

BUDGET REFERENCE NOTES

This reference section is to provide additional information on several of the terms provided in the Budget Procedural Instructions. Those of you who are new to the budget process may find it confusing. For additional assistance please contact your budget analyst.

Added Positions to Annual Regular: Certified added starter positions authorized during the current year can be added Annual Regular Positions for next year and shown as transfers to Annual Regular. New positions may be requested Annual Regular.

Annual Regular: These are permanent positions that have been adopted in the prior year budget. Only certified positions are to be listed on the 19-2 under Annual Regular positions.

Annual-Other: Positions budgeted in Annual-Other or being requested next year must have been certified by the time of your budget submission.

Auto Supplies

This account (where applicable) is used for gasoline and oil purchases which are considered "pass-thru" expenditures by the Department of Public Works for permanently assigned vehicles only. You must list the most recent 12 months of bills paid and the amounts (gallons) of gasoline/diesel fuel these bills represent in justifying your request.

Automotive Equipment

This includes the purchase of all Automotive Equipment including self-propelled machinery and cost incidental to the inspection and maintenance program. Examples: trucks, tractors, bulldozers, etc. To further clarify this account, it will be assumed that any piece of equipment which is run or driven by a fuel shall be classified as Automotive Equipment.

Contractual and Technical Services

These accounts are used for purchase of services from outside vendors on either a short-form or long-form (Acquisition and Contract approval) basis. Contractual Services is generally used for routine operational services such as janitorial, house-keeping and security contract services. Technical Services is generally inclusive of professional contract services such as nursing agency contracts, data processing license fees, and professional consultant contracts for audits, etc. The detail for either account should be entered as a line item list in the automated budget system. Please include vendor name and a brief notation of the purpose of the contract.

Data Processing Hardware (2300-06/2400-06)

Terminals, FAX machines, printers. Do not include furniture for the use of this equipment in this category, i.e., printer tables, etc. All replacement or new Data Processing Equipment, including Personal Computers, must be requested in your operating budget. It will not be requested on your behalf by Information Technology.

Dental Equipment (2300-10/2400-10)

The purchase of all equipment used in the delivery of dental services. Examples: dental chairs, dental cabinets, etc.

Departmental Revenues

Receipts from the collection of fees or charges for services rendered to the public, or for items sold to the public. Tuition and fees at Community College; admission charges to parks, pools, golf courses; fees collected for the processing and/or serving of legal papers; fees collected for administering estates; proceeds from the sale of scrap; daily or hourly fees collected from the public or insurance agencies for hospital or mental health services; percentages collected from concessionaires.

Equipment Service and Rental

This account is to be used for all equipment service and rental charges by outside vendors. We are requesting that departments list each item in this account for which funds are being requested. This list should include the total annual amount of the service contract and/or rental/lease payment for each item. The total of all of the items requested should reconcile to the total funds requested.

Federal and State Reimbursements

This is defined as receipts from the Federal and State governments for partial or complete support of a regular departmental program or special project. For example; federal and state aid for public assistance; Federal grants for special projects; State reimbursement for community college, civil defense operations, mental health programs, etc.

Furniture and Household Fixtures (2300-03/2400-03)

The purchase of "general use" Furniture and Household Fixtures but not specialized equipment such as operating tables and dentist chairs which should be included in their respective categories. Examples: tables, chairs, desks, refrigerators, stands, etc.

General County Funds

Any charges to regular County departments for services rendered to them by the district are to be treated as departmental revenue. For example; physical examinations or laboratory tests; rents collected from regular County departments for space in district buildings.

Information Support Services

Responsible for duplicating and printing services, graphics services, mail delivery and word processing services. Information Technology is responsible for data processing services {5260}.

Instructional Equipment (2300-02/2400-02)

This account includes the purchase of instructional equipment which has for its purpose aiding a department in lecture or teaching or educational purpose. Examples: blackboards, magnetic charts, projectors, etc. Video tapes and films should be requested under General Supply accounts.

Interdepartmental Charges

Charges for services or products provided to another regular County department, and used to reduce your gross departmental total costs. For example; charges for heat, light, power by Public Works, Operations Division to other institutions on Grasslands Reservation; charges for data processing services by Information Technology; charges for services and fees at County Center.

Law Books (2300-07/2400-07)

All law books including supplements to regular editions.

Machinery (2300-04/2400-04)

This includes the purchase of machinery of a non-automotive and non-office nature. The term machinery is used to designate equipment with moving parts. Examples: winches, lathes, pumps, electric drills, etc.

