

# Juvenile Welfare Board Policies

| <b>Authority References</b>                                    |        |
|----------------------------------------------------------------|--------|
| <b>Juvenile Welfare Board</b>                                  |        |
| Juvenile Welfare Board Act of 1945 (2003-320, Laws of Florida) | Bylaws |

## Florida Statutes

|                                                                                         |                                                                                                                 |
|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| F.S. 104.31 Political activities of state, county, and municipal officers and employees | F.S.112 Public Officers and Employees                                                                           |
| F.S.119 Public Records                                                                  | F.S.163.01Florida Interlocal Cooperation Act of 1969                                                            |
| F.S.189 Uniform Special District Accountability Act                                     | F.S. 200 – Determination of Millage                                                                             |
| F.S.218 Financial Matters Pertaining to Political Subdivisions                          | F.S. 257.36 – Public Libraries and State Archives - Records and Information                                     |
| F.S.274 Tangible Personal Property Owned by Local Governments                           | F.S. 280 Security for Public Deposits                                                                           |
| F.S. 286 Public Business: Miscellaneous Provisions                                      | F.S. 287.133 – Public entity crime; denial or revocation of the right to transact business with public entities |
| F.S. 287.135 – Prohibition against contracting with scrutinized companies               | F.S.435 Employment Screening                                                                                    |
| F.S. 448.095 – Employment Eligibility/                                                  |                                                                                                                 |

## Other Authority References

|                                                       |                                                                                        |
|-------------------------------------------------------|----------------------------------------------------------------------------------------|
| Securities and Exchange Commission (SEC) Rule 15C3-1  | Federal Investment Company Act of 1940 and operate in accordance with 17C.F.R.270.2a-7 |
| Internal Revenue Service (IRS) standard mileage rates |                                                                                        |

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## Definitions

**Administrative Cost** – Expense incurred in controlling and directing an organization, but not directly identifiable with program services. Salaries of senior executives and costs of general services (such as accounting) fall under this heading. Administrative costs are related to the organization as a whole, as opposed to expenses related to individual program services.

**Administrative Services Organization (ASO)** – An organization that provides fiscal services and limited benefit administration for JWB funded agencies to meet their administrative needs.

**Adopted Budget** – The financial plan for the fiscal year beginning October 1, required by law to be approved by the Board at the second of two public hearings.

**Advance** – Agreed upon payment by JWB to agency prior to the actual receipt and delivery of the contracted goods or services. Payments may be for a stated amount or for a percentage of JWB's program allocation.

**Appropriation** – The legal authorization to make expenditures for specific purposes within the amount authorized by the JWB budget.

**Assigned Fund Balance** – Amounts that are constrained by JWB's intent to be used for specific purposes but are neither restricted nor committed. Assigning fund balance is expressed by JWB Board or the Chief Executive Officer as established in the Board's Policy.

**Board** – The governing body of JWB consisting of the members as set forth in Juvenile Welfare Board Act of 1945, 200-320, Laws of Florida.

**Committed Fund Balance** – consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action.

**Compliance** – To meet or conform to the obligations stated within the JWB contract.

**Conflict of Interest** – Any situation in which an individual or entity is in a position to exploit a professional or official capacity in some way for their personal benefit.

**Cooperative Purchasing** – Cooperative or “piggyback” purchasing is the combining of requirements of two or more private or political entities in order to obtain the benefits of volume purchases or reduction in administrative expenses.

**Corrective Action Plan** – A plan that identifies specific strategies and actions to resolve serious program or administrative concerns or areas of contract non-compliance within an agency within a specified time period. Typically, a Corrective Action Plan will be implemented if objectives are not met during the Performance Improvement Plan.

**Direct Service** – Services provided directly to a specific participant, collateral contacts on behalf of a participant, or services negotiated from other sources for a specific participant.

**Emergency/Time Sensitive Requests** - Funding requests based upon unforeseen or exigent needs.

**Fiscal Year** – The 12-month financial period that begins October 1 and ends September 30 of the following calendar year.

**Fixed Rate** – Payments that will remain constant over the term of a contract.

**Florida Statutes (F.S.)** – A permanent collection of state laws organized by subject area into a code made up of titles, chapters, parts, and sections. The Florida Statutes are updated annually by laws that create, amend, transfer, or repeal statutory material.

**Fund** – An accounting entity with a complete set of self-balancing accounts established to account for finances of a specific function or activity.

**Fund Balance** – Designations of General Fund balances that represent tentative plans for future use of financial resources. Fund Balances are reported in five components – non-spendable, restricted, committed, assigned and unassigned.

**General Fund** – The general operating fund of JWB and is used to account for all its financial resources and operating activities.

**Invitation to Bid (ITB)** – A written competitive solicitation used when the scope of work or specifications are precise, and price is the only factor used to evaluate responsive and responsible bids. The terms and price of a bid cannot be negotiated, and the lowest price bid must be selected.

**Invitation to Negotiate (ITN)** – A written competitive solicitation used to determine the best method for achieving a specific goal or solving a particular problem and identifies one or more responsive vendors who may be negotiated with in order to receive the best value. After negotiations are conducted, the contract is awarded to the responsible and responsive vendor that is determined will provide the best value to JWB, based on the selection criteria.

**JWB Executive Team** – The Executive Team consists of the Chief Executive Officer (CEO), Chief Financial Officer (CFO), Chief Operations Officer (COO), Chief Information Officer (CIO), and Chief Public Awareness Officer (CPAO).

**Lapse** – Unspent funds remaining from a budgeted amount.

**Local Government Surplus Funds Trust Fund** – The pooled investment fund created by F.S.218.405

**Non-spendable Fund Balance** - includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually bound.

**Performance Improvement Plan (PIP)** - A Performance Improvement Plan (PIP) is a plan that identifies specific strategies and actions to resolve serious program or administrative concerns or

areas of contract non-compliance within an agency within a specified time period. Typically, a PIP is a precursor to a Corrective Action Plan but not required.

**Policy** – A definite course of action adopted by the Board after a review of information and directed at the realization of goals.

**Protest** – A complaint about an action or decision by JWB regarding the bidding process that a bidder submits with the intention of obtaining remedial action. Not to be confused with “dispute”, which refers to a protest of a contract decision by JWB, not a bidding decision. Protests predominately cover decisions of JWB dealing with the procurement process, the solicitation requirements, and the award of the contract.

**Public Record** – All documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of JWB official business (F.S.119).

**Reimbursement** – Payment for incurred costs which are allowable and allocable under the terms of the contract and applicable laws and regulations.

**Request for Applications (RFA)** – A written competitive solicitation that provides a broad opportunity for JWB to receive need assessments and innovative solutions from the provider community that are aligned with JWB’s Strategic Results Areas and are evaluated based on the criteria included in the RFA. An RFA does not include a detailed scope of work. All terms can be negotiated, including price, prior to contract award.

