this state at the same net cost.

7. **Preference to State Products**

- Colorado Labor Preference

Public works financed in whole or in part by funds of the state, counties, school districts or municipalities require Colorado labor be employed to the extent of not less than 80% of each type or class of labor.

All contracts let for public works, financed in whole or in part by funds of the state, counties, school districts or municipalities of the state of Colorado, shall contain provisions for the preference in employment of Colorado labor.

- Colorado Resident Bidder Preference

When a construction contract for a public project is awarded to a bidder, a resident bidder shall be allowed a preference against a nonresident bidder from a state or foreign country equal to the preference given or required by the state or foreign county in which the nonresident bidder is a resident.

B. <u>Items Not Amenable to Bid</u>

The Board of County Commissioners, at its discretion, may process a requisition and issue a purchase order without bid under the following conditions:

1. Item to be purchased under current state, county or cooperative bid.

2. Only one known source for purchase, and no comparable substitute product or service is available; specific type or brand of supply or part necessary for acceptable operation of machine or device or required by warranty or contract on the machine or device. Substantiation must accompany request.

3. An item previously bid within the last 90 days and low bidder's price has not changed.

4. An item that costs less than $2,000.00 which, in the opinion of the Elected Official or Department Head, would not be cost effective to bid.

5. As of a result of a competitive sealed bid, no bids were received or all bids were rejected and the Board of County Commissioners authorizes negotiation. Negotiations may be conducted with the firm determined to be most qualified based on successful past performance, references from other agencies, availability of services, etc.

6. Other circumstances creating an inability to secure multiple quotations shall be documented on the individual requisition to be filed for auditing purposes.

C. <u>Standard Acquisitions $2,000 up to $5,000</u>

Acquisitions valued between $2,000 and $5,000 which do not require special terms or conditions and are not governed by federal regulation or state statue may be bid verbally or in writing at the Department's discretion. Standard acquisitions shall be subject to the following procedures:

1. A minimum of three (3) qualified vendors shall be solicited, unless the acquisition is not amenable to bid as defined in the above section.

2. Documentation shall be kept of all vendors solicited.

D. <u>Purchase of Used Goods or Equipment</u>

1. The ordering Department shall contact a reasonable number of vendors for availability and cost.

2. Selection and Negotiation:

An authorized representative of the ordering department shall inspect the equipment.

The ordering Department shall be responsible for all negotiations and for offers made to any vendor(s).

E.   Professional Service Contracts/Requests for Proposals

1. The ordering Department shall be responsible for the distribution of Requests for Proposal packages.

2. Proposals received from participating firms shall be evaluated by the ordering department.

3. The ordering department shall retain the following information in the project file:

   - The list of firms that have been short-listed for further consideration.

   - Substantiation of the selections, including a recap of the average total points by category and constructive observations. Do not show individual names or scores. This document must be suitable for distribution to participating firms.

   - Provide a list of questions to which the selected firms shall be required to respond during the interview.

4. The ordering Department shall be responsible for scheduling interviews and/or requesting fee proposals. Interviews and resultant contractual negotiations shall be conducted by the ordering department.

5. Following the completion of negotiations, the ordering department shall forward the following information to the Board of County Commissioners:

   - Memo of recommendation including the background statement for inclusion in the agenda memorandum.

   - Final rating recap including interview scores and constructive observations.

F.   Formal Bid Procedures – Standard and Contractual **-** Formal bids shall be obtained for all goods or services in any of the following cases: if governed by federal regulation or state statute; if the acquisition is more than $5,000.

1. **Specifications:** Preparation of technical specifications for new equipment, supplies or services is the responsibility of the originating department.

2. **Insurance/Sample Contract:** The originating department shall contact the Risk Management Department and County Attorney's Office if the requirement is labor intensive, a professional service project or represents critical performance supplies/equipment.

3. **Bid Bonds:** If determined to be in the best interests of the county, the County Attorney may require bidders to submit a guaranty deposit with their bid. Guaranty deposits will be requested on bonded projects valued at $25,000 or more.

The amount of deposit should be sufficient to cover anticipated differential costs between the lowest and next bidder, as well as administrative costs associated with advertisement. Such deposit may not

be withdrawn until the specified time after bid opening. It is the responsibility of the ordering Department to approve the return of deposits to unsuccessful bidders.

4. **Distribution**: In accordance with applicable federal regulations or state statutes, the ordering department shall determine the method of distributing bid packages (advertisement, telephone solicitation, or otherwise) and the number of days in which the bid shall be open.

   The ordering Department shall distribute the bid package to interested parties, collect any bid document fees, place advertisements, and perform any other necessary tasks.

5. **Pre-Bid Conferences**: The ordering Department shall schedule and conduct pre-bid conferences as required.

   A competitive environment will be maintained throughout the entire bid process.

   Any necessary clarifications or agreed upon changes must be forwarded to all participating vendors. Vendor requests for changes in the specifications that would result in compromising the intended use and quality of the equipment will be denied.

6. **Bid Package Modifications:** Only the ordering Department may make any changes or modifications to the terms, conditions or specifications of the bid package prior to bid openings. Any changes or modifications shall be in writing and sent to all known prospective bidders by the ordering Department.

7. **Submission of Bids/Proposals**: All proposals shall be submitted to the ordering Department.

8. **Public Openings**: The ordering Department shall open and read bids at a public meeting at the time and place specified in the bid documents. Late bids will not be considered under any circumstances.

9. **Bid Review**: The ordering Department shall review all bids.

10. **Bid Award Recommendation**: The originating department shall forward the following information in writing to the Board of County Commissioners:

    - Vendor/contractor recommendation.

      If the originating department recommends a vendor or contractor who is not the low bidder, such recommendation shall be accompanied by written justification.

    - Background information defining the need for the requirement. This information will be incorporated into the *Agenda Memorandum* by the Agenda Coordinator.

    - If the bid amount reflects a substantial difference as compared to the estimated/budgeted amount, the originating department shall include an explanation of the difference with their award recommendation.

G. Negotiation

Only the ordering Department shall negotiate price and other terms and conditions for materials and services required by the county, unless otherwise provided for herein.

The end result of such negotiation shall not represent a significant deviation from the specifications bid.

Negotiations must be conducted in such a manner as to assure that no bidder is given an unfair advantage over his competitors.

5.06 APPROVAL/AWARD PROCESS

A. General

1. Only bids from responsible bidders will be considered. A responsible bidder is one who has submitted a bid that conforms to all material respects to the bid specifications.

2. Material deviations may not be waived in order to make an award. Material deviations are those that go to the substance of the bid that affect the price, quality, or delivery of the materials or services offered and are prejudicial to the rights of other bidders.

3. Immaterial or minor deviations may be clarified with the bidder or bidders. Examples:

   - Failure to submit requested brochures or samples with the bid providing the name or manufacturer and/or model number has been included in the bid.

   - Failure to extend unit prices or where there is an error in extension of price.

     The waiving of any irregularities, however minor, must be done in such a manner as to assure that no bidder is given an unfair advantage over his competitors.

4. The award will be made to the lowest responsible bidder whose bid meets the intent and criteria set forth in the bid documents.

B. Rental, Loan and Demonstration Equipment

1. **Required Signature:**

   Board of County Commissioners

2. **Contract Execution:**

   An elected official or department head may execute an agreement for rental, loan or demonstration equipment only if in compliance with the rules set forth below and if the terms and conditions of the agreement are acceptable to the county. This authorization is not delegable.

   Review prior to execution of printed vendor form contracts shall be the responsibility of the County Attorney's Office.

   If the rental cost, or any cost associated with the loaned or demonstration equipment, is valued at $5,000.00 or more, approval procedures outlined in the following section must be followed.

3. The county's Risk Management Department shall be notified prior to acceptance and delivery of any rental, loan or demonstration equipment for the purpose of assuring that such equipment is appropriately insured by the county and/or by the owner thereof.

