

**BOARD OF COUNTY COMMISSIONERS OF
HINSDALE COUNTY, COLORADO**

**A RESOLUTION REPEALING AND REPLACING HINSDALE COUNTY POLICIES:
FILMING POLICY, CONFLICT OF INTEREST POLICY, FISCAL POLICY,
DISASTER-FINANCE POLICY**

Resolution 6, Series 2024

WHEREAS, Hinsdale County, by and through its Board of County Commissioners (“Board”) has authority to manage its operations by establishing policies; and

WHEREAS, it is the Board's goal to establish orders, rules and regulations for those wishing to produce film of any kind on Hinsdale County property; and

WHEREAS, it is the Board’s goal to deal effectively and legally with any conflicts of interest to ensure that the actions of the Board and other county officials and employees are fair, impartial and defensible; and

WHEREAS, it is the Board’s goal to facilitate administrative actions on financial decisions and assist the public and County officials and employees in understanding County finances; and

WHEREAS, it is the Board’s goal to establish financial actions related to the declaration of an emergency; and

WHEREAS, Hinsdale County has previously adopted the following policies:

1. Hinsdale County Filming Policy, March 1, 2017
2. Hinsdale County Conflict of Interest Policy, May 2013
3. Hinsdale County Fiscal Policy, January 2013
4. Hinsdale County Disaster Policy – Finance, June 5, 2019; and

WHEREAS, the Policies referenced above shall be repealed hereby and replaced by a new Filming Policy, Conflict of Interest Policy, Fiscal Policy and Disaster-Finance Policy.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Hinsdale County, Colorado, pursuant to the authority vested in them by law, to hereby repeal the County Policies listed above and replace them, effective immediately, with the following County policies, copies of which are attached hereto and incorporated herein by this reference:

1. Hinsdale County Filming Policy
2. Hinsdale County Conflict of Interest Policy
3. Hinsdale County Fiscal Policy
4. Hinsdale County Disaster-Finance Policy

INTRODUCED by Commissioner Gred Levine, seconded by
Commissioner Robert Hudl, and adopted on this 6th day of March, 2024.



BOARD OF COUNTY COMMISSIONERS
OF HINSDALE COUNTY, COLORADO

By: Kristie Borchers
Kristie Borchers, Chairperson

ATTEST:

Jean Palumbo
Hinsdale County Clerk

HINSDALE COUNTY FILMING POLICY

Any person or entity that seeks to produce a film of any kind, including but not limited to, commercials, movies, and television programs ("Film Producer"), on the property of Hinsdale County shall be subject to the following orders, rules, and regulations:

1. Permission

- a) Prior to commencing the production of a film on property owned by Hinsdale County, the Film Producer must first receive authorization from the Board of County Commissioners of Hinsdale County, Colorado ("Board").
 - b) Before the Board may authorize the production of a film on Hinsdale County property, the Film Producer must:
 - i. Execute a contract provided by Hinsdale County pertaining to the film production, which contract shall include a provision whereby the Film Producer indemnifies and holds harmless Hinsdale County and Hinsdale County's elected officials, employees, agents, attorneys, and personal representatives from any and all liabilities and claims pertaining to the Film Producer's activities on Hinsdale County owned property; and
 - ii. Provide a general liability insurance policy that shall insure against damage to persons and property with liability coverage per occurrence and in the aggregate of \$2,000,000.
 - iii. Provide any other insurance policies that Hinsdale County may require at Hinsdale County's sole discretion.
 - iv. Hinsdale County shall be named as an additional insured under all such insurance policies.
 - c) Authorization of a film production on Hinsdale County owned property is at the sole discretion of the Board and is it to occur on a case-by-case basis.
2. **Costs.** The Film Producer shall be responsible for all costs incurred by Hinsdale County due to the production of the film, including but not limited, all legal fees and legal costs incurred by Hinsdale County and costs incurred by the Hinsdale County Sheriff's Office to ensure the public's safety and welfare during the film production process. Any costs incurred by the Hinsdale County Sheriff's Office shall be at the sole discretion of the Hinsdale County Sheriff, but such costs shall be in furtherance of the public's safety and welfare as it applies to the production of the film. The Board may require any additional costs and fees of the Film Producer as it deems expedient in the Board's sole discretion.
3. **Film Producer's Property.** The Film Producer has full responsibility for its property used in the production of the film. Hinsdale County, which shall include Hinsdale

County's elected officials, employees, agents, attorneys, and personal representatives, shall have no responsibility or liability for the destruction or theft of any property owned or used by the Film Producer. The Film Producer shall not use or leave any personal property on the property of Hinsdale County, except during such times as the film production is occurring.

4. **Damage and Indemnification.** The Film Producer shall be liable for any and all damage to persons or property that occurs as a result of the Film Producer's use of Hinsdale County owned property. The Film Producer shall indemnify Hinsdale County and Hinsdale County's elected officials, employees, agents, attorneys, and personal representatives for any and all legal claims and actions, including Hinsdale County's attorney's fees and costs, that may arise due to the Film Producer's use of property owned by Hinsdale County.
5. **Use of Images.** The Film Producer may use film or other photographs taken on Hinsdale County owned property in print media, on a website, or in other promotional materials without further authorization from Hinsdale County. However, this authorization does not include permission to use an image or rendition of Hinsdale County owned property for a trademark of service mark.
6. **Interviews.** The Film Producer may not record or film interviews with Hinsdale County elected officials, employees, agents, attorneys, or personal representatives, unless the Film Producer first receives formal authorization from the Board and the person to be interviewed.
7. **Duration of Filming.** The duration, or amount of time, that the Film Producer may use Hinsdale County owned property is at the sole discretion of the Board.
8. **Termination.** The Board may terminate the Film Producer's use of Hinsdale County owned property at any time at the sole discretion of the Board.
9. **Governmental Immunity.** Nothing in this Policy is, or shall be construed to be a waiver, in whole or in part, by Hinsdale County of the governmental immunity provided by the Colorado Governmental Immunity Act or otherwise.
10. **Waiver.** Waiver of any breach of a term, provision, or requirement of this Policy or the agreement entered into between Hinsdale County and the Film Producer, or any right or remedy under either, whether explicitly or by lack of enforcement, shall not be construed or deemed as a waiver of any subsequent breach of such term, provision or requirement, or of any other term, provision, or requirement.

HINSDALE COUNTY CONFLICTS OF INTEREST POLICY

This Hinsdale County Conflicts of Interest Policy summarizes certain conflicts of interest and provides rules of recusal that are legally required of local government officials and employees, including the Hinsdale County Board of County Commissioners (“Board”), pursuant to C.R.S. § 24-18-101, *et seq.* The goal is to deal effectively and legally with any conflicts of interest to ensure that the actions of the Board and other County officials and employees are fair, impartial, and defensible.

