



**BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY, COLORADO
RESOLUTION NO. 2025-8**

**A RESOLUTION UPDATING GUNNISON COUNTY FINANCIAL, PROCUREMENT,
TRAVEL, AND GRANT POLICIES**

WHEREAS, Gunnison County is a statutory county with an elected Board of Commissioners that is responsible for setting policy, appointing administrative personnel and the adoption of an annual budget in accordance with state statutes; and

WHEREAS Gunnison County has established a uniform policy format and an adoption and periodic review process to promote consistency and uniformity throughout the organization; and

WHEREAS Gunnison County previously adopted Gunnison County Financial # 1.2.1.3, Procurement # 1.2.10, and Travel Policies # 4.3.6 via Resolution 2024-33; and

WHEREAS Gunnison County previously adopted Grant Policy # 1.2.1.3.2 via Resolution 2023-5; and

WHEREAS, Gunnison County's current Financial Policies (1.2.1.3), Procurement Policy (1.2.10), Grant Policy (1.2.1.3.2), and Travel Policy (4.3.6) have undergone review by the Finance Department; and

WHEREAS, Gunnison County's current Financial Policies (1.2.1.3), Procurement Policy (1.2.10), Grant Policy (1.2.1.3.2), and Travel Policy (4.3.6) required changes to more clearly document policy best practices already followed by Gunnison County personnel and more specifically address requirements of certain state funding agencies; and

WHEREAS, the attached Financial Policies (1.2.1.3), Procurement Policy (1.2.10), Grant Policy (1.2.1.3.2), and Travel Policy (4.3.6) (Exhibit A) were updated to document Gunnison County's current practices related to financial operations, procurement procedures, grant, and travel policies.

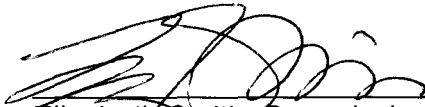
NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County, Colorado that the attached Financial Policies (1.2.1.3), Procurement Policy (1.2.10), Grant Policy (1.2.1.3.2), and Travel Policy (4.3.6) (Exhibit A) are adopted;

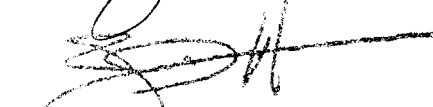
INTRODUCED by Commissioner Houck, seconded by Commissioner Puckett Daniels, and adopted this 18th day of February 2025.

**BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO**


Laura Puckett Daniels, Chairperson




Elizabeth Smith, Commissioner


Jonathan Houck, Commissioner

Attest:

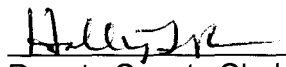

Deputy County Clerk



EXHIBIT A



Policy Name:	Gunnison County Financial Policies			Policy Number:	1.2.1.3
Approval Authority:	Gunnison County Board of County Commissioners			Adoption Document	Resolution #2019-1
Date of Initial Adoption:	1/8/2019	Effective Date:	1/1/2019	Policy Custodian:	Finance Department
Last Review / Revision Date:	2/18/2025	Review Frequency:	Every one (1) year.	Next Review Due:	2/18/2026

PURPOSE

The purpose of Gunnison County's financial policies is to serve as a foundation for long- and short-range planning, facilitate decision making, and provide direction to staff for handling the County's day-to-day financial business. These policies also serve as a blueprint to achieve the fiscal stability necessary to carry out the County's mission, vision and values. Because of the broad and diverse nature of the County's offices and departments it is critical to have written, clearly defined, financial policies which minimize the risk of developing conflicting or inconsistent goals and objectives causing negative impacts on the overall financial position of Gunnison County.

Each annual Gunnison County budget is developed using the Managing for Results (MFR) performance management initiative, which links resources to results and aligns with the Board of County Commissioners' Strategic Plan. Each budget is a crucial element of the MFR process.

SCOPE

This policy applies to the entire Gunnison County organization, including all departments and offices.

DEFINITIONS

- **Balanced Budget.** The recommended budget presented annually to the Board of County Commissioners shall be balanced by fund. According to C.R.S. 29-1-103 no budget adopted shall provide for expenditures in excess of available revenues and beginning fund balances.

POLICY STATEMENTS

Auditing and Financial Reporting

- An independent audit will be performed annually in accordance with State law (C.R.S.29-1-603).
- The County's ERP system shall be maintained in conformance with Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB) and with the goal of obtaining an unqualified opinion from the independent auditor.
- The County will produce its General Purpose Financial Statements (GPFS) in conformance with GAAP.
- The County must create an RFP for independent auditor bids every five years, beginning with the 2025 audit.

Fund Accounting

Pursuant to GASB 34 the principal role of funds in the new financial reporting model is to demonstrate

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fiscal accountability. While there are no limits to the number of individual funds a government elects to use, a basic principle of governmental accounting recommends that the entity use the smallest number of individual funds possible, consistent with its particular circumstances. Gunnison County has 25 funds, which are broken out into three classifications: Governmental, Proprietary and Fiduciary Funds.

The general ledger is organized on the basis of these funds and the fund's classification and maintained in conformance with GAAP. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that consist of assets, liabilities, fund equity, revenues and expenditures. The fund structure in the audited financial statements is different from the budgetary fund structure since the County does not budget for Agency Funds or Asset and Liability accounts. Therefore, these are not included in the budget document.

Governmental Funds:

General Fund

01 General Fund

Special Revenue Funds

02 Road & Bridge Fund

03 Human Services Fund

04 Public Health Fund

07 Conservation Trust Fund

12 Sales Tax Fund

13 Land Preservation Fund

30 Mosquito Control Fund

32 Sage Grouse Trust Fund

34 Risk Management

70 Housing Authority

91 Gunnison River Valley Local Marketing District

92 Gunnison Valley Transportation Authority

Capital Funds

41 Airport Construction Fund

43 Capital Expenditures Fund

Proprietary Funds:

Enterprise Funds

10 Airport Operations Fund

50 Sewer District Fund

51 Water District Fund

52 Solid Waste Fund

71 Senior Housing Fund

Internal Services Funds

80 Internal Service Fund I (County Shops/Equipment)

82 Internal Service Fund II (Information Technology/Mapping)

90 Internal Service Fund III (Unemployment/Insurance)

Fiduciary Funds:

County Treasurer Agency Fund

Public Trustee Agency Fund

Basis of Budgeting and Accounting

The basis of accounting for governmental funds is modified accrual. The basis of accounting for proprietary funds is full accrual, and the basis of budgeting proprietary funds is full accrual. Revenues are recognized in the accounting period in which they become "available and measurable." Expenses are



recognized when incurred.

The County budgets on a calendar year, January 1- December 31 for all funds. Any increase to the adopted budget requires that a supplemental budget and appropriation be approved by the Board of County Commissioners at a public hearing, with prior published notice of the proposed change (C.R.S. 29-1-109). Expenditures must not exceed appropriations approved by the Commissioners (C.R.S. 29-1-110). The appropriations are established by classification and function.

According to the Colorado State Statute (C.R.S. 30-25-202), moneys credited to Capital Funds shall not revert or be transferred to any other fund. Likewise, no transfers are allowed from the General Fund into the Road & Bridge Fund per State Law (C.R.S. 30-25-106).

Fund Balances

- Each fund should maintain a fund balance at a level that will provide for a positive cash balance throughout the fiscal year, which will reduce the likelihood of having to enter into short-term debt to pay for current operating expenditures.
- Adequate fund balances will be maintained so major unplanned occurrences will not jeopardize the financial position of the County.
- In order to meet emergency obligations, avoid interruptions in cash flow, generate interest income, and maintain a sound bond rating, the County shall maintain a Committed fund balance in its General Fund of 25% of operational expenditures (which is defined as the total budget less capital outlay and transfers to other funds). GFOA recommended practice is at a minimum no less than five to fifteen percent of regular General Fund operating revenues, or no less than one to two months of regular General Fund operating expenditures. Because of the conservative approach to maintaining sufficient resources, Gunnison County requires an unassigned fund balance in the General Fund in excess of these recommended minimums.
- Fund balance may be used as appropriate (and approved by the Board of County Commissioners) under sound management practices when current revenues are not adequate to cover current expenditures.
- Gunnison County will maintain an emergency reserve in an amount equal to at least three percent of fiscal year spending in accordance with the provisions of Article X, Section 20 of the State Constitution (TABOR Amendment).