**Request for Proposal (RFP)** – A written competitive solicitation used when the purposes and uses for which the commodity, group of commodities, or contractual service being sought can be specifically defined and the necessary deliverables are identified. Criteria that will be used for evaluation of proposals shall include factors other than price, such as experience and qualifications that are critical to obtain the best overall value for commodities, group of commodities, or services specified in the scope of work. All terms can be negotiated, including price, prior to contract award.

**Request for Qualifications (RFQ)** – An RFQ is a longer procurement process, as it is typically the first part of a two-part written competitive solicitation. An RFQ is a qualification-based selection, used for highly complex projects, to identify the highest qualified firm(s), according to the evaluation criteria, for a specific scope of work. Unlike a bid or RFP, the level of detail provided in the scope of work is not prescriptive. Instead, it provides a set of guidelines or expectations of the entity that will ultimately perform the services.

**Resolution** – A formal written statement that is adopted by the Board. Rules as specified in the Bylaws regarding what number of votes the resolution must have to be adopted may differ from the number of votes required to pass a motion.

**Responsible Bidder** – A bidder that has the capability, financial capacity, and integrity to perform the contract.

**Responsive Bid** – A bid that addresses and commits the bidder to all of the material terms of the invitation to bid's requirements.

**Restricted Fund Balance** - consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law.

**Special Conditions** – Specific requirements in a contract which modify or waive the General Conditions of the contract or dictate additional performance by a program other than those generally required in all like contracts.

**Strategic Results Areas** - Board-approved JWB Strategic Plan goals that incorporate overall desired outcome(s) and underlying outcome oriented strategic actions, programs or collaborations.

**Truth in Millage (TRIM)** – establishes the statutory requirements that all Florida taxing authorities levying a millage must follow, including notices and budget hearing requirements.

**Unassigned Fund Balance** – Amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

**Vendor** – Any person or company that sells goods or services to another person or company.

## **Section I: General Administration**

### **I-1. Applicable Laws, Regulations, and Policies**

The Board shall conduct its affairs in keeping with the JWB Special Act, the Bylaws, the Board's Strategic Plan, these Board Policies, and all applicable laws, rules, and regulations.

The Board and its members are governed by Florida Statutes, including but not limited to: F.S.112 Public Officers and Employees, F.S.189 Uniform Special District Accountability, F.S. 119 Public Records, Public Business, Miscellaneous Provisions, F.S 104.31 Political activities of state, county, and municipal officers and employees, and all other laws applicable to the Board and its members.

### **I-2. Conflict of Interest and Abstentions**

In accordance with F.S.112.3143, Board members and members of any advisory body to the Board must abstain from voting on a matter in which he or she has a conflict of interest, and he or she must disclose the nature of the conflict. Furthermore, he or she may not attempt to influence a decision of a matter in which they have a conflict of interest prior to disclosing the nature of the conflict. In either case, he or she must delineate such conflict on the Florida Commission on Ethics Form 8B, Memorandum of Voting Conflict for County, Municipal, and other Local Public Officers, which is filed with the Board Secretary and shall be incorporated in the minutes of the appropriate Board or advisory body meeting. However, provided it does not violate conflict of interest laws, a member may vote on such a funding issue if it is a part of a general appropriation addressing multiple programs. In such cases, the member will announce his or her affiliation with the entity affected.

JWB's legal counsel is available to Board members and advisory members to counsel them on conflict of interest protocol, procedures, and interpretation.

### **I-3. Financial Disclosure**

In accordance with F.S.112, appointed Board members, the Chief Executive Officer and the Chief Financial Officer, and others as required by law must annually file Form 1, the Statement of Financial Interest, and within 60 days of departure, must file Form 1F, the Final Statement of Financial Interest with the Pinellas County Supervisor of Elections.

Ex-Officio Board members are required to annually file the financial disclosure form specific to their elective office and upon departure may be required to submit final financial disclosure forms.

### **I-4. Political Activity**

Board members are governed by F.S.112.313 and F.S.104.31, as amended with regard to political activity. If an appointed member intends to become a candidate for elective office, the appointed member must request and secure an interpretation by the Florida Office of the Attorney General or Florida Commission on Ethics as appropriate, regarding their eligibility to 1) run and serve as a Board member during the campaign; and 2) an interpretation on eligibility to remain on the JWB Board, if elected to the office.

The interpretation will be brought to the Board by the appointed member, at a regularly scheduled Board meeting, prior to submitting candidate qualification papers. The Board's discussion of the matter will become part of the JWB Board Minutes.

#### **I-5. Meeting Notice and Open Meetings**

Board notice and open meetings policies comply with F.S.189 and F.S.286 which include, but are not limited to:

- a. Informing the public of JWB regular Board meetings, special Board meetings, and committee meetings;
- b. Holding meetings in a publicly accessible building in Pinellas County; and
- c. Allowing the public to speak on any item prior to the Board taking action.

#### **I-6. Records Management**

In accordance with F.S.257.36(5), JWB maintains an organization-wide records management program that maintains, protects, retains, and disposes of records in accordance with statutory compliance, operational needs, fiscal and legal requirements, and historical or reference purposes.

#### **I-7. Public Records Request**

In accordance with F.S.119, any item that meets the definition of a Public Record will be retained in accordance with the records retention schedule required by law, and upon request, made available to the public unless the information is confidential or exempt from disclosure.

#### **I-8. Line of Authority**

There will be complete separation between the policy-making activities of the Board and the administration of the agency. The Board will adopt policies that govern the agency and hold the Chief Executive Officer responsible for all aspects of JWB operations. This authority includes the execution of contracts, agreements, and budgeted allocations for services approved through specific Board action. The Chief Executive Officer is responsible to provide the Board with adequate and timely background and supporting information regarding agenda items, the operation of the agency, and new matters that may affect the operation of the agency.

The Board will make all requests for services from staff through the Chief Executive Officer. Individual Board members should not give directions to the staff. Individual Board members who need additional information from the staff will make such requests through the Chief Executive Officer.

#### **I-9. Attendance**

In order to conduct regular Board meetings a quorum in person is required. The majority of all current Board members will constitute a quorum for the purpose of conducting regular official business. A majority vote of the members present, unless otherwise required by law or bylaws, is required for Board action. The JWB regular board meetings are typically held the third Thursday of each month. The Board approves the full year of meetings in September, prior to the start of the new fiscal year. If known, Board members should identify any dates that present a schedule conflict. After the regular board meeting schedule is approved, Board members should inform the JWB Chief Executive Officer or the Executive Assistant/Clerk of the Board, as soon as possible, if they will be unable to attend a future Board meeting.

Provided this provision is not violative of law, upon a determination of extraordinary circumstances made by the Board in its reasonable discretion as to why the Board member cannot be present at a meeting and provided a quorum in person exists, the Board member absent due to extraordinary

circumstances may participate electronically in a Board meeting and vote. Board members who are absent but not because of extraordinary circumstances may listen in to the meeting via telephone or other electronic means but may not participate.

Board members who are unable to attend a scheduled meeting, but wish to make their positions known on a specific agenda item, or have a question regarding an item, should contact the Chief Executive Officer regarding the matter and submit in advance of the meeting, written statements addressing their positions on specific agenda items.

