

## Donations and Surplus Programs:

4.19.1 Acceptance and use of any donation (money, goods or services) shall be consistent with the nature of the County's Services and Programs, Strategic Goals and internal controls and subject to the approval of the Board of Commissioners or CAO pursuant to Appendix 6.D and shall be submitted utilizing the Work Order/(RFA) process.

4.19.2 Service Areas anticipating receipt of donations (or expecting to solicit donations through fundraising efforts), and expecting to use or expend donations (other than receiving monetary donations as a general revenue), on an ongoing basis shall develop a Donation Plan to be submitted to the CAO.

4.19.3 The Plan shall include the appropriate financial structure to support the transactions within or beyond a given fiscal year.

4.19.4 Unless otherwise approved through a Donation Plan, consistent with Appendix 6.D, or permitted within Board of Commissioners approved policy, donations of 1) money for a restricted purpose, 2) goods or 3) services, shall not be accepted.

4.19.5 Donations from service providers currently doing business with the County, having done business with the County in the last 12 months or likely to do business with the County in the next 12 months are Policy #211 specifically prohibited. Infrequent and de minimis that are generally made available to a broader audience and therefore not an influential factor in decision making processes (e.g. product samples, conference trinkets, holiday greetings) shall not be considered donations.

4.19.6 Donations as Recognition/Appreciation – Services Areas (not individuals) may receive donated goods as recognition/appreciation to the extent such is infrequent and de minimis, Example 1, perishable/consumable items such a food in recognition of service or working lunches (e.g. pizza, desserts, etc.) Example 2, token items of appreciation generally valued under \$100 (e.g. service area plaques, photos, inspirational decorations).

4.19.7 Once approved for acceptance the Service Area receiving the donation shall acknowledge and express thanks to the donor(s) on behalf of the County.

4.19.8 Monetary Donations - Unless otherwise approved as part of a Donation Plan or approved consistent with the thresholds in Appendix 6.D, monetary donations shall be considered and treated as all other revenue, offsetting existing expenditures, and not carried over into a subsequent fiscal year.

4.19.9 All monetary donations must be handled in accordance with the Treasurer's Receipting Policy. Service Areas shall not accept any donation that places restrictions on how/whether the money is to be receipted.

4.19.10 Service Areas expecting to receive monetary donations as a revenue to offset existing expenditures on a regular basis shall include estimates of donation revenue in the annual budget process.

4.19.11 Goods Acquired through Government Surplus Programs or through Donation: Eligible Service Areas may participate in Government Surplus Property Grants, such as the Federal 1033 Program or may receive donated goods subject to the following requirements:

4.19.11.1 All goods which have been approved through the County's Capital Improvement Plan (CIP) and/or Annual Budget/Operational Plan may be acquired, with appropriate review or approval at the time the items are available.

4.19.11.2 In determining review/approval levels, the estimated replacement value of an item shall be utilized and not the temporary ownership cost.

4.19.11.3 Notwithstanding the value of an item, any items in consideration to be acquired shall undergo the appropriate review/approval consistent with county policy and operational support standards prior to acquisition. Example 1, technology items (e.g. laptops, portable electronic devices, printers, software, etc.) shall be reviewed in advance by Information Services.

4.19.11.4 Example 2, facility items (e.g. furniture, appliances, etc.) shall be reviewed in advance by Facilities Management. Example 3, vehicles shall be reviewed in advance by Transportation.

4.19.11.5 Service Areas may acquire surplus or donated goods valued up to \$500 and Policy #211 considered to be general operating goods for the nature of work performed by that Service Area.

4.19.11.5.1 In cases where a good becomes available that has not been approved through an existing plan, exceeds the value of \$500 and is identified as needed, the item may be reserved for 14 days and submitted for consideration, consistent with the value thresholds in Appendix 6.D (operational/capital purchases).

4.19.11.5.2 The Service Area shall maintain and furnish the CAO with access to all agreements, records, and property inventory for all items related to this program.

