

## Organizational Structure



## Department/Program Structure

### Administration

- County Manager Program
- Finance Program
- Human Resources Program

### Airport

- Airport Administration Program
- Airport Construction Program
- Airport Operations Program

### Assessor's Office

- Assessor's Office Program

### Clerk & Recorder's Office

- County Clerk's Office Program
- Public Trust and Legacy Program
- Licensing and Registration Program

### Commissioners' Office

- Commissioners Program

### Community & Economic Development

- Land Use Review Program
- Smart Growth Professional Services Program
- Wildlife Conservation Program

### Coroner's Office

- Coroner Program

### County Attorney's Office

- County Attorney Program

### Emergency Management

- Emergency Management Program

### Facilities & Grounds

- Facilities & Grounds Program

### Geographic Information Services

- Geographic Information Services Program

### Health & Human Services

- Community Leadership Program
- Program Coordination Program
- Child and Family Services Program
- Economic Security Program
- Senior Health and Resources Program
- Child Support Program

### Information Technology

- IT Resource Program

### Juvenile Services

- Juvenile Services Program

### Public Works

- Fairgrounds Management Program
- Fleet Management Program
- Operational Support Program
- Roads and Bridges Program
- Solid Waste Management Program
- Utility Services Program
- Weed Management Program

### Sheriff's Office

- Alternative Services Program
- Detention Services Program
- Sheriff's Office Program

### Treasurer's Office

- Public Trustee Program
- Treasurer's Office Program

## Elected Officials with Term Expirations

### Board of County Commissioners

- District 1, John Messner - 2021
- District 2, Jonathan Houck - 2021
- District 3, Roland Mason - 2023