## **Section II: General Operations**

### **II-1. Staff Affiliation with Other Agencies**

No member of the JWB staff will serve as a Board member of any agency funded by JWB. Staff may serve as non-voting and unpaid consultants to such agencies with the approval of the JWB Chief Executive Officer for the purpose of providing technical assistance. Staff serving on governing bodies of agencies which make application for JWB funding will take a leave of absence from the governing body of the agency until a decision is made regarding the application. If funding is approved, the staff member concerned must resign membership of the governing authority. No staff member will accept any compensation or benefit from an agency funded by JWB.

### **II-2. Endorsements**

The JWB Chief Executive Officer or his/her designee shall have the authority to issue endorsements or letters of support to agencies or individuals that are in alignment with the focus and priorities of the Board.

## **Section III: Program Funding**

### **III-1. Purpose**

Funds shall be allocated in accordance with the intent of the Juvenile Welfare Board of Pinellas County Special Act, Chapter 23, 483, Special Act of 1945, as amended and codified as 2003- 320, Laws of Florida.

The Board, thereby created, has the powers and duties to provide, maintain, manage, and allocate funds to agencies providing services that are operated for the benefit of Pinellas County children and families as determined or directed by the Board in accordance with the Strategic Plan and Adopted Budget.

### **III-2. Funding Process**

JWB funds programs through its Adopted Budget, subject to the Truth in Millage (TRIM) process and adherence to JWB's funding policies. Generally, JWB awards new funding through competitive solicitations. JWB may consider out-of-cycle funding for Emergency/Time Sensitive Requests..

Funding may be reduced or terminated based on changes in JWB priorities, a reduction in revenues, when program monitoring reveals a compliance infraction or poor performance, or other reasons as determined by the Chief Executive Officer.

### **III-3. Eligible Recipients**

In order to qualify as a recipient of JWB programmatic funds, an agency must:

- a. Provide services that align with JWB's Strategic Plan and Strategic Results Areas
- b. Serve children below the age of 18, or beyond as applicable in state and federal law, and their families residing in Pinellas County
- c. Target programs to at-risk youth and families or to strengthen neighborhoods and communities
- d. Provide for adequate protection of youth and must comply with all applicable laws and implementation of regulations, including, but not limited to F.S. 435. All program staff and agency staff (including employees, independent contractors, and staff of subcontractors), volunteers, and those who may have access to youth participants supported through JWB funding are required to undergo and pass a national Level 2 background screening that complies with Level 2 standards set forth in F.S. 435.04. Exceptions may be made for licensed/regulated professionals who, at a minimum, meet similar screening criteria as demonstrated through professional/license regulation.
- e. Demonstrate organizational capacity and prior outcome attainment through evidence-based programs, to include emerging or promising practices
- f. Meet the highest professional standards established through its specific field. Agencies are encouraged to provide certification of current accreditation by a recognized national accrediting body appropriate to the programming funded by JWB. Examples of recognized accrediting bodies include COA-Council on Accreditation, CARF-Commission on Accreditation of Rehabilitation Facilities, JCAHO-Joint Commission on Accreditation of Healthcare Organizations, NAEYC-National Association of Young Children, CQL-Council on Quality & Leadership, or FPEDV (Florida Partnership to End Domestic Violence).
- g. Demonstrate financial stability, as determined by JWB's Chief Financial Officer or designee.
- h. Dedicate fees or other revenues earned through the operation of a funded program exclusively to that program.
- i. Engage an audit firm which follows appropriate Audit Standards to include applicable Government, Non-Profit or General Auditing Standards when conducting the financial audit and shows evidence of a peer review report completed every three years, if applicable.
- j. Maintain participant records and have them available for JWB inspection for five years after termination of services
- k. Provide evidence of training new board members or key executives (if a Board is not in place) by an external trainer within twelve months of joining the board.
  - Training must consist of the following topics: non-profit governance, fiduciary risks, and liabilities.
  - Documentation of this training shall include an outline of topics covered, the Board members in attendance and who provided the training. Providers that are governmental entities, higher education institutions, and hospitals are exempt from this policy. Funded agencies must NOT:
    - a. Operate under the exclusive jurisdiction of the public school system, pursuant to JWB's Special Act, 2003-320
    - b. Give preference to participants who are easier to serve or less costly to serve. This includes recruitment and outreach
    - c. Unfairly steer or direct internal or external referrals
    - d. Make or accept payment or other non-monetary consideration in exchange for referrals

- e. Use JWB funds to preferentially treat community partners, advisory group members, volunteers, personnel, or consultants.

#### **III-4. In-Eligible Expenses**

JWB will not consider funding for the following:

- a. Recreation programs that do not have a clear youth development component
- b. Direct medical services, unless as a catalyst for matching funds as a demonstrated project, or as an integrated element of a program that encourages positive development of children, youth and families
- c. Services or programs requiring worship or religious instructional activities as a condition of participation
- d. Retirement of debt (exceptions may be made for Family Services Initiative incidentals)
- e. Expenses incurred in a closed JWB fiscal year
- f. Contributions to or on behalf of any political party or candidate
- g. Charitable contributions
- h. Costs associated with a funded agency's legal settlement
- i. Personal expenses of Board members, staff, or volunteers
- j. Administrative costs in excess of the Board adopted percentage of the JWB program allocation as referenced in the JWB Funding Policies and Procedures for Funded Programs document
- k. Expenses associated with fundraising
- l. Costs not actually incurred or that are insufficiently documented
- m. Acquisition of real property
- n. Expenses not approved through the budget or budget amendment process
- o. Florida sales tax (exceptions may be made for "for-profit" entities)
- p. Gratuity greater than 18%
- q. Travel mileage that exceeds the federal rate
- r. Stipends gift cards, gas cards, or staff/volunteer incentives, unless approved by JWB's Chief Executive Officer
- s. Late fees, finance charges, and interest (exceptions may be made for Family Services Initiative incidentals)
- t. Food and refreshments for events, meetings, retreats, or trainings that do not include program participants
- u. Depreciation
- v. Capital other than awarded by the competitive capital process, or approved by JWB's Chief Executive Officer
- w. Expenses budgeted to be paid for by other available sources of revenue
- x. Salary adjustments provided without adequate supporting documentation (e.g., appropriate authorized form, board meeting minutes, etc.)

#### **III-5. Direct Administration of Programs**

It is not the primary function of JWB to directly administer programs, therefore program administration or operational efforts will be limited to the following circumstances:

- a. Temporary operation in order to maintain continuity of services when an agency is no longer able to do so. Transfer of program operations to an appropriate service provider will occur as soon as practical.
- b. Short term demonstration projects or research efforts

- c. Advocacy activities that promote efficiencies, accountability, and improvements to systems of service.