Revenues

- The County should strive to maintain a diversified and stable revenue base; to the extent it has the legal authority to do so.
- All revenue projections should be realistically calculated and budgeted.
- Funding through grants is encouraged as a means of financing a project or one-time expenditures. Programming may be cancelled if grants are not sustained.

Fees and User Charges

- The County will set its fees and user charges to recover, at a minimum, the variable costs of services in order to reduce reliance on property and other taxes.
- The County should charge fees and user charges when it is allowable, when a limited and specific group of beneficiaries can be identified or when it is feasible to charge beneficiaries for services rendered. To the extent possible, fee levels should be set to recover the full costs of the services provided, unless it is deemed necessary or desirable to subsidize the service.
- The capital and operating budgets of enterprise funds (i.e., Solid Waste Fund), shall not be subsidized by the General Fund and shall be supported wholly by fees and charges generated by the enterprise.
- As part of the budget process, the County shall annually review the fees and user charges. All changes to the schedule of fees and charges must be approved by the Board of County Commissioners.

Operating Expenditures

- The County will pay all current expenditures with current revenue.

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- In accordance with Colorado State Law, Gunnison County will adopt a balanced budget for each fund.
- The County will maintain a budgetary control system to ensure adherence to the budget and will make timely reports available to management which compare actual revenues and expenditures to budgeted amounts.
- The County will encourage the use of technology and capital investment programs that are cost effective and will manage the growth of operating costs.
- Supplemental requests for funding will be submitted to the Board of County Commissioners (BOCC) on an as needed basis, no less than annually.
- Services that directly contribute to the BOCC Strategic Plan for the County will receive the highest priority for funding.
- A plan should be maintained and funded which provides for the orderly replacement of equipment.

Debt

Debt is an important tool for financing capital facilities.

- The issuance of debt is in accordance with Colorado State Laws.
- Debt will not be used to finance current operating expenses. Debt should only be used for the construction of capital facilities or the purchase of capital assets.

Capital Improvement Program (CIP)

- The County will plan for its capital needs at least five years into the future to address needs and to earmark revenues.
- A five-year CIP shall be prepared and updated annually. Elected official offices and departments shall request items meeting the definition of capital assets through the annual capital budget process.
- Year 1 of the five-year CIP will be fully funded in the same year's budget that the five-year CIP was adopted, if it cannot be funded the project will be moved to Year 2.
- The County will strive to fund capital improvements on a pay-as-you-go basis to enhance its financial condition and bond rating.
- An asset is classified as a fixed asset if the cost is greater than \$10,000 and its useful life is greater than one year.

Compensation

One of the largest expenditure items is salaries and benefits for Gunnison County employees. The County recognizes its employees as its greatest asset and takes pride in its ability to deliver a total compensation package that includes cash compensation, health insurance and retirement benefits, and other employee benefits that provide employees with security and opportunity.

Gunnison County is committed to compensating its employees fairly, within economically feasible parameters, while considering the competitive job market, internal equity and individual performance.

- Salary range structures should be evaluated periodically to determine the relative competitiveness of the pay structure to the job market.
- The midpoint of the salary range is the market value against which the County will assess its pay plan relative to the job market.
- Staffing levels will be identified in the approved budget document and shall not exceed the authorized level.
- Savings in an adopted budget that result from vacant positions are not to be used as justification for Elected Officials or Department Heads to increase expenses for operational or capital expenditure purposes unless approved by the County Manager in advance.
- Gunnison County does not have a defined benefit plan for retirees.

Internal Controls

Gunnison County management is responsible for establishing and maintaining an internal control structure. Internal controls are defined as the organization and methods used to: 1) safeguard assets from loss by fraud or by unintentional errors; 2) assure the reliability of the accounting data which management

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may use in making decisions; and 3) promote operational efficiency and encourage adherence to adopted policies. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. We believe the County's internal control structure adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

- The County will utilize an ERP software system in tandem with a Budgeting and reporting system to maintain its financial accounting and reporting. Payroll and HR functions take place in the payroll system. All records and reporting will be in accordance with GASB and GAAP. The County will maintain an accounting system which provides internal budgetary and accounting controls designed to provide reasonable assurance regarding both the safeguarding of assets against the loss from unauthorized use or disposition and the reliability of financial information used in the preparation of financial statements and reports.
- An independent certified public accounting firm will perform an annual audit and will publicly issue a financial opinion and a statement on internal controls. A management letter will be part of this report.
- The County will maintain, and update procedures designed for position control, as it relates to authorized positions, hours budgeted and worked, and filling vacancies. All positions dependent on grant funding will require the employee to verify their understanding that if grant funding decreases or ends, their compensation will also decrease or end.
- The County Finance Office will maintain a fixed assets inventory for assets greater than \$10,000. Capitalization thresholds will not be applied to groups of similar items if they individually do not meet the capitalization criteria unless deemed as material for financial statement reporting.
- The County Departments will maintain an inventory of items that require special attention to ensure legal compliance. Legal or contractual provisions may require a higher than ordinary level of accountability over certain items (i.e., items acquired through grant contracts).
- The County Departments will maintain an inventory of theft sensitive items (i.e., computers, laptops, monitors).
- The County Departments will maintain an inventory of items that require special attention to protect public safety and avoid potential liability (i.e., Sheriff's or Airport firearms).
- The Finance Department, Internal Service Fund II (Information Technology/Mapping), and the Treasury's Office will coordinate internal control efforts to safeguard assets against electronic theft.
- Internal control procedures will be formally documented and reviewed annually with this Finance Policy. **Appendix 1** of this policy document includes Documented Internal Control Procedures followed to ensure the objectives listed here.

Amending the Budget

A budget amendment will increase or decrease budget appropriations adopted by the BOCC. Budget appropriations may be adjusted due to the following:

- Appropriation Transfers - the transfer of appropriated budget from one or more spending agencies in a fund to one or more spending agencies in another fund or between spending agencies within a fund (C.R.S. 29-1-109 1a).
 - Used when a unit is identified as having insufficient budget dollars while at the same time another appropriation unit is identified as having an excess budget.
- Supplemental Appropriations - if, during the fiscal year, unanticipated revenues that were not assured at the time of the adoption of the budget from any source other than the local government property tax mill levy are received or if the beginning fund balance is in excess of the budgeted fund balance, the result is additional available revenues 29-1-109 1b).
 - Used when a policy, law, statute, or court ruling becomes effective which mandates expenditures that were not anticipated or budgeted.
 - Used when an expenditure item is essential to the operation of a county office or department that was neither anticipated nor budgeted.
 - Used when revenue is received and designated for a particular purpose that was neither

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anticipated nor budgeted.

- Budgetary Decreases - if revenues are lower than anticipated in the adopted budget (C.R.S. 29-1-109 1c).
 - Used when the projected revenue shortfall is large enough that it would cause a shortfall for a fund or for a program dependent upon it.

Review Timeline

These policies will be evaluated annually and updated periodically, no less than once every five years.

COMPLIANCE

This policy shall be complied with in all respects. Revisions to this policy may occur. However, when deemed necessary to fully protect the County's interests, the interest of the public, and to more fully protect the safety of the public, including employees governed by this policy, this policy may be changed without notice.

