

Document Code No.: FIN-9-1-EP

Title: Employee, Community and Public Engagement Food and Event Purchasing and Reimbursement Policy for Official County Business

Affected Agencies: Offices and Agencies reporting to the Executive

Authorities: King County Code (KCC) 3.24

Keywords: Non-travel food purchases and employee reimbursement

Sponsoring Agency: DES/Finance and Business Operations Division



King County

Executive signature: _____

Theresa Braddock

Date signed and effective: September 8, 2025

1. Purpose

This is a new Executive policy ("Policy") that 1) clarifies and gives minimum guidance for King County Employees to effectively, equitably, and efficiently apply all relevant sections of King County Code (KCC) chapter 3.24 for official County Employee, Community, Public engagement, and Cultural events, and other events mandated by KCC, where food, meals, and other goods and services will need to be purchased or reimbursement of those expenses sought by employees, and 2) replaces all related sections in the Authorized Travel, Travel Expense and Miscellaneous Reimbursements for King County Employees Policy (PER-17-1-4-EP) for non-travel and non-emergency applications for the same aforementioned purposes. All County Employees must use prudent judgment to avoid unnecessary County expense to ensure King County's resources are expended in a manner that equitably maximizes the public benefit.

King County reserves the right to change this Policy at any time with adequate communication to County departments and agencies responsible for implementing this policy. The guidelines and procedures described in this Policy may not cover every possible situation. Employees should clarify and receive approval from their agency/division/department leadership for any exception, as needed.

King County agencies and departments may also have relevant internal policies and financial controls that their employees must follow in addition to this Policy. The agencies and departments are responsible for updating all related policies to be, at minimum, consistent with this Policy to maximize enterprise-wide adoption and useability, equitable outcomes, and organizational effectiveness while being good stewards of public funds.

Applicability and Audience

This policy applies to all expenses related to food, meals, and other goods and services for Employee, Community, and Public Engagement events that are for official County business. It designates the authorities for approval and addresses exceptions. This policy applies to all Administrative Offices and Executive Departments supervised by the King County Executive. The audience also includes King County boards, commissions, committees, or similar entities as well as contractors, unless otherwise specified in KCC. This policy may also apply to non-Executive Branch King County Departments adopting this policy.

This policy does not apply to Employee travel-related and emergency-related expenses and reimbursements, and employees must continue to use the existing Authorized Travel and Travel Expenses sections of Authorized Travel, Travel Expense and Miscellaneous Reimbursements for King County Employees Policy (PER-17-1-4-EP) for those circumstances.

2. Definitions

"Cardholder" is a King County employee who has been delegated the authority to commit funds through the County's payment and/or purchasing function by their P-Card Coordinator and will use the P-Card to make purchases on behalf of King County in compliance with the P-Card and Goods and Services Purchasing Policies and Procedures.

"Delegate" means any person who prepares or submits an Expense Report on another employee's behalf, such as an Executive Assistant.

"Designee" means a Department Director, Deputy Department Director, Division/Unit Director, Deputy Division/Unit Director, or Chief Financial Officer (or a similar function and authority within the department). **"Emergency"** means the occurrence of unforeseen or exigent circumstances which may result in harm to the public good.

"County Employee" or **"Employee"** means any individual who is appointed as an employee by the appointing authority of a county agency, office, department, council, board, commission, or other separate unit or division of county government, however designated, employees of the department of judicial administration, but does not include officials or employees of the county's judicial branch. **"Employee"** also includes county elected officials and members of county boards, commissions, committees, or other multimember bodies who are compensated by the county (as defined in KCC 3.04.017). For the purposes of this Policy, **"Employee"** also means consultants under contract with King County engaged in official county business.

"Government rates" means discounted rates offered to government employees while conducting official business by lodging establishments, rental car agencies, and other providers of services to government employees as defined in KCC 3.24.010.

"GSA fixed allowance" means allowances set by the federal government's General Services Administration (GSA) for reimbursable lodging, meal and incidental costs incurred while on official government travel.

"Official county business" means business that relates directly to a person's work function and benefits the County as defined in KCC 3.24.010.

