

TRINITY COUNTY

1C-6 PURCHASING POLICY AND PROCEDURES (Revised 9-9-2025)

The County Auditor is charged with the responsibility of insuring that all purchases are made in accordance with Federal, State and local laws as well as verifying that each purchase is in-line with the approved and adopted Trinity County Budget.

Each department head is responsible for maintaining the integrity of his/her department budget and planning the day-to-day operations of the department. One of the most important functions of the department head is to maintain adequate supplies and materials for the efficient operation of the department. LGC 1 12.001 & 1 12.006.

All Texas Local Government Code (LGC) purchases and/or services must be routed through the County Auditor's office. LGC 113.901 requires all Counties use a purchase order requisitioning system.

Before a purchase is made or services are performed the County official or representative requesting the purchase or services, must provide a purchase order number, obtained from the Auditor's office, to each vendor. The purchase order number must appear legibly on all vendor invoices and/or statements in order to note that the vendor had authority to accept the order or to start work and bill the County.

EMPHASIS: this process must be completed prior to any order or commitment on behalf of the County. Items received without prior approval have a possibility of not being approved and the department head/County official could be responsible for payment of that item.

All purchases must be for a quantity suitable to the purpose and at the least possible expense to Trinity County.

In order to obtain the best price in the most efficient manner, purchases will be divided into the following five (5) classes:

1. Less than \$10,000 – Requires advance approval only.
2. \$10,000 - \$24,999 – Requires three (3) quotations from vendors and advance approval.
3. \$25,000 - \$49,999 – Requires three (3) quotations from vendors and advance approval by Commissioners' Court.
4. **Over ~~\$50,000~~ \$100,000– Requires formal sealed, competitive bids as specified by Chapter 262 and S.B. 1173 of *Texas Local Government Code*, effective September 1, 2025.**
5. Purchases made through cooperative purchasing agreements or from a state contract.

If these methods are not useful, then specifications will need to be written and approved by commissioner's court. Then, advertisement of the specifications must be

according to Local Government Code 262.025. Once bids are opened, they must be awarded by Commissioner's Court.

Purchases made through cooperative purchasing agreements should be coordinated through the County Auditor's Office. A purchase order will be issued in advance of the order being placed.

Formal bids to be advertised will be placed on the Commissioners Court Agenda for approval and authorization. Complete specifications for the item(s) to be purchased will be filed in the Auditor's Office before such bids are advertised.

A request for items to be purchased through the formal bid process should be planned to allow enough time for delivery before the end of the fiscal year.

In the event that an emergency purchase needs to be made the following procedures should be followed:

- a) The purchase should only be made to keep buildings, machinery and vehicles in proper and safe operating condition when the safety or idleness would result in expense to Trinity County.
- b) The purchase may be made for extreme emergency cases involving public health and welfare.
- c) These purchases are subject to approval by the Commissioner's Court. Texas LGC 111.070.

County capital projects under \$50,000 will be under the direction of the appropriate department head/elected official. All County capital projects over \$50,000 will be under the direction of the County Judge unless the Commissioners' Court, by order, appoints someone else to be responsible for the project.

Purchase Orders will not be issued for goods/services that do not have a budget balance. If funds are not available, the department head/elected official should complete a budget amendment for transfer of funds from other appropriations or additional funds to the Commissioners' Court.

If a purchase requires a trade-in, such as an automobile, office machines, or other equipment, the department head/elected official should request approval of the trade-in from Commissioners' Court prior to the purchase of the new asset. The County Auditor's office should be sent copies of the trade-in agreement along with trade-ins' County identification number.

All lease/purchase agreements must be approved by the Commissioners' Court and signed by the County Judge unless the Commissioners' Court authorizes someone else to sign the agreement. All lease/purchase agreements must contain the "government clause" authorizing the return of the equipment if the Commissioners' Court does not appropriate funds for the lease/purchase in a future year. Failure to comply with this provision will result in the department head/elected official becoming liable for any losses sustained by Trinity County.

County employees wishing to purchase items for personal use from vendors doing business with Trinity County should set up their own account with the vendors and not use Trinity County's account. Trinity County is exempt from state sales taxes; however, County employees are not exempt. In addition, Trinity County receives government discounts; however, County employees are not eligible for these discounts.

Trinity County pays claims and invoices after the Commissioners' Court approval at the regular term meeting which currently is the second and fourth Tuesday of each month. Only bills received in the County auditor's office before noon the Wednesday prior to the regular term meeting will be considered for payment at that meeting.