APPLICABLE LEGISLATION AND/OR RELATED REGULATIONS, POLICIES AND FORMS

- Article X, Section 20 of the Colorado Constitution (TABOR Amendment)
- C.R.S. 29-1-109 & C.R.S. 29-1-109(1)(a-c)
- C.R.S. 29-1-110
- C.R.S. 29-1-506
- C.R.S. 29-1-603
- C.R.S. 30-25-106
- C.R.S. 30-25-202
- Generally Accepted Accounting Principles (GAAP)



Appendix 1

Gunnison County Finance Department Procedures for Maintaining Effective Internal Controls

PAYMENTS USING Gunnison County FUNDS (Including Warrants and EFTs)

1. All payments made must be requested using the Finance Department Approved Payment Voucher Form.
2. All vouchers must undergo accounting review.
3. All purchasing and use of Gunnison County funds must adhere to Gunnison County Financial Policy 1.2.1.3, Gunnison County Procurement Policy 1.2.10, and Gunnison County Grant Policy 1.2.1.3.2.
4. The vendors invoice must be submitted to Finance AP Accountant (FAPA) with the *Current* Finance Department Approved Payment Voucher Form (voucher) with the following information clearly identified:
 - Budget year
 - Invoice/Effective Date (date items received/work completed)
 - Vendor Name & Address
 - Vendor Code
 - Account Number, if applicable
 - Invoice Date
 - Invoice Number
 - Description
 - Amount
 - Signature of Director/Authorized Department Approver
 - Date of signature
 - W9 for new vendors
 - Department Head or authorized designee signature/initials with date signed
5. All vouchers must be approved by an authorized departmental signer. The authorized signature must be on file with the Finance Department and be renewed each year. By signing the voucher, the signer confirms that the expense is within the approved budgetary authority (as outlined in Colorado Revised Statutes Title 29, Article 1) and complies with Gunnison County policies.
6. Vouchers from Human Services (must be submitted using *yellow* vouchers) are reviewed by the Senior Operations Accountant (SOA) to confirm their designation as non-agenda items, as these typically contain sensitive information. The SOA initials vouchers before forwarding them to the FAPA.
7. Vouchers coded to Grant Codes (Gxxxx) are reviewed by the Finance Grant Accountant (FGA) to verify proper coding and adherence to grant budgets and other grant requirements. The FGA initials vouchers before forwarding to the FAPA.
8. Vouchers are forwarded to the FAPA for verification of proper coding and verification of the presence of the above information and approvals.
9. The FAPA maintains current vendor files and updates vendor information as needed. Vendor Files that are updated or created require approval from the Finance Director or Designee before changes become effective.
10. The FAPA groups vouchers for weekly check/EFT (electronic fund transfer) batches. All Vouchers received before 5pm on Wednesdays will be processed and paid each Friday.
11. The Finance Director or Designee reviews all vouchers for department authorization and coding and approves each individual voucher by initialing the voucher.
12. Once a full weekly batch is ready for EFT release or check printing, the Finance Director or Designee approves the batch for payment within the ERP software. When all voucher batches

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- are approved for payment, the Finance Director or Designee then provides a second approval within the ERP software for check printing or EFT release.
13. A signature token (contained in a USB memory stick) is required for the printing of checks. The signature token is kept in a locked location by the Finance Director.
 14. The FAPA prints checks/uploads EFT files and creates a Positive Pay file for uploading to the bank.
 15. The Finance Director or Designee then uploads and approves the Positive Pay file and approves EFT's in the bank online interface. Approving EFT's and uploading Positive Pay files requires the possession of a bank token. Bank tokens for approving EFT's and Positive Pay files are possessed by the Treasurer, Finance Director, and SOA. (Note: All EFTs are sent via ACH and not wire transfer).
 16. All vouchers and invoices are maintained in both physical and electronic scanned form to enable quick and convenient review later.
 17. The AP Bank Account is reconciled each month by the Finance Designee and reviewed by the Finance Director. The reconciliation compares the ERP software General Ledger Balance, the Treasurer General Ledger Balance, and the Bank Statement's monthly activity.

REQUESTING AND RECEIVING FUNDS (including billing and reimbursement settlements)

General Business

1. All Funds received in relation to Gunnison County Grants must adhere to the Gunnison County Grant Policy 1.2.1.3.2.
2. Checks or funds are received in person or via USPS by the Finance AR Accountant (FARA).
3. Any cash received is verified by at least one other employee in addition to the FARA.
4. The FARA records all receipts in a physical receipt book located at the Finance Office Window.
5. The FARA posts Customer receipts to the ROA (Receipt on Account) module in the ERP software.
6. The FARA prepares deposits which are then given to the Treasury Department where amounts are again verified and then deposited to the County Operating Bank Account.
7. The Treasurer provides the Finance Department with a monthly Cash Receipts Journal which includes all funds received by the Treasurer, including funds receipted directly to the Treasurer without passing through the Finance Office.
8. The County Operating Bank Account is reconciled each month by the Finance Designee and reviewed by the Finance Director. The reconciliation compares the ERP software General Ledger Balance, the Treasurer General Ledger Balance, and the Bank Statement Activity and Balance.

CFMS Settlements for Gunnison and Hinsdale Counties

CFMS State Settlements are prepared and submitted by the SOA.

Non-Payroll Expenditures

1. The SOA compiles monthly non-payroll transactions related to Human Services and programs processed through CFMS (County Financial Management System). This includes:
 - Yellow vouchers for Human Services Department (typically include confidential information).
 - P-card transactions for Human Services employees.
 - Cellphone reimbursements for Human Services Employees.
 - Motor pool charges.
 - Journal entries (e.g., rent, computer system charges, mapping system charges, equipment rental, internet).
 - Attorney fees are billed on a quarterly basis according to the actual hours worked on specific human services programs. The County Attorney Office provides quarterly billing statements to the SOA.
2. Review Expenditures
 - The SOA reviews expenditure coding, expenditure amounts and payees with corresponding receipts.



- The SOA assesses the reasonableness of each expenditure based on context and allowability rules.
- The SOA assures that department head or signer has authorized the expenditure.
- The SOA reviews any related contracts to verify that expenditures fall within the scope of the contract. (all contracts go through legal and finance review before they are brought to the County Manager or BOCC for approval).
- The SOA compiles the above for inclusion in the monthly settlement and reconciliation process below.

Payroll Expenditures

1. The HR and Payroll Administrator (HRPA) generates the payroll general ledger report in the Payroll System.
 - Managers review employees' timesheets to ensure accuracy and appropriate billing to each program.
 - The SOA randomly selects and reviews a sample of employees, comparing the details from their timesheets to the general ledger report to verify accuracy.
 - The SOA makes manual entries for programs that only permit FICA tax to be reimbursed/charged, excluding other benefits. The remaining benefits are allocated to the programs where the employee worked during the period.
2. The SOA records Journal Entries in CFMS
 - For both Gunnison County and Hinsdale County, the SOA enters the reviewed journal entries in CFMS.
 - The SOA ensures that all non-payroll and payroll-related entries are properly coded and aligned with CFMS standards.

Monthly Settlement and Reconciliation

1. After the CFMS journal entries are processed, the State generates the monthly settlement, pays it via EFT, and sends a settlement report to the SOA.
2. The SOA reconciles the monthly State Settlement to the ERP software general ledger.
3. The SOA ensures that all programs that were settled are accurately reflected in the ERP software general ledger and align with CFMS submissions.

PAYROLL: TIME AND EFFORT REPORTS (TIME SHEETS)

Time and effort reports (time sheets) are required for all personnel regardless of the funding stream.

