

Town of Enchanted Oaks

Outline – Comprehensive Policies and Procedures Manual

Proposed Sections/Topics

1. Introduction
 - a. Purpose of Manual
 - b. Definition of a General Law, Type B City
 - c. Definition of the Mayor/Council form of Government
2. Town Governance
 - a. Elections
 - b. Meetings
 1. Meeting Schedule
 2. Agenda setting
 - c. Tools: Ordinances, Resolutions, Policies and Procedures, Minute Actions
 - d. Ethics
3. Employment and Human Resources
 - a. Job Descriptions & Contracts
 - b. Benefits and Leaves
 - c. Working environment
 - d. Performance management
4. Finance and Accounting
 - a. Revenue and receipts
 - b. Purchasing, expenses, and disbursements
 - c. Accepting Donations
 - d. Budgeting
 - e. Cash
 - f. Investments
 - g. Accounts Receivable
 - h. Other Assets (Prepays and deferred Expenses)
 - i. Fixed (Capital) Assets
 - j. Current liabilities
 - k. Designated Funds
 - l. Retained Earnings
 - m. Financial reporting
5. Infrastructure, Services and Facilities Management
 - a. Town Hall
 - b. Waste Management
 - c. Pool
 - d. Roads and Drainage
 - e. Parks and Boat Ramps

6. Residential Construction
 - a. Permits
 - b. Inspections
 - c. Board of Adjustment
7. Emergency Management
8. Police Department
 - a. Reference Separate Manual
9. County Services
10. Records Retention
11. Policies and Procedures Manual – Updates

For examples, two policy sections follow...

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Sec. 2.c. Tools: Ordinances, Resolutions, Policies and Procedures, Minute Actions

<u>Tool</u>	<u>Definition/Use</u>	<u>Purpose</u>	<u>Effect</u>	<u>Change</u>	<u>Notice</u>	<u>Examples</u>
Ordinance	A city law enacted by Town Council. Used for matters that create legal rights and duties or regulate conduct	Regulate activities Or Define legal rights and duties Or Prohibit criminal acts	Immediate Legally binding Enforceable	Can be amended or repealed only by another ordinance	Requires public notice, hearings, quorum of town council to pass	Zoning codes
Resolution	Formal statement of the council's opinion or will or intent. Use for temporary, procedural or policy statements.	Document policy positions, direct operating actions, adopt procedural rules, or manage personnel.	Immediate	Changed by only by another resolution	None (exception- certain PD matters)	Nonbinding or procedural matters
Policy	Guidance document that defines the council's preferred course of action. It is not law.	Provide direction for decision-making, staff action or program implementation.	Informal, not enforceable in court	Policies can be updated by staff or committee as defined in the policy. More formal updates are required if tied to state legislation or town ordinance	None	Human resource, procurement policies
Minute Action	Record-keeping or procedural motion made at a council meeting to document decisions.	Authorizing temporary or specific actions. Does not create a new, permanent policy or authority.	Informal	N/A. Only used for temporary nonpermanent purposes.	Record in minutes for documentation:	Approve consent agenda. Approve a special event for a single day. Authorize a temporary change in operations. Direct staff to perform a onetime task

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Sec. 4.c. Accepting Donations

Policy Goal: To ensure that the town accepts donations and gifts in a responsible, transparent, and accountable manner.

Governing Statutes: TLGC 332.006. Applies to donations to general law cities, specifically related to public recreation facilities and programs. Application has been broadened by legal interpretation.

Governing/related Ordinance: None

Other Policy or Manual: None

Definitions:

Donation: Any money or property, real or personal, that is gifted or bequeathed to the Town of Enchanted Oaks

Donation program: A plan documented by the Town of Enchanted Oaks to accumulate multiple donations for a specific public purpose.

General:

A donation or donation program will be authorized and accepted by town council only if:

- It is for a legitimate, specifically defined **public purpose**.
- The purpose and expected benefits have been documented in the authorization request.
- The town will retain control over the donation and related expenditures to ensure the public purpose is met.
- The council formally accepts the donation and that action is recorded in an open meeting.

Preparing the Authorization Request:

Each donation or donation program will be evaluated prior to requesting council approval as follows:

1. Prepare documentation demonstrating that it will support the town's best interest and will be used for a specific public purpose.
2. Determine and document the total donation amount required for a donation program.
3. Identify and document all new costs, expenses and obligations that may arise, whether immediate or deferred, that will not be covered by the donation or donation program. These costs will include new one-time or on-going general maintenance expenses.

4. Identify and document all new incremental maintenance tasks, administrative efforts, or compliance efforts that will be introduced by the new asset or donation-funded program.
5. Confirm that no special treatment in the town's procurement and purchasing process will occur as a result of the donation.

Authorizing/Accepting the Donation

Only the town council may accept donations or authorize donation programs. In doing so, the council expressly approves all incremental costs and tasks that will be required of the town, as defined in the authorization request.

The town has no obligation to accept any proposed donation.

The town shall comply with all applicable laws and regulations of the Internal Revenue Service regarding the acceptance of donations. However, the town does not provide legal, accounting, tax or other such advice to donors. Each donor is ultimately responsible for ensuring the donor's proposed donation meets and furthers the donor's charitable, financial, and estate planning goals.

Receiving the Donation

Upon town's acceptance and receipt of a donation, it becomes the property of the town and will be recorded in the town's books and records. Cash will be recorded and deposited in the town's "Cash-Donations" account and as Contribution Income. Non-cash donations will be recorded at FMV as Contribution Income and as an asset(s).

Records of donor names and amounts will be maintained consistently with IRS guidelines, to issue the required written donations acknowledgments, and to allow for donor reimbursement, should a donation program's minimum requirement not be achieved.

Records of all donation program disbursements will be maintained to document that donations were used for the program's stated public purpose.

Open:

De minimus? Under \$500,00 and no continuing maintenance \$ or tasks required - any council member can approve?