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# SECTION III – ANNEX B

## DISASTER FINANCE POLICY

12.2021

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## Letter of Promulgation

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This Annex to the Delta County Emergency Operations Plan (EOP) outlines the disaster finance policy for spending limits and financial processes that the County may take under a Local Disaster Declaration pursuant to Colorado Revised Statutes § 24-33.5-709. The policy outlines and sets the framework for allowing the County through department heads, administration and the Board of County Commissioners to make emergency purchases and have higher spending limits during a disaster declaration to facilitate response efforts to protect life and property.

## Approval and Implementation

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This Annex/Policy becomes effective upon signature of the Board of County Commissioners and replaces all previous versions of this policy. The Annex/Policy will remain in effect until replaced or cancelled by the Board of County Commissioners.

  
Delta County Administrator – Robbie LeValley

12/21/2021  
Date

  
Delta County Emergency Manager – Kris Stewart

12/21/2021  
Date

  
Delta County Attorney – John Baier

12/21/2021  
Date

  
Chair, Board of County Commissioners – Mike Lane

12-21-2021  
Date

  
Delta County Clerk – Teri Stephenson

12-21-2021  
Date

# Distribution of Plan

Updates to this Annex/Policy will be distributed to all primary and support agencies as identified below. This plan will be reviewed by Emergency Management, the County Attorney’s Office and County Administrator every two years or after every activation of the EOP/EOC; whichever is earlier. The primary method of distribution will be electronic via PDF and will be posted to the Delta County Government website under the Emergency Management Department at [deltacounty.com/EM](http://deltacounty.com/EM) and it will be placed on the Delta County employee share drive under “Emergency Operations Plan.”

The following County Departments and supporting agencies will receive a copy of the final EOP via email.

Delta County Departments:	
County Administrator	GIS
Board of County Commissioners	Health Department / Board of Health
County Attorney’s Office	Human Services
Accounting & Finance	Human Resources
Assessor’s Office	IT
Blake Field & North Fork Airport Management	Landfill
Buildings and Grounds	Road & Bridge – All Districts
Clerk & Recorder	Sheriff’s Office - Administration
Community Development and Natural Resources	Sheriff’s Office – Dispatch
Coroner’s Office	Sheriff’s Office – Patrol/Investigations
Colorado State University Extension	Sheriff’s Office – Detentions
Engineering	Treasurer’s Office
One Delta County	Veteran’s Services

# Record of Changes

All changes are to be annotated on the master copy of the Delta County Emergency Operations Plan that is maintained in the Office of Emergency Management. Should the change be significant in nature, updates will be made available and distributed to department heads and posted to the County Website. If not, changes will be reviewed and incorporated into the plan for distribution during the next scheduled update.

Date Revised:	Change/Update:	Page(s) Revised:	Revised by:
December 21, 2021	Complete re-write of EOP	Entire Plan	Kris Stewart – OEM MAC Group

# Disaster Finance Policy & Procedures

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Pursuant to resolution 2021-R-38 adopting the Delta County Emergency Operations Plan as revised in 2021, the Delta County Board of County Commissioners (BoCC) adopts the following policies related to Disaster Finance Policy.

## Purpose

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It is the intent and purpose of this policy to ensure Delta County has proper and efficient financial processes for governmental functions relating to procurement, contracts, purchasing limits and approval authority of funds during a local Declared Disaster as defined by the Colorado Disaster Emergency Act, § 24-33.5-701, C.R.S., et seq. Having a defined policy on financial processes during a disaster, allows the County through the Emergency Operations Center and its departments to effectively respond to any disaster and streamline the purchase of critical supplies and order resources while remaining fiscally responsible.

The Delta County Purchasing Policy during non-disaster times seeks to promote responsible expenditures of public funds, adherence to the annual County budget and compliance with state statute. This policy seeks to carry forward those same objectives during a disaster scenario while also enabling departments, administration and the Board of County Commissioners to expend funds held in emergency reserve to protect the health, safety and welfare of residents and all individuals impacted by the disaster.

## Goals

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The purchasing goals of Delta County during a disaster response are to:

- Utilize mutual aid agreements to the fullest extent possible before ordering additional resources from outside Delta County and the region which come at a great cost.
- Negotiate cost-share agreements with local, state and/or federal agencies whenever possible to help share the financial burden of response to the disaster.
- Attempt to obtain the best possible price for any goods or services purchased.
- Protect against misappropriation of purchased assets and ensure financial tracking per FEMA standards and all equipment purchased by the County during response is accounted for and inventoried with the Finance division at the end of the incident.
- Where possible, seek competitive bids for products and services required during the response and recovery phases of a disaster to best utilize public funds.
- Expedite purchasing review and approval for the Emergency Operations Center through the Logistics section and allow for increased spending limits for certain elected and appointed officials to ensure response actions are not hindered by financial policy.