1. **Conflicting Interest Transactions.** Except as otherwise provided by this Policy and/or Colorado law, Hinsdale County government officials, including but not limited to members of the Board and any other elected official, and Hinsdale County employees shall not:
 - a. Engage in a substantial financial transaction for his or her private business purposes with a person whom he or she inspects or supervises in the course of his or her official duties;
 - b. Perform an official act directly and substantially affecting to its economic benefit a business or other undertaking in which he or she either has a substantial financial interest or is engaged as counsel, a consultant, a representative, or an agent;
 - c. Accept goods or services for his or her own personal benefit offered by a person who is at the same time providing goods or services to Hinsdale County, under a contract or other means by which the person receives payment or other compensation from Hinsdale County, unless the totality of the circumstances attendant to the acceptance of the goods or services indicates that the transaction is legitimate, the terms are fair to both parties, the transaction is supported by full and adequate consideration, and the official or employee does not receive any substantial benefit resulting from his or her official or governmental status that is unavailable to members of the public generally;
 - d. Acquire or hold an interest in any business or undertaking which he or she has reason to believe may be directly and substantially affected to its economic benefit by official action to be taken by Hinsdale County;
 - e. Within six months following the termination of his or her office or employment, obtain employment in which he or she will take direct advantage, unavailable to others, of matters with which he or she was directly involved during his or her term of office or employment. These matters include rules, other than rules of general application, which he or she actively helped to formulate and applications, claims, or contested cases in the consideration of which he or she was an active participant; or

- f. Perform an official act directly and substantially affecting a business or other undertaking to its economic detriment when he or she has a substantial financial interest in a competing firm or undertaking.
- 2. **Family members of officials and employees.** Hinsdale County government officials, and employees are discouraged from assisting or enabling members of their immediate family in obtaining employment, a gift of substantial value, or an economic benefit tantamount to a gift of substantial value from a person whom the officer, official, or employee is in a position to reward with official action or has rewarded with official action in the past.
- 3. **Disclosure Required.**
 - a. A member of the Board of County Commissioners who has a personal or private interest in any matter proposed or pending before the Board shall disclose such interest to the Board and shall not vote thereon and shall refrain from attempting to influence the decisions of the other members of the Board in voting on the matter.
 - b. A Board member may vote on a matter, notwithstanding Subsection 3.a above, if the Board member's participation is necessary to obtain a quorum or otherwise enable the Board to act, and:
 - i. The Board member discloses the nature of his or her private interest for the record at the public meeting during the agenda item in which the Board is considering said action; and
 - ii. The Board member shall make a disclosure in writing to the Colorado Secretary of State listing the amount of his or her financial interest, if any, the purpose(s) and duration of his or her services rendered, if any, and the compensation received for the services or such other information as is necessary to describe his or her interest.
- 4. **No breach of fiduciary duty/conflict of interest.** It shall not be a breach of fiduciary duty and the public trust for a Hinsdale County government official or employee to:
 - a. Use local government facilities or equipment to communicate or correspond with a Board member's constituents, family members, or business associates; or
 - b. Accept or receive a benefit as an indirect consequence of transacting Hinsdale County government business.
- 5. **Nonprofit corporations.**

- a. Notwithstanding any other provision of this Policy, it is neither a conflict of interest nor a breach of fiduciary duty or the public trust for a member of the Board of County Commissioners to serve on a board of directors of a nonprofit entity and, when serving on the Board of County Commissioners, to vote on matters that may pertain to or benefit the nonprofit entity. However, a member of the Board of County Commissioners who also serves on the board of directors of a nonprofit entity shall publicly announce his or her relationship with the nonprofit entity before voting on a matter that provides a direct and substantial economic benefit to the nonprofit entity.
- b. Except for making the public announcement contemplated by Subsection 5.a of this Policy above, a member of the Board, or any other Hinsdale County government official, is not required to provide or file a written disclosure to the Colorado Secretary of State or otherwise comply with the requirements of Subsection 3.b.ii of this Policy above, unless the Hinsdale County government official has a financial interest in, or the government official or an immediate family member receives services from, the nonprofit entity independent of the official's membership on the board of directors of the nonprofit entity.

HINSDALE COUNTY FISCAL POLICY

1. PURPOSE

Hinsdale County takes its responsibility as trustee of public funds very seriously. The County shall utilize its resources wisely in order to continue to provide quality services to the County's residents and visitors and to build and maintain infrastructure that will meet present and future needs.

This Fiscal Policy is a guide to achieve the financial stability necessary to achieve the County's vision, which is as follows¹:

The preservation and enhancement of the historic Lake City/Hinsdale County mountain community, a place where local officials and citizens work together to protect community character, quality of life and the environment, and to develop a year-round economy, consistent with community values and interests.

These Fiscal Policies were initially established pursuant to Hinsdale County Board of County Commissioners Resolution No. 33, Series 2005, on December 21, 2005, which established a five-year financial plan for Hinsdale County. The five-year financial plan included a goal to develop healthy fiscal practices for the County taking into account the needs and welfare of the citizens and lands of the County, wise use of public funds, the well-being of County employees, County planning processes and documents, and County policy and ethical principles.

These Fiscal Policies are established and adopted to facilitate administrative actions on financial decisions and assist the public and County officials and employees in understanding County finances. These Policy statements apply to County funds in general. These Policies and subject to federal and state laws, regulations and standards, and specific financial policies contained herein may supersede these laws, if legally permissible.

The benefits derived from consolidated financial policies, such as these, include:

- a) The availability of a concise reference guide for consideration in decisions on County financial matters.
- b) Re-direction of the financial focus to the overall financial condition of the County, rather than to a narrow focus on single issues.
- c) Communication of a commitment to sound financial management and fiscal integrity, and strengthening credibility and confidence aspects for citizens, investors, and rating agencies.
- d) Demonstration of compliance with applicable Colorado statutory requirements.

This Policy should protect and enrich the quality of life of current and future generations of Hinsdale County residents and private and public based businesses through regulations that to the extent possible:

¹ See also, the Hinsdale County Comprehensive Plan of 2006.

- a) Minimize the cost of government,
- b) Maintain quality service levels,
- c) Reduce financial risk,
- d) Provide accurate and timely financial information,
- e) Promote sound financial management,
- f) Ensure compliance with federal and state law,
- g) Protect the County's credit rating, and
- h) Save money through intergovernmental and private cooperation,

2. POLICY AND STRATEGIC CONSIDERATIONS

A. Revenue Policy

1. **One-Time Revenues/Grants:** To the extent possible, one-time sources of revenues (i.e., revenues for a specific task or project) shall not be used to finance on-going programs, but rather shall be utilized to support the specific task or project, as follows:

Funding through grants is encouraged as a means of financing a project or one-time expenditure.