For employees working on multiple activities or cost objectives:

1. Must be an after-the-fact determination of the employee's actual effort. Salaries and wages charged to all awards must be based on records that accurately reflect the work performed.
2. Must account for total activity for which employees are compensated, and which is required in fulfillment of their obligations to the organization. For example, if the employee spends 60% of their time on project A, 20% on Project B and 20% Project C; time and effort for all three areas must be included in the report.
 - a. 100% is generally expected to reflect 40 hours for one (1) full time equivalent (FTE)
 - b. The cost of the employee and associated fringe benefits and taxes must be allocated proportional to the hours paid. Any leave time or time off (vacation, sick, comp time used, holiday) must be allocated proportional to the hours worked.
3. Must be signed by the employee and a supervisor with firsthand knowledge of the activities performed by the employee. The signature on the time sheets is affirmation that the report is an accurate accounting of the actual time the employee spent on the project.
4. Must be prepared monthly to correspond to one pay period.
5. Must be submitted to the HRPA by the date requested by the HRPA each month.



6. Volunteer time and personnel costs being used as a match must be accounted for in the same manner as personnel being charged to the grant.
7. Applies to full-time and part-time employees.

Departments are encouraged to engage in the following best practices

- **Employees record time daily.**
- **Project codes/names are provided to the employee in advance and employees and supervisors should be familiar with the codes for the projects upon which they work.**

PAYROLL: PROCESSING AND DIRECT DEPOSIT

1. The HRPB receives physical and electronic time records for entry into the payroll system.
2. All New Employees or changes to Employee information are submitted via document management system. All new or discharged employees and/or employee changes must be approved by the department head, HR Director and Finance Director before changes can be made to employee files in the payroll system. (the one exception here is changes made directly by an employee with record to direct deposit or benefits information).
3. The HRPB runs the monthly payroll in the payroll system in time for Direct Deposit of Payroll on the last business day of each month.
4. The HRPB notifies the Treasurer of the total funds required to settle Direct Deposit Payroll checks and other payroll liabilities when the payroll is submitted.
5. Direct Deposit Payroll checks, and other payroll liabilities are drawn on a separate Payroll Clearing Bank Account. A \$6,000 regular balance is maintained in this account. Only required funds are transferred to the account after each payroll run.
6. The Payroll Clearing Bank Account is reconciled each month by the Finance Designee and reviewed by the Finance Director. The reconciliation compares the ERP software General Ledger Balance, the Treasurer General Ledger Balance, and the Bank Statement's monthly activity.
7. Quarterly and annual payroll reporting is generated within the payroll system. The reports are compiled and stored by the HRPB.
8. Following each monthly payroll, a General Ledger report is generated in the payroll system and uploaded to the ERP software to facilitate accurate expenditure and liability tracking across departments, grants and programs.

PETTY CASH

1. The FARA maintains the Finance Petty Cash Fund.
2. Individual departments maintain their own Petty Cash Funds and request replenishment on their own schedules following individual department policies.
3. The FARA monitors the Finance Petty Cash Fund and requests replenishment from time to time or when the fund is depleted below \$100.
4. The replenishment is conducted via the voucher procedure above, using the receipts within the box as invoices being vouchered.
5. Both the FARA and the FAPA prepare the replenishment voucher together.



Policy Name:	Gunnison County Procurement Policy			Policy Number:	1.2.10
Approval Authority:	Gunnison County Board of County Commissioners			Adoption Document	Resolution #2020-6
Date of Initial Adoption:	2/18/2020	Effective Date:	2/18/2020	Policy Custodian:	Finance & Human Resources Department
Last Review / Revision Date:	2/18/2025	Review Frequency:	Every one (1) year.	Next Review Due:	2/18/2026

PURPOSE

The purpose of Gunnison County's procurement Policy is to:

- Provide fair and equitable treatment by the County of all people involved in public procurement.
- Maximize the purchasing value of public funds.
- Codify and standardize the County's procurement rules and regulations for orderly and efficient administration.
- Provide safeguards for maintaining a procurement system of quality and integrity.
- Foster effective, broad-based competition within the free enterprise system.

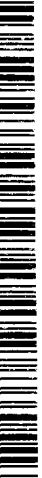
SCOPE

This policy applies to the entire Gunnison County organization, including all departments and offices, and to the procurement of all goods and services required by the County, irrespective of the source of the County funds.

DEFINITIONS

- **Award** is the acceptance of a quote or proposal by the execution of a written agreement.
- **Bidder** is a business, individual, committee, club, organization or group of individuals that provide a competitive price offer and has the capability in all respects to perform fully the contract requirements.
- **BOCC** is the Gunnison County Board of County Commissioners.
- **Brand Name or Equal Specification** is a bid specification that identifies a particular manufacturer's product by name, trademark, or other identifying numbers to describe the standard of quality, performance, and other salient characteristics needed to meet County requirements and allow vendors to submit equivalent products.
- **Brand Name Specifications** means a bid specification limited to a particular manufacturer's brand name product or trademarked item whereby vendors may only submit bids for the brand name product identified. In certain instances, County efforts to gain efficiencies through standardizing on certain brand of products may justify the use of a brand name specification in a bid solicitation.
- **The contract** includes contracts for Professional Services, Professional Services Agreements, Capital Construction Contracts, and any other contract executed by

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Gunnison County or Procurement Card (P-Card) transaction in which County funds are used to acquire goods or services.

- **Contractor** is any person or company having a contract with Gunnison County.
- **The County Manager** is the person serving in the position of County Manager, except that the County Manager may delegate authority for specific purchases to another employee.
- **Direct or Indirect Participation** is the involvement through decision, approval, disapproval, recommendation, preparation of any part of the purchase request, influencing the content of a specification or standard, rendering of advice, investigation, auditing, or in any other advisory capacity.
- **Financial Interest** is any monetary involvement in a business, employment or prospective employment for which negotiations have begun, an ownership interest in real or personal property, a loan or any other debtor interest, or being an officer in a business. Employees who may serve as a voting member on a non-profit board or commission that receives funding from Gunnison County must recuse themselves from any monetary decisions involving the County.
- **Gratuity** is a payment, loan subscription, advance, deposit of money, service, or anything of more than nominal value, present or promised.
- **Immediate Family** is the spouse, domestic partner, parent, grandparent, child, grandchild, brother, sister, either through blood, adoption or marriage, which includes in- law and step relationships.
- **Invitation for Bid (IFB)** is the process used to solicit bids from qualified vendors for goods or services when complete specifications or specific purchase descriptions are available. The specifications for the items to be procured are not subject to negotiation.
- **Personally Identifiable Information (PII)** is any information that can be used to identify a person, either directly or indirectly. PII can be maintained in a variety of media, including paper and electronic formats.
- **Procurement** is the buying, purchasing, renting, leasing, or other acquisition of supplies/services that involve the expenditure of funds or the rendering of any consideration on the part of the County. Though the terms "Procurement" and "Purchasing" are often used interchangeably, "Purchasing" is only one phase of the procurement cycle. Procurement consists of:
 - Planning and scheduling including defining the need, source selection, risk assessment and allocation of resources.
 - Source selection (purchasing) is the process through which qualified providers are identified, solicited, evaluated and selected.
 - Contract administration includes finalization of terms and conditions, payment of invoices, and adherence to identified insurance requirements through contract completion.
- **Procurement Process** is a series of acts of defining requirements, solicitation of sources, issuing bid documents, source selection, preparation and award of contract, and administration of the contract.
- **Request for Information (RFI)** is a written request for contractors to provide non-proprietary product and/or service information. An RFI is issued by the County for the purpose of allowing contractors an opportunity to make representations concerning products they sell or services they render; without any obligation on the part of the County to purchase such goods or services.
- **Request for Proposal (RFP)** is all written documents, whether attached or incorporated by reference, utilized for the solicitation of proposals. An RFP requires a contractor to propose a solution to Gunnison County based on the contractor's interpretation of the RFP specifications and statement of work. The terms of the proposals upon submission are open to negotiation.
- **Request for Qualifications (RFQ)** is the formal process for the County to solicit statements of qualifications of potential service providers allowing potential service

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providers an opportunity to make representations concerning services they render; without any obligation on the part of the County to purchase such services.