B. Major Purchases and Formal Bids (over $5,000)

    1. **Required Signatures:**

        Elected Official or Department Head
        Budget Analyst
        County Commissioner

        Special Approval Requirements: All Computer equipment and software purchases shall be routed to the Information Services Director for review and approval prior to routing.

    2. Upon the Board of County Commissioners approval of the acquisition, the ordering Department shall enter a requisition in Eden to the successful vendor. Notice to proceed with any work shall be conditional upon the receipt and approval of insurance certificates and bonds, where necessary.

C. Contract Execution

Contract execution procedures are subject to Addendum A: Policy and Procedure Regarding Authority to Contract approved June 17, 2003. The following is general information on the contract execution process:

    1. The originating Department shall forward the recommended contractor's proposal to the County Attorney's Office for contract preparation or review.

    2. The County Attorney's Office will return the contract to the originating Department with recommendations or changes.

    3. Once all contract changes have been made the originating Department needs to schedule a time during a Board of County Commissioners public meeting to have the contract executed by the Board of County Commissioners.

    4. The originating Department will forward the executed contract to the contracting party with a request that certificates of insurance and bonds be forwarded to the county's authorized representative.

    5. The Risk Manager shall review and maintain all bonds, insurance certificates, and related documents.

    6. The county's authorized representative (where applicable) shall issue notice to the contractor to proceed with the work.

        Contract execution procedures may be changed only as approved by the Board of County Commissioners together with the County Attorney.

D. Contract Change Orders

    1. All contractual change orders shall be presented to the Board of County Commissioners for review and decision.

    2. If the change order is approved by the Board of County Commissioners the originating Department must forward the minutes of the meeting to the Accounting Department to process a change order.

5.07 EDEN FINANCIAL SYSTEM INSTRUCTIONS

A. Instructions for Entering a Requisition

1. Click on Purchasing on the menu.
2. Click on Requisitioning.
3. Click on Requisition.
4. The screen will open to the Main Tab (located in the third row down from the top of the screen). Click on the icon that looks like a little yellow sun beside a right arrow (the fourth icon to the right on the second row down from the top of the screen for a new requisition.
5. Use the tab key to move to the description box on the screen. Type in your description of the invoice.
6. Use the tab key and it will pull in all of the information for you as the user.
7. Tab to requested for box, if you do not want to change the name tab to the contact box. This is the name that will print on the PO, if you want a different name type it in, if not you are done with this screen.
8. Use the mouse to click on the **Items tab** (second one from left) on the fourth row down from the top.
9. Type in the type of item you purchasing or use the down arrow with the mouse and click on the one you want. Goods, Services or freight.
10. If you choose goods you will have to fill in the quantity, unit, and unit cost. Tab to the big box, (it will be yellow) and type in your description of the item. If the PO is going to a Vendor be sure to use a detailed description so they will know what it is that you want to order. Anything over a $1,000.00 will go electronically   to the Commissioner's so make sure they can tell what you want from your description in this box.
11. Tab four more times to get to your expenditure line item. Type in the expenditure line item you want this particular item charged to. Tab once more until amount is filled in, tab again to open second line item if your have more to add to this particular invoice. Repeat steps 17 and 18 for as many items as you need to add, such as freight etc. Maximum is 70 lines before you need to do another requisition
12. Click on the Documents Default tab (fifth one from left) on the fourth row down from the top.
13. Tab to the Vendor box on the screen. Click on the Z to the left on Vendor on the screen. This is how and where you choose your Vendor. A box will come up that is marked Vendor Information Zoom. Click OK.
14. Tab to last name box on this screen.
15. Type in the first word of the name of the Vendor. Example: To find Jackson's Office Supply just type in Jack*. Click of the lightning bolt icon with the mouse. The screen will display all the Vendors with any part of Jack in the title. Find Jackson's Office Supply and double click on the name box. This will pull the vendor into the screen. If you are having items sent to you click on the drop down box beside ship to. Find your department, double click on your department name and it will bring in your department information for the ship to address.
16. If everything is correct, you will need to SAVE the information you just entered. Click on the white check mark in the green circle in the upper left hand corner of the screen. The requisition is now saved.
17. To APPROVE the requisition click on the piece of paper that has a green check mark on it (second icon to the right on the third row down from the top.
18. If the requisition is not over $1,000.00 it is approved and ready to go. If it is over $1,000.00 it will go to the Commissioners electronically to be approved.
19. You can click on the Approval History Tab (fourth from the left) on the third row down to see where the requisition is as far as approved or waiting to be approved by Commissioner's.
20. If you have more requisitions to enter, repeat steps 1 through 24.
21. Click on the X in the upper right corner of the screen to close out of requisitions.
22. Click on the X on the menu to close it out.
23. To inquire on any of your requisitions you entered previously, go to Purchasing on the main menu, Requisitioning, Requisitions and click on the icon that looks like a funnel beside a piece of paper (sixth icon to the right on the second row down from the top. Click on Approval History tab (fourth tab to the right on the fourth row down from the top.

A. Receiving Document Instructions

1. Double click on Receiving
2. Double click on Receiving Document
3. Click on the yellow sun on the second row from the top of the form for a new document.

4. The curser will be in the PO # box. Type in the whole purchase order number off of your invoice – example (2004-002968). Tab once.
5. The curser will be in the Receiving # box. The Receiving # is the invoice number if you have one or the date 0 date – example (090604). Tab three times.
6. Type in the description – example (services). Tab one time.
7. You will be in the received box. You now have three options.

    a. If you are receiving an invoice that is complete, you can click on the blue check mark on the left side of the screen. . Using this function fills everything in for you and marks the P O complete. Next click on the green check mark in the second row from the top of the screen to save the receiving document. Remember if you use the lower blue check mark; that just does the receiving and closes the P O, you **MUST** click on the upper green check mark also to save it. These are two separate functions and both steps must be done.

    b. You will either enter amount or quantity in the received box. If the type is a '**g**' – enter the quantity received. (number of items received). If the type is a '**s**' enter the dollar amount you want to pay. Click the complete box only if the po is to be closed

    c. For those using Monthly Blanket P O's you must do a receiving document for <u>each</u> invoice paid against that Blanket P O. Follow step B procedures but <u>do not</u> check complete as that will close the P O and you can't add anymore invoices to it. When you get the final invoice against the current months Monthly Blanket P O, please put a note on it that it is the final invoice for that P O and turn it into Accounting.

8. **A NOTE ON MONTHLY BLANKET PURCHASE ORDERS.**
    Blanket Purchase Orders were not designed for use as Monthly Blanket Purchase Orders. Therefore, we have determined if you will put all of them in as <u>services</u> in the items box of the requisition they process much easier.

    If you have any questions on the above procedures please give the Accounting Office a call.

<div align="center">THANKS!</div>

Adopted: August 31, 2004, Resolution 2004-83

Revised: December 7, 2004, Resolution 2004-119

CHAPTER 6

FIXED ASSET POLICY

6.00   INTRODUCTION

A. General

The purpose of the Fixed Assets Policy is to present a uniform method of maintaining and updating the Moffat County's fixed assets property records. Principles and policies incorporated into this manual are in accordance with Generally Accepted Accounting Principles (GAAP).

It is important for departments to keep track of fixed assets for many reasons. These reasons include the control purposes of preventing theft and conducting condition assessments. State law requires that we have a current listing of our fixed assets available for inspection at any time. GAAP requires that we appropriately account for acquisitions and dispositions of our fixed assets. Finally, by having a good information system established on our fixed assets, we have a management tool to make better budgeting and rate-setting decisions.

This policy encompasses all fixed assets of Moffat County: land, land improvements, buildings, building improvements, machinery, equipment, vehicles, infrastructure, etc.