## **Section III-A: Program Funding - For Profit Entities**

### **III-A.1. Intent and Applicability**

It is the intent of this section that For Profit Entities follow the same requirements, standards, and expectations established under Section III. However, JWB recognizes that certain operational or structural differences inherent to for-profit entities may require exceptions. However, the Chief Executive Officer (CEO) may exempt For Profit entities from the specific provisions outlined below.

### **III-A.2. Eligible Recipients**

- a. Demonstrate financial stability, as determined by JWB's Chief Financial Officer or designee.
- b. Dedicate fees or other revenues earned through the operation of a funded program exclusively to that program.
- c. Engage an audit firm which follows appropriate Audit Standards to include applicable Government, General Auditing Standards when conducting the financial audit and show evidence of a peer review report completed every three years, if applicable.
- d. Provide evidence of training new board members or key executives (if a Board is not in place) by an external trainer within twelve months of joining the board.
  - Training must consist of the following topics: for-profit entity governance, fiduciary risks, and liabilities.
  - Documentation of this training shall include an outline of topics covered, the Board members or key executives in attendance and who provided the training.

### **III-A.3. In-Eligible Expenses**

- a. Florida sales tax.

## **Section IV: JWB Funded Program Monitoring**

JWB conducts program and financial monitoring activities to review funded programs.

### **IV-1. Program and Financial Monitoring Activities**

Program and financial monitoring activities strive for excellence by monitoring the delivery of program and financial capabilities to achieve quality of services to children and families. It is designed to strengthen administrative and service delivery capabilities. JWB employs the following process to assess organizational and program effectiveness:

- a. Conduct ongoing program monitoring activities that are progressive, uniquely tailored to the program's services and responsive to concerns or current service delivery challenges
- b. Review documentation of general and special contract conditions
- c. Review program operations for adherence to an approved program methodology
- d. Review financial and personnel documents for verification
- e. Report on contracted performance measures
- f. Submit a report outlining activities and progress to the Board

The JWB Chief Executive Officer may exempt in writing any agency or program from this process. Program monitoring activities may reveal a wide variety of issues at the program or administrative level. Significant concerns are elevated to members of the JWB Executive Team for review and various approaches are developed to address the situation. Most solutions include advanced or intensive technical assistance which can take the form of sharing information and expertise, instruction, skills training, transmission of working knowledge, and consulting services. Solutions may also include the development of a Performance Improvement Plan or Corrective Action Plan. Both types of plans include measurable objectives and time frames to complete those objectives.

The following represents various tiers or approaches to improve the performance of funded agency program(s).

1. Technical assistance is provided as a normal course of business to all JWB funded programs. Advanced or intensive technical assistance may be provided for new programs, programs experiencing growth or expansion or programs undergoing temporary or new challenges. Intensive or advanced technical assistance is utilized to stabilize new or growing operations during an initial period of implementation or growth.
2. When technical assistance is not having the desired outcome or when program or financial monitoring activities result in findings, a Performance Improvement Plan may be developed in consultation with the provider. Technical assistance from JWB continues to be provided as this plan is implemented, though it is expected the provider will become progressively more successful in operations.
3. When the Performance Improvement Plan has not resulted in the desired outcome, a Corrective Action Plan may be developed in consultation with the provider. The provider is responsible to achieve the desired outcomes of the plan. JWB and provider board leadership would be alerted to and receive documentation of all Performance Improvement Plans, Corrective Action Plans, and progress towards completion of Performance Improvement Plans or Corrective Action Plans. Progress, or lack thereof, on a Corrective Action Plan may lead to termination of funding with careful consideration given to the needs of the participants.

The above approaches may or may not be implemented consecutively, based on the nature of the issue(s) involved, but are intended to give the provider every opportunity to improve and to evidence a shared commitment to ensure quality programming.

JWB, in its sole discretion, reserves the right to implement other approaches to improve the performance of funded agency programs or to skip any or all of the above approaches or to proceed immediately to termination of funding in accordance with the applicable contractual terms.

## **Section V: Financial**

### **V-1. Purpose**

These financial management policies have been designed to ensure the financial stability of JWB, and designed to provide guidance for the development and administration of the annual operating and capital budget. These financial policies address financial planning, revenue, and expenditures.

### **V-2. Long-Range Planning**

Staff shall develop a long-term financial planning process that forecasts operating and capital

expenditures and revenue for the next five years. The forecast should be regularly monitored and periodically updated.

Physical assets shall be maintained at an acceptable level to minimize future maintenance and replacement costs. Staff shall inventory all physical assets, their condition, life spans, and cost and prepare a long-term replacement schedule for the next five years. The schedule should be regularly monitored and updated annually. The projected cost for asset replacement shall be reflected in the forecast.

### **V-3. Operating Budget**

In accordance with F.S. 189.016(3), JWB shall adopt a budget by resolution each fiscal year. The total amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total of appropriations for expenditures and reserves. At a minimum, the adopted budget must show for the general fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under F.S.218.32(1).

JWB considers the budget balanced when total expenditures are equal to total revenues. Allocations for programs are linked to Board approved Strategic Result Areas.

JWB seeks to maximize the value the public receives through its spending. Accordingly, staff shall conduct reviews of prior year expenditure and revenue estimates to actuals and analyze variances. Staff shall seek expenditure reductions whenever possible through efficiencies, reorganization of services, and through the reduction or elimination of programs, policies, and practices which have outlived their usefulness. Staff shall encourage productivity improvements through training, technology, or other reasonable means.

### **V-4. Budgetary Control and Adjustments**

Budgetary control is established at the program level for Children and Family Program expenditures, and at the administration, and non-administration level for General Government expenditures.

In accordance with F.S. 189.016(6), JWB, may, at any time within a fiscal year or within 60 days following the end of the fiscal year, amend a budget for that year. Budget amendments to the Adopted Budget that do not increase or decrease the total amount of appropriations in a fund require Board approval, if greater than \$50,000.

The Chief Executive Officer or his/her designee is authorized to execute budget amendments to the Adopted Budget that do not increase the total appropriations of the fund, if less than or equal to \$50,000. These amendments are reported to the Board on the monthly Board Financial and Investment Report. A change to the Adopted Budget that increases the Adopted Budget of appropriations in a fund must be adopted by the Board in a resolution.

JWB funded agencies must submit a detailed line item budget for their Board approved program allocation for approval by designated JWB staff.

Appropriations not expended shall lapse at the end of the fiscal year.

## **V-5. Fund Lapse**

Following the completion of JWB's annual audit, staff will monitor lapsed program fund allocations and address subsequent funding level recommendations during the next budget preparation process.

Fund balances anticipated at the end of a fiscal year will be budgeted as the beginning fund balance for that fund for the upcoming fiscal year.

## **V-6. Emergency Response/Emergency Funding and Procurement of Commodities or Services**

JWB staff who are displaced by a disaster and are unable to perform routine or special duties during a period of disaster and disaster recovery will continue to receive their normal compensation for 60 days, provided the Chief Executive Officer concurs with the circumstances contributing to the employee's inability to work. This compensation period may be extended at the discretion of the Board, upon recommendation of the Chief Executive Officer.