- a) Programs funded by intergovernmental grant assistance shall generally be reduced or eliminated when such revenue sources are reduced or eliminated. However, offices and departments may request continuation of the program with County funding as part of their annual budget submission.
 - b) Prior to receipt of all grants, a complete analysis must be performed to define all requirements, which must be adhered to by the County, including funding match requirements. Approval by the Board of County Commissioners is necessary prior to application and acceptance of all grants.
 - c) Revenue from sources with a specific ending date shall not be projected beyond that date.
 - d) Since fiscal years for grant programs in the various grant funds do not always coincide with the County's fiscal year, grant fund revenue budgets may be established based on the estimated grant amounts for the County's calendar year.
2. **Charges for Services:** Services provided by the County should normally be paid for by the users and beneficiaries for the services and not the public, unless otherwise required by Colorado law. When there is a benefit for the public, County budgeted funds may be used to subsidize the service. The County shall recalculate service costs periodically, and fees shall be adjusted accordingly.
 3. **Revenue diversity:** The County will strive to diversify its revenues to maintain statutorily required services during periods of declining economic activity.
 4. **Property taxes:** Property tax revenue shall be budgeted at a level equal to forecasted net collections, which considers delinquencies and non-payment.

5. **Revenue projections:** All revenue projections shall be realistically calculated and budgeted.
6. **Indirect costs:** Indirect costs will be recovered from all grants, contracts, and reimbursements where allowable, appropriate, and when there are no significant reductions in program service levels.

B. Debt Policy

1. To the extent possible, Hinsdale County shall pay cash for all expenses, including major projects.
2. Debt shall not be used to finance current operating expenses, unless explicitly approved by the Board of County Commissioners and provided that said debt does not extend beyond the current fiscal year.
3. The debt period shall not exceed the anticipated useful life of the project or improvement.
4. The Board of County Commissioners may execute lease-purchase contracts and certificates of participation without voter approval.

5. General Obligation Debt:

- a) General obligation debt shall not exceed 1.5% of the assessed valuation of county property.
- b) Only the Board of County Commissioners may issue general obligation bonds to provide funds for the acquisition, construction, reconstruction, or repair of major capital facilities.
- c) Any debt undertaken by the County is subject to Colorado law, including but not limited to, the following (see C.R.S. § 29-1-110):

(1) During the County's fiscal year, no officer, employee, or other County department shall expend or contract to expend any money, or incur any liability, or enter into any contract which, by its terms, involves the expenditures of money in excess of the amounts appropriated. Any contract, verbal or written, made in violation of this rule shall be void, and no moneys belonging to Hinsdale County shall be paid on such contract.

(2) Multiple-year debt contracts may be entered into by the County only where specifically allowed by Colorado or federal law or if subject to annual appropriation thereunder.

6. **Revenue Bonds:** The Board of County Commissioners may choose to issue revenue bonds to finance major capital expenditures when it is possible to pledge non-tax revenue to pay the debt.

C. Fund Policy

1. **Non-Discretionary Funding:** The County has established a general fund, nine individual special revenue funds, and two capital reserve funds, for the purpose of recording financial resources received and expended by the County in a given year. All funds, other than the general fund, are established for a specific purpose. The general fund accounts for financial resources that are not required to be segregated and can be used for general purposes. Since all funds, excluding the general fund, are established for a specific purpose, these funds are all considered non-discretionary, meaning they must be used for the purposes for which the fund was established. In addition, a portion of the general fund's balance (the TABOR "Emergency Reserve") is also considered non-discretionary.
 - a) **General Fund:** A portion of the revenue in the general fund is considered non-discretionary and includes the following reserves and designations:
 - i. **Cash reserve:** Approximately 4% of the general fund's anticipated property tax collections for the current year are reserved for cash flow and 8% of expenditures are reserved to allow the County flexibility in the event of an economic downturn or another event that may affect the County's financial condition. The cash flow component of the general fund shall be utilized for meeting the County's operational needs during the first quarter of the year prior to the receipt of the annual property tax collections.
 - ii. **General Reserve:** In addition to the Emergency Reserve, Hinsdale County hereby makes it a policy to maintain an overall unreserved beginning general fund balance each year of at least 5 to 15 percent of the County's operating revenues. A portion of the general fund revenue for the fiscal year shall be reserved each year for this purpose. The remainder can be reserved in other funds. The Government Finance Officers Association (GFOA) recommends maintaining this fund balance because an unreserved fund balance within this range is one sign of fiscal health, while a balance lower than 5 percent suggests a lack of financial flexibility. The reserve will be maintained in the general fund for availability to the various funds and departments of the County as determined by the Board of County Commissioners. The reserve should be used as a cushion against unexpected events, significant declines in revenue and as a cash-flow reserve to ensure that budgeted obligations can be met as they come due, without regard to the timing of revenue receipt. When reserve funds are used, the Board should begin to restore the reserve within 12 to 24 months of its first use if conditions allow. The reserve should not be used as a means of balancing the budget without cutting expenses or locating revenue.
 - iii. **Employee vacation & sick accrual:** The County shall reserve 100 percent of the accumulated balance based upon the current dollar value.
 - b) **Special Revenue Funds:**
 - i. **Road & Bridge Fund:** The entire fund balance is comprised of unexpended property taxes, permit fees, highway user tax funds and other revenues

designated for future road and bridge construction and rehabilitation related activities. The County has traditionally maintained a fund balance for cash flow and the value of vacation and sick accruals for road and bridge fund employees equal to 100 percent of the accumulated balance based upon the current dollar value.

- ii. **Contingency or Emergency Reserve Fund (TABOR Reserve):** In accordance with the TABOR Amendment, (Article X, Section 20 of the Colorado Constitution) the contingency fund's balance must equal 3% of annual fiscal year spending, excluding bonded debt service (as calculated per the TABOR amendment). The entire fund balance shall be appropriated at the time of budget adoption so that the County may have immediate spending authority to respond to emergencies. Expenditures must be limited to events caused by act of God, nature, or public enemy.
- iii. **Transfer Station Fund (an Enterprise Fund):** This fund includes unexpended fees for waste disposal, designated specifically for the purpose of operating the transfer station, purchasing, and maintaining equipment, and mitigating possible future environmental problems associated with waste disposal activities.
- iv. **Human Services Fund:** This fund accounts for programs intended for individuals requiring social services. There are four sources of revenue deposited into this fund: County property tax revenue, state funding, federal funding, and County general fund transfer at this time, the entire fund balance is to be utilized for future specific social service needs.
- v. **Recreation Fund (an Enterprise Fund):** This fund includes unexpended revenue from recreation activities, including boat dock and campground fees, for the purpose of operating and maintaining recreational facilities and investing in future expansion of recreational facilities.
- vi. **Retirement Fund:** This fund holds funds that are used to provide the County's match to employee retirement investments.
- vii. **Lodging Tax Marketing Fund:** This fund holds lodging taxes collected from Hinsdale County lodging operators to be expended by the Lodging Tax Board to support marketing of Hinsdale County in accordance with applicable law.
- viii. **Conservation Trust Fund:** The fund balance is generally comprised of lottery funds received from the State of Colorado specifically for development, renovation, and maintenance of the county parks, trail system, and open space.
- ix. **Emergency Services Fund:** This fund holds donations, grant revenues and other revenues intended for use in operating the Hinsdale County Emergency Services Department.

