

Financial Policy Public Purpose

Resolution Number 2026-

Effective for the FY26 and FY27 Budget 06/02/2026

This Financial Policy supersedes and replaces any previous versions.

PUBLIC PURPOSE

Purpose: To establish the framework for the County's use of taxpayer's money for public purpose.

Policy: Revenues received by the County are public funds and as such their use must serve a public purpose. Public Purpose is defined as a county action or direction the primary purpose for which provides a declared public benefit. The Board hereby declares that the following objectives support the County's overall mission and serve a valid public purpose.

- A. Educate, inform, and maximize the involvement and participation of citizens in County government, including increased partnerships and economic development ventures with the private sector.
- B. Recognize employees to improve and enhance morale resulting in increased efficiency and effectiveness.
- C. Recognize employees for retirement, length of service or other milestone achievements.
- D. Recognize and encourage the continued participation of volunteers in various County programs.
- E. Promote tourism within the County.

Procedure: A proposed expenditure identified by a Department Director or his/her designee that meets one or more of the above declared objectives and supports the County's overall mission shall be submitted on a Public Purpose Form, with description and backup, for review by the Office of Management and Budget and approval by the County Manager or County Manager Designee according to procedures developed by the County Manager.

For any request, the County Manager or County Manager Designee may request the Board to declare a public purpose.

The Office of Management and Budget will report Public Purpose approved requests to the Board on a quarterly basis.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 19-37 Dated 10/01/2019

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

Resolution 25-11 Dated 04/01/2025

Resolution 26- Dated 06/02/2026

PUBLIC PURPOSE GUIDELINES AND PROCEDURES

**Require submission and all approvals before commitment or purchase.
Require available budget be identified prior to submission to Department Director
& OMB**

EXPENDITURES:

In considering whether an expenditure is a necessary expense it is important to remember that an expenditure should be more than merely desirable or even important to be approved under the necessary expense doctrine.

In addition, an expenditure should not be approved simply because it is considered a good idea or because it is like a practice engaged in by private businesses or other governmental entity.

County staff **shall not use appropriated funds** (whether from an annual appropriation, multi-year appropriation, appropriated user fee, mandatory appropriation, or reimbursements from such appropriations, etc.) **to purchase food** (whether for conferences or meetings; for meals, light refreshments, or beverages; or for participants) unless the funding source specifically allows for the use of funds for the specific expenditure or receives prior approval from the County Manager or County Manager Designee.

This process does not circumvent established procurement regulations but rather supplements them by providing documentation that justifies the necessity and appropriateness of expenditures. All purchases must still adhere to competitive bidding requirements, contract guidelines, and financial controls set forth by the county. The public purpose form serves as an additional layer of accountability, ensuring transparency and proper use of public funds in alignment with procurement standards.

GRANTS AND COOPERATIVE AGREEMENTS:

Public funds garnered from state/federal grants cannot be expended for refreshments/meals unless there is a line item in the approved grant budget expressly detailed for meals/refreshments.

When a grantee conducts a conference as an ancillary effort under its grantor cooperative agreement, food-related costs may be considered allowable as prescribed in OMB Circular A-21 (cost principles applicable to educational institutions), OMB Circular A-122 (cost principles applicable to non-profits), and shall be documented utilizing the Public Purpose Form.

The type and amount of meals/refreshment shall be in concordance with the type of employee function. There should not be any question that the amount/meal type fits the type of the function. Any question on the type and amount of the meals/refreshments can be directed to the Deputy County or Assistant County Managers.

The intent is to not use public funds to offset a meal that the public / employees would normally consume, but rather to further the public interest by ensuring that County meetings are run efficiently with fewer/shorter breaks for meals. The County Manager or designee will manage and approve all public fund expenditures used for meals/refreshments consumed during public and/or County meetings.

DONATION FUNDS:

Although donated funds may not be subject to all the restrictions applicable to direct appropriations, they are still “public funds” and accounted for according to policy and procedures. When determining whether to use donation funds for food and beverage, sponsoring department should carefully consider the donor’s expectation on how the donation funds would be utilized. The purchase of refreshments should reflect that the purchase:

- (a) carries out the Alachua County mission.
- (b) satisfies the conditions of the donation.
- (c) is consistent with County policy on donations; and
- (d) is a necessary expense.

The recommending official role/responsibility will be at the Department Director or Deputy or Assistant County Manager.

Many donors might not expect that their donations are to be used for food and beverage for meetings, rather, to directly benefit a program or service or operational cost. Before such funds are used planners and approving officials need to consider that sensitivity and recognize that use of these funds for food and beverage, above exceptions notwithstanding, will likely be the subject of increased external scrutiny.