JWB Chief Executive Officer is delegated the authority to approve contracts for emergency programmatic funding and contracts for the emergency purchases of commodities or services, when the CEO determines in writing that an immediate danger to the public health, safety, or welfare or other substantial loss to JWB requires emergency action.

Competitive solicitations for the emergency purchase of commodities or services under these circumstances will not be required but the Chief Executive Officer must make a written determination of the necessity of the emergency programmatic funding or emergency purchase of commodities or services. Such an emergency purchase of commodities or services shall be made by obtaining pricing information from at least two (2) prospective vendors, which must be retained in the contract file, unless the Chief Executive Officer determines in writing that the time required to obtain the pricing information will increase the immediate danger to the public health, safety, or welfare or other substantial loss to JWB.

The Chief Executive Officer will report emergency programmatic funding and emergency purchase of commodities or services up to \$50,000.00 to the Board at the next Regular Board meeting on the Board Financial and Investment Report and as an Information Item in the Board Agenda. In the event the emergency programmatic funding or emergency purchase of commodities or services exceeds \$50,000.00, then at the next Regular Board meeting, the Chief Executive Officer will seek ratification as an action item by the Board.

JWB may continue to fund previously approved programs for a period of at least 60 days after Pinellas County Emergency Management has declared a disaster, provided the program agrees to comply with requests from JWB. This period may be extended or shortened at the discretion of the Board upon recommendation of the Chief Executive Officer.

## **V-7. Investment Policy**

### **A. Policy**

The policy of JWB is to invest funds in options which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of JWB and which conform to all state statutes governing the investment of public funds.

## **B. Scope**

This investment policy applies to all funds in excess of those required to meet the current expenditures of JWB. These funds are accounted for in JWB Annual Financial Report.

## **C. Investment Authority**

The Chief Financial Officer or designee is authorized as the Investment Officer of JWB and is responsible for investment of surplus funds in accordance with F.S. 218.415. The Board is responsible for adopting and amending this investment policy. The Chief Financial Officer or designee shall develop and maintain written administrative procedures consistent with these policies for the investment program.

## **D. Prudence**

The standard of prudence to be applied by the Investment Officer shall be the "prudent investor rule", in accordance with the Government Finance Officers Association, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The "prudent investor rule" shall be applied in the context of managing all funds.

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately to the Chief Executive Officer, and that appropriate action is taken to control adverse developments.

## **E. Objectives**

The primary objectives, in priority order, of the Investment Policy are:

**Safety:** Safety of principal is the foremost objective of the investment program. Investments of JWB shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. JWB will diversify its investments by investing funds among a variety of securities offering independent returns and financial institutions.

**Liquidity:** JWB's investment portfolio will remain sufficiently liquid to enable JWB to meet all operating requirements which might be reasonably anticipated.

**Yield:** JWB's investment portfolio shall be designed with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, commensurate with JWB safety and liquidity objectives.

## **F. Ethics and Conflicts of Interest**

The Chief Financial Officer or designee and other authorized personnel shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. These investment officials shall disclose annually, in a written statement to the Chief Executive Officer, any material interests in financial institutions with which they conduct business, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the Board's investment

portfolio. The Chief Financial Officer and other personnel if required by law must comply with F.S. 112, Disclosure of Financial Interests by filing Florida Commission on Ethics Form 1, the Statement of Financial Interest.

#### **G. Authorized Investment Institutions & Dealers**

Contracts shall be obtained only with credit worthy institutions. Public deposits shall only be made in a qualified public depository, as established by the Chief Financial Officer or designee of the State of Florida. Approved security broker/dealers consisting of “primary” dealers or regional dealers are those that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). A review of the financial conditions and registration of qualified financial institutions and broker/dealers will be conducted by the Chief Financial Officer or designee before a contract is created.

#### **H. Authorized and Suitable Investments**

This investment policy is authorized by the JWB Board. Consistent with F.S. 218.415, as amended, the following investments will be permitted by this policy:

- a. The Florida Local Government Surplus Funds Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in F.S.163.01.
- b. U.S. Treasury Obligations. Negotiable direct obligations or obligations the principal and interest of which are unconditionally guaranteed by the U.S. Government. Such securities include, but are not limited to: Treasury bills, notes or bonds, and Treasury Strips.
- c. Interest Bearing Savings Accounts, Demand Deposit Accounts or Time Certificates of Deposit in qualified public depositories as defined in F.S. 280.02
- d. Money Market Funds. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency. The ratings shall be “AAAm” or “AAAg” by Standard & Poor’s. They shall be registered under the Federal Investment Company Act of 1940 and operate in accordance with 17C.F.R.270.2a-7. The share value must equal \$1.00. Underlying securities are obligations of the U.S. Treasury, U. S. Federal Agencies, GSE’s or repurchase agreements with these underlying securities. Investments in Collateralized Mortgage Obligation (CMOs), Real Estate Mortgage Investment Conduit (REMICs) or other derivative securities are prohibited.

#### **I. Maturity & Liquidity Requirements**

Investments of JWB will allow for the day-to-day liquidity needs. Therefore, investments will be made in accordance with anticipated cash need and cash flow requirements. JWB shall limit its maximum maturity to three years unless specific authority is given to exceed that limitation.

#### **J. Portfolio Composition**

The investment portfolio of JWB shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the risk constraints and cash flow characteristics of JWB. For diversification purposes, the guidelines for the maximum allocation of funds are as follows: the local government surplus funds, Trust Fund, or any intergovernmental investment pool as described in Section V-7Ha; 100%; U.S. Treasury Obligations 75%; Interest Bearing Savings Accounts, Demand Deposit Accounts or Time Certificates of Deposit 100%; and Money Market Funds 75%.

**K. Risk & Diversification**

JWB recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Diversification is a way to control risk. The investment management is expected to be prudent and act in a way to minimize default risk. No single investment transaction shall be undertaken that jeopardizes the total capital position of JWB.

Diversification strategies within the established guidelines shall be reviewed and revised periodically, as deemed necessary by the appropriate management staff. The implementation of proposed changes to the strategies shall be presented to the Finance Committee for review and recommendation to the Board. The total investment portfolio will be invested with a minimum of three financial institutions for diversification purposes.

**L. Safekeeping and Custody**

If arrangements are made for the holding of security assets by a third party, the assets or collateral shall be designated as JWB funds. Physical securities will be held by a third-party custodian designated by JWB and evidenced by safekeeping receipts. Such assets shall not be withdrawn by anyone except an authorized JWB staff member. Such transactions between a custodian and an institution involving the sale or purchase of assets by transfer of money shall be made on a "delivery vs. payment" basis.

**M. Bid Requirement**

When purchasing or selling securities, the Chief Financial Officer shall select the security which meets the parameters of this policy, using a competitive bid process when deemed feasible and appropriate. Comparison to current market prices, as indicated by one of the market pricing resources, may also be utilized.