c) Capital Improvement Funds:

Hinsdale County Fiscal Policy

Adopted by the Hinsdale County Board of County Commissioners on March 6, 2024

- i. **The General Capital Improvement Fund:** The Capital Improvement Fund is designed to hold reserve funds for the purpose of making capital improvements to the County, including building new facilities, modifying old facilities, purchasing technology and communications equipment, road and bridge and transfer station equipment and vehicles, and acquisition of other similar long-term assets. Hinsdale County makes it a policy to contribute annually to this fund in an amount that, in the judgment of the County Commissioners is sufficient, taking into account the current revenue (or lack thereof) of the County, to provide for the County's long-term needs and support the County's capital improvement plan. Unused Capital Improvement funds shall carryover and accumulate from year to year until spent.
- ii. **Ambulance Replacement Fund:** The Ambulance Replacement Fund is a reserve fund for the replacement and repair of County ambulances and associated equipment. It is not for minor repairs or improvements, regular maintenance costs or operation costs. Hinsdale County makes it a policy to contribute annually to the ambulance replacement fund in an amount that, in the judgment of the County Commissioners, is sufficient to provide funds for ambulance replacement and major repairs.

(a) **Note: Enterprise Funds.** Revenues raised by County departments that are generally self-supporting, operate in a businesslike manner, and generate profits, including the Transfer Station and Recreation Funds, are "Enterprise Funds" and shall be accounted for as Enterprise Funds in the annual audit.

2. **Discretionary Use of General Fund Revenues:** A portion of the general fund's revenue is considered discretionary. The term "discretionary" is defined as the balance above the non-discretionary level that may be utilized to provide temporary operational funding of County programs and services.
3. **Discretionary Use of Fund Balance:** Funds in the general fund and all special revenue funds that are not expended by December 31 of the year in which they were budgeted shall be retained from year to year and become a part of the County's "discretionary fund balance," for use during periods of recession or to fund expenditures which have a minimal impact on future operating costs, such as capital equipment replacement, facility/infrastructure projects and other special projects. The level of the discretionary fund balance may fluctuate with the general health of the economy.

TABOR prohibits the County from increasing its mill levy to offset decreases in property values and property tax revenues without voter approval. Therefore, the County must rely on the discretionary portion of the fund balance to provide temporary operational support for County programs and services until property values increase or until voters approve an increase in the mill levy to offset decreases in property values.

Reserve funds shall be handled in accordance with the following guidelines:

- a) **Emergency Reserve Fund:** The County shall maintain an emergency reserve of not less than 3% of fiscal year spending pursuant to Article X, Section 20, of the Colorado Constitution and shall hold it in reserve in the Emergency Reserve Fund.
- b) **General Reserve:** See General Reserve rules above at subsection 2.C.1.a.ii under non-discretionary funding.
- 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 of County Commissioners.

D. Capital Outlay/Infrastructure Policy

1) General Policy

Three possible avenues--used exclusively or in combination--are available to provide funding for the annual capital and infrastructure requirements in the County. These are (1) unreserved/non-designated fund balances; (2) pay-as-you-go financing; and (3) legally permissible debt financing or certificates of participation or sale-leaseback of County owned properties.

Pay-as-you-go funding means current revenues pay for the current deterioration of major County infrastructure systems. This is based upon the replacement and rehabilitation of the applicable system, which should be equivalent to its deterioration. In order to preserve the condition of the system, the annual replacement and rehabilitation of the system should be equivalent to this deterioration.

The use of debt financing for County capital and infrastructure needs is applicable only when certain circumstances and criteria apply, which are explained in detail in Section 2.b above, entitled Debt Policy.

The Board of County Commissioners will annually evaluate the level of pay-as-you-go financing required to fund County capital, infrastructure, and special project needs. In addition, the Board of County Commissioners will annually evaluate the use of available fund balances or debt financing mechanisms as alternatives, or other supplemental funding sources.

Further, the use of financing mechanisms is restricted by TABOR. Voter approval is thus required for any new bonded debt and any new or increased tax rates.

2) Capital Review Criteria:

- a) Priority Projects (without regard to order):
 - i. Projects funded through external sources.
 - ii. Projects generating sufficient revenues to be self-supporting.
 - iii. Projects resulting in savings of operating costs.
 - iv. Projects correcting a condition that constitutes a threat to the health and/or safety of county employees and/or residents.
 - v. Projects mandated by state and/or federal law.
 - vi. Projects required to maintain an existing level of services.
 - vii. Projects resulting in reduced energy consumption.
 - viii. Projects improving productivity.

- ix. Projects replacing old, worn-out equipment.
 - x. Projects replacing capital and infrastructure which have deteriorated to the point of becoming hazardous, are incurring high maintenance costs, are negatively affecting property values, and/or are no longer functionally serving their intended purpose.
 - xi. Projects, which are an integral part of a multi-year capital/infrastructure program.
- d) Non-Priority Projects:
- i. Projects duplicating public and/or private sector services.
 - ii. Projects for a new, non-mandated service.

Note: As used above, title term "projects" also includes capital equipment purchases and special projects.

3) BUDGET GOALS AND OBJECTIVES

The annual County budget details the activities, services, and outputs of Hinsdale County government. The County budget is an important tool to help inform citizens of County revenue sources and spending plans. The Board of County Commissioners established the principles and values below to focus County operations, including the development of the annual budget.

A. Basis of Accounting

Hinsdale County uses the cash method of accounting.

B. Budgetary Fiscal Control

Fund accounting is used as a control device to segregate financial resources and ensure that the segregated resources are only used for their intended purposes. There are three broad fund categories, which are subdivided into eleven fund types for accounting and financial reporting purposes. These are:

1) Governmental Funds

- (a) **General Funds:** To account for all financial resources except those required to be accounted for in another fund.
- (b) **Special Revenue Funds:** To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.
- (c) **Capital Project Funds:** To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).
- (d) **Debt Service Funds:** To account for the accumulation of resources for and the payment of, general long-term debt principal and interest, as is permissible under Colorado law.
- (e) **Permanent Funds:** To report resources that are legally restricted to the extent that only earnings are expended on an annual basis and the principal remains untouched.

2) Proprietary Funds

- a) **Enterprise Fund:** To account for operations that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
- b) **Internal Service Funds:** To account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

- 3) **Fiduciary Funds:** Trust and Agency Funds: The remaining four fund types account for assets held by the County in a trustee capacity.