### Treasurer

- Debbie Dunbar - 2023

### Assessor

- Kristy McFarland - 2023

### Clerk & Recorder

- Kathy Simillion - 2023

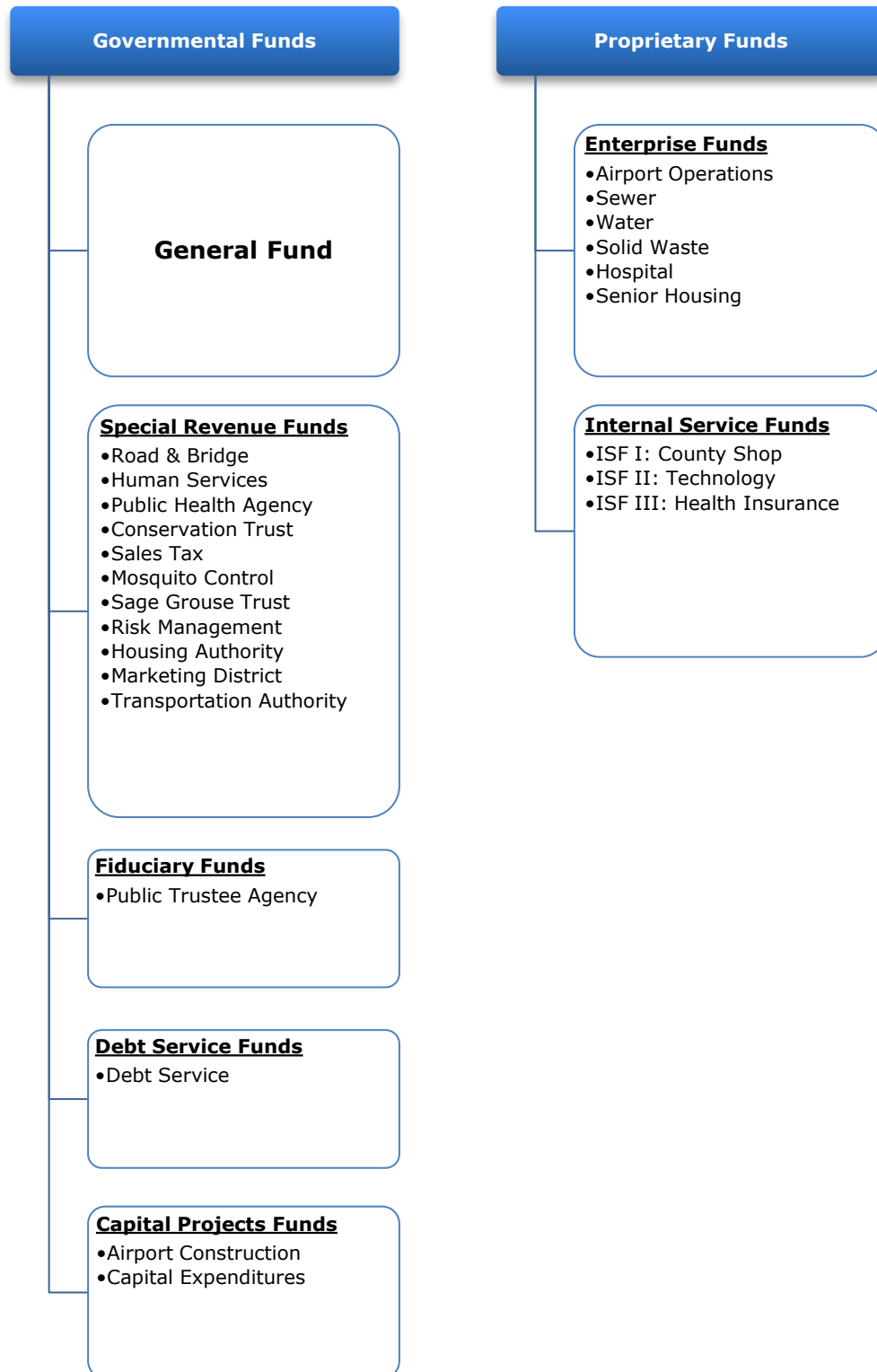
### Sheriff

- John Gallowich - 2023

### Coroner

- Michael Barnes - 2023

## Budgetary Fund Structure



**Fund Descriptions**

General Fund

- The General Fund accounts for resources of the County which are not required legally or by sound financial management to be accounted for in another fund. Ordinary operations of the County such as public safety, county administration and other activities financed from taxes and general revenues are reflected in this fund.
- Basis of Budgeting - Modified Accrual

Road & Bridge

- This 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 revenues restricted for highway and road purposes.
- Basis of Budgeting - Modified Accrual

Human Services

- This fund is used to account for the County's State, Federal, and property tax revenues that are restricted for providing social services to the residents of the County.
- Basis of Budgeting - Cash

Public Health Agency

- This fund is used to account for monies expended only for the purposes of public health pursuant Colorado Revised Statutes 25-1-511(1)(2).
- Basis of Budgeting - Modified Accrual



## Organizational Charts

### Conservation Trust

- This fund is used to account for the State of Colorado Lottery funds allocated to the County for recreational uses.
- Basis of Budgeting - Modified Accrual

### Sales Tax

- This fund is used to account for the collection of County sales tax restricted for capital expenditures.
- Basis of Budgeting - Modified Accrual

### Land Preservation

- This fund is used to account for the re-allocation of County sales tax authorized by voters in November 1997. The use of these revenues is restricted to open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County.
- Basis of Budgeting - Modified Accrual

### Mosquito Control

- This fund is used to account for the assessments of revenue and the spraying of mosquitoes within the boundaries of the assessment area.
- Basis of Budgeting - Modified Accrual

### Sage Grouse Trust

- This fund is used to account for expenditures concerning the preservation of the sage grouse. A special fee is collected on each incoming yard of waste at the landfill, which is transferred to the fund to provide resources for the program.
- Basis of Budgeting - Modified Accrual

### Risk Management

- This fund is used to account for any potential risks, which are currently not covered by any of the County's various insurance policies. Resources are provided to this fund through an operating transfer from the General Fund. This fund also serves as a cost-center for the County's partially self-funded insurance program.
- Basis of Budgeting - Modified Accrual



## Organizational Charts

### Housing Authority

- This fund is used to account for the activities of the Gunnison County Housing Authority, a component unit of the County.
- Basis of Budgeting - Modified Accrual

### Gunnison River Valley Local Marketing District

- This fund is used to account for the collection of a marketing and promotion tax restricted for promotion of Gunnison County's tourism opportunities.
- Basis of Budgeting - Modified Accrual

### Gunnison Valley Regional Transportation Authority

- This fund is used to account for the collection of "RTA" taxes for the purpose of funding and providing mass transit and other transportation services in the County.
- Basis of Budgeting - Modified Accrual

### Public Trustee Agency

- This fund collects fees pertaining to deeds of trust transactions and distributes fees collected to mortgage companies, individuals, the County, and other entities as appropriate.
- Basis of Budgeting - Modified Accrual

### Debt Service

- This fund accounts for the accumulation of resources and payment of general long-term debt principal and interest.
- Basis of Budgeting - Modified Accrual

### Airport Construction

- This fund is used to account for Federal and State grants, passenger facility charges, and local revenue sources to be used for the development and expansion of the County Airport.
- Basis of Budgeting - Modified Accrual



## Organizational Charts

### Capital Expenditures

- This fund is used to account for any capital projects.
- Basis of Budgeting - Modified Accrual

### Airport Operations

- This fund is used to account for the operations of the Gunnison-Crested Butte Regional Airport.
- Basis of Budgeting - Accrual

### Sewer

- This fund is used to account for the operations of sewer facilities operated by the County in unincorporated areas of the County.
- Basis of Budgeting - Accrual