B. Fixed Assets That Require Capitalization

To maintain accurate fixed asset records, information will be centralized in the Administration Department. This department is responsible for maintaining all of the asset information. Not all assets require record keeping. (Colorado Statute 29-1-506)

> Fixed Assets to be Capitalized - assets with an original cost of $5,000 or more (including ancillary costs, such as installation, etc.) and a useful life of two years or more. These assets will be capitalized. That is, capitalized fixed assets will be tagged, set up in the fixed assets records and accounted for as long as the asset remains in the County.

> Non Capitalized Fixed Assets are assets with an original cost of under $5,000 or with a useful life of less than two years. These assets will not be capitalized. That is, non capitalized fixed assets will be expensed. Fixed assets with a value between $1,000 and $5,000 can be tagged and set up in the fixed assets records for control and insurance replacement purposes or the department can keep records in their own system. It is the responsibility of the department to track assets under $1,000. The Information Services Department will also track all computer purchases no matter the dollar value. However, irrespective of the dollar value, all land and right of ways will be considered to be capitalized fixed asset for record keeping purposes.

B. Property Control Responsibilities

All duties and responsibilities of the fixed asset management system are to be monitored by the Administration Department. Efforts by the department heads throughout the County will be necessary to get the system to work.

> Administration Department Responsibilities The   Moffat County's fixed asset record keeping is a twofold system. The Administration Department will:

>> 1. Maintain detailed records of assets which will have an original cost over $1,000 and a useful life of over one year.

>> 2. Issue fixed asset tags.
>> 3. Oversee annual inventories.

4. Provide education and act as a resource for departments in carrying out fixed asset policies.
5. Appropriately record, and report the County's fixed assets.

Individual Department Responsibilities The department heads will have the responsibility of:

1. Custodianship of assets for the department and periodic physical inventory of assets.
2. Checking annual inventory reports for accuracy in quantity, description, cost, location, and life of all fixed assets assigned to the departments. Conduct annual physical inventory as coordinated by the Administration Department.
3. Reporting on a current basis all changes, transfers, dispositions, surpluses, relevant alterations, acquisitions, and retirements to the Administration Department.
4. Tracking items such as small tool, tables, chairs, etc. that have values less than $1,000. These items will still be accounted for by departments to control loss of County assets.

Departments (Social Services, Sheriff, Library) that are currently using their own tagging system will be asked to report to Administration on the fixed assets they have purchased, constructed, lease-purchased or received by a donor at the end of each quarter. The Administration Department will follow up and help in any way possible.

6.01   ACQUISITIONS POLICY

A. General

Fixed assets may be acquired in four ways: purchase, construction, lease-purchase, and donation. It is the responsibility of each department head to ensure that all fixed assets to be capitalized are properly reported to the Administration Department.

B. Purchase of Fixed Assets

To record a fixed asset acquisition made through purchase, the following procedures are to be followed:

1. The department head completes a requisition and selects fixed asset under the items tab.
2. Administration then attaches a fixed asset number tag along with a recording form and returns it to the department head. The tag is to be placed on the item purchased. The recording form should be filled out and returned back to the Administration Department within five working days for filing.
3. Note: the original cost capitalized must include ancillary costs. Ancillary costs include the cost of installation, the cost of engineering design, etc. Please contact the Risk Management Department if the acquired fixed asset will include any of these costs so that the asset may be properly recorded.

C. Construction of Fixed Assets

To record a fixed asset acquired though construction of the fixed asset, the following procedures are to be followed:

1. The department head completes a requisition and selects fixed asset under the items tab.
2. If there are numerous invoices and the project will be lasting over an extended period of time, a means will be developed to identify what project the invoices belong. A file should be created to collect all invoices for each separate project.
3. Once construction is complete, contact Administration for final recording of the asset. Construction that extends over a calendar year-end will be classified as Construction in Progress for financial reporting purposes. Please notify the Administration Department regarding projects that are classified as Construction in Progress to determine the year to capitalize as an asset.
4. Administration then attaches a fixed asset number tag along with a recording form to the invoices. The tag is to be placed on the item constructed. The recording form should be filled out and returned back to the Administration Department within five working days for filing.
5. Note: the original cost capitalized must include ancillary costs. See #3 in the "Purchase of Fixed Assets" section above for further explanation.

D. Lease-Purchase of Fixed Assets

To record a fixed acquisition made through Lease-Installment Purchases, the following procedures are to be followed:

1. Fixed assets purchased through a Lease-Purchase agreement, for property records purposes, are treated as any other purchase of fixed assets as shown in section II above.
2. The original cost to be recorded at acquisition is the net present value of all future lease payments. The acquisition date is the date the asset is received by the department.
3. Note: the original cost capitalized must include ancillary costs. See #3 in the "Purchase of Fixed Assets" section above.

E. Donation of Fixed Assets

To record a fixed acquisition made through donation, the following procedures are to be followed:

1. Notice of any donated fixed asset should be transmitted to the Administration Department via letter or document from donator, setting forth terms, values etc.
2. If the donation is received from a private (taxable) company, corporation, or individual, the original cost assigned should be provided by the donor. If the donated item is new, the invoice cost should be available. If the donated asset is used, the estimated market value for tax purposes could generally be obtained from the donor.
3. If the donor is unable to provide an original cost estimate, contact the Administration Department and work together to determine the asset's value. Once a dollar value of the donated item has been established, Administration will assign a fixed asset number and give the tag to the appropriate department head.

F. Works of Art

To determine when the Museum of Northwest Colorado should capitalize a collection and to determine how to account for the sale of a collection (Resolution 2003-21). The legal reference for accounting for works of art is found in GASB 34, paragraphs 27 though 29.

Museum Collections other than the Cowboy Collection
1. Other than the Cowboy Collection, the Museum of Northwest Colorado will hold its collections for public exhibition, education, or research in furtherance of public service, rather than financial gain.
2. The collections shall be protected, kept unencumbered, cared for, and preserved.
3. All proceeds from the sale of any collection other than the Cowboy Collection shall be used to acquire other items for collections.
4. For financial reporting purposes the collections of the Museum of Northwest Colorado other than the Cowboy Collection shall not be depreciated and not shown on the financial statements as a capital asset.
5. When the Museum of Northwest Colorado received a donation other than for the Cowboy Collection, in which the fair market value is $5,000 or more, the Museum will recognize revenue for the donation and at the same time recognize a program expense to the amount of the revenue recognized.

Cowboy Collection
1. The Cowboy Collection shall be held for public exhibition, education, or research.
2. The Cowboy Collection shall be protected, kept unencumbered, cared for, and preserved.
3. The proceeds from the sale of the Cowboy Collection may be used to acquire other items for the collection or used as the Board of County Commissioners sees fit.
4. For financial reporting purposes the Cowboy Collection is considered inexhaustible; therefore it will not be depreciated, but shown on the financial statements as a capital asset.
5. When the Museum of Northwest Colorado receives a donation for the Cowboy Collection, the Museum will recognize revenue for the donation.

6.02   TAGGING POLICY

A.   General

Tagging appropriate Moffat County fixed assets is a key preventative measure in the County's control system. It is essential that tags be placed on fixed assets **as soon as possible upon their arrival at the county**. This will make theft more difficult and makes year end inventory easier. Tags will be furnished to you from Administration upon the generation of an invoice for a fixed asset as described in the fixed asset Acquisition Policy.It is the responsibility of the department heads to ensure that the tag is obtained and placed on the asset in a timely manner as described in this policy.

B.   Determine Fixed Assets to be Tagged

The determination of what fixed assets are to be tagged is subject to their being recorded in the Fixed Assets system. The County's current policy is to tag all assets with a value of $5,000 or more, and have an expected useful life of at least one year. However, not all fixed assets to be capitalized can be tagged. Examples of this include land, land improvement, buildings, infrastructure, and fixed equipment.