## Conflicts of Interest

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The Delta County purchasing policy standards for conflicts of interest remain in effect during a local declared disaster. No county official or employee shall make, participate in or attempt to influence any decision if the employee knows or has reason to know that they have a financial interest in the outcome of the decision. No employee or official of the County should underestimate or exaggerate requirements to a prospective bidder or misrepresent the quality of a bidder or proposed goods or services or disclose the bid or proposal of one company to a competitor.

## Overview

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When a natural or manmade disaster occurs in Delta County, the Delta County Emergency Operations Plan and related policies, procedures will outline how departments and agencies will respond to protect life and property. As an incident grows in scope, so does the need for additional support, resources and personnel to manage the incident response. Depending on the location and scope of the incident, one or more agencies and jurisdictions may be involved in the response efforts and/or management of the incident.

Any disaster in Delta County will create an immediate need for supplies, additional equipment, personnel, supplies and services that can not be met through normal county procurement methods because such methods would cause undue delays and potentially affect response efforts. During a disaster, the priority of the County will be the health, safety and welfare of County residents and all individuals in the affected area of the disaster. To help facilitate emergency response and coordination via the Emergency Operations Center and Incident Command, this policy outlines how procurement, contracts, purchasing limits, overtime and other procedures related to disaster finance will apply under a local disaster declaration.

While this policy enacts changes to procurement requirements and procedures, it doesn't remove the requirement for procurement practices to be made with as much transparency and fiscally responsible competitive bid processes as are allowed during the circumstances of the disaster.

In general, it shall be the policy of Delta County that expenditures made in connection with a local disaster, including mutual aid activities, shall be deemed conclusively to be for the direct protection and benefit of the inhabitants and property within Delta County.

## 1 Purchasing Limits during a Local Disaster Declaration

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Upon declaration of a Local Disaster Declaration by the Delta County Board of County Commissioners, this policy and the County's Emergency Operations Plan will be in effect. During a declared local disaster emergency all purchases for the incident will follow the Emergency Procurement Policy as written below. This policy during a local disaster declaration supersedes non-disaster procurement policies of Delta County and complies with Title 2, Code of Federal Regulations, Part 200 (2 C.F.R.) as it relates to administrative requirements, principles and audit requirements for federal awards and the Delta County Emergency Operations Plan to ensure potential reimbursement if available.

The Board of County Commissioners authorizes that the purchasing limits during a Local Disaster Declaration shall be as follows:

- a) Purchases up to \$50,000 are free from any bidding or quote process.
- b) Purchases from \$50,001 to \$250,000 will require at least two (2) quotes if available. The only exception is for imminent lifesaving needs.
- c) Any purchase above \$250,000 must go thru the county's Request for Proposal (RFP) Process as outlined in the latest edition of the Delta County Purchasing Policy. Purchases above \$250,000 that are for imminent lifesaving needs are exempt from the formal RFP process. Recommendations for immediate lifesaving purchases must be approved by the Board of County Commissioners in a public meeting with an explanation of why the resources are an imminent need.
- d) Delta County authorizes the sole source purchase of goods and services only for immediate threats to loss of life. Any other situations require two (2) quotes on all purchases from \$50,001 to \$250,000.

### 1.1 Purchasing Limits for Elected and Appointed Officials

- a) Procurement purchasing limits during a local disaster emergency, shall be:
  - i. \$500,000 for the County Administrator,
  - ii. \$25,000.00 limits for each of the following:
    - a) Delta County Sheriff,
    - b) Delta County Health Department Director,
    - c) Delta County Finance Manager, and
    - d) Delta County Emergency Manager, or their designees, per incident.