PROHIBITED USES:

1. Alcoholic Beverages: Any beverage containing alcoholic liquor – Alcoholic Beverages are never acceptable as a public purpose or County expense.
2. Food, unless funding source specifically allows, or County Manager or County Manager Designee provides pre-approval.
3. Political organizations, including events directly or indirectly associated with a political party, campaign, candidate, or group engaged to influence legislation, elections, referenda, or similar activities.

4. Holiday celebrations or meals for employees; Office parties or employee entertainment (both internal and external).
5. Refreshments or meals generally may not be provided in conjunction with ordinary, recurring staff meetings or other regularly scheduled business meeting of employees.
6. Ad-hoc committee meetings and informal meetings consisting solely of employees should not include breakfast, lunch, dinner, or coffee/beverage service expenses (except events paid with pre-approval through the grant budget).

PARTICIPANTS:

Guest: Person who renders a service to the County or to whom the County wishes to extend goodwill and who is present at an event or meeting with an underlying business purpose. Typically, guests are visiting speakers, advisory board members, employees of outside Governmental agencies, citizens or other individuals not employed by the County.

Volunteers: Individuals assisting with a program, event, or other official function who must remain on site during mealtime.

County Employee: Individual who is as an employee selected by the appointing authority for a county department, agency, or office.

MEALS, FOOD, BEVERAGE, REFRESHMENTS

When allowable, prudent judgment for incurring meal and refreshment expenses is essential. Resources are limited, and meals and refreshments are subject to close public examination and audit. Meals and refreshments must be fully necessary, reasonable, and supportable in all instances.

Alcoholic Beverages: Any beverage containing alcoholic liquor – Alcoholic beverages are never acceptable as a public purpose or County expense.

Meals are defined to include food and non-alcoholic beverages provided at breakfast, lunch, or dinner to attendees of County-sponsored functions.

Refreshments are defined to include beverages such as coffee, tea, water, and food items such as pastries, fruit, chips, cookies, and cake.

EVENT TYPES:

Public Functions:

There must be a direct correlation between the event delineated on a calendar, supplanting a normal mealtime, the public benefit, and funding source in the organization/program budget.

A public function is when the majority of attendees are community members rather than County employees.

The type and amount of meals/refreshment shall be appropriate with the type of public event. There should not be any question that the amount/meal type fits the type of the meeting. Any question on the type and amount of the meals/refreshments can be directed to the Deputy County or Assistant County Managers for determination.

Department Sponsored Event or Programmatic Activities:

- Be an event is open to the public.
- Staff or community activities including orientation programs, organization meetings, or similar department & community-centered functions that serve a county business purpose. Attendance is mandatory.
- There is a published agenda.
- The meeting/training has an intended duration of six (6) or more hours.
- The location of the meeting or scheduling conflicts do not lend themselves to a meal recess.
- The meeting's business is furthered by speeches, presentations, or interpersonal exchange that would not normally occur daily; and
- The total cost per attendee per day cannot exceed the partial day per diem allowance for breakfast as established by the County.
- Funding sources must provide for the allowable use of funds.
- Expenditures for sponsored project related activities must comply with the terms and conditions of the sponsored project.

Must be pre-approved at the Deputy County Manager or Assistant County Manager level or above.

ALACHUA COUNTY DECLARATION OF PUBLIC PURPOSE EVENTS AUTHORIZATION FORM

Submission of Public Purpose Form and Backup should be received by the Office of Management and Budget, Budget Manager **at least 2 weeks in advance** of the event to ensure full approvals and signatures are obtained. OMB Recommends submissions come during the first week of each month.

Section 1 Provide the name of the event, department, event date and event location.

Section 2 Provide the appropriate Public Purpose Mission Number from the Legend. (You may select more than one)

Public Purpose Legend:

- 1) Educate, inform, and maximize the involvement and participation of citizens in County government, including increased partnerships and economic development ventures with the private sector
- 2) Recognize employees to improve and enhance morale resulting in increased efficiency and effectiveness
- 3) Recognize employees for retirement, length of service or other milestone achievements.
- 4) Recognize and encourage the continued participation of volunteers in various County programs.
- 5) Promote tourism within the County

Provide a narrative description of the public purpose – **Do not reiterate the information from the legend list.** Provide an explanation.

Section 3

Department identifies all related items needed for the event with costs, Reminder All County purchasing policies apply, including quotes and p-card purchases.

Account line code to be charged, Place current available balance in that line item. A brief description of the items relating to promotional items and miscellaneous supplies.

Section 4

Signatures – Do not use encrypted signatures The department head signature is obtained and if needed the Deputy County Manager or Assistant County Manager signature.

The form is then submitted to the Budget Manager for Review and Tracking, and it is recorded so information may be compiled for the Board of County Commissioners

Once approved it is then forwarded to the County Manager for signature, per County Manager approved procedures and upon final signatures will be re-routed back to OMB, fiscal services, and the department.