C. Levels of Control

- 1) The basic level of budgetary control in a governmental entity is at the fund level. No fund shall exceed its appropriated expenditures, unless the County Commissioners amend the annual budget pursuant to Colorado law.
- 2) The next level of budgetary control is the spending agency. A spending agency is defined as the County office/department having budgetary responsibility for an organization, activity, program, department, or fund budget.
- 3) Within each spending agency budget, there may be one or more program budgets, which are the third level of budgetary control.
- 4) The final level of budgetary control is the line-item budget, which is the detailed expenditure account budgeted for each program.

D. Budget Amendments

The adopted budget is a plan, and as such, modifications may be made to the original budget during the year. There are two methods, budget transfers and supplemental appropriations.

- 1) **Budget transfers** shall be between specific line items but shall not alter the total budgeted expenditures of the spending agency.
 - (a) **Reporting of Transfers:** The County Budget Officer provides a quarterly budget report - including inter and intra-departmental transfers - to the Board.
 - (b) Records of expenditures are maintained in the Accounting Department. These records show budgeted funds compared with actual expenditures, all authorized transfers between funds and the unexpended balance in each fund, at all times.
- 2) **Supplemental Appropriation.** A supplemental appropriation is required when a spending agency or a fund's total appropriation is increased or decreased. In addition, a supplemental appropriation is required to account for revenues not assured at the time of budget adoption and to authorize expenditure of these funds.
 - (a) A request for supplemental appropriation shall be considered only if any of

the following criteria are met:

- i. A policy, law, statute, or court ruling becomes effective which mandates expenditures that were neither anticipated nor budgeted.
- ii. The expenditure is necessary to avoid or correct an adverse condition impacting the health, safety, or welfare of County residents and/or employees.
- iii. Revenue is received that is designated for a specific purpose that was neither anticipated nor budgeted.
- iv. Carry-over of uncompleted projects budgeted in the prior year. Carry-over of expenditures shall be considered only if prior communication has taken place with the Budget Officer and approved by the Board of County Commissioners (i.e.: during the budget approval process or a previous study session).
- v. An emergency beyond the control of an office/department, which may result in over-expenditure of the appropriated budget.

(b) Process:

- i. All requests for supplemental appropriation shall be submitted in writing to the Budget Officer using an approved budget supplemental request form.
- ii. Office/department shall identify the criteria justifying the request for supplemental appropriation.
- iii. An analysis of the entire office/department appropriation shall be prepared and included with the request to determine if there will be savings in other line items that could cover the requested expenditure.
- iv. If there are funds available for transfer within the appropriated budget, the request shall be made as a "request for budget transfer".
- v. The request shall include the expenditure amount and any offsetting revenues. The request shall also include future impacts on all costs and revenues.
- vi. The Budget Officer shall review all requests for supplemental appropriation and prepare a recommendation as required for submission to the Board of County Commissioners for final determination.
- vii. If a study session is required to discuss the request with the Board of County Commissioners, the Budget Officer shall schedule the date and time of the meeting and shall contact all parties involved.

(c) Emergencies.

- i. When emergencies occur that could not have been reasonably foreseen at the time of the adoption of the budget, the Board of County Commissioners may authorize the expenditure of funds in excess of the appropriation by resolution adopted at a public meeting. Such resolution shall set forth the facts concerning such an emergency and shall be documented in detail in the minutes of the Board meeting and shall be filed with the Division of Local Government.
- ii. Additionally, the Taxpayer's Bill of Rights (Article X, Section 20 of

the Colorado Constitution) mandates that emergencies must be officially declared by majority vote of the Board of County Commissioners and any emergency monies required in excess of the three percent held by the County as emergency reserve funds, shall be refunded within 180 days after the emergency ends, if said funds were not spent on the emergency. This Article requires the County to retain emergency reserves in the amount of 3 percent of relevant fiscal year spending.

4) STATE STATUTORY AND CONSTITUTIONAL REQUIREMENTS

A. Local Government Budget Law of Colorado

- 1) An annual county budget is an economic, social, and political plan of action for delivering services for a given length of time to a constituency, and the proposed means of financing them. In preparing its annual budget, Hinsdale County follows the provisions of the Local Government Budget Law of Colorado, C.R.S. § 29-1-101, *et seq.* This law requires the adoption of an annual budget by all Colorado counties. The following provisions of the budget law are incorporated as a part of Hinsdale County budget policy:
 - (a) The budget must be balanced. Expenditures cannot be greater than the total anticipated income or other means of financing the budget.
 - (b) The budget must be separated into funds.
 - (c) The budget information for both the expenditures and the revenue must be classified by the agency that is authorized to spend money (the spending agency).
 - (d) The expenditure data must show the objects of expenditure (what the money is spent on).
 - (e) The anticipated revenue data must show its different sources.
 - (f) The expenditure and revenue data must be shown for the corresponding figures for three years:
 - (a) The last completed fiscal year, using audited figures.
 - (b) The current year.
 - (c) The proposed budget year.
 - (g) The budget must show a beginning balance, which is entered as anticipated revenue and includes all unexpended surpluses from the prior years, unencumbered ending fund balances, and all investments and deposits.
 - (h) The budget document must include a "budget message" which describes the important features of the budget.
 - (i) The budget document must include a statement of the budgetary basis of

accounting used and a description of the services to be delivered during the budget year.

- (j) Upon receipt of the proposed budget from the Budget Officer, the Board of County Commissioners must cause to be published a notice, one time, in a newspaper having general circulation within the County's boundaries. The notice must state:
 - (a) The proposed budget is open for inspection at a designated place.
 - (b) The proposed budget will be considered for adoption on a specified time and date.
 - (c) Any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
- (k) The Board of County Commissioners shall review the proposed budget and revise, alter, increase or decrease the items as it deems necessary in view of the needs of the various spending agencies and in view of anticipated revenues.
- (l) If the Board of County Commissioners increases the total expenditures to be made in the ensuing year, it shall provide for an increased income so that the total means of financing the budget is equal to or greater than the total proposed expenditures.
- (m) The Board of County Commissioners shall adopt the budget before certifying levies to the County if it certifies a levy for property tax. Otherwise, the budget must be adopted by December 31 annually.
- (n) The adoption of the budget must be formalized and made official by the Board of County Commissioners through approval of an Appropriation Resolution.
- (o) The Appropriation Resolution must outline the expenditures proposed in the adopted budget, must include an expenditure total no greater than the anticipated resources, and must include every fund. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the budget.
- (p) The income of the County must be allocated according to the amounts and funds specified in the budget, in order to comply with expenditures authorized by the appropriation resolution.
- (q) No spending agencies may expend, or contract to expend, any money in excess of the amount appropriated in the Appropriation Resolution.
- (r) The County must file a certified copy of its adopted budget, including the budget message, with the Colorado Department of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.