1. The EOC Logistics Coordinator (ESF-7) shall be provided with a county credit card and authorized to make daily purchases in support of the incident support up to \$5,000. Large purchase requests for goods or services over \$5,000 must be submitted to finance for approval before ordering.
- b) A local disaster declaration grants the above named, or their successors, the ability to access county emergency reserve funds, and/or reallocate their own departments current budgets if costs exceed response or reserve budgets. These purchases are still required to follow all procurement rules as set forth in this document.
  - i. When requested during a local disaster declaration, the purchasing card spending limits for designated employees may be increased at the discretion of the County Administrator and/or Finance Director and will be limited to the quantity of those supplies, equipment, materials or services necessary to meet the disaster.
- c) The Delta County Administrator is authorized to move funds within the current Delta County budget to address the needs of the incident to the limits set above, which must be ratified at the earliest possible opportunity by the BoCC.
- d) If any monies from any County fund or account are spent during a disaster or emergency, the department head/elected official spending the funds is responsible for maintaining detailed records of all items/services purchased during the declaration and must present records, invoices, and any other information related to those procurements to the Finance Department, Emergency Manager and the County Administrator no later than ten (10) days after the disaster or emergency is declared to be over. The BoCC may extend this reporting period as needed. It is recommended that copies of all receipts, invoices and serial numbers be recorded with the EOC as they are made so records can be scanned in and/or stored in the documentation unit's files during the incident.
- e) The Colorado Taxpayer's Bill of Rights (TABOR) restricts County emergency reserves to only be used for declared emergencies. Under a local disaster declaration, the County Finance Director, Board of County Commissioners and County Administrator shall have access to use of TABOR emergency reserves strictly limited for response efforts associated with the disaster. The county will endeavor to repay funds used to the reserves as soon as possible and the preference is to utilize budgeted funds, state and/or federal disaster assistance funds before drawing on TABOR reserves.

## 2 Employee Overtime and Reassignment of duties

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In the event of a disaster affecting Delta County, before and after a Local Disaster Declaration, all County employees are expected to assist the County in response efforts and other efforts to ensure the continued operation of essential county services during the disaster.

It is the policy of Delta County that:

- a) Non-exempt employees will be compensated for overtime worked in relationship to the disaster or emergency in accordance with County policies, state and federal law.
- b) The County Administrator under an active local disaster declaration, may direct the Payroll Administrator to pay additional compensation to any exempt status employee, who as a result of the local disaster, is required to work 50 or more hours in their work week. Additional compensation may be paid until such time as the local emergency declaration expires or is rescinded by the BoCC.
  - i. The County Administrator may choose to calculate compensation for hours worked over 50 at one and a half times the employee's normal compensation rate or by another calculation based upon duties and time required.
  - ii. If the local Disaster Declaration extends beyond three weeks, the County Administrator may consider additional compensation for hours worked over 40 hours in one week.
- c) During a local disaster emergency any Delta County employee may be reassigned by their department head and/or County Administrator, to fill an emergency response role during the event that is not part of their daily duties. This may require them to work varying shifts, perform duties outside their normal responsibilities (as qualified) and/or work more than 40 hours a week.

- d) During a Local Disaster Declaration, all county department heads and elected officials shall be responsible for maintaining and reporting accurate records of hours worked by employees to specifically document hours and tasks completed related to the disaster response. Time sheets should be turned into the EOC Documentation Unit Leader for scanning and retention. FEMA requires documentation of hours worked for all employees (completion of ICS-214 daily log or similar + time sheet) to show time was spent on disaster response.
  - i. For employees that are not normally assigned to emergency/disaster related positions or functions (e.g. department clerk, planning, etc.), time logs must document hours worked on disaster response related activities vs. normal non-disaster duties.
  - ii. If an employee's job is normally related to emergency/disaster response (e.g. Sheriff's Office Deputy, Emergency Manager, PIO, etc), only disaster response related hours worked in excess of 40 hours per week are eligible for reimbursement and must be clearly documented.

## 2.1 Emergency Staff Hires for Disaster Response

- a) Pursuant to a Local Disaster Declaration, the County Administrator or another elected official or Human Resources Director may conduct emergency hiring of individuals to perform a disaster response role for the County. Examples include but are not limited to: hiring staff to support the Emergency Operations Center, subject matter experts, equipment operators, public health nursing/staff and/or an Incident Management Team (IMT).
- b) Emergency hires will be on a temporary basis as needed for the duration of the emergency. Employees who are emergency hires during a disaster declaration shall be covered by the County's workers' compensation policy and covered by the County's liability policies as employees.
- c) Dependent upon the length of the emergency, employees hired for emergency work on a temporary basis shall not be eligible for County benefits unless otherwise directed by the Board of County Commissioners and/or Human Resources Director. The request for all emergency hires must be coordinated with the County Administrator, Human Resources Director and Finance Director.
- d) If a department requires additional full-time or part-time hires for their department which are not budgeted, a written request for additional staff and how such hires will impact the County and department's budget should be made to the Board of County Commissioners and County Administrator for approval.