- for staff retreats lasting more than four hours in a single day, for either single or multiple days, not to exceed one retreat per quarter per County division or key subordinate unit as defined by K.C.C.2.16.100;
- when an integral part of a job-related seminar, conference, convention or training occurs during the meal, but only if the meals are approved in advance, in writing, by the presiding elected official or designee;
- when a meeting subject to the Open Public Meetings Act, chapter 42.30 RCW, continues through the times listed in K.C.C. 3.24.080.A.1;
- for events authorized in advance and in writing by a presiding elected official or designee, but this authorization shall not be provided in circumstances that violate Article VIII, Section 7 of the state Constitution, which prohibits gifts of public funds

Additionally, for the purposes of this Policy and further clarifying KCC 3.24.010, the following events are considered official county business:

- **“Community engagement events”** means collaborative and strategic efforts where King County engages with and through groups of people across King County communities, specifically and often connected by experiences, geography, interests, and/or likeness, as a part of official county business to fulfil core government responsibilities of accountable, effective, equitable, ethical, and trustworthy governance. The purpose of these efforts is to bring community members and external community partners together to address issues of and give input into public and/or organizational policies, practices, and systems that affect the collective wellbeing, is part of a fundamental purpose of the government, and promotes public benefits.
- **Direct service programs operated by King County agencies** where purchasing or reimbursement of food and meals are a routine part of service delivery to promote equitable client engagement, access to various wrap around services, and general wellbeing, and reduce harms of systemic inequities to clients and communities in areas of behavioral and public health, housing and homelessness, human services, legal systems, and other social services.
- **“County cultural events and other official ceremonies, conferences, summits, etc.”** means events that are official county business which are ordained in King County Code and open to the public, designed to publicly acknowledge and showcase the county’s efforts and values as a government and regional collaborator, and/or convene and uplift local, regional, national, and international partners toward common goals to recognize and promote the public good. Examples include but are not limited to annual Rev. Dr. Martin Luther King, Jr. Day celebration, Juneteenth, Indigenous Peoples’ Day, Executive Small Business Awards, Green Jobs Green Futures Summits, Women in Trades, vendor/contractor fairs, etc.
- **“Employee engagement events”** means strategic and collaborative efforts that King County employees engage in through their employer as a part of official county business, including as described in current labor agreements, to fulfil core employer and government responsibilities of accountable, effective, equitable, ethical, and trustworthy governance. The purpose of these efforts is to bring Employees together to address issues of, give input into, and/or implement policies, programs, and systems that impact them and/or the customers and communities they serve as a part of their official county employment. *Recreational or social events such as office parties, going away parties, retirement parties, or other personalized social events are not considered official county business and therefore cannot be paid for and/or reimbursed by the county. Team, employee, and/or staff meetings that happen regularly are not considered employee engagement events.*
- **“Public engagement events”** means organized, collaborative efforts by King County agencies and employees that invite input from and/or engage general members of the public to help fulfil core government responsibilities of accountable, effective, equitable, ethical, and trustworthy governance.

“Purchase Card (P-Card)” means a type of charge card issued to make authorized purchases on behalf of King County agencies to use for allowable business expenses. Central Accounts Payable pays reconciled P-Card transactions at the frequency determined by analysis to maximize P-Card rebates and investment returns for King County.

“POETA” means the financial transaction coding used for expenditure transactions consisting of Project number, Organization, Expenditure type, Task number, and Award number.

"Presiding elected official" means the county executive for the executive branch departments, agencies, and offices except assessments and elections; the county assessor for the department of assessments; the director of elections for the department of elections, the prosecuting attorney for the office of the prosecuting attorney; the chair of the county council for the legislative branch; and the presiding judges of the superior and district courts, or the official or officials designated by that branch or unit of county government.

"Prior Approval Authority" means an Employee of King County who has responsibility as a Presiding elected official, Designee, and/or Sign off Authority to review and provide written prior approval/authorization on behalf of the county for events where food, meals, and other goods and services will need to be purchased, or reimbursement of those expenses sought by employees.

"Refreshments" means drinks and small amounts of food that are provided for official county Employee, Community, and Public Engagement events that are separate from meals.

"Sign off Authority" means an Employee of King County designated with supervision responsibilities with the authority to review and approve the use of County funds by their employees for appropriate business purposes. The Sign Off Authority may be a County Manager, Division/Unit Director, Department Director, and/or Department/Division/Unit designee.

