

<b>POLICY #</b>	TBD	<b>EFFECTIVE DATE</b>	TBD
<b>DATE OF LAST REVISION</b>	TBD	<b>VERSION #</b>	TBD

## CITY COMMISSION OFFICE FUND POLICY

### PURPOSE

The City Commission desires to establish a city commission office spending fund.

### SCOPE

This policy governs the City Commission spending fund and provides direction to other City departments on administering and ensuring compliance with this policy.

### ROLES AND RESPONSIBILITIES

The following table lists the various City Staff involved in administering this policy and their responsibilities.

<b>Department/Office</b>	<b>Responsibilities</b>
City Commission	<ul style="list-style-type: none"> <li>• Ensure uses of commission funds meet the public purpose requirements</li> </ul>
City Clerk's Office	<ul style="list-style-type: none"> <li>• Administer the expenditure of the funds</li> <li>• Retain all records for expenditures as detailed by this policy</li> <li>• Compiles quarterly expenditure report</li> </ul>
Budget Division (Strategy, Planning and Innovation Department)	<ul style="list-style-type: none"> <li>• Lead discussion regarding commission allocation amounts during budget development cycle</li> <li>• Ensure appropriations for final allocations are processed accurately and budgeted in the proper general ledger accounts</li> </ul>
Department of Financial Services	<ul style="list-style-type: none"> <li>• Maintain policy and draft necessary updates</li> <li>• Ensure expenditures are accounted for in the correct general ledger accounts</li> </ul>
City Auditor's Office	<ul style="list-style-type: none"> <li>• May conduct annual audit of commission expenditures to ensure compliance with this policy. Quarterly reports and supporting documents must be current and may be requested for audit purposes at any time.</li> </ul>

### DEFINITIONS

The following words, terms, and phrases, when used in this policy, shall have the meanings ascribed to them as noted in this section, except where the context clearly indicates a different meaning:

- **Public purpose:** a project or expenditure must serve a benefit to the public, rather than aiding the interests of an individual or specific group.
- **Commission funds:** an amount of money that is available to spend on items that serve a public purpose as identified by the Commissioner.

## **RELATED POLICIES/PROCEDURES**

1. City of Gainesville Procurement Policy
2. City of Gainesville Travel and Training Procedure

## **POLICY**

Commission funds will be limited to a nominal amount of dollars per Commissioner up to \$5,000 per Commissioner per fiscal year, to be used at each Commissioner's discretion for a public purpose. See Appendix A for examples of expenses that meet or do not meet the public purpose criteria.

Commission funds would need to be allocated during the each budget development cycle. Alternatively, commission funds could be reallocated from the existing training or travel budget to a commission fund for each Commissioner.

The City Clerk's Office administers the expenditure of the funds using one procurement card, exclusively for the commission fund expenses (for easier auditing/tracking).

Dollars not expended in a fiscal year will be returned to the general fund and would not roll over year to year.

## **REPORTING REQUIREMENTS**

Commissioners are required to prepare a quarterly expenditure report using the City's financial management system for transparency/declaring public purpose. The report will contain the following information:

- Amount spent
- Expenditure description including what the funds were used for
- The public purpose
- Any receipts or supporting documentation

The report will be prepared within twenty (20) days of the end of each fiscal year quarter.

## **PUBLIC RECORDS**

Each Commissioner is required to retain records and make them available for inspection and copying in accordance with Florida's public records law. For additional information regarding public records requirements, the City Commission should refer to the City's public records policy and procedure.

## **RETENTION**

Each Commissioner, as the custodian of their records, is responsible for adherence to Florida Statutes F.S. 119, City Policy and Administrative Guidelines for document retention and management.

## **NON-COMPLIANCE WITH POLICY**

If expenditures are made with commission funds that are not deemed to have a public purpose or that are not allowable as determined by the policy, the Commissioner authorizing the charges

would be required to reimburse the funds to the City within forty-five (45) days of the date the determination was communicated to the Commissioner. Such determinations shall be at the discretion of the City Auditor's Office. Repeat noncompliance may result in a more severely rated audit report recommending discontinuance of the commission funds.

**VIOLATIONS OF THIS POLICY**

All violations identified during the internal audit will be reported to the Audit Committee and may be reported to the Florida Ethics Commission.

**OBLIGATION TO REVIEW**

The City Commission may periodically update this policy.

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## APPENDIX A

Public Purpose: a project or expenditure must serve a benefit to the public, rather than aiding the interests of an individual or specific group.

Examples of expenses that meet the “public purpose” criteria:

- Travel
- Training
- Hosting Town Hall meetings
- Meals in connection with a publically noticed meeting
- Rental fees for facility for a publically noticed meeting
- Expenses for Communications

Examples of expenses that do not meet the “public purpose” criteria:

- Campaigning expenses for self or another individual
- Financial contributions to political groups or individuals
- Paying employees
- Purchase of technology (i.e.: cell phone, lap top, etc.)
- Payroll expenses
- Pay for services for city business
- Any transaction that can result in a conflict of interest