**N. Internal Controls**

The investment policy shall provide for a system of internal controls and operational procedures. the Chief Financial Officer shall establish a system of internal controls which shall be in writing and made a part of JWB's operational procedures. The investment policy shall provide for review of such controls by independent auditors as part of any financial audit periodically required of JWB. The internal controls should be designed to prevent losses of funds which might arise from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of JWB.

**O. Performance Measurement**

The Investment Officer will routinely monitor the investments. The benchmark measurement for performance of investments will be the U.S. Treasury Index comparable in maturity to the average life of the portfolio.

**P. Reporting**

The Chief Financial Officer shall report banking and investment results to the Board on a monthly basis. The monthly investment reports submitted to the Board shall contain sufficient information to evaluate the monthly performance of the investment program.

The Annual Financial Report shall reflect the status of JWB's monetary assets, as required by the Governmental Accounting Standards Board and the State of Florida.

## **Q. Continuing Education**

The Chief Financial Officer and appropriate staff shall annually complete eight hours of continuing education in subjects or courses of study related to investment practices and products.

## **V-8. Record and Inventory of JWB Property**

The Chief Financial Officer or designee will establish by rule, in accordance with F.S.274, the requirements for the recording of property to include equipment, fixtures, and other tangible personal property of non- consumable and nonexpendable nature. This will include the annual review of property for inventory purposes and specific guidelines for the acquisition, supervision, control and disposition of surplus or obsolete property, and documentation of lost or stolen property.

## **V-9. Authorized Expenditures**

Board members receive no salary or other compensation for service; however, members may receive reimbursement for travel and related expenses when the travel is in the interest of JWB, including conferences related to the goals and purpose of JWB. Reimbursement for Board-approved travel for Board members is at the same basis as staff is reimbursed, as outlined by JWB Personnel Policies and JWB Travel Regulations.

When JWB staff are authorized by their respective supervisor to use their privately owned vehicles for travel on official JWB business, they shall be reimbursed at the then effective Internal Revenue Service (IRS) standard mileage rates for computing the deductible costs of operating an automobile for business purposes.

The expenditure of funds is authorized as follows, provided a public purpose is served by the expenditure:

- a. Non-alcoholic refreshments at JWB sponsored community functions
- b. All or a portion of the cost of meals or miscellaneous expenses in connection with JWB sponsored special meetings, strategic planning meetings, educational or training programs, recognitions or award ceremonies, and other similar special events, (not including employee staff meetings or other meetings of a similar type)
- c. Reimbursement of travel, moving, and related expenses in connection with recruitment of employees at the director level or higher, or for professional or technical positions, approved by job classification in advance
- d. Frames, plaques, certificates, trophies, pins, paperweights and other suitable tokens of recognition to acknowledge significant contributions by employees, volunteers, advisory board members, or other individual groups or organizations, provided the cost is below \$100.
- e. Souvenirs and other tokens commemorating and/or promoting programs, events and undertakings of JWB
- f. Other unspecified expenditures approved in advance by the JWB Board similar in nature to the expenditures authorized herein

## **V-10. Revenue Forecasting**

Per F.S.200, ad valorem revenues must be budgeted at not less than 95% of the certified taxable value. JWB monitors actual ad valorem receipts annually and budgets an appropriate percentage, not less than 95%, based upon expected receipts.

## **V-11. Fund Balance**

Designation of general fund balances represents tentative plans for future use of financial resources. In the fund financial statements, fund balances for governmental funds are reported in classifications that comprise the limitations on the funds. The fund balance is reported in five components: non-spendable, restricted, committed, assigned, and unassigned.

JWB shall maintain a prudent fund balance to ensure that it has adequate capability to respond to changing or emerging community needs, unanticipated funding opportunities, the need to stabilize the budget, and natural disasters or emergency situations that threaten to disrupt the orderly delivery of services to Pinellas County children and families.

Non-spendable, restricted, committed, and assigned fund balance amounts shall be in accordance with their stated purposes. Assigned fund balances shall be targeted to be at least three months of operating expenses.

The three-month target is comprised of two months to manage cash inflows and outflows until ad valorem revenue is received and one month to respond to potential unforeseen expenses.

## **Section VI: Purchasing and Contracting**

### **VI-1. Purpose**

The purpose of this section is to provide for the fair and equitable treatment of all individuals or entities involved in public purchasing by JWB, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

### **VI-2. Establishment and appointment of duties, and authority**

The Chief Financial Officer or designee shall have initial primary authority for oversight, interpretation, and application of this purchasing policy, and shall be responsible for the procurement of goods and services in accordance with this policy.

### **VI-3. Best value procurement**

Unless otherwise prohibited by law, in addition to soliciting goods or services based on a lowest responsive, responsible bidder standard, the Chief Financial Officer or designee is authorized to conduct a solicitation based on best value in which value is emphasized over price only and responses are evaluated based upon pre-determined criteria to determine the best value to JWB.

### **VI-4. Lobbying Limitation**

After the issuance of any solicitation, no prospective or actual offerors or their agents, representatives or persons acting at the request of such offerors shall contact, communicate with, or discuss any matter relating to the solicitation with any JWB Board Members, agents, or employees other than the Chief Financial Officer or designee, unless otherwise provided for in the solicitation or otherwise directed by the Chief Financial Officer or designee. This prohibition includes copying such persons on written communications with the Chief Financial Officer or designee, but does not apply to presentations made to evaluation committees or at a Board meeting where the Board is considering approval of a

proposed contract. This lobbying limitation ends upon execution of the final contract or when the solicitation has been cancelled. All formal solicitations shall contain a statement informing persons of this provision.

#### **VI-5. Purchasing**

JWB shall adhere to prudent financial management practices, applicable Board approved policies, and industry best practices for the acquisition of needed goods and services. Unless excluded or exempted by policy or procedure, the following shall apply:

- a. Competition is not required for the purchase of goods and services in which the annual purchase price is \$7,500 or less but is strongly encouraged. Authority to approve and award these purchases is delegated to the respective unit manager, or their designee, subject to execution of agreement by the Chief Executive Officer.
- b. The purchase of goods and services, in which the annual purchase prices are at least \$7,500.01 up to \$15,000 shall require three documented oral requests for quotations or any other generally accepted acquisition method as determined by the Chief Financial Officer or designee to be advantageous. Authority to approve and award these purchases is delegated to the respective department Chief, or their designee, subject to execution of agreement by the Chief Executive Officer. The purchase of goods and services with an annual purchase price of at least \$15,000.01 up to \$75,000 requires soliciting a minimum of three written price quotes, or any other generally accepted acquisition method as determined by the Chief Financial Officer or designee to be advantageous. Authority to approve and award purchases up to \$50,000 is delegated to the Chief Executive Officer or their designee, subject to execution of agreement by the Chief Executive Officer. Authority to approve and award the purchase of goods and services with an annual purchase price in excess of \$50,000 lies solely with the Board.
- c. The purchase of goods and services with an annual purchase price in excess of \$75,000 requires a competitive sealed solicitation or any other generally accepted acquisition method as determined by the Chief Financial Officer or designee to be advantageous. Authority to approve and award these purchases lies solely with the Board.
- d. An exclusion from these policies for sole source purchases may be used for goods or services when it is determined that there is only one practicable and reasonable supplier with the ability or capability to meet the particular requirements of the solicitation. Written documentation must be provided, justifying why there is only one source for the requirements. Award of sole source purchases \$50,000 and below shall be awarded by the Chief Executive Officer or designee. Exercise of authority by the Chief Executive Officer under this provision shall be reported to the Board at the next Regular Board Meeting on the Board Financial and Investment Report and as an Information Item contained in the Board Agenda. Authority to approve and award the purchase of goods and services with an annual purchase price in excess of \$50,000 lies solely with the Board.
- e. An exclusion from these policies for single source purchases may be used for purchases that are directed to one source because of standardization, warranty, or other factors, even though other competitive sources may be available. Award of single source purchases \$50,000 and below shall be awarded by the Chief Executive Officer or designee. Exercise of authority by the Chief Executive Officer under this provision shall be reported to the Board at the next Regular Board Meeting on the Board Financial and Investment Report and as an Information Item contained in the Board Agenda. Authority to approve and award the purchase of goods and services with an annual purchase price in excess of \$50,000 lies solely with the Board.