C.   Special Situations in Tagging

Equipment that is purchased in groups is only capitalized if each individual item costs more than $5,000 and not if a group of items costs more than $5,000. For example: ten chairs that cost $125 each. We do not capitalize the group or the individual chairs. Occasionally, it is not desirable to tag certain items of equipment because of size or use, such as outdoor recreational equipment. If this occurs, a tag number should be assigned and recorded, and then attached to your file copy.

D.   Placement of Tags

Tags should be placed where a minimum of grease, oil, vibration, and heat will be encountered. Tags are intended to last the useful life of the fixed asset, so care should be taken when selecting the spot to tag. Be sure the tag is easy to locate. Ideally, the tag should be near the manufacturer's plate. Automotive equipment tags could be placed inside the glove box door. Heavy equipment with cabs etc. should be placed inside. The tag number placed on assets becomes the related fixed asset's asset number. Asset numbers are also assigned by the Administration Department to fixed assets that are to be capitalized, but can't be tagged. It is essential that each fixed asset has an assigned asset number since the asset will be recorded according to that number. A master asset number list will be maintained by the Administration Department. Since the asset numbers must be unique, care must be taken to ensure that previously used or on-hand tag sequences are not duplicated in assignments to fixed assets or when ordering additional supplies of tags.

6.03   DISPOSITIONS AND MODIFICATIONS POLICY

A.   General

Fixed assets may be disposed of in five ways: scrapped, sold, traded-in, lost, stolen, or destroyed. Irrespective of how disposed, a Recording Form must be completed and turned into the Administration Department. Modification of a fixed asset record includes alteration and transfers of fixed assets. It is the responsibility of each department head to ensure that all fixed assets that are recorded are promptly deleted from the County's fixed asset system upon disposition, and that modification of the fixed asset record upon alteration or transfer of the fixed asset is submitted to the Administration Department on a timely basis.

B.   Disposition of Fixed Assets

A disposition represents the physical removal of an asset from custody or accountability. Disposal of fixed assets shall be at the discretion of the Elected Official or Department Head, taking into account the best use of tax dollars, relative cost of storage, and recycling disposition. Elected Officials and Department Heads must first attempt to reassign any

equipment or goods that are no longer being used by their department to other County Departments. If other county departments cannot use the items, they will be:

1. Offered to outside public service agencies.
2. Sold at a County auction. (Please do not remove the fixed asset tag until the item is sold.)
3. Sold through a sealed bid process.
4. Obsolete computer equipment which is deemed by the IS Coordinator may be offered for donation to outside public service agencies or for sale. The IS Coordinator will determine the fair market fee (i.e. whether the processing of the fee will cost more than the receipt). If outside public service agencies do not want the computer equipment the IS Coordinator will offer the assets through a sealed bid process which is widely distributed through e-mail or other postings to the general public including employees.
5. Take the item to the dump or sold as salvage or scrap for the highest return available.
6. Trade-in on a newer model.

Fixed assets no longer under control of the County must be removed from the property record. Within five business days of the fixed asset disposition, the Recording Form must be completed and submitted to the Administration Department. Included in the notification must be copies of all documentation of the process used to dispose of the asset. Funds received from the sale of assets will be credited back to the same fund/department in which the property originated or as specified by the Board of County Commissioners.

C. Modification of Fixed Assets

Modifications of assets include significant alteration to that asset (such as replacement of the roof on the Court House), addition of component unit(s), extension of or reduction of the estimated useful life of the asset, change of location of the fixed asset within the same department, and corrections of fixed asset records.

Within five business days of the fixed asset modification, the Recording Form must be completed and submitted to the Administration Department. Contact the Administration Department if you have any questions regarding whether or not a repair of an asset (including buildings and infrastructure) will generate a modification to your fixed asset records or not.

D. Transfers of Fixed Assets

Transfers involve the permanent relocation of a fixed asset from one department to another department. If the equipment is to be temporarily loaned or relocated, and the intention is to reclaim the fixed asset and restore it to its original location in the near future, the asset record need not be changed. Note that the basic criterion for change is "intention".

Within five business days of the permanent transfer of a fixed asset, the Recording Form must be completed and submitted to the Administration Department.

The physical custody of the fixed asset is the responsibility of the department head. The inventory integrity relating to transfers is only as accurate as the data transmitted to the Administration Department. Please ensure that only assets you are responsible for are currently in our fixed asset system.

6.04   ANNUAL PHYSICAL INVENTORY POLICY

A. General

In February of each year, an annual physical inventory will be taken. Department heads will be responsible for accomplishing the inventory under the coordinated effort of the Administration Department.

B. Procedures

Each year, department heads will be given a month to complete the inventory. The department heads will take a list of the fixed asset system's current inventory for his/her department provided by the Administration Department to the appropriate locations to begin a fixed asset verification process.

1. As an asset is observed, the inventory clerk locates the tag number on the listing, verifies the location information, and notes any changes or discrepancies.

2. If a tagged asset is found that does not exist on the listing, the department head should note the tag number and all other information necessary to create an asset information file.

3. If an asset is found without a tag, and meets the requirements of tagging, information should be gathered and reported to Administration.

4. If an asset has been acquired that meets the stipulations for capitalization, but is not on the list, then information must be gathered for the asset information file and recorded on the listing.

Following the physical inventory, the listing must be returned to the Administration Department. Each discrepancy must be reviewed by the department head and the Administration Department and the appropriate correction made.

Adopted March 27, 2007, Resolution 2007-34

MOFFAT COUNTY
Fixed Assets Recording Form

INSTRUCTIONS:

Please complete this form for any acquisition, disposition, modification or transfer of a fixed asset. The form must be turned into the Administration Department <u>within five business days of the change is asset status.</u>

Budget Account # Charged to: _____

Check One: ☐ Acquisition ☐ Disposition ☐ Modification ☐ Transfer

Date: _____ Asset #: _____

Brief description of asset: _____

_____

Model #: _____ Serial #: _____

Department: _____ Department Head: _____

Location: _____

Explanation of Change: _____

_____

If acquisition, purchase price (including shipping): $ _____

If disposition, proceeds upon disposition: $ _____
(Attach documentation of process used to dispose of the asset)

If modification, amount to add to asset value: $ _____

If transfer: Former Dept. _____   New Dept. _____

Former Location: _____   New Location: _____

Estimated Useful Life: _____   Estimated Useful Depreciation Expense: _____

Accumulated Depreciation (Beginning Of Year): $ _____

Accumulated Depreciation (End Of Year): $ _____

_____   _____
Department Head Approval   Date

Administration Use Only

Date Received: _____   Posting Date: _____   Initials: _____

CHAPTER 7

CASH HANDLING POLICIES AND PROCEDURES

7.00   GENERAL PROVISIONS

A.   Purpose and Policies

Strong internal controls for cash collection are necessary to prevent mishandling of county funds and are designed to safeguard and protect employees from inappropriate charges of mishandling funds by defining their responsibilities in the cash handling process. The county cash handling policy required that areas receiving cash be approved by the Board of County Commissioners and be designated as cash collection points. A cash collection point is defined as a department or other entity that handles cash on a regular basis. Although departments and other entities with casual cash collections are not recognized as cash collection points, they must follow the same cash handling policies and procedures that apply to the cash collection points.

"Cash" is defined as coin, currency, checks, and credit card transactions.

Required procedures for cash collection points include the following:

1.   Accounting for cash as it is received.

2.   Adequate separation of duties which includes cash collecting, depositing and reconciling.

3.   Proper pre-numbered receipts given for any cash received.

4.   Approval of any voided cash receipts by Department Head.

5.   Deposit of cash promptly at the Treasurer's Office into an authorized account.

6.   Reconciliation of validated deposit forms to supporting documentation and the account statement.

7.   Approval by the Board of County Commissioners of any changes in cash handling.

8.   Proper safeguarding of cash.

The use of checking or other bank accounts by County personnel for depositing County cash is prohibited unless approved by the Board of County Commissioners. The Administration Department will conduct periodic reviews of cash handling procedures. Departments not complying with approved procedures may lose the privilege to serve as a cash collection point.