- **Scope of Work (SOW)** describes the specific service requirements and expectations applicable to a contractor concerning goods and/or services being procured by the County. The SOW identifies the responsibilities of both the County and the Contractor.
- **Services** are the furnishing of labor, time, materials, tools and/or equipment by a contractor which involves the delivery of a specific end result related to the performance criteria in the contract.
- **Specification** is any description of physical or functional characteristics or description of the unique nature of a product or service.
- **Surplus Property** is any County-owned property that is no longer functional (and is beyond repair), has been utilized for a period equal to its useful life, and/or is no longer of any use to any County department.

POLICY STATEMENTS

General

When the procurement involves the expenditure of State or Federal assistance, grants or contract funds, the procurement shall be conducted in accordance with any applicable local, State or Federal laws/regulations as they pertain to the State or Federal assistance, grant or contract funds.

The County is responsible for purchasing high-quality goods and services, at a reasonable cost and in a timely manner, through an open competitive selection process.

The County is responsible for ensuring fair and equitable treatment of all people involved in providing goods, services and/or construction to the County.

The County is responsible for maintaining an open and competitive environment for all qualified vendors where sellers have access to County business and where all procurement actions are conducted fairly and impartially in the best interest of Gunnison County.

Competitive sealed bids or competitive proposals shall be used to facilitate contracts with non-governmental contractors for the purchase or lease of goods and services in accordance with the limitations described herein.

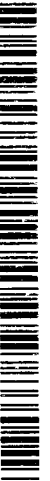
Ethical Standards

All Gunnison County officials and employees must comply with the Standards of Conduct and the Code of Ethics contained in C.R.S. §24-18-101, et seq., the rules concerning interests in contracts contained in C.R.S. §24-18-201, and the ethics in government provisions applicable to County officials and employees contained in Article XXIX of the Colorado State Constitution. The Ethical Standards stated in this section are summaries of the statutory and constitutional requirements, and do not supersede the statutory and constitutional requirements. Any official or employee who has a question about whether a specific action is a violation of the Ethical Standards should review the applicable statutes and constitutional provisions cited in this section and/or consult with the County Attorney.

A Gunnison County official or employee shall not:

- Disclose or use confidential information acquired during his or her official duties to further substantially his or her personal financial interests; or
- Accept a gift of substantial value or a substantial economic benefit tantamount to a gift of substantial value, as described in C.R.S. §24-18-104, including, without limitation, any gift with a value in excess of the amount of \$75.00, as such amount limitation may be adjusted for inflation pursuant to Section 3 of Article XXIX of the Colorado State Constitution.

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A Gunnison County official or employee should not, within six months following the termination of his or her office or employment with Gunnison County, obtain employment in which he or she will take direct financial advantage, unavailable to others, of matters with which he or she was directly involved during his or her term of 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.

A Gunnison County official or employee should not 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.

A Gunnison County official or employee is prohibited from assisting or enabling members of his or her immediate family in obtaining employment, a gift of substantial value, or an economic benefit tantamount to a gift or substantial value from a person whom the official or employee is in a position to reward with official action or has been rewarded with official action in the past.

To the extent that violations of ethical standards of conduct constitute violations of State or Federal laws, sanctions shall be imposed as provided by law.

Vendor Requirements

No bidder, vendor, potential supplier, contractor or subcontractor shall confer upon any public official or employee, participating in a procurement transaction, any payment, loan, subscription, advance, deposit of money, or service, either presented or promised.

All bidders, vendors, potential suppliers, contractors or subcontractors shall complete a disclosure of interest form to inform them of any County Employees' personal interest in the respective procurement. Failure to make the required disclosure may result in disqualification, disbarment, suspension from bidding, rescission of contracts and/or other sanctions as appropriate.

No contractor or subcontractor shall give, demand or receive from any suppliers, subcontractors or competitors any bribe or kickback or anything of value in return for participation in a procurement transaction or agreeing not to compete in a transaction.

Architects or engineers contracted by the County may not directly or indirectly furnish building materials, supplies or equipment for any structure on which they are providing professional services, unless the provision has been formally included in the service contract.

Contemporaneous Employment Prohibited

No County employee directly or indirectly involved in the County's procurement process shall engage in any outside employment or other activity that is a conflict of interest with the proper discharge of the employee's County office or position.

Conflict of Interest Waiver

The County Manager, in consultation with the County Attorney, may grant a waiver from the above Employee Requirements provisions upon making a determination that:

- The conflict or financial interest has been disclosed;
- The employee will be able to perform their procurement function without actual or apparent bias or favoritism, and without a violation of State or Federal law; and
- The award will be in the best interests of Gunnison County.

Remedies and Consequences of Breach

The value of anything transferred or received in a breach of ethical standards will be

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recoverable by the County from the recipient in accordance with due process requirements and existing law. Any employee involved in a breach of ethical standards may also be disciplined in accordance with Section 6 of the Gunnison County Employee Handbook.

Authority

- * **Board of County Commissioners** – The Board of County Commissioners shall establish the policy for all procurement conducted by Gunnison County government.
- * **The County Manager** – The County Manager is responsible for ensuring compliance with this Procurement Policy. Also, the Gunnison County Manager has contract execution authority as governed by Policy #1.2.1.2, Gunnison County Manager Contract-Execution Authority Policy.
- * **Department Directors** – Department directors shall be delegated purchasing authority and responsibility as set forth, and department directors may delegate purchasing authority to department staff as required.

Expenditure Approval and Source Selection Requirements

The following table reflects expenditure approval and source selection requirements:

Expenditure Amount	Expenditure Approval Level	Source Selection
Up to \$10,000 ¹	Department Director	No competitive IFB, RFI, RFP and/or RFQ are required.
\$10,001 to \$60,000 ¹	Department Director	No competitive IFB, RFI, RFP and/or RFQ are required, but a minimum of three (3) informal bids are recommended.
\$60,001 - \$141,000 ²	County Manager	Documented, competitive bid from at least three (3) sources. Exceptions may be individually considered.
Greater than \$141,000 ²	BOCC	Formal, advertised bid (IFB or RFP).

1. Department Director purchasing/selection authority does not give them contracting/signatory authority. All normal contracting processes must be followed.
2. Policy 1.2.1.2 outlines the County Manager's contract-execution authority, which includes an automatic annual CPI adjustment. Therefore, the authority granted in Policy 1.2.1.2 will prevail in any conflict between the above maximum expenditure amount shown for the County Manager and the corresponding threshold for requiring BOCC approval.

Additional Table Notes:

- *County staff will exercise due diligence to ensure competitive pricing for all purchases and seek to avoid the acquisition of unnecessary or duplicative items.*
- *All thresholds above are per total transaction cost not per item.*
- *Adequate current year budget appropriation required for all purchases.*
- *Expenditures involving County facilities including leases, rentals, maintenance, furniture, or vehicles must be coordinated with Facilities and/or, Fleet.*
- *Expenditures involving computer or phone equipment, hardware, software, peripherals, subscriptions, or professional services must be coordinated with the IT Department.*
- *Expenditures involving insurance claim purchases or services must be coordinated with Finance, County Attorney and Facilities or Fleet Managers.*

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- *Expenditures involving legal purchases or services require approval from the County Attorney.*
- *In all purchases, the bid or contract shall be awarded to the most responsive, responsible and best-value bidder, which may not necessarily be the lowest-price bidder being selected.*

Documented Competitive Bids or Competitive Source Selection

In competitive bidding, the following may be required, as applicable:

- Instructions and information to bidders concerning the bid submission requirements, including the time and closing date, and the address of the office to which bids are to be delivered;
- The project description includes the Specifications and/or Scope of Work (SOW) and all drawings;
- The basis of award, delivery, or performance schedule, and inspection and acceptance requirements;
- The proposed contract and all standard clauses, conditions, and attachments, as may be amended upon consultation with the County Attorney;
- Cost-plus percentage contracts should be avoided unless no other options are available;
- To the extent feasible, geographic preferences in vendors should be avoided;
- When feasible, affirmative steps should be taken to encourage bids from small, minority-owned, women-owned and labor area surplus firms. Documentation of efforts should be made when feasible.
- All requests for solicitations must incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such a description must not contain features which unduly restrict competition.
- A schedule of all applicable deadlines and key dates; and
- C.R.S. §43-2-209 requires that proposed work on highways be advertised and that a formal competitive source selection process be conducted, for work requiring a contractor's bond.