- f. A purchasing policy waiver may be authorized in very limited circumstances, when an unusual or unique situation exists that makes the application of the Purchasing Policies contrary to the public interest. Any application of this waiver shall be made with such competition as is practicable under the circumstances. Written documentation must be provided, clearly stating the advantages of waiving the purchasing policies. Such advantages may be based upon, but not limited to, uniqueness, vendor qualifications, and timeliness of the purchase. Approval of purchasing policy waivers for \$50,000 and below shall be awarded by the Chief Executive Officer or designee. Exercise of authority by the Chief Executive Officer under this provision shall be reported to the Board at the next Regular Board Meeting on the Board Financial and Investment Report and as an Information Item contained in the Board Agenda. Authority to approve and award the purchase of goods and services with an annual purchase price in excess of \$50,000 lies solely with the Board.
- g. JWB may participate in or administer a cooperative purchasing agreement for the procurement of any goods or services with one or more public procurement units. Such cooperative purchasing may include, but is not limited to, joint or multiparty contracts between public procurement units and open-ended state or federal procurement unit contracts which are made available to local procurement units. All cooperative purchasing shall be through contracts that are awarded through full and open competition by a public sector entity. The Chief Executive Officer has authority to approve the use of cooperative purchases (including myFloridamarketplace.com). Award of purchases utilizing a cooperative purchasing agreement shall be in accordance with policy.
- h. Notwithstanding any other provisions of this section, the Chief Executive Officer may make emergency purchases of commodities or services in accordance with Section V-6 “Emergency Response/Emergency Funding and Procurement of Commodities or Services.” II.
- i. JWB’s administrative contracts in excess of \$50,000 will be reviewed at least every five years. Recommendations for continuation funding, restructuring, and re-bidding or contract termination will be brought before the Chief Executive Officer for approval.
- j. Cancellation of a Competitive Solicitation. At any time, the Chief Executive Officer may postpone or cancel a competitive solicitation in its entirety, and any or all responses may be rejected in whole, or in part, as may be specified in the solicitation, when it is in the best interest of JWB. The reasons therefore shall be recorded.
- k. Exclusions  
The following items are excluded from the requirements for acquisition through a competitive process. All other applicable policies apply.
  - i. Catering Services: For events focused on education, public awareness, or community engagement.
  - ii. Grants and gifts: purchases made with the proceeds from any grant, gift, bequest, or donation to the extent the application of this chapter would conflict with the requirements, conditions, or limitations attached to the grant, gift, bequest, or donation.
  - iii. Insurance policies: Insurance policies to protect the property and other interests of JWB.
  - iv. Lease of real property: acquisition of real property by lease or license unless the Board determines to acquire such interest by a competitive solicitation.
  - v. Legal services: retaining services of law firms or other outside counsel for any reason, nor to expert witnesses, appraisal services, trial consultants or similar persons or firms deemed by the attorney as necessary to address legal needs. Such firms or persons shall be selected by the JWB attorney or designee.

- vi. Self-insurance fund: Funds expended pursuant to the self-insurance to obtain goods and services which may be required to implement the self-insurance program.
- vii. Speakers and Trainers: When speakers possess unique expertise, experience, or insights and their knowledge is essential for an event or training.
- viii. Temporary Staffing Services for Specialized Skills: When specialized skills are required for specific short-term project-based needs.

1. Exemptions

Certain items have set fees under a contractual agreement or have special controls already in place which do not precipitate the need for added control of a competitive solicitation. These exempted items are as follows:

- i. Advertising: Authorized amounts paid to newspapers or other media for legal notices, public announcements, or classified personnel advertisements. To include the advertising for programs and related events.
- ii. Court Costs and Litigation Fees for cases in which JWB is a party.
- iii. Education Courses: Authorized amounts paid to educational institutions, associations or firms for course fees approved by JWB which also includes tuition reimbursements paid to employees in accordance with JWB policy.
- iv. Government Payments: Authorized and budgeted fees paid to other governmental entities.
- v. Licenses: Authorized amounts paid to employees as reimbursement or to regulatory agencies for professional competency, or occupational licenses and auto tag fees for vehicles in accordance with JWB policy.
- vi. Membership Fees: Authorized amounts paid to professional organizations which provide a benefit to operations.
- vii. Petty Cash: Establishment and replenishments.
- viii. Postage: Authorized amounts paid for postage for operations.
- ix. Real Estate Closings: Authorized amounts paid to sellers and other parties affiliated with the closing pursuant to a contract approved by JWB.
- x. Registration Fees: Authorized amounts paid for conferences, workshops, and seminars of benefit to JWB operations.
- xi. Renewals of contracts for the software licenses and on-going maintenance and support for existing software platforms and cloud-based applications.
- xii. Subscriptions: Authorized fees paid for newspapers, periodicals or trade journals required for operations.
- xiii. Utility Payments: Authorized amounts paid for utilities such as electric, water, sewer, heating gas, garbage/trash/waste collections, and dump fees.

**VI-6. Protest Procedure**

- a. *Posting.* JWB shall publicly post a notice of intent to award on JWB's website within two full business days after the JWB Board award decision has been made.
- b. *Bid/Proposal Protests.* Any actual or prospective bidder or proposer, who is allegedly aggrieved in connection with the potential or pending award of a contract resulting from a formal solicitation may file a protest with the Chief Financial Officer in accordance with the requirements below.