B.   Who Should Know About This Policy

Any Elected Official or Department Head with responsibilities for managing County cash receipts and those employees who are entrusted with the receipt, deposit and reconciliation of cash for County related activities.

C.   Exemptions

Due to the combination of Federal, State, and County funds the Moffat County Social Service department will follow their own cash receipting policy, which is attached as exhibit A-5.120 Internal Control Policy.

7.01 PROCEDURE

A. Establishing Cash Collection Points

The Board of County Commissioners must authorize all cash collection points. Before collection begins, departments requesting status as a cash collection point must submit a request to the Administration Department that includes:

- Reason(s) why cash collection point is needed.
- A list of those positions involved with the cash collection point, a description of their duties and how segregation of duties will be maintained.
- Whether there is a need for a change advance.
- A description of the process for safeguarding cash until it is deposited.
- A schedule of how often cash deposits will be made.

The request will be reviewed, and if appropriate, approved by the Board of County Commissioners.

C. Procedures for Cash Collection Points

The following list of procedures is required for the operation of cash collection points:

- All cash received must be recorded through a cash register when one is available, or the customer must be presented a pre-numbered receipt form printed from the Eden Financial System. All numbered receipts must be accounted for, including voided receipts. Redi-form receipts are not acceptable.
- The cash collection point must maintain a clear separation of duties. An individual should not have responsibility for more than one of the cash handling components: collecting, depositing and reconciling.
- The funds received will be reconciled to the cash register ("Z" tapes) or to the pre-numbered receipts at the end of the week. However it is recommended that the reconciliation should be at the end of each day or end of each shift. Cash must be reconciled separately from checks/credit cards by comparing actual cash received to the cash total from the cash register tape or to the sum of the cash sales from the receipts.
- All checks, cash and credit card receipts must be protected by using a cash register, safe or other secure place until they are deposited. A secure area for processing and safeguarding funds received is to be provided and restrict to authorized personnel.
- Checks must be made payable to the proper Moffat County Department or just Moffat County and must be endorsed promptly with a restrictive endorsement stamp payable to that department or Moffat County. The endorsement stamps should be ordered through the Accounting Office.
- Checks or credit card transactions will not be cashed or written for more than the amount of the purchase unless approved by the Board of County Commissioners.
- Collections of more than $500.00 must be deposited to the Treasurer's Office within 24 hours, and amounts less than $500.00 must be deposited no less than weekly.
- All funds must be deposited intact, and not intermingled or substituted with other funds.
- Refunds or expenditures must be paid through the appropriate budget with a Moffat County generated check unless the refund is made through a cash register.
- The Treasurer's Office will issue a receipt of deposit, which is required to be taken to the Accounting Department along with supporting documentation to the deposit to be used for reconciliation to the monthly statements of account.

7.02 EDEN SYSTEM INSTRUCTIONS

A. How to Get to the Receipt Ledger Form

1. Select the InForum Gold Menu.lnk on your desktop
2. From the InForum Gold System Login Screen enter your User-Id and Password. The press <ok>.
3. From the InForum Gold Main Menu toolbar select View, then next to menu is a drop down box, select "AR".
4. Select Receipt Ledger, then Receipt Ledger Entries.
5. The following form will be displayed:
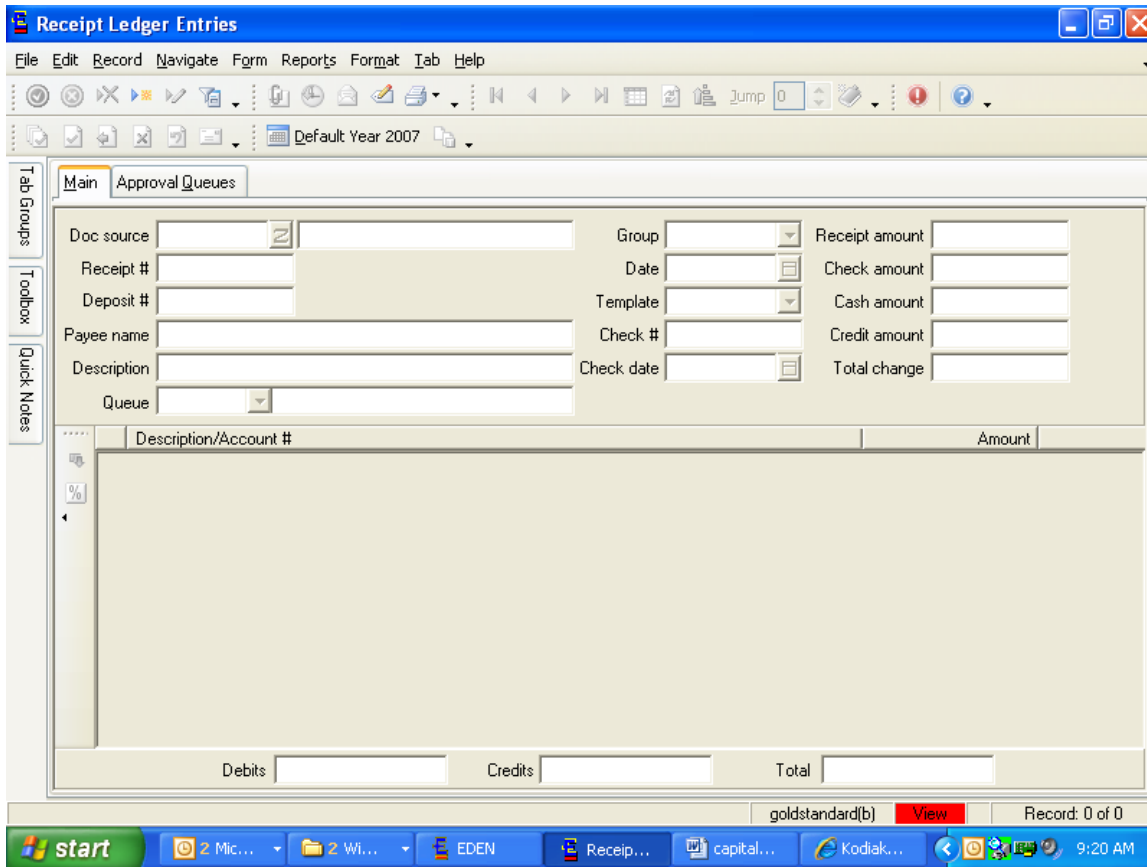
6.   *General Reminders!*
  - Use the <Tab> key to advance to another line.
  - If you need to add new accounts do so prior to entering your receipt.
  - Users will only be allowed to enter Revenues they have been given authority to.

B.   <u>How to Enter a Receipt</u>

1.   From the Receipt Ledger Entries form select the new record �, button.
2.   The receipt # will automatically fill when the receipt is saved.
3.   Tab to the deposit #, enter the date (example: 010107)
4.   Tab to the Payee name, you can do this two ways:
  - If you have multiple checks and want to only have one deposit total, Enter your department name in the payee field and the purpose of the deposit.
  - If you have only one check to deposit, List the Payee from the check on this line.
5.   Tab to the Description, enter the Treasurer's account name and number (example: Clerk-Treas Fees 010.0770)
6.   Tab through the Queue, Group, Date, and Template.
7.   Tab to the Check #, this can be done two ways:
  - Enter the word 'various' if you have multiple checks
  - Enter the check number if only one check
8.   Tab to the Check date, this can be done two ways:
  - Tab through this date if you have multiple checks. It will automatically enter today's date.
  - Enter the date of the check
9.   Tab to the Receipt amount, enter the amount of the service or item the customer is paying for.
10.   Tab to check amount, cash amount, or credit amount, depending on the method of payment, enter the amount paid by the customer in the correct box.