Sole Source Procurements

If a competitive process is required, a department director may recommend, and the County Manager may approve the award of a contract without competition after conducting a good faith review of available sources. The department director of the requesting department, with assistance from the Finance Director, may conduct negotiations, as appropriate, regarding price, delivery, and other terms and conditions.

Acquisition of unnecessary or duplicative items

All personnel approving vouchers for payment must endeavor to review that no vouchers for duplicative or unnecessary items are approved. The Finance AP Accountant (FAPA) will consider whether any submitted vouchers are for duplicative or unnecessary items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

Invitation for Bid (IFB) Requirements

The department responsible will prepare and publish an IFB solicitation package that shall, at minimum, include:

- Instructions and information to bidders concerning the bid submission requirements, including the time and closing date and the address of the office to which bids are to be delivered; and
- Accurate and thorough description of the Specifications and/or Scope of Work (SOW)



and any drawings.



All bids shall be unconditionally accepted without alteration or corrections, except as specifically authorized elsewhere in these procedures. Bids shall be evaluated based on the requirements set forth in the IFB document which may include consideration for such factors as: inspection, standardization, testing, references, quality, price, workmanship, delivery, functionality, and suitability for a particular purpose. Potential suppliers responding to an IFB may be contacted by the department director or designee prior to the award, for the purposes of obtaining clarification to assure a full understanding of, and conformance to, all IFB requirements.

Request for Proposal (RFP) Requirements

The department responsible will prepare and publish an RFP solicitation package that shall, at minimum, include:

- Instructions and information to the proposer concerning proposal submission requirements, including the time and closing date and the address of the office to which proposals are to be delivered;
- Accurate and thorough description of the Specifications and/or Scope of Work (SOW), any drawings, and any insurance/bonding requirements;
- The evaluation factors and their relevant importance, and
- A schedule of all deadlines and key dates.

The source selection process for RFP's is the same as identified for IFB's and RFQ's with two (2) exceptions:

- The record that is prepared, containing information on the proposals received and other associated information, may or may not be disclosed until after award of the contract, depending on the County's best interests.
- The identity of competing suppliers, and the associated information derived from their RFP responses, may or may not be disclosed to any competing RFP respondent prior to the award of the contract, depending on the County's best interests. After the award of a contract, all information (except for proprietary business and financial information) received from all vendors who responded to the RFP shall be considered public information and shall be available for public review upon request.

Request for Qualification (RFQ) Requirements

The department responsible will prepare and publish an RFQ solicitation package that shall, at minimum, include:

- Instructions and information to the potential supplier concerning submission requirements, including the time and closing date and the address of the office to which responses are to be delivered.

Verification of SAM status

All bids involving Federal Funds must include verification of SAM status before an award can be made.

Gunnison County is committed to ensuring the proper management and monitoring of subrecipient sponsored awards in accordance with federal Uniform Guidance (2 CFR Part 200). Staff will follow SAM (System for Award Management) 2 CFR 180 to ensure staff does not exclude vendors in accordance with the OMB guidelines.

Public Notice of RFP or RFQ

In cases where an RFP or RFQ is used, adequate public notice of at least seven (7) days will be provided on the Gunnison County website to allow potential suppliers an opportunity to respond to the respective RFP or RFQ document. Public notices for construction work must be published fourteen (14) days prior to the RFP or RFQ closing date. Advertising in additional

publications or locations is optional.



Exceptions to Competitive Selection Requirements

The following are exempt from competitive source selection:

- Notwithstanding any other provisions of this Gunnison County Procurement Policy, the County Manager may make, or authorize others to make, emergency procurements of goods or services up to the expenditure limit outlined in Policy #1.2.4.3.1 (Resolution 2024-20), currently \$350,000, when there exists a threat to public health, welfare or safety, and/or the expenditure limit outlined in Policy #1.2.1.2, currently \$141,000, when there exists an urgent need to support the County's delivery of essential services and limit interruption of operations, and:
 - The emergency procurement is made with as much competition as is practical under the circumstances;
 - Sufficient budgeted and appropriated funds are available; and
 - The emergency purchase is placed at the next regularly scheduled BOCC meeting for ratification.
- Advertisements placed in newspapers to meet obligations under Colorado Statutes concerning legal and/or public notices; or, for purposes of increasing public awareness of services.
- Governmental agency agreements that facilitate payments (or reimbursements) between Gunnison County and other agencies for which an appropriation was determined by budget hearings whether conveyed under contract, grant or other means, and whether Gunnison County receives goods, services, or other values there under. (*i.e., emergency search & rescues, cities, counties, public education institutions, etc.*).
- Mileage and personal reimbursements to County officials or employees or individuals for expenses paid out-of-pocket as stated in the Gunnison County Travel Policy.
- Dues, meetings, and miscellaneous travel expenses for seminars or conventions.
- Education and training fees paid for training of Gunnison County officials or employees.
- Expert witness and transcript services for the County Attorney or Sheriff.
- Licensed professionals such as attorneys, specialty engineers, surveyors and medical professionals.
- Intergovernmental Agreements and Memorandums of Understanding to receive specific services from other government entities.
- Goods or services that are available via a prior awarded bid to a governmental entity in the State of Colorado.
- Utilization of State bid lists and pricing agreements to procure items already vetted through the State's process.

Waiver of Competitive Source Selection Requirements

Requirements outlined in these procedures may be waived by the County Manager when the same or similar supply or service has been put out to bid by Gunnison County (or other Government entities) within the last six (6) months.

The competitive source selection process may be waived by the County Manager upon a determination that the IFB or RFP requirements would cause undue delay or hardship for a County department, a delay that contributes to a public safety hazard, and/or such waiver is deemed to be in the best interest of Gunnison County.

Cost Plus Contracts and Federal Funds

No Cost-Plus Contracts should be approved for the use of Federal Funds. If such contracts are the most efficient means for completing the required task, special approval must be given after legal review and inclusion of specific Federal Funds language in relation to cost plus type contracts.

Cancellation of IFB, RFP or RFQ

An IFB, RFP, RFQ or other type of solicitation initiated by Gunnison County may be cancelled, or a solicitation response by a vendor may be rejected in whole or in part as specifically identified in the solicitation document or when it is in the best interest of Gunnison County. Each solicitation issued by Gunnison County shall state that the solicitation may be cancelled and that any response to a solicitation issued by Gunnison County may be rejected as a whole or in part when in the best interest of Gunnison County.

Withdrawal of Bid

Withdrawal of a bid by a supplier may be permitted (up to the time of award) if the supplier provides a written request to withdraw a bid or if the supplier submits written proof that clearly and convincingly demonstrates that an error was made within their bid.

Award of Contract

Any contract or purchase order shall be awarded with reasonable promptness by appropriate notice to the most responsive, responsible and best-value bidder, which may not necessarily be the lowest-price bidder being selected. If all bids received exceed available funds, the department director is authorized, in situations where time or economic considerations preclude the re-solicitation of bids, to attempt to negotiate an adjustment of the price and/or the Scope of Work with one or more of the bidders.