- 2) The county may amend the budget during the course of the year through:
 - a) **Budgetary Transfers:** A transfer can consist of moving budgeted and appropriated monies from one or more spending agencies in one fund to one or more spending agencies in another fund. It can also consist of the transfer of budgeted and appropriated monies between spending agencies within one fund.
 - b) **Supplemental Budgets:** A supplemental budget shall be adopted to account for revenues in excess of the budget and to authorize expenditure of excess funds. Whenever the County receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, a supplemental budget and appropriation shall be enacted to authorize the expenditure of these unanticipated funds.
- 3) Record of expenditures shall be maintained in the office of the person whose duty it is to issue orders for payment of money. This record shall show budgeted funds as compared with actual expenditures and shall also record any transfer of monies from one fund to another as authorized and implemented by budgetary transfers. This record shall show, at all times, the unexpended balance in each fund.

B. Fiscal Policy Under TABOR

In November 1992, the voters of the State of Colorado approved an amendment to Article X, Section 20, of the State Constitution. This amendment is known as Amendment I or the TABOR (Taxpayer's Bill of Rights) Amendment.

TABOR limits growth in both state and local government expenditures and revenues. Annual local government expenditure and revenue increases are limited to inflation in the prior calendar year plus annual local growth. In order to increase revenues and/or expenditures above the limitations, to increase any taxes, to increase the mill levy or to increase bonded debt, a local government must first obtain voter approval in an election held for such purposes annually in November.

The policy of Hinsdale County is to take into consideration all the provisions of the TABOR Amendment and develop a budget strategy and procedure which, on the one hand fully complies with the applicable provisions of TABOR but, on the other hand, also assures that the County is able to continue to provide cost-effective delivery of services, facilities and programs to all County residents.

5. BUDGET DEVELOPMENT

Hinsdale County prepares a budget for the forthcoming fiscal year as required by Colorado State Statutes. The Budget Officer begins the annual budget preparation process in July by establishing and distributing the budget calendar.

A. Budget Calendar

1) Distribution of Budget Packets:

Hinsdale County Fiscal Policy

Adopted by the Hinsdale County Board of County Commissioners on March 6, 2024

- (a) The budget process will begin in the first week of August, when the Budget Officer distributes budget packets to the Elected Officials and Department Heads. The budget packets include instructions for the upcoming budget, budget forms, previous year's expenditures, current year's expenditures to date, justification questionnaires for requested increases in operating, personnel expenditures, and capital outlay.
- 2) **Draft Budgets:** Draft budgets are due to Administration by August 31 annually.
- 3) **Individual Budget Review:** The Budget Officer will review each returned proposed budget with the elected officials and department heads, or agency representative submitting it, during the two weeks between September 1 and September 15 annually.
- 4) **Proposed Budget:** The County Administrator will provide a proposed budget to the elected officials and department heads at the Elected Official and Department Head meeting for October. After thorough discussion, any agreed changes will be made and the initial draft of the final proposed budget shall be presented to the County Commissioners no later than October 15.
- 5) **Finalization:** The budget shall be finalized by the Board of County Commissioners by early December annually and a final budget adopted before December 15, if possible, but otherwise no later than December 31 annually. Funding shall then be appropriated, and the mill levies certified in accordance with Colorado law.
- 6) **Budget Message and Transmittal Form:** The Budget Officer shall prepare the DOLA county budget transmittal form, budget message, and published budget document during January and provide the same to DOLA via electronic submission before January 31 annually. The budget document comprehensively covers the County's financial plan for the year and serves as an operations guide and communication tool.
- 7) **Budget Supplements:** Supplemental Budgets are used to increase a fund's adopted budget, such as to receive or expend unanticipated revenues or to transfer appropriated monies to another fund. Such Supplemental Budgets require Board approval at a duly noticed public meeting. Budget supplements or transfers should be approved as soon as possible after the affected department realizes they may be necessary. All appropriations lapse at the end of each fiscal year.

B. Revenue Budget Process

1) Expected Revenue

Revenue summary budget forms are distributed to the Elected Officials and Department Heads, which the Budget Officer uses to accumulate information on all revenues anticipated to be collected and/or generated (excluding property tax revenues) by the various offices and departments.

Not only is it important that departments and offices forecast all potential revenue

sources, but that they also indicate the method(s) of calculation used in their forecast. If a spending agency forecasts a significant increase or decrease in revenues, the rationale behind such a forecast should be clear, credible, and stand up to rigorous analytical scrutiny.

This revenue data is then compiled by fund, modified by Budget Officer analysis, supplemented by other data sources, and reviewed and modified in accordance with general revenue budget policies to develop preliminary revenue budgets for each fund.

The final revenue budget is developed by an interactive process of combining various fund balances, expenditure and revenue strategies and scenarios, and blending them in with overall budget objectives and mission statements of County elected officials, department heads, and decision makers.

- 2) **Unanticipated Revenue.** Receipt of funds (revenues) in excess of the amount budgeted and unanticipated revenues shall be addressed as follows:
 - a) Receipt of unanticipated grant funding shall be addressed pursuant to the Hinsdale County Grant Policy.
 - b) Receipt of other unanticipated funding shall be addressed as follows:
Receipt of revenues that exceed the amount budgeted are to be documented on Budget Form 3, Supplemental Revenues. Budget Form 3 requires the County to provide the source of the revenue, whether a tax-deductible receipt needs to be sent to the donor, and the amount by which the revenue exceeds what was budgeted. If a regular source of revenue, like sales tax, is exceeding the budgeted amount, Budget Form 3 should be completed in time for the next quarterly supplemental budget approval.

C. Non-Recurring (One-Time) Expenditures Budget Process

Non-recurring expenditures include specific expenses that are not recurring operating expenditures, but are generally one-time purchases such as capital equipment, infrastructure/facility project purchases or purchases related to other special projects. Requests for these one-time expenditures must be submitted on standard budget forms.

Requests and supporting documentation shall be compiled and consolidated into a proposed non-recurring expenditure budget document, which is then presented to the Board of County Commissioners for detailed, line-item consideration, review, and possible approval. All requests for capital equipment and proposed one-time projects are reviewed on a "zero-based" budget basis. This means that each spending agency's "one-time" expenditure requests for the current year must stand on their own merits without consideration for the level of non-recurring expenditures approved for the agency in the previous year's budget.

All non-recurring expenditure budget requests are reviewed by the Board of County Commissioners based upon an established set of criteria and, more importantly, within the context of overall, Countywide levels of expenditure and revenue demands for the forthcoming fiscal year.

D. Balancing the Budget

Once revenues and expenditures have been evaluated, the Board of County Commissioners shall adopt a balanced budget where total expenditures by fund must be less than or equal to the sum of that fund's revenues, other financing sources and/or appropriate uses of fund balances. State law prohibits a local government from adopting a budget with a negative fund balance. For Hinsdale County, operating expenditures shall generally equal operating revenues, which can include transfers, but uses of fund balances should be directed toward one-time purchases and special projects.