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11. Tab to the Description/Account #, enter a description for the service or item and the amount to be deposited in that account, (this description is what prints on the revenue reports)

12. Tab and enter the account number without dashes. If you don't know the account number click on the Z, a zoom scream will appear, tab through year and account#. In the blank space enter the fund you need the account for (ie 01* for General, 02* for Road & Bridge). Select the QBE button. A list of account numbers will appear. Scroll down to the one you need then double click. It will automatically populate.

13. Tab to enter another description/ account # if needed. There is a shortcut key available to automatically repeat the account number from the previous line. Once you are on line 2 and have the account number line up, there is a red down arrow and the account will automatically populate

12. Select the save button to save the receipt.

C. <u>How to print a Receipt</u>

1. From the receipt ledger entry form, select the print button.
2. The receipt ledger print screen will open
3. Select the printer and the number of copies

4. Select the print button again to send the receipt to the printer.
5. *General Reminders!*
   - You must print an Eden receipt for each and every customer
   - You must take a copy of your Eden receipt to the Treasurer with the money
   - You must take a copy of the Eden receipt and a copy of the Treasurer's receipt to Accounting to post

Adopted: February 28, 2006

Reason why cash collection point is needed:_____

_____

_____

_____

_____

_____

List of positions involved in cash collection:_____

_____

_____

_____

_____

Need for Change Advance: ☐ Yes   ☐ No

Description of process for safeguarding cash:_____

_____

_____

_____

_____

_____

Schedule of how often cash deposits will be made:_____

_____

_____

_____

7.02 APPENDIX A

<div align="center">

MOFFAT COUNTY DEPARTMENT
OF SOCIAL SERVICES

5.120   INTERNAL CONTROL POLICY

</div>

POLICY

It is the policy of the Moffat County Department of Social Services to provide internal control on the receipting, depositing, recording and reporting of all monies received by the Department of Social Services.

PROCEDURE:

1.   Receipt and Deposit

   a)   The Department utilizes three different pre-numbered receipt books: One is for the Child Support Enforcement Program; one is for the Foster Care Program; and the third is for all other programs and miscellaneous revenues.

   b)   All employees who handle checks are bonded. All checks and warrants received by mail are stamped with a restricted endorsement by the employee who opens the mail and completes the mail log. All checks and warrants received over the counter or through the court are stamped with a restricted endorsement by the employee preparing the receipt. In the event that a check written to an individual is given to our department as a form of payment, the check will be endorsed by the individual and then endorsed by the restricted endorsement stamp by the employee writing the receipt.

   c)   All receipts are prepared by hand by director approved employees. In the lower left-hand corner of each receipt, either a 'M' for mail, a 'C' for counter or a 'CT' for court is marked so that reconciliation to all checks received at the end of the month to deposit transactions can be identified by the bookkeeper.

   d)   After the receipt is written, the money is kept in an envelope in the receipt book until the deposit is made. When the receipt book has $100.00 cash or more in it, it is given to the bookkeeper for deposit. If at the end of the day the receipt book has less than $100.00 cash in it, it is locked up until the next day. An exception to this rule is on Thursdays and the last day of the month. No matter the amount of money in the receipt book on these particular days, it is still deposited. The bookkeeper prepares the deposit for the County Treasurer and receives a receipt from the Treasurer, which is attached to the last receipt transaction.

2.   Monies Received By Mail

   a)   The employee who opens the mail will sort out the money payments received and log them into the mail log book and stamp the checks with a restricted endorsement stamp.

   b)   The employee who logs in the checks then gives the checks to another employee that has been designated by the director to prepare receipts into appropriate receipt books for each transaction.

3.   Monies Received Over the Counter

The employee that prepares the receipt must be approved to write receipts by the director. The bookkeeper is not approved to write receipts.

4.   Monies Received From the Court

Receipt procedure is the same as monies received over the counter.

5.   Post Dated Checks and Warrants

a)   The check or warrant is entered on the log as a receipt into the Department. The person initially opening this mail will note that the item is dated for a future day or month. Post dated checks will only be accepted within a 5 day leeway of the actual date, if they are more than the 5 days the originator of the check will be notified that the date on the check will need to be corrected.

b)   Write the Department receipt for the date that the physical check was received, adding a note to the receipt that "the transaction will not be valid until xx/xx/xx (enter the date on the physical check)."

c)   The physical check is then locked up until the date written on the check is reached, and then the deposit is made.

6.   Bookkeeper Unable to Make a Daily Deposit

In the absence of the bookkeeper, the director has designated the employee that records the checks in the mail log to do the deposit for that day as long as this employee has not prepared any of the receipts. If this employee has prepared a receipt, then the director or designee will make the deposit for that day.

7.   Absence of the Designated Person for Mail Log

In the absence of the designated person for mail log, the director or designated employee will sort out the checks and appoint a designee to write them in the Mail Log. The person designated will not be able to receipt any of the checks they have received through the mail for the time period they are designated to record into the mail log.

8.   Absence of Director designated employees for receipt writing

The three typists in the receptionist area are the main designated employees and should write all receipts. In the event that the designated employees are not in the office the following alternate designee order will be followed and only moving to the next alternate person if the previous alternate is not available. The first alternate beginning with the Director's Secretary, then the Income Maintenance Supervisor, then the Director, and last alternate the Technicians.

BASIC RECEIPTING INSTRUCTIONS

The three typists in the receptionist area should write all receipts. If they are not in the office the following alternate order will be followed and only moving to the next alternate person if the previous alternate is not available: The Director's Secretary, the Income Maintenance Supervisor, the Director, then the Technicians, if none of these are available at last resort any employee of our department will be allowed.

There are three different receipt books: One for Child Support; one for Foster Care; the third for all other program and misc. revenues.

The employee preparing the receipt stamps all checks and warrants received with an endorsement. This stamp is located in the cabinet under the check in board in the top drawer. If a check is written to an individual and given to our department as a form of payment, the check will be endorsed by the individual and then endorsed by endorsement stamp by the employee writing the receipt.

Located in the card file in the 2nd from the bottom drawer is where the receipt books, accounts receivable lists for all programs and a child support ledger are located. These are good reference guides to make sure that you use the correct receipt book and list the correct reason on the "for" section on the receipt.

The following will explain sections of the receipt:

Place today's date in the date section.

In the "received from" section write who the money is from. If a check is written on an account with more than one authorized signor, (example John & Jane Doe) and the check is written by Jane for her recovery, put received from Jane Doe. If it is written by John Doe for Jane Doe's recover write John Doe/Jane Doe in the received from area. If a check is written to an individual and endorsed over to our department, the received from section would then be made out to the originator of the check/the payee of the check. This would particularly apply to a child support check written from another state write the originator of the check/the absent parent's name (AP).

In the address section write the check number and the date of the check. If it is a cash payment write cash.

Write out the dollar amount and then write in the numeric dollar amount.

In the "For" section list the program area if it is an account receivable, list the custodial parent (CP) name if it is for child support, or list the child's name if it is for foster care.

In the "By" section write your first initial and last name.

Above your first initial write, either a 'M' for mail, a 'C' for counter or a 'CT' for court as the source for where the check was from.

You could ask the bookkeeper if there are any questions you might have in writing the receipt, if the bookkeeper is not available you might look back at a few previously written receipts to check their format.

If it is after hours and you do not understand these instructions lock the check up, and make a notation to yourself to have the money receipted the next day.

CHAPTER 8

ACCOUNTS RECEIVABLE POLICY

8.00 GENERAL PROVISIONS

PURPOSE OF POLICY

As a general rule, a receivable arises when the county has a valid claim against an individual or entity. The creation of a valid claim constitutes a signal to record a receivable. The purpose of accounts receivable procedures is to record and maintain accounts of claims against others for the future receipt of money.

Accounts receivable are required to be recorded in the Eden Financial system for all budgeted and unbudgeted revenues which are susceptible to accrual. Departments record accounts receivable when they are billed.