### Water

- This fund is used to account for the operations of the Dos Rios Water System.
- Basis of Budgeting - Accrual

### Solid Waste

- This fund is used to account for the operations of the County Landfill and Recycling Center.
- Basis of Budgeting - Accrual

### Public Hospital

- This fund is used to account for the activities of the Gunnison Valley Hospital and of the Gunnison Health Care Center, a component unit of the County.
- Basis of Budgeting - Accrual





## Organizational Charts

### Senior Housing

- This fund is used to account for the activities of the Mountain View Apartments, a senior housing project administered through a contract with the Gunnison Valley Regional Housing Authority.
- Basis of Budgeting - Accrual

### Internal Service Fund I

- This fund is used to account for the rental of motor vehicles, heavy equipment and to account for the usage of gravel and other materials used in construction and maintenance. The fund charges for rentals and material usage to other County funds and departments..
- Basis of Budgeting - Accrual

### Internal Service Fund II

- This fund is used to account for data processing, telephone, mapping, photocopy, and postage services provided to other County funds and departments and to other government agencies on a cost-reimbursement basis.
- Basis of Budgeting - Accrual

### Internal Service Fund III

- This fund is used to account for self-funded unemployment charges to other County funds and departments. This fund is also used for partially self-funded health insurance coverage costs.
- Basis of Budgeting - Accrual



## Chart of Account Structure – Revenues and Expenditures

Revenues	Expenditures
<ul style="list-style-type: none"> <li>• <b>Taxes</b> <ul style="list-style-type: none"> <li>• Property Tax</li> <li>• Sales Tax</li> <li>• Marketing Tax</li> <li>• Severance Tax</li> </ul> </li> <li>• <b>Licenses &amp; Permits</b></li> <li>• <b>Intergovernment</b> <ul style="list-style-type: none"> <li>• Federal Revenues</li> <li>• Federal Grants</li> <li>• State Revenues</li> <li>• State Grants</li> <li>• Local Government Revenues</li> <li>• Local Government Grants</li> </ul> </li> <li>• <b>Charges for Services</b> <ul style="list-style-type: none"> <li>• Sale of Documents</li> <li>• Fees</li> <li>• Reimbursements</li> </ul> </li> <li>• <b>Contributions/Other Grants</b></li> <li>• <b>Fines &amp; Forfeitures</b> <ul style="list-style-type: none"> <li>• Late Fees</li> <li>• Interest Charges</li> <li>• Fines</li> </ul> </li> <li>• <b>Investment Income</b></li> <li>• <b>Interfund Revenues</b> <ul style="list-style-type: none"> <li>• Computer Service Fees</li> <li>• Telephone Service Fees</li> <li>• Mapping Service Fees</li> <li>• Equipment Rent</li> <li>• Material Sales</li> <li>• Insurance Contributions</li> <li>• Treasurer's Fees</li> </ul> </li> <li>• <b>Transfers In</b></li> <li>• <b>Other Financing Sources/Misc.</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Personnel</b> <ul style="list-style-type: none"> <li>• Salaries &amp; Wages</li> <li>• Benefits</li> </ul> </li> <li>• <b>Supplies</b> <ul style="list-style-type: none"> <li>• Office Supplies</li> <li>• Cleaning Supplies</li> <li>• Gas &amp; Oil</li> <li>• Materials</li> <li>• Tools &amp; Parts</li> <li>• Other Supplies</li> </ul> </li> <li>• <b>Purchased Services</b> <ul style="list-style-type: none"> <li>• Utilities</li> <li>• Telephone</li> <li>• Other Property Services</li> <li>• Cleaning Services</li> <li>• Repair &amp; Maintenance</li> <li>• Travel</li> <li>• Professional Services</li> <li>• Meetings</li> <li>• Rental</li> <li>• Fees</li> <li>• Subscriptions</li> <li>• Other Purchased Services</li> </ul> </li> <li>• <b>Community Programs</b> <ul style="list-style-type: none"> <li>• Contributions</li> <li>• Sponsorships</li> </ul> </li> <li>• <b>Financing Costs</b> <ul style="list-style-type: none"> <li>• Principal Payments</li> <li>• Interest Payments</li> <li>• Bank Fees</li> </ul> </li> <li>• <b>Transfers Out</b></li> <li>• <b>Capital Outlay</b></li> <li>• <b>Miscellaneous (Extraordinary/Special) *</b></li> </ul>

\* Miscellaneous – These are classifications by object for revenues or expenditures that do not readily fit into one of the other revenue or expense categories. If you would like specific information about these, please feel free to contact Finance for more detail.

Gunnison County tracks financial information in nearly 15,000 accounts. Providing that information in this budget document would be too voluminous, but fine level detail is readily available upon request.