

PINELLAS COUNTY FOOD, BEVERAGE, RECRUITMENT AND AWARDS-RELATED EXPENSES POLICY

I. PURPOSE:

The intent of this policy is to define the administrative process by which expenses authorized by the provisions of Section 2-145 of the Pinellas County Code shall be governed. The expenditure of public funds in compliance with the requirements of the Ordinance serves a proper and valid public purpose. This policy shall provide controls to guard against abuse and assure accountability to the taxpayers and the public.

II. SCOPE:

This policy applies to all County business units, departments and divisions as well as the governing body of Pinellas County.

III. DEFINITIONS:

SMALL PURCHASE THRESHOLD shall be the dollar threshold below which multiple, competitive quotations are not required as defined in purchasing policy (County Code 2-179(c)).

IV. RESTRICTIONS:

As defined in County Code 2-145, expenditure of funds for any of the following is authorized provided that the provisions of this policy are followed and that funds for expenditures are available. Additional detail has been added below to clarify broad categories.

- A. All or a portion of the cost of food and non-alcoholic refreshments appropriate to:
 - i. county-sponsored meetings, events and functions involving citizens (e.g. – Penny for Pinellas public information meetings, educational programs at County parks and preserves, Mobile Home Expo, Animal Services Family Reunion, ribbon-cutting and groundbreaking ceremonies);
 - ii. meetings that span traditional meal periods involving boards, including those which receive compensation (e.g. - Board of County Commissioners); such expenses may be incurred for any required attendee provided that the meeting takes place and the attendee is present before and after the traditional meal period being spanned;
 - iii. educational, orientation or training programs, with appointing authority approval (e.g. – appointing authority sponsored exempt workshop meetings, new employee orientations conducted by the Human Resources Department, in-service training days);
 - iv. recognition or award ceremonies, with appointing authority approval (e.g. – Human Services Department STARS graduation, special annual

- recognition meetings for volunteers, appointing authority sponsored special recognition meetings for employee service awards);
- v. costs of attendance at partner and community events for the County Administrator and/or Deputy County Administrator when s/he is attending in their capacity as the County Administrator in support of organizations that the County funds and/or coordinates with in order to deliver programs and/or services (including but not limited to local nonprofit agencies, educational institutions, Chambers of Commerce, etc.); and
- vi. other similar meetings and special events, including County participation in recognition events sponsored by other organizations whose purpose is within a county function (e.g. – National Recycling Week, National Parks Week).

Such expenses outlined above shall not exceed the applicable per meal rate that is lowest for the meal provided in Federal Meal and Incidental Expense Rate (M&IE) authorized under the Federal Travel Regulation in Appendix A, 41 CFR, Chapter 301, for travel within the Continental United States (“CONUS”). This provision is not applicable to costs allowable per subsection IV.A.v. Expenses related to departmental staff meetings are not allowable, except those sponsored and approved by the appointing authorities as outlined above.

- B. Travel, meals and non-alcoholic refreshments in connection with recruitment proceedings, with total expenditure not to exceed \$5,000 per advertised position, for positions with job classes which have an EEO-4 category designation of 1 (officials and managers/administrators), with appointing authority approval.
- C. Travel, meals and non-alcoholic refreshments in connection with recruitment proceedings, with total expenditure not to exceed \$2,500 per advertised position, for positions with job classes which have an EEO-4 category designation of 2 (professionals), with appointing authority approval.
- D. Reimbursement of relocation expenses in connection with recruitment proceedings, with total expenditure not to exceed \$20,000 per advertised position for managerial employees at the department head level or higher, with appointing authority approval.
 - i. Three (3) bids will be required; the County will reimburse only based upon the lowest rate bid.
 - ii. Payment for relocation expenses will not be made until and unless the person actually begins employment with the County.
 - iii. If the person leaves County employment within one year of his/her start date, then s/he must repay any relocation expenses that the County reimbursed.
- E. Frames, plaques, certificates, trophies, pins, paperweights, and other generally accepted articles of recognition to acknowledge contributions by County

employees, volunteers, other individuals, advisory board members, or other groups or organizations. Going-away gifts for employees, volunteers, or temporary employees are not allowable unless purchased by Human Resources Department.