Only revenues that are available and measurable are susceptible to accrual: They are "available" during the year if collections may be used to pay liabilities arising from expenditures of that period; they are "measurable" if the amount can be determined in advance of the time the revenues are to be collected. The available amount must be adjusted for uncollectible or bad debts based upon either past experience or management judgment.

Control is a key factor in handling accounts receivable. Control of accounts receivable consists of determining amounts due from others, billing them, seeing to it that the bills are recorded and collecting the amounts billed.

Failure to properly control receivables, by the omission of any of the above, can cause financial problems for a department. In addition, the county suffers a loss of interest on money that should be in the Treasury. Also, the longer a receivable is allowed to remain unpaid, the harder it becomes to collect.

1. Billing Timeliness

    The reasons for emphasizing timeliness should be obvious. A receivable is not going to be paid until a request for payment, an invoice, is presented. In addition, official county accounts cannot reflect transactions that have not been recorded or billed.

2. Accounts Receivable Invoice

    An accounts receivable invoice is the form used to invoice a debtor for amounts owed the county. Billing information is obtained from a review of contracts, work orders, charges for services rendered, etc. All receivables must be billed and recorded as soon as possible after billing information is available. From the time that billing information is first available until a bill is prepared should normally be no longer than a week.

3. Applicability

    The policy is applicable to all County departments that receive cost reimbursement/recovery, grants, fees, fines, penalties, offsets or have funds owed to them for any purpose from entities external to Moffat County.

4. Exemptions

    Due to the types of receivables collected through the Moffat County Social Service department they will follow the State of Colorado rules and are therefore exempt from this policy. The Housing Authority will also be exempt from this policy except for the meals-on-wheels program and the senior bus program, due to regulations set forth by the U.S. Department of Housing and Urban Development (HUD) and Colorado Housing and Finance Authority (CHFA).

5.   Severability

If any provision of this Manual or any application thereof to any person or circumstance is held invalid, such invalidity shall not affect application of other provisions of this Manual, and to this end the provisions of this Manual are declared to be severable.

8.01   ACCOUNTS RECEIVABLE COLLECTION

1.   Accounts Receivable

   a.   Departments which generate billings shall use Eden Accounts Receivable System to maintain sufficient and updated accounts receivable records and ledgers that accurately reflect amounts owed to Moffat County by other parties. These records will include at a minimum the name, address, date, amount and the nature of the billing including all appropriate references.
   b.   The departments are responsible for either entering their own accounts receivable invoices into Eden or forwarding the information to the Accounting Department to enter.

2.   Collections

   a.   For those accounts that become past due, the initiating department should take the following action to ensure proper delinquent notice is provided to the customer and continued services are restricted, unless continuation of service is required by law or until such accounts are current:
      1.   Thirty days after original payment due date, a minimum of one follow-up billing should be sent to debtor.
      2.   60 to 120 days after original payment due date:
         a)   For all amounts, discontinue service and notify debtor by letter that service has been discontinued (See Addendum A). The department at its discretion may allow the debtor to continue service if they pay with cash, money orders, certified cashier checks, credit card, or otherwise through a negotiated payment schedule.
         b)   For amounts up to $100, the department will continue attempting to collect the debt by all available means, including collection letters to debtor.
         c)   For amounts over $100, prepare billing and forward to the County Attorney with a request for her assistance to effect collection.
      3.   120 days after original payment due date:
         a)   For amounts up to $25.00, the departments may write-off or proceed in attempting collection at its discretion.
         b)   For amounts from $26.00 to $100, the department will continue attempting to collect or assign the account to the Sheriff's Office or to a collection agency.
         c)   For amounts over $100, follow-up with the County Attorney on the status of the account.
   b.   To facilitate such collection efforts, departments shall establish information criteria as part of the initial credit application process with the customer (e.g. bank account #, social security # or driver's license #, Federal ID #, employer name, address, and phone #, etc.).
   c.   The Eden Accounts Receivable System Aging Report will be the official record of past due accounts. It is important that the departments maintain records to document the amount due including the original credit application or agreement and overdue letters. This information is needed if we have to go to court.

3.   Write-offs of Uncollectible Accounts Receivable

   a.   Under certain conditions, departments may submit account information to the Administration Department for discharge from accountability for the collection of revenues and other money which is due and payable to the County.
   b.   The account information forwarded to the Administration Department to write off receivables must include the names and addresses of the debtors, the age of the accounts, the nature of the amounts owed, the collection efforts that have been made, and any other matters pertinent to a full understanding of the application. After review, the Administration Department will either approve an application or advise an agency of a course of action to follow.

c. Whenever an amount owed by a former employee is written off, a memorandum should be sent to the Human Resource Department to be placed in the employee's file. Additionally for such items, departments will consult with the Administration Department before preparing a document to record the write-off.

d. Authorization to write off an account receivable does not constitute a forgiveness of indebtedness. The debtor remains obligated to the county. Write-off authorizes a department to:
   1. Transfer an account to a dormant file.
   2. Discontinue incurring the expense involved in actively trying to collect it.
   3. Cease reporting the amount as an account receivable to the Accounting Department.

e. When an account is at least six months old, a department may take the following action:
   1. If the amount is less than $100, the department should advise the Administration Department that the amount has been written off.
   2. If the amount is from $100 to $1,000, the department should contact the Administration Department for approval of the write-off.
   3. If the amount is more than $1,000, the department should contact the Administration Department to write-off the account if the County Attorney and Board of County Commissioners concur with this action.

f. A decision to write off an account receivable must be based on the following criteria:
   1. The amount is uncollectible. This means that the debtor either cannot be located or does not have the ability to pay the amount owed.
   2. The amount involved does not warrant the necessary collection expense. This means that legal and administrative expenses would be in excess of the amount owed.
   3. The write-off will not prejudice the position of the county. This means that the write-off must not act as a detriment to the county's rights or claims against this debtor or other debtors.

g. Before any write-off is made, a department must check with the Administration Department to see if it is possible to collect the amount due by offset against money owed by the county to the person or firm.

4. Bad Debt Expense

   a. The determination of the need for an allowance for doubtful accounts will be based upon the percentage of receivable method.
   b. The computation of an allowance for doubtful accounts will be performed annually based upon the aging of such receivables and recent history of write-offs at December 31st, subject to review by the Administration Department and concurrence by the external auditors.

8.02 <u>DEPOSIT ADJUSTMENTS AND RETURNED CHECKS</u>

a. These procedures cover items returned or adjustments made by the bank for the following reasons:
   - Non sufficient funds (NSF) checks
   - Missing signature(s) on check
   - Stop payment placed on check
   - Account closed
   - Deposit adjustment found during bank's proof process
   - Other reasons causing return of checks or adjustments to the county's bank accounts

b. If the check is missing a signature and is a local check the Treasurer's Office will contact the person or firm for a signature. For all other checks the Treasurer's Office will follow the bank's policy.

c. If possible the Treasurer's Office will route the check back to the bank a second time to attempt to recover the amount as written. If the check is returned to the Treasurer's Office a second time, the check will be forwarded to the County Attorney's Office for collection and a copy to the initiating department.

d. All Departments need to post that a $20.00 fee will be charged for returned checks.

Adopted: May 8, 2007

Addendum A

Sample: Collection Letter

_____ 20__

Name
Street Address
City, State, Zip

RE: Request for Payment
          Amount Due: _____

Dear _____:

Our records reflect that your account, in the amount of $_____, is over thirty days delinquent. This amount was incurred for the provision of the following services between _____, 20__ and _____, 20__:

_____.

Enclosed is a copy of the invoice reflecting the amount due.

I am writing in an attempt to resolve this matter amicably. Please remit payment in full to the address reflected on the invoice no later than _____, 20__. If payment is not received by the date requested, this matter will be referred to the Moffat County Attorney's Office for collection.

