**Proper public purpose policy**

**Purpose**

The School recognizes that public funds may only be spent if the expenditure meets a public purpose and the expenditure relates to that purpose. The meaning of “public purpose” is constantly evolving. This policy is intended to provide guidelines regarding which expenditures are for public purposes and authorized in accordance with the School’s annual budget process, and which expenditures are not considered to fall within the public purpose definition and are therefore not allowed.

**Responsibility**

The President of the Board is the responsible authority overseeing all School expenditures, and as such, is the chief purchasing agent for the School. Responsibility for administering this Public Purpose Expenditure Policy has been delegated to the Finance Department. Further, all officers and employees authorized to make purchases for the benefit of their respective departments are responsible for complying with this policy and corresponding procedures.

**Policy**

Expenditures of public funds must comply with the public purpose standards defined above. When reviewing an expenditure to verify the standards have been met, the President, or his/her designee, should consider the time of day the event is held, the business purpose of the event, whether the event was intended to attract non-school employees, the frequency of the event, and the reasonableness of the cost. The following guidelines address specific examples of public expenditures, but examples are not meant to be all-inclusive. The Ohio Supreme Court further clarified that activities that promote the following objectives for the benefit of the public further a public purpose:

·  Public health

·  Safety

·  Morals

·  General welfare

Expenditures are for a public purpose when their primary objective is to promote one of these goals, although it may incidentally advance a private interest; or if there has been a prospective legislative determination of a proper public purpose for the expenditure.

1. Permitted Expenditures for Meals, Refreshments: Use of School funds in reasonable amounts for meals and/or refreshments for employees are permitted in the following circumstances, with Supervisor approval:

a. School-sponsored events of a community-wide interest where staff are required to be present

b. Board meetings held during or adjacent to a meal hour

c. Meetings related to School business at which the attendees include non-school representatives

d. Professional association meetings, conferences, and training when meals are included as part of the registration or program fee, or in accordance with the travel policy

e. Departmental staff or training meetings (e.g. annual department level cookout)

f. Annual employee recognition and appreciation events (e.g., service awards, food and beverage, employee recognition event, employee clean up breakfast)

g. Annual recognition events for volunteer and non-employees

h. School-sponsored training or work-related meetings where employees are required to participate or be available during break periods

i. Multi-departmental meetings scheduled during or adjacent to a meal hour when no other meeting time is available

j. Work activities requiring continuous service when it is not possible to break for meals (e.g., election days, Christmas meals, Thanksgiving meals, water main breaks, emergency snow removal, time sensitive public safety responses)

k. Healthy snacks and incentives of moderate value provided to attendees of safety, health, and wellness programs for school employees

l. Events recognizing completion of a significant work-related project (Supervisor approval required)

m. Events, meetings, programming, and incentives of moderate value that are supportive of the School’s strategic priorities of inclusion and equity (e.g., food for attendees of training programs; attendance at events intended to increase, broaden, and engage the participation of ethnically and racially diverse communities in city matters)

2. Other Permitted Expenditures

a. Retirement and annual service awards recognition (subject to Human Resources guidelines).

Recognition Gift: Approved up to $25 per employee, unless part of an approved employee compensation program  We normally pay out employee of the month but it’s subject to payroll taxes so this policy would not apply

Recognition gift purchases over $25 but less than $100 per employee, such as caps, pins, rings, watches, statues, plaques, medals, awards, ribbons, and certificates will be approved by the President or his/her designee for retirement and extraordinary individual or item contributions.

Employee Recognition Awards: Years of service awards for regular full and part-time employees of $10.00 per year of service are recognized at 5-year intervals and will be awarded at the Annual Recognition Event.

Retirement Refreshments in recognition of those retiring with over 10 years of service. This amount will not exceed $50.00.

b. Clothing and Other Sundry Items -Employees may receive clothing and other sundry items of nominal value when these items are made available to the general public or if these items are determined by the President to be important to the successful involvement of employees in promoting our operational values, and special school sponsored or school supported events (i.e. National Night Out, etc.). Employees may be supplied with clothing, boots, and other gear necessary for the performance of their job

c. Staff time and equipment used for school sponsored employee events as approved by the Board and/or President as allowed by state statute(e.g. set-up for annual employee lunch)

d. School expenditures for non-profit organizations allowed by state statute

e. Refreshments and food for Emergency Response Staff

• Emergency personnel are often called to perform duties for extended periods of time where refreshments are important to duty performance. Firefighters, police officers, other emergency response personnel, or other staff necessary to maintain continuity of service may be provided refreshments or food when it is deemed appropriate by the President or School Director to assure the delivery of quality emergency response service

f. Employee Wellness Program Public funds may be expended to establish, implement, and operate a preventive health and wellness program for school employees. The nature and scope of the programs include but are not limited to preventive health screening and assessments, health and wellness education and programming (i.e. nutrition, cardiovascular fitness, flexibility and core strengthening, stress management, tobacco cessation, etc.), and program incentives to include but not limited to cash incentives as approved by the Board. To encourage wellness activities, the cardio fitness room, weight training room, and racquetball courts (during non‐prime times) at the Community Recreation Center will be available to employees during their non‐work hours at no charge. Registration, proper training, and a signed waiver form are required before use of these facilities. Only employees participating in the wellness program are eligible for this incentive

3. Prohibited Expenditures

Use of School funds for meals and/or refreshments for employees that is prohibited:

a. Food and refreshments for routine work meetings

b. Alcoholic beverages

c. Employee functions or celebrations that are solely social in nature (e.g., birthdays, holiday luncheons) – if you have a holiday and Christmas gathering I would just document as a stakeholder meeting to avoid running into problems with this part of the policy.

d. Fundraisers for non-school related events

e. Participation in optional activities unless included as part of an overall conference registration fee (e.g. optional golf rounds, sporting events, concerts)

f. Employee-sponsored fundraising events (e.g., charitable giving campaign)

g. For funeral flower arrangements upon the death of an employee or one of their immediate family members.

h. Employee coffee and supplies, coffee services

**Community Outreach**

Community Events and other events that involve or invite participation by the general public: staff members may participate in events that directly benefit the marketing of the School. These events and any School expenditures for them require prior approval by the Board and also include School expenditures for participation fees, donated gifts, door prizes, etc.

**Documentation**

All expenses allowed above must be fully documented. The expected documentation will include the date and time of the event, the business reason for the event (agenda from a meeting is sufficient), staff and non-school representatives in attendance, and a receipt for the actual purchase. Supervisor approval and written documentation are required for the use of School assets. Any expenditure for meals or refreshments that exceeds $250 for one event must have prior, written authorization by a supervisor before the purchase is made. Any expenditure for meals or refreshments that exceeds $500 for one event must have prior, written authorization by the President before the purchase is made. Failure to obtain the necessary authorization may result in denial of the claim.

**Special Requests**

From time to time, there may be an event that is a proper public expenditure, but that is not contemplated by the policy above. Departments may submit to the President, or the President’s designee, a request for such an expenditure in writing. This request must show how the expenditure is related to a public purpose as stated in the Purpose section above. Only expenditures that meet all of the findings in the Purpose section above may be approved.

**Periodic Review**

This Public Purpose Policy shall be reviewed at least annually by the Board.