E. Additional Expense Guidelines

- 1) Operating Contingencies: The Operating Budget shall contain appropriate contingency funding to meet unexpected requirements, which may arise during the year.
- 2) Equipment Replacement: The County shall maintain an equipment replacement program to ensure sufficient resources are available annually to replace vehicles and equipment. See also Rolling Stock Plan; Communications Plan; Capital Plan under Financial Planning.
- 3) Purchasing: All County purchases shall 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 expensive item. Cost is only one factor. The County shall weigh the costs and benefits of items and services prior to purchases, along with any other requirements that may be contained in the County's Procurement Policies.
- 4) Supplementals: County spending agencies shall not spend any money that has not been budgeted and appropriated for the spending agency's personnel, operating, or capital categories in their department line item of the budget. The County requires a supplemental budget (obtain information from Budget Forms 2) if a department anticipates being over- budget in any of the above referenced categories. The County Administrator shall use copies of Budget Form 2 to prepare a supplemental budget at the end of each calendar quarter for submission to and approval by the Board of County Commissioners.
- 5) Status Report: To assist in planning and budget compliance, regular monthly status reports on revenues and expenditures will be made available to County staff and the public that requests it during the course of the year.

F. Spending Requirements and Procedures: The County adopts the following spending policies:

- 1) Expenditures exceeding the amount budgeted in a particular fund or department shall be documented as follows:
 - a. Expenditure of funds in excess of the amount budgeted to a particular fund or department shall be logged on Budget Form 2, Supplemental Expenditures, and provided to the County Administrator for approval prior to the expenditure.

- b. Approved Budget Form 2 will be submitted with the warrant at the time the expenditure is to be made, with a copy to the Administrator in preparing the quarterly supplemental budget.
 - c. Budget Form 2 provides for the name of the vendor, the amount of the expenditure, the purpose for the expenditure, the reason the expenditure was unanticipated, the proposed source of funding for the expenditure and any other pertinent information.
- 2) Expenditure of unanticipated grant funding will be handled pursuant to the Hinsdale County Grant Policy.

HINSDALE COUNTY, COLORADO DISASTER POLICY- FINANCE

EFFECTIVE PERIOD: Until Superseded

REVIEW SCHEDULE: Every year in January, or as needed

ENCLOSURE: None

REFERENCES:

- A. Hinsdale County Emergency Operations Plan and Hinsdale County Amended Resolution Confirming the Establishment of the Hinsdale County Office of Emergency Management as Hinsdale County's Local Disaster Agency (Resolution No. 2, Series 2018).
- B. Hinsdale County Land Use & Building Codes, Lake City & Hinsdale County Community Plan, Hinsdale County Zoning & Development Regulations, and FEMA guidelines for substantial damage
- C. Hinsdale County Purchasing Policy and Procedures Manual
- D. Title 44 Code of Federal Regulations (CFR) – Contains policies and procedures for implementing the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended (Stafford Act).
<http://www.gpo.gov/fdsys/browse/collectionCfr.action?collectionCode=CFR>
- E. Title 2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Super Circular” or “Omni Circular”)
http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl
- F. FEMA Public Assistance Program and Policy Guide, April 2018
<https://www.fema.gov/media-library/assets/documents/111781>

DEFINITIONS:

For the purposes of this document, certain terms or words used herein shall be interpreted as defined in this Section.

DECLARED DISASTER means a disaster declared by Hinsdale County and/or the State of Colorado pursuant to applicable law.

DIRECTOR means the Director of the Hinsdale County Office of Emergency Management (OEM) appointed by the Board of County Commissioners or person designated by the Board of County Commissioners to act in place of the Director of the Hinsdale County Office of Emergency Management.

DISASTER means a severe or prolonged incident which threatens life, property, environment or

critical systems.

EMERGENCY means an incident, natural or human caused, that requires responsive actions to protect life, property, environment or critical systems.

EMERGENCY WORK is work that must be completed immediately to save lives, protect improved property, protect public health and safety, or avert or lessen the threat of a major disaster.

EXIGENCY of the emergency means an urgent need or demand. With regard to procurement, the public exigency or emergency will not permit a delay resulting from competitive solicitation.

PURPOSE: Hinsdale County government action in the immediate aftermath of a disaster or emergency begins with a declaration of a disaster emergency by the Board of Hinsdale County Commissioners pursuant to the Colorado Disaster Emergency Act. Such a declaration, which can be made verbally or formalized in an executive order, sets into motion a variety of County actions in the locations specified in the declaration.

The purpose of this Policy is to provide direction to all departments and divisions in Hinsdale County on emergency actions and changes to existing day-to-day policies in the event of a locally declared disaster or emergency.

SCOPE: Emergencies and disasters can occur at any time within Hinsdale County. Local government has the primary responsibility for emergency and disaster management activities that eliminate or reduce hazardous events and for the preparation for, response to, and recovery from, significant emergency and disaster events that can and do occur. In recognition of the risk that such disasters pose to life and property, the Board of Hinsdale County Commissioners has created the Office of Emergency Management pursuant to the authority granted in Section 24-33.5-707, C.R.S., and appointed a Director. This policy outlines specific actions to be taken when a local emergency or disaster declaration is issued for areas of Hinsdale County. In the event of conflict between this Disaster Policy – Finance and any other Hinsdale County policy, this Disaster Policy – Finance shall control.

POLICY AND PROCEDURE:

I. POLICY AND PLAN

- A. This Disaster Policy incorporates policies and procedures from a number of divisions/departments for use during and after locally declared disasters.
- B. This Disaster Policy:
 - Authorizes, in advance of or during a disaster, the establishment and maintenance of an ongoing response / recovery management organization within the County to plan, prepare for, direct, and coordinate orderly and expeditious post-disaster response and recovery;

- Establishes, in advance of or during a disaster, powers to be implemented upon declaration of a local emergency or disaster by which staff of County divisions and departments can take extraordinary action to reasonably assure safe and healthy response and post-disaster recovery; and
- Identifies methods by which the County may take cooperative action with other governmental entities to facilitate response and recovery.

II. DELEGATION OF AUTHORITY

- A. The Board of Hinsdale County Commissioners directs and authorizes the Director of Emergency Management, or designee, to provide and coordinate emergency and disaster prevention, preparedness, response and recovery services within Hinsdale County.
- B. The Director shall be responsible for planning and coordinating local emergency and disaster services, preparing and keeping current a local disaster emergency plan, and preparing and distributing to all appropriate officials a clear and complete written statement of the emergency responsibilities of all local agencies and officials and of the emergency and disaster response chain of command.
- C. The Director is authorized to act as the coordinating official with the Colorado Division of Homeland Security and Emergency Management, the Federal Emergency Management Agency, and other state and federal departments involved in emergency response and recovery.