Sincerely,

_____
Name
Title

cc: Kathleen H. Taylor
     Moffat County Attorney

CREDIT APPLICATION FOR AN INDIVIDUAL/BUSINESS ACCOUNT

INDIVIDUAL/BUSINESS CONTACT INFORMATION			
Name:		Title:	
Company name:			
Phone:	Fax:	E-mail:	
Address:			
City:		State:	ZIP Code:
Date business commenced (if applicable):			
Driver License #:	Social Security #:		Federal Id #:

INDIVIDUAL/BUSINESS AND CREDIT INFORMATION			
Primary business address:			
City:		State:	ZIP Code:
How long at current address?			
Telephone:	Fax:	E-mail:	
Bank name:			
Bank address:		Phone:	
City:		State:	ZIP Code:
Type of account	Account number		
Savings			
Checking			
Other			

BUSINESS/INDIVIDUAL REFERENCES			
Company name:			
Address:			
City:		State:	ZIP Code:
Phone:	Fax:	E-mail:	
Type of account:			
Company name:			
Address:			
City:		State:	ZIP Code:
Phone:	Fax:	E-mail:	
Type of account:			
Company name:			
Address:			
City:		State:	ZIP Code:
Phone:	Fax:	E-mail:	
Type of account:			

AGREEMENT

1. All invoices are to be paid by the due date.
2. Claims arising from invoices must be made within seven working days.
3. By submitting this application, you authorize Moffat County to make inquiries into the banking and business/individual references that you have supplied.
4. Venue for any dispute or claim will be Moffat County, Colorado.
5. In the event of a dispute, the prevailing party will be entitled to an award of reasonable attorney fees and costs of litigation.

SIGNATURES

Title: Date:	Title: Date:

CHAPTER 9

OPEN RECORDS ACT POLICY

9.00 GENERAL PROVISIONS

The County has an appropriate policy for handling requests for public records under C.R.S., 24-72-201, et seq . The purpose of this policy is to ensure that the county is in compliance with the Colorado Open Records Act and to determine if the request has a legal implication.

9.01 POLICY

All requests to inspect or obtain a copy of public records will be reviewed by our County Attorney prior to allowing an individual to inspect or obtain the record.

9.02 PROCEDURE

1. All individuals who request inspection or receipt of a copy of public records(s) will be directed to the County Attorney's Office to obtain a Moffat County Request for Records Form.
2. The individual must fill out all applicable sections of the form and return the form to the County Attorney's Office. The time and date that the form was received by the County Attorney's Office will be noted on the form.
3. The County Attorney will be responsible for reviewing the request to determine if the request is routine or if there are legal implications associated with the request. If the County Attorney determines that there are legal implications, the County Attorney's office will work with the appropriate department in processing the request. If, in the opinion of the County Attorney, the request is routine, the County Attorney will notify the department head or elected official and ask him/her to determine the cost of the copies.
4. The cost is as follows: the first twenty-five (25) pages are free per individual requester, annually, and additional pages are $1.25 each or the appropriate charge as established by statue or policy for that department.
5. After the department head or elected official determines the cost of the request, he/she will notify the County Attorney's Office of the cost. The County Attorney's Office will notify the individual of the cost and ask the individual to pay prior to any copies being made. Once the County Attorney's Office receives the money, they will notify the department head or elected official to proceed with the processing of the request. The time and date that they money was received will be noted on the form. The money will be deposited in the appropriate fund based on the department that is required to make the copies.
6. After the request has been processed by the department head or elected official (in collaboration with the County Attorney when necessary), the requested public record(s) will be copied in duplicate and delivered to the County Attorney's Office. The County Attorney's Office will notify the individual the requested documents are ready to be picked up noting the date and time, so that the County has documentation of compliance with the time requirements of the Open Records Act and proof of the information provided. This will eliminate the possibility of an individual subsequently claiming that the County failed to provide the requested record(s).
7. In the event that the records are voluminous, the County Attorney will determine whether it is necessary to maintain duplicate copies of the records or whether another method of proof (such as having the individual sign a statement indicating which records were received) is sufficient.
8. If the individual is requesting inspection of public records, a departmental employee or the legal assistant for the County Attorney will supervise the inspection, to insure that nothing is removed or damaged from the County's files.

9. In the event that the County Attorney determines that the requested information is not subject to the Open Records Act, the County Attorney will be responsible for responding to the request and informing the individual of the statutory provision justifying the County's refusal to provide the information requested. If legal action is necessary to determine whether the information requested is subject to the Open Records Act, the County Attorney will be responsible for filing a request that the court determine what information may be released.

10. The time limitations of the Open Records Act require an immediate response by the department head, elected official and County Attorney. Under the Open Records Act the County generally has three working days to respond to a request for information. This time can be extended to seven working days under extenuating circumstances, as specified in the Open Records Act. The County Attorney will consult with the department head or elected official to determine if extenuating circumstances exist.

11. Individuals working for the county will not use departmental requests to obtain public records not related to their department's functions and/or for their personal use. They must pay for it as an individual.

8. This procedure is intended to supplement the existing policy regarding requests for records and information under the Open Records Act.

Adopted: May 21, 2001 – Resolution 2001-23
January 15, 2002 – Resolution 2002-6
December 22, 2003 – Resolution 2003-68 (Amending Resolution 2001-23)
February 17, 2004 – Resolution 2004-26 (Partially Amending Resolution 2003-68)

WELCOME TO MOFFAT COUNTY
THE REAL WEST

Request for Records
Pursuant to the Colorado Open Records Act

Date of Request: _____   Time of Request: _____

Name: _____   Phone Number (daytime): _____

Address: _____

Specific Description of the Record Desired: _____

_____

_____

_____

_____

Signature

Please return completed form to the Moffat County Attorney's Office,
221 West Victory Way, Suite 120, Craig, CO 81625 or fax it to 970-826-3408.

**Pursuant to Resolution #2003-

Public: The first twenty-five (25) pages per person per calendar year are free. Additional copies are $1.25 per page or the appropriate charge as established by statute or policy for each department, board or office.

Moffat County Employees: The first twenty-five (25) pages per employee per calendar year are free. Additional copies of an employee's personnel file shall be charged at the current rate established by the Human Resources Department. Additional copies of all other requests shall be charged at the rate charged to the public.

Do not write below this line – this section is to be completed by Moffat County.

Date and Time Received: _____   Date and Time Due: _____

Response Date: _____   Response Time: _____

Method of Delivery:_____

Number of Pages: _____   Amount Paid: $_____

By: _____

Denial of Request and Basis of Denial: _____

_____

_____

Pursuant to the Colorado Open Records Act, Moffat County normally has three working days to respond to this request. Upon a written finding made within three working days that extenuating circumstances exist, Moffat County may extend the response time to seven working days.

CHAPTER 10

BOARD OF COUNTY COMMISSIONER AGENDA POLICY

10.00 GENERAL PROVISIONS

The purpose of this policy is to establish guidelines for placing items on the Board of County Commissioners' Agenda. The goal is to provide the Board of County Commissioners and staff with enough preparation time to become informed about the item and to insure that all matters brought before the Board have been properly agenized.

10.01 PROCEDURES

All agenda items proposed should be submitted to the Assistant to the Board of County Commissioners or designee, as far in advance of the scheduled Board meeting as possible, but no later than five business days prior to the scheduled Board meeting. Agenda items may be faxed, emailed, or mailed. Agenda items may be phoned in as long as backup documentation is received one week prior to the scheduled meeting.

The item will be placed on the agenda only after staff has had a reasonable amount of time to adequately evaluate the issue and provide informed recommendations to the Board of County Commissioners regarding the particular proposal.

The Assistant to the Board of County Commissioners has the responsibility to distribute the proposed agenda items to staff and the Board of County Commissioners.

It is recognized that in the case of an emergency this policy may not be followed. Any deviation from this policy will be at the sole discretion of the Chairman of the Board of County Commissioners.

Adopted: March 31, 2004 – Resolution 2004-34