

****Building and Grounds Maintenance Fund # 631****

General Subject: Building & Grounds Maintenance Fund # 631

Date Issued: Adopted 12/10/96, Amended 8/23/05, Amended 5/?/2010

Effective Date: May ?, 2010

Purpose: The Building and Grounds Maintenance Fund # 631 was created on December 10, 1996 by the Board of Commissioners to be used to purchase major materials and provide major services to other departments of the same local unit of government.

The Fund is to be used as the single point of capital expenses:

- To remodel or to improve County owned structures.
- To build new County structures.
- To purchase new lands and to improve those lands.

Only projects exceeding \$5,000 shall be considered.

Procedure: Requests for remodeling or improving County owed structures, building new County structures, or purchasing and improving new County lands shall be submitted by a Department Head for inclusion. Those requests shall be submitted to the County Board of Commissioners. Any State or Federal Grants that need a local match shall be presented in those requests.

Approvals: Projects exceeding \$5,000 shall be identified in the County's Capital Improvement Plan as adopted by the County Board of Commissioners during their annual budget process. Project funding shall be identified in budget format. All projects shall be supervised by the County Board of Commissioners or by assignment of the County Board of Commissioners. All projects shall be in accordance with other County policies of record.

Internal Accounting Controls: The minimum Fund Balance of Fund # 631 on January 1st of each year shall amount to no less than \$100,000 plus the total amount of line items approved in the current annual budget.

To "spend down" the minimum balance, shall require a 2/3 majority vote of the entire Board of Commissioners.

****Equipment and Replacement Fund # 402****

General Subject: Equipment and Replacement Fund # 402

Date Issued: Adopted 12/10/96, Amended 8/23/05, Amended 5/?/10

Effective Date: May ?, 2010

Purpose: The Equipment and Replacement Fund # 402 was created on December 10, 1996, by the County Board of Commissioners to be used to record the acquisition of new equipment or the replacement of old equipment.

The Fund is to be used as the single point of capital expenses:

- To purchase new equipment, vehicles, software, etc.
- To replace old equipment, vehicles, software, etc.

Procedure: Requests for purchasing or replacing of new or old equipment shall be submitted by a Department Head in May of each year. Those requests shall be submitted to the County Board of Commissioners. Any State or Federal Grants that need a local match shall be presented in those requests.

Approvals: Purchase funding shall be identified in budget format and approved and adopted by the County Board of Commissioners during their annual budget process. All purchases shall be in accordance with other County policies of record.

Internal Accounting Controls: The minimum Fund Balance of Fund # 402 on January 1st of each year shall amount to no less than \$100,000 plus the total amount of line items approved in the current annual budget.

To "spend down" the minimum balance, shall require a 2/3 majority vote of the entire Board of Commissioners.