"Unforeseen impact" means an impact to an official county business relevant to this policy where a county employee could not have reasonably planned for or expected that impact and the impact causes changes to the related expenses, purchases or reimbursements. The unforeseen impact does not rise to the level of a proclaimed emergency.

3. Policy

A. General rules and applicability: At minimum, all employees of Administrative Offices and Executive Departments supervised by the King County Executive must adhere to the rules and applications listed below.

1. All persons are responsible for exercising prudent judgment to avoid unnecessary county expense.
2. Expenses, purchases and reimbursement claims shall strictly conform to the provisions of KCC 3.24 and other applicable laws, grants, contracts or policies.
3. Within budgetary constraints, the following persons are authorized to receive expense reimbursement as stipulated in KCC 3.24 and are likewise responsible for compliance with the terms of this policy, KCC 3.24, and any implementing policies and procedures:
 - a. Employees
 - b. Persons otherwise authorized by law, grant or contract, provided that the terms of such other expense reimbursement authorization shall apply. (Ord. 16391 § 20, 2009: Ord. 13257 § 2, 1998: Ord. 12077 § 7, 1995)

4. Meals may be reimbursed or paid directly by the county for official county business purposes, consistent with KCC 3.24.080. Official county business as defined in this policy, where food and meals will need to be purchased, expenses and reimbursements are limited to the fixed allowance for King County established by the federal General Services Administration (GSA) for meals and related incidental expenses (e.g. delivery fees) for meals for each participant.
 5. Expenses, purchases and reimbursement claims for official county business (see definition), where food, meals, and other goods and services need to be purchased, shall prioritize use of local and regional vendors that are very small businesses, small contractors and suppliers (SCS) certified by the county, including those certified by Washington State Office of Minority and Women's Business Enterprises, and/or community-based organizations that advance and share the county's values of equity, racial and social justice.
- B. Required Prior Approval Process:** A prior approval is required for official business (as defined previously), where food, meals, and other goods and services will need to be purchased or reimbursement of those expenses sought by employees. This approval is required in writing and must be reviewed and signed by a Designee or Sign off Authority. Content of the prior approval must include all of the following items:
1. A draft event and/or engagement plan that summarizes the purpose of the event and how the event creates and/or furthers public benefits;
 2. Logistical information such as how long the event is expected to last, agenda or expected activities to take place, and anticipated number of participants (or names if available and appropriate);
 3. Documentation of the types of meals the county plans to provide (i.e. breakfast, lunch, dinner, refreshments, plated or non-plated, etc.);
 4. Statement from vendor(s) if deposits and/or reservation fees are needed to secure vendor(s), such as a quote;
 5. Total cost estimate with confirmation that expenses for each meal type do not exceed the fixed allowance for each participant for that meal type established by the federal GSA allowances;
 6. Any exceptions from this policy that may be needed or sought as described in this policy; and
 7. Relevant POETA.
- C. Circumstances** for purchase of or reimbursement for food and refreshments related to official county Employee, Community, and Public engagement events
1. **Employee, Community, and Public Engagement events**
 - a. Meals and refreshments for may be provided for official county Employee engagement events – *separate from staff retreats* – and community and public engagement events, with required prior approval from a Designee or Sign off Authority, to promote effective, equitable, and inclusive governance.
 - b. The length, nature, audience, time of day, and location of the event shall determine whether to provide food, and what meal types and/or refreshments may be provided for that event.
 - c. Expenses and reimbursements for each meal type (breakfast, lunch, or dinner) must be limited to the fixed meal allowance established by the federal

GSA for King County for each participant for that meal type. The meal allowances include taxes, tips and gratuities.