III. HINSDALE COUNTY EMERGENCY OPERATIONS CENTER (EOC)

The Board of Hinsdale County Commissioners directs and authorizes the Director to activate the EOC during emergencies or disasters to assist with response and recovery efforts. Activation and operation of the EOC will be in accordance with National Incident Management System principles.

- A. The Director is authorized to utilize appropriate Hinsdale County and non-Hinsdale County personnel necessary to operate the EOC to the level needed to support emergency response and recovery efforts.
- B. Resource ordering through the EOC will follow EOC ordering procedures determined by the Director. Resources ordered through the EOC must be approved utilizing the Hinsdale County Purchasing Policy and Procedures Manual. However, in the event of a conflict between this Disaster Policy – Finance and the Purchasing Policy and Procedures Manual, this Disaster Policy – Finance shall control.

IV. REASSIGNMENT OF DUTIES

- A. **EOC ACTIVATION:** Upon activation of the EOC, the Director and/or the EOC Manager may reassign any County personnel, as a condition of employment, to facilitate the operation of the EOC and to support incident command operations, response support and recovery activities. This will be done in coordination with the Appointing Authority.
- B. **CONTINUITY OF OPERATIONS:** The Director of Emergency Management or County Administrator may reassign County personnel, as a condition of employment, to

support implementation of the Continuity of Operations Plan. Such reassignment may include working virtually (work from home or other location). This will be done in coordination with the Appointing Authority.

C. PERFORMANCE OF DUTIES:

- If an employee is unable to perform work because of damage to County facilities, the employee shall be paid as follows:
 - All non-exempt employees, shall be paid his or her regular pay for up to three (3) full days during times when damage to County facilities prevents work by that employee. Following the three (3) days of paid emergency leave, the employee will be on unpaid leave. The employee may choose to use vacation or holiday leave in place of the unpaid leave with approval of the Appointing Authority or designee. Virtual work, such as telework, is encouraged to continue based upon departmental policies.
 - Overtime pay will be granted on a department basis with approval from the Elected Official, Department Head or County Administrator. Workload requirements will differ between departments, as will the time in which overtime is necessary. Therefore, overtime provision will be prompted by an unusual spike in workload for the Division / Department, and the time period for this overtime provision will be set by the Board of County Commissioners for each department following the disaster.

V. PROCUREMENT AND CONTRACTING

- A. All disaster-related procurement should be conducted providing full and open competition if public exigency is not a factor. To ensure this occurs, the following steps should be taken:
- Utilize on-call contracts procured pre-disaster through a full and open competitive procurement process for any known activities necessary for successful response and recovery, including, but not limited to:
 - Debris Management
 - Public Assistance and Emergency Management Consulting Services
 - Engineering Design and Construction Services
 - Contracts for County Facilities
 - Upon a local disaster declaration:
 - Activate on-call contracts as appropriate and provide a clear scope of work for all work orders associated with the disaster.
 - For areas in which no contract exists, and exigency is not a factor, County personnel will follow the table under Procurement Thresholds to determine appropriate procurement procedures.
 - County personnel will begin the formal competitive procurement process as soon as practical before the emergency work period lapses.
- B. Noncompetitive procurement may be used under certain circumstances, one of which is when the public exigency or emergency will not permit a delay resulting from competitive solicitation (2 CFR 200.320(f)). Simply stated, non-competitive contracts can be awarded only if the emergency is such that the contract award cannot be delayed by the amount of

time required to obtain competitive bidding. For exigent work, County personnel will seek all means to obtain necessary resources. In the case of exigent work, this noncompetitive procurement rule applies and any conflicting requirements in this Policy, in the County Purchasing Policy or any other County policy is overruled by this rule.

<u>EMERGENCY PROCUREMENT THRESHOLDS</u>			
<u>Requirement</u>	<u>Normal Daily Operations</u>	<u>Upon LOCAL Disaster Declaration</u>	<u>Upon FEDERAL Disaster Declaration (FEMA)</u>
No Quotes Required	\$0 - \$5,000	\$0 - \$5,000	\$0 - \$5,000
3 Informal Written Quotes	\$5,000.01 - \$10,000	\$5,000.01 - \$10,000	\$5,000.01 - \$250,000
Formal Solicitation (Bid, RFP) through Purchasing	Above \$10,000	Above \$10,000	Above \$250,000

Subject to other requirements in this Policy, these thresholds will be in effect until the disaster emergency is rescinded by the Board of County Commissioners. This will be dependent upon the scope and nature of the emergency.

VI. LAND USE CODE

For any emergency or disaster requiring a local declaration, employees should refer to the Hinsdale County Zoning and Development Regulations and Building Codes, and FEMA guidelines for substantial damage, for specific information on building, permitting and other land use or planning considerations for those affected by the disaster.

VII. WAIVING OF FEES

Upon a local declaration of emergency or disaster, the Board of County Commissioners reserves the right to waive any and all fees or fines outlined in policy to those affected by the disaster. This may include, but is not limited to, building and permitting fees, abatement fees, and debris / rubbish fees. The waiver will be valid for a specified period of time following the disaster as approved by the Board of County Commissioners.

VIII. NEWS RELEASES

All news releases concerning issues regarding emergencies or disasters will be coordinated with the OEM and the lead County Public Information Officer (PIO). Inquiries for information about the response to an emergency or disaster and the activation of the EOC shall be referred to the lead PIO for response.

- A. Incidents where the Sheriff’s Office is the lead will be referred to the Sheriff’s Office or Hinsdale County’s lead PIO.

- B. Incidents where the Department of Health and Environment is the lead will be referred to the Public Health PIO.
- C. Incidents where the County is supporting an incident within a municipality or special district will be referred to the lead jurisdiction's PIO.
- D. All other incidents will be referred to the County Lead PIO or EOC lead PIO as needed.
- E. Once a local disaster declaration has been signed by the Board of County Commissioners, the Lead PIO will coordinate with the EOC. All news conferences from that point forward will be coordinated between the County Lead PIO and the EOC PIO.

IX. POLICY GROUP COORDINATION

Once a local disaster declaration has been signed by the Board of County Commissioners, a Policy Group shall be formed to discuss, coordinate and execute all policy-level decisions that will need to be made for the disaster. The Policy Group consists of the following persons:

- Board of County Commissioners
- County Sheriff and/or Undersheriff
- County Attorney and/or designee
- Office of Emergency Management
- Other elected offices and department heads as appropriate for the disaster

Some, or all, of this Policy Group may be briefed by the Director of Emergency Management, or designee, daily, or as otherwise deemed necessary, on the status of the disaster emergency incident and on policy-level considerations.

X. EMERGENCY AND DISASTER REVIEW AND AFTER ACTION REPORT

Upon deactivation of the EOC after an emergency or disaster, the Director shall be responsible for reviewing the incident and submitting an after action report to the Board of County Commissioners.

XI. IMPLEMENTATION

This Policy will become effective immediately. It is intended to meet all requirements of the County and be updated every year or as needed to remain current.