- F. Prizes, including savings bonds, gift certificates, or personal property, in connection with County-sponsored contests and competitions (e.g. – Pinellas County Utilities Drinking Water Week Student Design Contests, Employee Art Show).
- G. Generally accepted articles that benefit the public that commemorate and or promote programs, events, and undertakings of the County. Examples include tote bags and water bottles bearing County logo(s).
- H. Meals and non-alcoholic refreshments when employees and others are not permitted to leave for meals by emergency circumstances, as approved by the County Administrator. See A. regarding guidelines for meal expenses.
- I. Payments for meals, non-alcoholic refreshments, and generally accepted articles of appreciation for Employee Appreciation Week, as approved by the appointing authority. Regardless of the time of the activity, meal expenses shall not exceed the per meal rate for breakfast that is lowest Federal Meal and Incidental Expense Rate (M&IE) authorized under the Federal Travel Regulation in Appendix A, 41 CFR, Chapter 301, for travel within the Continental United States (“CONUS”).
- J. Refrigerators, coffee-makers, and microwave ovens in common break areas used by County employees.
- K. In-County business travel including mileage and meals, as required and approved by managers, including professional education. Examples include monthly luncheon meetings of a professional organization, such as planners, county administrator/city managers, and engineers. Example of expenses that are not allowable includes meals during meetings with paid consultants to discuss work in progress.
- L. Other expenditures specifically approved by the Board of County Commissioners similar to the nature of expenditures authorized herein.

V. POLICY:

This policy shall clarify and more specifically define expenditures authorized by the provisions of County Code 2-145. It shall also define the administrative process by which expenditures authorized by the provisions of County Code 2-145 shall be governed. The expenditure of public funds in compliance with the requirements of the Ordinance serves a proper and valid public purpose. This policy may be amended as necessary, by

resolution by the Board of County Commissioners, to provide additional controls to guard against abuse and assure accountability to the taxpayers and the public.

VI. PROCEDURES & AUTHORITY:

All expenditures of funds as authorized by County Code 2-145 shall be supported by the department's County budget. All expenditures shall be made subject to approved purchasing policy.

Expenditure of funds as authorized by County Code 2-145 shall be subject to prior approval via the following procedures:

- A. Review Form shall be completed by originating department to include the following details:
 - i. Originating Department
 - ii. Departmental Contact
 - iii. Category of Expenditure (from list in Section IV)
 - iv. Brief Description of Expenditure (50 words or less)
 - v. Recurrence of Expenditure – Continuing or One-Time
 - vi. Budget for Expenditure including Line-Item Detail as appropriate
 - vii. Budgetary Account from which Funds will be Expended
 - viii. Additional Details Justifying Expenditure

- B. Review Form shall be logged and routed through the county's electronic review and approval system. Routing shall be tracked using this system and a unique tracking number assigned by this system shall be used to identify the expenditure in all reports.

- C. Review Form shall be forwarded to Department Director for review and approval.

- D. If expenditure exceeds SMALL PURCHASE THRESHOLD (annually if recurring expenditure):
 - i. Review Form shall be forwarded to Finance Division of the Office of the Clerk of the Circuit Court and Comptroller (Clerk) for review and approval. The Office of the Clerk, as Chief Financial Officer and Auditor to the Board, has a role in all expenditures, which are essentially related to statutory requirements imposed upon the Clerk. The Finance Division's role and responsibilities may include the determination and coordination of the expenditure and whether or not they serve a public purpose as defined in County Code 2-145.
 - ii. Review Form shall be forwarded to Office of County Attorney for review and approval. The Office of the County Attorney shall review the expenditure to ensure that it complies with the appropriate constitutional and statutory requirements, as well as determining that the review procedures set forth herein have been appropriately followed.

- E. Review Form shall be forwarded to Assistant County Administrator with supervisory authority over Originating Department or liaison for review and approval. Departments/Agencies that do not report to the County Administrator shall have the review form approved by the applicable appointing authority.
- F. If expenditure exceeds SMALL PURCHASE THRESHOLD (annually if recurring expenditure), Review Form shall be forwarded to County Administrator for review and final approval.
- G. As necessary, Originating Department shall amend the Review Form to address comments made in the review process. The Review Form shall subsequently be re-routed as necessary.
- H. Copies of the final, approved Review Form shall be forwarded to the Originating Department. The original shall be forwarded to the Clerk Finance Division, Accounts Payable Department.
- I. After final approval has been granted per above, funds may be expended as per County policies and procedures. If an expenditure has already been approved via continuing resolution by the Board of County Commissioners, the expenditure shall continue to be authorized as approved.
- J. Invoices and/or receipts originating with the department shall be detailed and attached to a copy of the final, approved Review Form, or continuing resolution, prior to being submitted to the Clerk Finance Division for payment. All expenses incurred under the authority of this policy shall be coded to the specific accounts designated by the Clerk Finance Division.
- K. Departments shall prepare a quarterly report documenting all expenditures under the Ordinance and submit to the Clerk Finance Division, Accounts Payable Department no later than the 20th of the month following the end of the quarter. The reports shall be verified and compiled by the Clerk Finance Division and submitted on the consent agenda of the Board of County Commissioners. Cash payments, i.e., gift cards, savings bonds, and other taxable payment or reimbursements awarded to employees must be separately reported to Clerk Finance Division, Payroll Department for inclusion as taxable wages to the employee per Internal Revenue Code 26 CFR 3121(a).