- i. Meal/food-related incidental expenses and reimbursements (i.e., delivery fees) for meals is limited to the fixed incidental expenses allowance for each participant as established by the federal GSA.
 - d. When refreshments are offered in addition to a meal(s) or when only refreshments are offered for an event, expenses for those refreshments are limited to fifty percent (50%) of the fixed lunch meal allowance established by the federal GSA for King County for each participant. Any purchase of refreshments that will cost more than fifty dollars (\$50) in total per function must receive prior approval.
 - i. **Employee recognition** events that are non-social and not personalized, such as service awards, professional achievements, and honoring of staff groups (such as Nurses' week) held during operational hours and on-site may be considered as employee engagement events and eligible for non-travel refreshments. Where current labor union agreements allow for additional expenses for employee recognition, those agreements must be followed. Expenses related to employee recognition must comply with Article VIII, Section 7 of the state Constitution, which prohibits gifts of public funds. Expenses for service award items must comply with the county's Human Resources Policy on the Employee Service Award Program (HR Policy 2021-0009).
2. Regularly scheduled and/or occurring employee, staff, and/or team meetings that are not staff retreats, are not considered employee engagement events.
3. Staff retreats
 - a. Per K.C.C. 3.24.080 and with required prior approval by a Designee, meals may be reimbursed or paid directly by the county for official county business staff retreats lasting more than four hours in a single day, for either single or multiple days, not to exceed one retreat per quarter per county division or key subordinate unit (as defined by K.C.C. 2.16.100). The county must be prudent in how much it spends on meals.
 - b. Expenses and reimbursements for each meal type (breakfast, lunch, or dinner) must be limited to the fixed meal allowance established by the federal GSA for King County for each participant for that meal type. The meal allowances include taxes, tips and gratuities.
 - i. Meal/food-related incidental expenses and reimbursements (i.e., delivery fees) for meals is limited to the fixed incidental expenses allowance for each participant as established by the federal GSA.
4. With prior approval, meal expenses may be incurred at a rate higher than that established by the federal GSA when one or more of the following conditions apply as defined by KCC 3.24.080:
 - a. The presiding elected official, or designee approves the cost of the meal because a circumstance related to a particular meal result in exceeding the authorized meal rate. A receipt detailing the expense, accompanied by written justification, shall be submitted with the request to exceed the fixed meal allowance; or
 - b. When necessitated by special dietary needs.

D. The county must strive to minimize expenses as feasible that may occur when an event is affected by unforeseen impacts.

1. If/when an event is affected by unforeseen impacts, the county must provide written documentation on the nature of the impacts, and how those impacts affected relevant event expenses.
2. The sign-off authority and/or the designee must review and approve the documentation as a part of payment approval.
 - a. If/when actual expenses exceed five percent (5%) of anticipated expenses, the sign-off authority and/or the designee will first receive a verbal notice from Finance and Business Operations Division (FBOD), and a written notice for any further occurrences. Corrective actions may be required by FBOD as necessary.

E. Miscellaneous incidental expenses for non-travel meals and refreshments related to official county business

1. A miscellaneous nontravel incidental expense for non-catered meals and refreshments related to official county business may be incurred if the expense is under one hundred dollars and approved in advance by the sign off authority (KCC 3.24).

F. Venue rentals related to official county business

1. Employee, Community, and Public Engagement events

- a. Use of county-owned facilities must be prioritized for employee engagement events when and where available, appropriate, and is less expensive altogether when factoring in internal costs for space configuration and clean-up by Facilities Management Division (FMD).
- b. Expenses for venue rentals for official county business (as defined previously) must be included in the required prior approval, reviewed and approved in writing by a Designee, and/or Sign off Authority depending on the expense level, but this authorization shall not be provided in circumstances that violate Article VIII, Section 7 of the state Constitution, which prohibits gifts of public funds.
 - i. **Expense Limits for Hourly Rentals:** Expenses for venue rentals by the hour must not exceed five (5) times the daily lodging rate established by the federal General Services Administration (GSA) for Seattle and King County.
Expense Limits for Daily Rentals: Expenses for venue rentals by the day must be less than \$5000 per day.
2. Refer to Section 3.G below for policy guidance on official county sanctioned ceremonies, conferences, summits, and cultural celebration events mandated by county code
3. Venue rental expenses totaling \$10,000 or more per event must follow the county's established procurement processes.

G. Expenses and reimbursement of food and other goods and services for cultural celebration events mandated by county code and other official county sanctioned ceremonies, conferences, and summits

1. A prior approval outlining expenses that has been reviewed and authorized in writing by a Presiding elected official and/or their Designee is required for events

that are official county sanctioned ceremonies, conferences, cultural celebrations mandated by county code, and/or summits. This authorization shall not be provided in circumstances that violate Article VIII, Section 7 of the state Constitution, which prohibits gifts of public funds.