## 2.2 Emergency Contracted Staffing

- a) Pursuant to a Local Disaster Declaration, the County Administrator, Elected Official or Human Resources Director may contract with an organization, agency or business for professional specialized services or other temporary workforce services or support.
- b) Any agency contracts shall be approved by the County Attorney's Office.
- c) Contracted Incident Management Teams or companies must submit completed W9 forms and other requirements as identified in Section 9 of the County Purchasing Manual – *Entering into Agreement for Services – Independent Contractor*.

## 3 Emergency Contracts & Land Use Agreements

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During the response phase to an emergency/disaster in Delta County, there will be times when an immediate need for contracted services or resources arises because the county cannot be met through the normal course of the County's contract policy as outlined in the Delta County Purchasing Manual.

Under disaster circumstances, the inability to approve a contract or agreement may threaten the operation of first responders, the County government or the health, safety and welfare of residents. The normal contract policy will be followed where possible and it doesn't delay purchase of critical services/equipment. This includes section 3.4(m) which states "a formal bid process may also be waived by the BOCC based upon a determination that the Invitation to Bid (ITB) or Request for Proposal (RFP) requirement would cause undue delay or hardship to the County department, harm to public safety and/or such waiver is deemed to be in the best interest of the County."

A County department seeking an emergency contract or land use agreement in support of the emergency response will meet with the County Administrator and County Attorney's Office to discuss the terms and nature of the contract and need for expedited review. The County Attorney's Office will then have the authority to direct next steps if delaying approval of a contract could put life safety at risk. Copies of all agreements, contracts and purchases should be retained and forwarded to the County Attorney's Office, Finance Director and the Documentation Unit for retention as part of the official record of actions taken during the disaster.

When Delta County during response activities must access privately owned property to facilitate response and/or recovery options and the County is seeking sole use of the property for activities such as staging equipment, establishing incident command or camping space for responders, using water from ponds for firefighting or using privately owned assets; the county should obtain a signed land use agreement. The incident commander and/or Operations Section Chief should coordinate with Emergency Management and/or the County Administrator so the County Attorney and property owner can negotiate a land use agreement.

## 4 Emergency Financial Tracking and Reporting

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Each County Department and agency identified in the Delta County Emergency Operations Plan is responsible for documenting ALL emergency/disaster related expenditures in coordination with not only the Delta County Finance Department but also the finance department of the external agency if applicable. Every County department and enterprise fund must exercise oversight throughout the duration of the Local Disaster and maintain logs, records, receipts, invoices, purchase orders and all agreements related to response activities.

Throughout a disaster response and immediately following, it is important for the Finance Department to be able to report real-time cost estimates to the Board of County Commissioners, Colorado Division of Homeland Security & Emergency Management, Delta County Emergency Management, elected officials and other stakeholders. Department heads and elected officials should be aware that they may be asked to help compile data which will allow the Finance Department to report:

- Number of County personnel assigned to the incident and the amount of time each employee has worked.
- A summary of overtime costs incurred by department related to response activities.
- Estimated cost of mutual aid/intergovernmental agreements projections or cost to date.
- Estimated cost for utilization of County owned equipment to include fuel, transportation and related expenses.
- Estimated cost of all emergency purchases made that were not pre-budgeted vs budgeted funds.
- Estimated cost of all supplies/services and products purchased to assist in disaster response.
- Estimated damages to County facilities/assets that were damaged and potentially underinsured.

Following an incident as the recovery phase begins, the following records will be essential to recovery process and cost recovery, especially if the County receives a Presidential Disaster Declaration and is seeking FEMA public assistance funding:

- Copies of all Incident Action Plans and work plans generated during the incident.
- Complete, detailed and accurate records of financial transactions, purchases, procurement decisions and when they were made,
- Timesheets, reports and salary information for all employees assigned to the incident – records should show difference between normal duties and disaster duties performed as the salary for regular job duties is not reimbursable per FEMA.
- Invoices for all products, services or contracted work purchased as well as contracts, RFPs, and any other contractual documents.
- Damage assessment reports and parcel information including total estimated insured vs uninsured damages for privately owned property and infrastructure.

**A detailed list of records which should be kept during disaster response is included in the Delta County Emergency Operations Plan under Section 8.2 Recordkeeping Requirements.** In general, remember that FEMA and the State will require detailed records, especially as recovery work begins and a separate folder should be created to track and manage each work project.