

USE OF PUBLIC FUNDS REGULATION

The Board of Directors recognizes and supports the principle that District funds are to be expended only for legitimate public purposes and not for private personal gain for which services of comparable value have not been rendered to the District. The Board of Directors, therefore, believes it is important to designate those expenditures for officers, directors, employees, contractors and volunteers, which are in addition to salaries and benefits authorized and/or specified in contract or policy and legitimate expense reimbursements which serve a legitimate public purpose.

The Board of Directors authorizes the expenditure of District funds for District officers, directors, employees, contractors and volunteers for the following purposes, as these are commonly-granted benefits which aid in recruitment or personnel, promote improvement of staff morale and cooperation, and assist in building a commitment to the District, thus assisting in creating a more productive learning environment.

When purchasing food and non-alcoholic beverages for directors, employees and volunteers, the cost of the items purchased shall be reasonable for the situation and not exceed the amounts specified, without specific authorization from the

Board of Directors. The District may use public funds for food and nonalcoholic beverages for the following types of situations:

- To show hospitality, the District may provide for the hydration & nutrition of officials, employees, students, and volunteers at District events not already provided by another entity. While the amount spent must be reasonable, the costs incurred are to be limited to the most economical based on the circumstances of the situation and proximity of the closest food and beverages which will provide appropriate hydration and nutrition for the situation.
- To provide for greater efficiency and increased productivity, the District may provide meals/snacks at meetings and/or training. In these events, the meals/snacks and drinks provided shall be limited to \$15/individual.
- To provide an annual employee recognition meal. Per employee amount will be limited to \$15 per individual.
- To aid in the recruitment of personnel, the District may provide meals for interviewees (and when applicable, the interviewee's partner) and District employees accompanying the interviewee at the time of an interview, if occurring over a normal meal time hour, not to exceed \$20.00 per attendee.
- District supported organizations may provide meals of the funding for meals for students and/or staff.
- To recognize longevity of service, the administration and/or Board may hold a retirement event including cake, non-alcoholic beverages, and food upon a bonafide retirement.
- Light refreshments and light meals may be provided for special Board of Education meetings as long as public officials or others are attending at the invitation of the Board for the purpose of conducting Board business. The total cost of the refreshments shall be reasonable and appropriate to the situation.
- In support of a positive work environment and recognition of exemplary effort, each building administrator is authorized for up to \$1000 annually for items like treats or snacks for the staff they supervise.

The following is a list of examples organized by activity for what is allowable, or not allowable as a purchase/reimbursement using public funds. This regulation is intended as guidance and there may be situations that are not listed here. Any questions regarding the appropriateness of an expenditure should be submitted to administration prior to expending funds.

Reimbursements to an Individual

Use of Credit/Procurement Card: All purchases through a district-owned credit or procurement card shall be pre-approved and comply with the district's policy *401.10 – Credit and Procurement Cards*.

- **Mileage:** Individuals who are required to travel (other than to and from work) as part of fulfilling their job duties to the district shall be reimbursed for mileage costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- **Travel accommodations:** Employees who are required to travel and stay overnight as part of fulfilling their job duties to the district shall be reimbursed for costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- **Alcohol:** Alcohol is a personal expense and is never allowable for purchase or reimbursement using public funds.
- **Food/Refreshments:** Food and refreshments are typically a personal expense. Meetings spanning meal times should be avoided when possible. When a district meeting is required to take place spanning a customary meal time, the superintendent or designee shall determine whether food and/or refreshment will be provided to employees whose presence is required during the meeting. The cost of food and refreshment for employees shall be reasonable, and when possible, a separate itemized receipt for each employee is required. If an itemized receipt is not available, approval is required by the school business official prior to reimbursement. In all cases, the names and number of employees shall be noted on the receipt.
- **Apparel/Personal Items:** To allow administration to provide staff t-shirts up to \$15 each one time every two years to promote a sense of community within the building and for students to identify staff members for safety reasons.
- **Gifts:** Gift cards or gifts given to individuals are personal expenses and public funds should not be used (except for recognition/staff retirement, listed below) for these purposes. Voluntary collections from staff would be an acceptable way of purchasing gifts.
- **Retirement and Recognition Gifts:** Recognizing an employee or volunteer's years of dedication to educating the community and commitment to the district serves a public purpose by honoring individuals with a token gift, or honorarium, in recognition of their service. The same is true for individual awards, mementos, or items purchased in recognition of employee service to the district. These purchases may use public funds, provided the expenditures are modest and approved by the superintendent.
- **Honoraria:** District employees may at times receive an honorarium from an outside source as compensation for the employee's time devoted to preparing and delivering a presentation within the scope of their professional field. Honorariums may only be accepted by employees when the employee has used their personal time outside of their work for the district to prepare and deliver the presentation. If the employee uses district time or resources to prepare or deliver a presentation, any honorarium shall be given to the district.
- **Break Room Supplies:** The purchase of perishable or disposable supplies for employee break rooms is primarily designed for individual consumption and is a personal expense. This includes items such as coffee, coffee filters, plates, cups, spoons, napkins, etc.