Medical Equipment (2300-09/2400-09)

Purchase of equipment which is specialized and aids in the delivery of medical services. Examples: operating tables, microscopes, blood pressure meters, etc.

Membership Fees

In general it is illegal for county employees or officials to obtain personal memberships in associations, organizations or societies at public expense. Only "organizational" memberships at County expense are permitted where such memberships benefit County operations. However, rulings by the State Controller have acknowledged that personal memberships in professional organizations and societies can accrue to the benefit of County operations as well. Such memberships may be legal at County expense where reviewed and specifically approved. Such reimbursement is limited to Department Heads and Deputies only.

Office Machinery (2300-05/2400-05)

This includes the purchase of all machines used by an office staff in the performance of its work. Adding machines, calculators, typewriters, bookkeeping machines, etc. Please be reminded: all replacement typewriter requests must include the serial number and County I.D. Number of the machine to be replaced.

Other Equipment (2300-99/2400-99)

This includes all items of equipment that cannot logically be placed in any of the other ten categories of this classification.

Personal Professional Memberships

Only professional societies are eligible - those that have strict educational, employment certification or similar membership requirements. Bar Associations, engineering societies, medical societies, etc. fall within this category. Organizations such as American Society for Public Administration do not; anyone interested in public administration may become a member at their own non-reimbursable expense. In addition the County will not reimburse a

department head or deputy for membership in more than one chapter of any eligible society or organization, i.e., a national, state or a local chapter. Approved memberships will be consolidated into a county-wide listing for use by the Department of Finance Claims Audit Section.

Printing and Office Supplies

This account should include only purchases of supplies and services from outside vendors and withdrawals from the Bureau of Purchase and Supplies. Printing services and duplicating services by Information Technology should be requested in the Services by Information Technology account series, including charges for the centralized duplicating machine rental.

Recreation (2300-08/2400-08)

Purchase of all equipment used for purposes involving recreational activities. Examples: weight lifting machines, gym lockers, etc.

Routine and Special Travel

Routine Travel is that travel which is part of the daily performance of one's duties, e.g., mileage allowances, train and bus fares for inspections, field work, etc.

Special Travel is that travel connected with attendance at conventions or conferences of County officers and/or employees. At the direction of the County Executive all special travel will be strictly limited. The amount requested for special travel should not exceed the allowance for the current year, except when specifically required to carry out your departmental responsibilities. Special Travel should be listed as specific line items for each travel event.

Be sure to include complete justification for both Routine and Special Travel requests. It should be noted that during the operating year every travel request is reviewed by the Budget Office to determine if it was requested and allowed in the Department's Budget, and that funds are available.

Services by Law

This account includes all charges for services provided by the Law Department. These charges should be estimated using the hourly rate for the forthcoming year, to be provided by the Law Department, times the estimated number of hours of service. Use your records from the past months of services to develop your estimated requirements for next year, and consult with the Law Department if necessary.

Services by Public Safety

Please contact the Department of Public Safety to advise them of any service changes you may require in order to assist both of your departments in developing appropriate estimates for the coming year.

Services by Public Works

This account includes Repairs and Maintenance charges for mechanics time, utilities. The Department of Public Works will provide to you estimated charges for Building and Space rentals, and estimated rates for motor pool mileage and vehicle maintenance.

Services by Record Center

This account represents charges for storage of records at the Center facilities. Contact the Record Center for estimated charges for next year.

Telephone

The Department of Information Technology is responsible for recording and billing for phone service. In certain instances Departments may still require a telephone account for those phone charges that are not under the jurisdiction of Information Technology. In all such cases please provide exact expenditure data for those phone charges.

Travel and Meals

The requested Travel and Meals account includes: expenditures for gas purchases for "pass-thru" vehicles for those departments not now having an Auto Supplies account; Special Travel; Meals; and use of a personal vehicle for which reimbursement is required. (See Travel Policy for rules and regulations regarding travel and meals expenses on the Department of Finance's Intranet.) Your requested budget for pool fleet usage should appear in Services by Public Works-Fleet Management.

Utilities

When justifying requests for Utilities, segregate type of fuel such as No. 2 oil, No. 6 oil, bottled gas, etc.; also segregate electricity by location. List separately the last 12 months of bills paid and indicate the period of each bill and amounts of fuel or electricity those bills represent.

Vacant Positions

Positions that appear vacant on your 19-2 should not be automatically re-requested for the next year. Each vacant position must be completely re-justified including an explanation of how the department continued its operations while these positions were vacant.