2. The length, nature, audience, time of day, and location of the event shall determine whether to provide food, and what meal types and/or refreshments may be provided for that event.
 - a. For **non-plated meals**, expenses and reimbursements for each meal type (breakfast, lunch, or dinner) must be limited to the fixed meal allowance established by the federal GSA for King County for each participant for that meal type.
 - b. **Use of plated meals is limited to the official county business described in this section (3.G) and should be minimized.** Expenses and reimbursements for plated meals must be limited to the combined total fixed meal allowance of breakfast and lunch rates established by the federal GSA for King County for each participant.
3. Venue rental expenses totaling \$10,000 or more per event must follow the county's established procurement processes.

H. Deposits and reservation fees to secure vendors

1. Non-travel expenses for deposits and reservation fees to secure vendors for events that are official county business may be incurred if these expenses are included in the required prior approval process and expenses do not exceed fifty percent (50%) of the total related expenses. Consistent with CON 7-16-2-EP:
 - a. Charges will be made only upon shipment or service performance.
 - b. A written order confirmation is sent to be retained with customer copies of sales receipts and other documentation.

I. Responsibilities for Expense, Reimbursement, and Payment Approvals

Approval procedure for non-travel meals and venue rental expenses based on expected roles and initially recommended expense thresholds. The thresholds will be finalized and communicated **in the manual** related to this policy. If using a P-Card instead of a purchase order, the policy on Use of King County Purchasing Card (P-Card) for Purchases of Goods and Services (CON 7-16-2-EP) must be followed when using a County P-Card to make any relevant purchases for all County events and circumstances described in this Policy.

| Responsibility | Person(s) & Approval Authority | Recommended expense thresholds |
|---|--------------------------------|----------------------------------|
| Employees and/or delegates must fully complete and send the required event information for prior approval to their direct managers and/or supervisors in their line of reporting that has sign off authority and/or designee authority to review and approve expenses | Employees and/or delegates | None |
| Sign off Authorities and Designees must: | Sign off Authorities | Total expenses under \$1,250 per |

| | | |
|--|---|--|
| <ul style="list-style-type: none"> • fully review the required event information received from their employees, and approve in writing on behalf of their employees; • ensure required event information is compliant with this policy and applicable laws; and • must review relevant invoices and contracts (and related communication, as needed) as a part of their approval responsibilities. | County employees who are managers with staff supervision responsibilities | employee engagement event Total expenses under \$2000 per other events |
| | Division Director, Chief Financial Officer, or Designee | Total expenses between \$2,000 and under 10,000 per event |
| | Department Director or Designee | Total expenses of \$10,000 or more per event |
| Cardholders must: <ul style="list-style-type: none"> • Confirm that all elements of the required prior approval process are complete; and • Commit funds through the County's payment and/or purchasing function by their P-Card Coordinator and will use the P-Card to make purchases on behalf of King County in compliance with this policy and the P-Card and Goods and Services Purchasing Policies and Procedures. | Cardholders | None |

4. Implementation Plan

- A. This policy becomes effective for Executive Branch administrative offices and agencies, and non-Executive Branch King County agencies adopting this policy, on the date that it is signed by the Executive. Finance and Business Operations (FBOD) is responsible for implementation of this policy.
- B. FBOD is responsible for communicating this policy to Executive Branch agencies and other appropriate parties.
- C. Agencies may request a waiver from the FBOD Director with adequate justification in writing, should an event have compelling business circumstances that exceed those governed by this policy and is supported by the presiding official or designee.

5. Maintenance

- A. This policy will be maintained by FBOD, or its successor agency.

- B.** This policy will automatically expire five (5) years after its effective date. A new, revised, or renewed policy will be initiated by FBOD, or its successor agency prior to the expiration date.

6. Consequences for Noncompliance

- A.** Repayment of unauthorized reimbursements. The department of finance shall seek repayment of expenses from the prior approval authority and/or person(s) who was reimbursed whenever an audit or subsequent review of non-travel expense reimbursements finds that such expenses were reimbursed contrary to the provisions of this policy and KCC 3.24.