Bid Protests, Claims, Remedies, and Non-responsibility

Any bidder, submitter of a proposal, or contractor who is aggrieved in connection with the solicitation or award of a contract may protest. Protestors shall initially seek resolution of their complaints with Gunnison County. A protest with respect to an IFB, RFP or RFQ shall be submitted in writing prior to the opening of solicitations or the closing date of solicitations, unless the aggrieved person did not know and should not have known of the facts giving rise to such protest prior to bid opening or the closing date of proposals.

The protest shall be submitted in writing to Gunnison County within seven (7) business days after such an aggrieved person knows or should have known of the facts giving rise thereto. In the event of a timely protest, Gunnison County shall call the matter to the County Manager's attention immediately and ask for a determination about whether it is necessary to delay or to go forward on the project despite the objection.

If prior to or after the bid opening or the closing date for receipt of proposals, it is determined that a solicitation is in violation of State or Federal law, the solicitation or proposed award shall be cancelled or revised to comply with applicable law.

Brand Name or Equal Specification

Because the use of a brand name specification is restrictive, it may only be used when the brand name will satisfy the County's needs, and:

- No other design, performance specification or qualified product list is available;
- Time does not permit the preparation of another form of product description;
- The nature of the product or the nature of Gunnison County's requirements makes use of brand name or equal specifications suitable for the procurement; or
- It is in Gunnison County's best interest due to compatibility with existing products.

Non-restrictive Use of Brand Name or Equal Specification

When a brand name or equal specification is used in a bid document, the bid document shall include language that the use of a brand name is for the purpose of describing the standard of quality, performance and characteristics desired and is not intended to limit or restrict competition.

Segregation of Duties

Procurement decisions and ordering must be made by an individual who is not directly involved with processing payments to vendors. Finance staff in the accounts payable function responsible for processing payments to vendors will not make decisions nor place orders for material, goods or services.

Contract Administration

All contracts and agreements must include the County's standard contractual terms as approved by the County Attorney. Contracts or agreements that incur liability for the County must include evidence of insurance and be approved by the County Attorney.

Annual contracts may include extensions. Multi-year contracts may also be approved, but they are subject to annual appropriation.

Personally Identifiable Information (PII)

All contractors and vendors completing work for the County must have in place protections surrounding PII. Any loss of PII must be reported to the County by the contractor or vendor immediately.

Professional Services Contracts, including the initial term and all available extension options, may be approved by the County Manager. Exceptions to Professional Services Contract terms:

- Long-term agreements with other government entities
- Licensing agreements
- As agreed to by the County Manager

Change Orders to Professional Services and Capital Construction Contracts

Professional Services and construction contracts shall contain a defined procedure to document any change to the Scope of Work. The Gunnison County Contract Administrator identified in the contract shall be responsible for documenting the change and any resulting changes in the contract value. Contracts shall contain instructions which define the way changes are documented.

All change orders require the County Manager's approval.

Contract Claims

All claims by a contractor against Gunnison County relating to a supply contract, except bid protests, shall be submitted in writing to the County Manager for a decision. The contractor may request a conference with the County Manager on the claim. Claims include, without limitation, disputes arising under a supply contract and those based upon breach of contract, mistake, misrepresentation, or other cause for contract modification or cancellation.

Authority to Settle Bid Protests and Contract Claims

The Gunnison County Manager is authorized to settle any protest regarding the solicitation or award of a Gunnison County supply contract, or any claim arising out of the performance of a Gunnison County supply contract.

The Gunnison County Manager will review the contract claim and a written decision shall be promptly issued. The decision shall state the basis for the decision reached.

If the Gunnison County Manager does not issue a written decision regarding any controversy within twenty (20) business days after a written request for a final decision, or within a longer period as may be agreed upon between the parties, then the aggrieved party may proceed as if an adverse decision had been received.

Disposal of Surplus Property

Policy #5.1.3, the Gunnison County Surplus Disposition Policy outlines the final step in the procurement cycle, which is the disposal of personal or real property that exceeds Gunnison County's needs and is not required for Gunnison County's foreseeable needs.

COMPLIANCE

This policy shall be complied with in all respects. Revisions to this policy may occur and every attempt will be made to provide prior notice of any such change. However, when deemed necessary to fully protect the County's interests, the interest of the public, and to more fully protect the safety of the public, including employees governed by this policy, this policy may be changed without notice.

E-PROCUREMENT

Utilization of eProcurement and Automated Technology to improve efficiency and vendor data management should be part of the purchasing operation if the technology is available for the County to use.

TRANSPARENCY

Purchasing policy/manual, to include Procurement Ethics, must be published on the County's website.

APPLICABLE LEGISLATION AND/OR RELATED REGULATIONS, POLICIES AND FORMS

- C.R.S. §24-18-101; Legislative Direction
- C.R.S. §24-18-104; Rules of Conduct for All Public Officers, Members of the General Assembly, Local Government Officials, and Employees
- C.R.S. §24-18-201; Interests in Contracts
- C.R.S. §24-103-202; Invitation for Bids
- C.R.S. §43-2-209; Contract for Work on Highways – Advertise for Bids
- Article XXIX of the Colorado State Constitution
- Gunnison County Policy #1.2.1.2 – Gunnison County Manager Contract-Execution Authority Policy
- Gunnison County Policy #1.2.4.3.1 – Gunnison County Emergency and Disaster Management Procedures
- Gunnison County Policy #4.3.1 – Gunnison County Employee Handbook
- Gunnison County Policy #5.1.3 – Surplus Property Disposition Policy
- National Procurement Institute - Best Practices & Excellence in Procurement criteria

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Policy Name:	Gunnison County Grant Policy			Policy Number:	1.2.1.3.2
Approval Authority:	Gunnison County Board of County Commissioners			Adoption Document	Resolution #2023-5
Date of Initial Adoption:	2/21/2023	Effective Date:	1/1/2023	Policy Custodian:	Finance Department
Last Review / Revision Date:	2/18/2025	Review Frequency:	Every five (5) years.	Next Review Due:	2/18/2030

PURPOSE

- This policy provides standard procedures for grant procurement, coordination, oversight, reporting and record retention.
- A centralized repository will be maintained in the Finance department to identify, catalog and report all grants.
- The implications of Tabor and other implicated laws will be considered when applying or accepting grants.

SCOPE

This policy applies to all County departments.

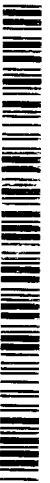
DEFINITIONS

- Grantor: Provider of funds
- Grantee: Recipient of funds

GUIDELINES

- Grants will follow the requirements of the grant contract.
- The accounting system will capture revenues and expenditures, including supporting documentation, for each individual grant via the general ledger and/or project accounting system.
- Grants will be reconciled and reviewed monthly, to ensure revenues and expenditures are appropriately coded.
- Only allowable costs will be allocated to a grant.
- Grants identified and sufficiently quantifiable but for which a grant award letter has not yet been received can be included in department budgets during the regular annual budgeting cycle.
- Grants applications submitted after the annual budget is approved will only be budgeted when the grant award letter has been received. These mid-year grants received following budget adoption will require submission of a budget amendment to be approved by the Finance Director and County Manager and then submitted to the Board of County Commissioners with all other annual amendments at the close of the year.
- Recipient departments are responsible for all aspects of the grant process including:
 - Planning for grant acquisition
 - Preparation and submission of grant proposals
 - Preparing requests to accept funds
 - Developing grant implementation plans
 - Managing grant programs

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- Managing and adhering to grant reporting deadlines
- Working with Finance to meet all reporting requirements
- Closing out grant projects and making final reports
- During the grant period of any grant received, the Finance Department and/or Auditors may review the files associated with the grant and the project or program it funds.

PROCEDURES

Applications

- Grant applications for which the total budget (requested funding plus match) is less than the indexed contract-execution authority for the County Manager set forth in Policy 1.2.1.2 may be submitted with approval of the County Manager.
- Grant applications for which the total budget (requested funding plus match) is greater than the indexed contract-execution authority for the County Manager set forth in Policy 1.2.1.2 shall require formal approval by the Board of County Commissioners.