APPENDIX 6.D - Budget Policy

Request	Information	Directly to Board Action	Board Discussion	CA Final Approval (Report back to Board)
Grant	<ul style="list-style-type: none"> <li>• Department Requesting</li> <li>• Name of Grant</li> <li>• Summary of Grant</li> <li>• Application/Acceptance</li> <li>• New/Renewal/Continuation</li> <li>• Amount of Grant (Not including Local Match)</li> <li>• Source of Grant Funds (% of allocation)</li> <li>• Type of Match (cash/in-kind)</li> <li>• Amount/Description/Source of Match</li> <li>• Term of Grant</li> <li>• Does It Involve Personnel</li> <li>• Does It Involve On Going Operational Activities (recoverable?)</li> <li>• Admin fees</li> <li>• Equipment/ongoing costs</li> <li>• Does it effect other operations?</li> <li>• Contact info/Resp parties/ownership</li> <li>• Disposition</li> <li>• Changes in grant</li> </ul>	Renewals \$25,001+ (not approved through the budget process)	New Grants (not approved through the budget process) \$25,001+	<ul style="list-style-type: none"> <li>• New grants under \$25,001</li> <li>• New grants and renewals of grants approved through the budget process.</li> </ul>
Donation	<ul style="list-style-type: none"> <li>• Department Requesting</li> <li>• Name of Donor</li> <li>• Summary of Donation</li> <li>• Amount of Donation</li> <li>• Included or not included in Donation Plan</li> <li>• Does it affect other operations?</li> <li>• Contact info/Resp parties/ownership</li> <li>• Disposition</li> </ul>	Individual Donations \$25,001-\$100,000 to be used or expended in the current fiscal year.	Individual Donations valued \$100,001 or more to be used or expended in the current fiscal year. Donation plans of an ongoing nature and spanning multiple fiscal years. Any donation that relates to activities not generally funded through the Board approved budget.	Any monetary donation to be receipted as a general purpose revenue without resulting in additional expenditures. Individual donations under \$25,001 to be used or expended in the current fiscal year and is consistent with activities generally funded through the Board approved budget.
Purchase Operational (Budgeted)	<ul style="list-style-type: none"> <li>• Department</li> <li>• Item(s)</li> <li>• Total Bid Price</li> <li>• Budgeted (yes/no)</li> <li>• # of Bids Sent/Received</li> <li>• Prebid or qualifications</li> <li>• Tabulation Sheet</li> <li>• Recommendation of Award</li> <li>• Where it was advertised</li> <li>• Equipment/Service/Supplies</li> <li>• Contact Info/Resp parties/ownership</li> </ul>	\$25,001-\$100,000 budgeted	\$100,001+ budgeted All non budgeted purchases	<ul style="list-style-type: none"> <li>• Budgeted County direct purchases under \$25,001</li> <li>• Emergency Purchases</li> <li>• Budgeted reverse auction purchases of any amount</li> <li>• Budgeted cooperative agreement purchases of any amount</li> </ul>
Purchase Bud. Cap		\$50,001-\$100,000	<ul style="list-style-type: none"> <li>• \$100,001+ budgeted</li> <li>• All non budgeted purchases</li> </ul>	<ul style="list-style-type: none"> <li>• Budgeted capital under \$50,001</li> <li>• Emergency Purchases</li> <li>• All budgeted reverse auction purchases</li> <li>• All budgeted cooperative agreement purchases</li> </ul>
Contract	<ul style="list-style-type: none"> <li>• Parties</li> <li>• Duration</li> <li>• Amount</li> <li>• Purpose</li> <li>• Dept Contact</li> </ul>		New Contracts \$25,001+	<ul style="list-style-type: none"> <li>• Budgeted ongoing renewals</li> <li>• All contracts under \$25,001</li> </ul>
Budget Adjustments	<ul style="list-style-type: none"> <li>• Department</li> <li>• Fund, Activity, Account</li> <li>• Amount</li> <li>• Revenue/Expense</li> <li>• Explanation/Description</li> </ul>	\$25,001-\$100,000	<ul style="list-style-type: none"> <li>• \$100,001+</li> <li>• transfers from Fund Balance</li> </ul>	<ul style="list-style-type: none"> <li>• Line items moves within an activity</li> <li>• Year End Adjustments</li> <li>• Adjustments/transfers under \$25,001</li> </ul>
Personnel	<ul style="list-style-type: none"> <li>• Backfilling Positions</li> <li>• RFA</li> <li>• Position Review Form</li> <li>• Budget Status Report</li> <li>• Position Changes</li> <li>• RFA</li> <li>• Summary of request</li> <li>• Cost analysis of request</li> <li>• Expenditure Status Report</li> </ul>		<ul style="list-style-type: none"> <li>• Non-budgeted changes</li> <li>• New positions</li> <li>• Compensation changes</li> </ul>	<ul style="list-style-type: none"> <li>• Filling existing budgeted unchanged positions</li> <li>• Creation of and/or changes to Irregular Part-Time and/or temporary positions within budget</li> <li>• Budget neutral changes in positions or changes resulting in reduced expenditures of budgeted positions</li> </ul>