A formal written protest must be filed after the protesting party knew or should have known of the basis for the protest and no later than 5:00 PM, on the fifth business day after the notice

of intent to award has been posted. The formal written protest shall:

- i. Identify the protesting party.
  - ii. The solicitation involved.
  - iii. Include a clear statement of the grounds on which the protest is based.
  - iv. Refer to the statutes, laws, applicable section(s) of the solicitation or Board policy ,or other legal authorities which the protesting party deems applicable to such grounds.
  - v. Specifically request the relief to which the protesting party deems itself entitled by application of such authorities to such grounds.
  - vi. The protest shall not include challenges to the solicitation requirements, chosen procurement method, the evaluation criteria, the relative weight of the evaluation criteria, composition of the evaluation committee, or the formula specified for assigning points to the evaluation criteria in its protest.
- c. A formal written protest is considered filed when the JWB Chief Financial Officer receives it. Accordingly, a protest is not timely filed unless it is received within the time specified above. Failure to file a formal written protest within the time period specified shall constitute a waiver of the right to protest and result in relinquishment of all rights to protest by the actual or prospective applicant.
- d. *Sole Remedy.* These procedures shall be the sole remedy for challenging an award.
- e. *Authority to Resolve.* The Chief Financial Officer or designee shall resolve the protest, and shall render a written decision to the protesting party no later than 5:00 PM on the fifth business day after the filing of the protest.
- f. *Review of Chief Financial Officer's Decision.*
- i. The protesting party may request a review of the Chief Financial Officer's decision by delivering a written request for review of the decision to the Chief Executive Officer or designee by 5:00 PM on the fifth business day after the date of the written decision.
  - ii. The written notice shall include any written or physical materials, objects, statements, and arguments, which the protesting party deems relevant to the issues raised in the request for review.
  - iii. The Chief Executive Officer will consider the request for review and provide a written response within five (5) business days after the request is received. It is within the Chief Executive Officer's discretion whether to hear testimony or argument from the protesting party. If it is determined by the Chief Executive Officer that the award is in violation of law, regulations or internal procedures of the Procurement, Programs, and Business Services Division or any another applicable authority, the Chief Executive Officer shall direct the Procurement, Programs, and Business Services unit, at the same time as issuing the response, to cancel or revise the award as deemed appropriate. If it is determined by the Chief Executive Officer that the award recommendation should be upheld, the Chief Executive Officer shall direct the Procurement, Programs, and Business Services unit, at the same time as issuing the response, to notify the protesting party in writing of the decision. The decision of the Chief Executive Officer shall be final and conclusive as to JWB.
- g. *Stay of Procurement during Protests.* The decision to stay a procurement during protests shall be at the sole discretion of the Chief Executive Officer.

#### **VI-7. Tie Bids**

With respect to Invitations to Bid, upon the opening of bids, if two or more bidders have submitted the lowest bid, the award of the contract shall be determined by a chance drawing, coin toss, or similar tie-breaking method conducted by the Procurement, Programs, and Business Services unit and open to the public.

#### **VI-8. Approval Authority**

The Board shall approve all lease agreements pertaining to JWB occupied or owned real estate and the Board shall execute the audit engagement letter after the Board has selected the auditor in accordance with applicable law. The Chief Executive Officer or his/her designee shall have the authority to do the following within the Adopted Budget:

- a. Approve and execute any and all contracts, including, but not limited to grants, interlocal agreements, intergovernmental contracts, joint and cooperative purchasing contracts with other governmental agencies, and any amendments, extensions, renewals, or assignments thereof, including changes in price, terms and conditions, that involve the receipt or payment by JWB of an amount not to exceed \$50,000. This is one-time, non-recurring authority per contracting entity. Any amendment, renewal or extension of a contract originally executed under this section must be brought for Board approval if the aggregate amount exceeds \$50,000 during the three immediately preceding fiscal years. For initial implementation, the look-back period shall begin on October 1, 2024, and thereafter shall operate as a rolling three-fiscal-year period.
- b. Execute all agreements approved by the Board
- c. Approve and execute program agreements for programs in the Adopted Budget, that were originally awarded in accordance with policy, and the agency and program remain in substantial compliance with all contract terms.

All contracts from \$25,000 through \$50,000 approved or executed under this section shall be reported to the Board at the next Regular Board Meeting on the monthly Board Financial and Investment Report and as an Information Item contained in the Board Agenda.

#### **VI-9. Types of Contracts**

JWB contracts will provide funding on a per diem, unit cost, fixed price, or cost-reimbursement basis. The specific terms of these contracts will be established by JWB at the onset of each contract period. JWB may issue memorandums of agreement or understanding in regard to initiatives and collaborative projects. JWB may also issue contracts or amendments to contracts for funding in response to awards for a Capital RFA. Such contracts may include land use restrictions related to agency owned or leased property for which capital improvement funds have been invested by JWB at the discretion of JWB's Board.

#### **VI-10. Advances**

- a. *Program Budget Advances.* Request for advance funds can be one-fourth of the agency's JWB annual program allocation with a maximum of \$250,000 total per agency and must be approved by the Board if greater than \$50,000. The Chief Executive Officer may approve amounts of \$50,000 or less. An agency must repay the entire amount in full upon termination of the funding agreement or at an earlier date, as determined by the Chief Executive Officer. For any advance made October 1, 2026, or after, an agency must repay the entire amount in full no later than the end of the fiscal year in which the advance was made or upon termination of the funding,

whichever is earlier.

*b. Non-Operating and Capital Project Advances*

- i. Request for advance funds for Non-Operating and Capital Projects are subject to JWB approval on a project-by-project basis up to the Board approved maximum award on an agency and project basis. Each Non-Operating and Capital Projects shall be separated in the agency's RFA response.
- ii. Requests for advance funds shall be included in the agency's RFA response to the Non-Operating and Capital Projects funding opportunity.
- iii. Requests for advance funds will be considered up to the highest expected monthly Non-Operating and Capital projects expenditures of the agency's awarded Non-Operating and Capital Project(s).
- iv. All other agency funds, including borrowed funds, required for project(s) more than the agency's proposed request to JWB will be included in the agency's RFA response and shall be spent before any JWB funds are used.
- v. All Non-Operating and Capital Projects RFA proposals shall include a detailed project schedule that is supplemented by a detailed project draw (funding) schedule that aligns with key project milestones.
- vi. JWB Chief Executive Officer may approve Non-Operating and Capital Projects advance amounts of up to \$50,000 per agency. Non-Operating advances greater than \$50,000 require JWB Board approval. Additionally, a land use restriction may be required as reasonably determined by JWB Chief Executive Officer. An agency must repay the entire advance amount in full upon Non-Operating and Capital Project(s) completion or termination of the Non-Operating and Capital Project Agreement, or at an earlier date as determined by JWB Chief Executive Officer. JWB will offset the final requests for reimbursement with the Advance outstanding.

**VI-11. Review of Standard Contract**

JWB staff will annually review the standard contract template, including general conditions, and make appropriate changes thereto.

**VI-12. Unauthorized Contracts**

Except as provided in this policy, it shall be a violation of this policy for any JWB officer, employee, or other person, to knowingly and willingly order the purchase of any goods, or make any contracts for goods or services, sell, trade or dispose of material within the purview of this policy in the name of or on behalf of JWB, except as provided by policies of the Board, and JWB shall not be bound by any purchase order or contract made contrary to the provisions herein.