Acceptance/Contracting Authority

- All contracts, agreements and final acceptance of grant funding shall require review for legal sufficiency by the County Attorney's Office and formal approval by the County Manager and/or Board of County Commissioners where appropriate.
- Amendments to such contracts should also require review for legal sufficiency by the County Attorney's Office and formal approval by the County Manager and/or the Board of County Commissioners where appropriate.
- Should the County Attorney, Deputy County Attorney, or Assistant County Attorney recommend against entering into a contract or agreement for grant funding because of a legal issue or concern, only the County Manager and/or Board of County Commissioners may override this recommendation where appropriate.

Receipt of funds

- The recipient department must identify the type of money transfer: Electronic Funds Transfer or Check, from grantor and coordinate with Finance/Treasurer departments for EFTs.
- The recipient department must obtain and secure private passwords and log-ins for creation of payment requests from grantor unless the grantor authority requires other methods for requests through common requesting systems managed by Finance.

Reporting of Grant

- The recipient departments shall prepare all reports required by the grantor.
- The finance department shall ensure the collection of required financial information related to grant reporting and coordinate with recipient departments to assist with timely reporting to grantors.
- File Management
- Recipient departments shall maintain files, in a centralized electronic location of the County, grant-related documents, including separate sections for:
 - Copy of grant application
 - Statistical or other information supporting request for grant
 - Copy of award letter
 - Reports to grantor





- Copy of payment requests
- Copy of closing documents

Record Retention

- Grant records will be maintained for seven years after the end of the fiscal year, that includes the date of the grant.
- Federal grants are required three (3) years after the close-out by the Federal agency (2 CFR § 200).
- If any litigation, claim, negotiation, audit or other action involving records has been initiated before the expiration of the seven-year period, or if the County has received a request to preserve records related to actual or potential litigation or criminal investigation, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular seven-year period, whichever is later.
- Grantors may require retention periods in excess of seven years.

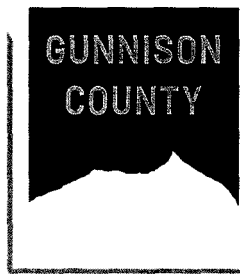
Subrecipient Monitoring

As per the Uniform Guidance 2 CFR § 200, this guidance requires grantees to monitor Federally activities for compliance and all applicable requirements. If the grant allows subrecipients, staff will monitor subrecipients to make sure they meet requirements for pass-through entities. County staff will follow the County's Procurement policy and SAM.gov (System for Award Management) inquiry search to ensure subrecipient is not excluded (2 CFR § 180).

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Policy Name:	Travel Policy			Policy Number:	4.3.6
Approval Authority:	Gunnison County Board of County Commissioners			Date of Adoption:	2/18/2025
Effective Date:	10/2/2018	Adoption Document:	Resolution #2018-39		
Review Date:	02/18/2025	Review Frequency:	Every five (5) years.	Policy Custodian:	Administration Department

PURPOSE

This document outlines Gunnison County's policy related to official business travel. If a department has special circumstances not addressed in these policies, the elected official or department head should submit a request for consideration of unusual circumstances in writing to the County Manager for approval.

SCOPE

This policy applies to all Gunnison County employees.

DEFINITIONS

- IRS – Internal Revenue Service.
- M&IE – Meals and Incidental Expenses. As defined by the IRS, this refers to meals, tips and fees for food and luggage-handling services.

POLICY STATEMENTS

Gunnison County's policy is to utilize County-issued purchasing cards for meals, travel and lodging expenses incurred in the performance of official business *except for incidentals*. If a department has special circumstances not addressed in these policies, the elected official or department head should submit a request for consideration of unusual circumstances in writing to the County Manager for approval.

Meals

Within Colorado: Pursuant to IRS regulations, travel-related M&IE are allowable County expenses only when overnight travel is included. M&IE incurred during same-day travel, in-County meals at the beginning or end of travel, tips exceeding 20%, alcohol, and personal charges are not allowable County expenses. Itemized receipts are required, and expenses will be allowed up to the average of IRS's daily M&IE allowance rates for Colorado, which will be identified and posted to the staff intranet and updated annually. This rate will apply to all travel within Colorado.

Outside of Colorado: For out-of-state travel, refer to the current IRS per diem rate chart (posted to the staff intranet) to determine the maximum allowed for M&IE relative to the area of travel. If the travel location does not have a specific M&IE rate assigned, travelers should use the standard rate for the state.

Conference Meals: When attending conferences, training sessions or traveling with overnight stays, employees may not charge or be reimbursed for meals provided by lodging establishments, training sessions, or conferences.

Lodging

The actual cost of a hotel or motel room (single occupancy) will be allowed when incurred during official County-related business travel. Employees should indicate lodging is tax exempt (in Colorado), when making reservations and use their purchasing card for payment of hotel rooms, which includes the tax exemption number, to avoid paying sales and/or lodging taxes whenever possible. Employees should use

All policies are subject to amendment. Refer to the Gunnison County website (www.GunnisonCounty.org/Policies) for the official, most recent version of any policy adopted by the Gunnison County Board of County Commissioners.



standard business accommodation or lodging similar in cost to standard business accommodation.

Transportation

County Fleet and Personal Vehicles

Employees are required to use fleet vehicles from the Public Works Department motor pool for work-related travel, whenever possible. See the Motor Pool Policy for more information.

Public Transportation

Reasonable commercial ground, air and rental transportation costs will be allowed for official travel between airports, hotels, conferences or meeting places. Receipts must be provided.

Vehicle Rental

Rental car costs for County-related business will be allowed only when other options are not available to accommodate the purposes of the travel. When renting a vehicle for official County travel, employees should not purchase the rental agency loss damage because the County's insurance carrier provides liability coverage with a \$500 deductible. In the event of an accident, the employee should contact the County's claim contact.

Airfare

The County will allow airfare costs (airfare and one checked bag) for County-related business. Employees making travel reservations should take care to seek the lowest possible fares by making advance reservations whenever possible. If the employee chooses to travel by car when the employee can fly for less (based on the rate available two weeks prior to the trip), only the lesser-cost figure will be allowed/reimbursed. Lodging and meal costs incurred during travel by car will not be reimbursed unless these costs, along with mileage, are less than airfare (if purchased two weeks prior) plus ground travel at the destination.

Out-of-State Travel Approval

The County Manager must approve all out-of-state travel prior to the traveler incurring any related expenses. The department head should submit into Laserfiche the purpose of the travel, location, total estimated cost, whether or not the costs are included in the department's budget, and the benefit to the County in the request. Elected officials and their staff are exempted from this requirement if adequate travel funds are available as approved during the budget process and the out-of-state travel for staff is approved by the appropriate elected official.

COMPLIANCE

This policy shall be complied with in all respects. Revisions to this policy may occur and every attempt will be made to provide prior notice of any such change. However, when deemed necessary to fully protect the County's interests, the interest of the public, and to more fully protect the safety of the public, including employees governed by this policy, this policy may be changed without notice.

Failure to obtain any necessary approvals or inability to document expenditures by acceptable receipts may preclude reimbursement by the County.

APPLICABLE LEGISLATION AND/OR RELATED REGULATIONS, POLICIES AND FORMS

1. Gunnison County Motor Pool Policy (updated as needed by Gunnison County and posted to the County intranet).
2. Gunnison County Mileage Reimbursement, Travel Expense and Transportation, and Out-of-State Travel Expense and Transportation Forms (updated annually by Gunnison County and posted to the County intranet).
3. Gunnison County VISA Purchasing Card Policies and Procedures Manual (updated as needed by Gunnison County and posted to the County intranet).
4. IRS Mileage Reimbursement Rate (updated annually by the IRS and posted to the County intranet).
5. IRS Meals and Incidental Expenses Rate (updated annually by the IRS and posted to the County intranet).

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