

## RESOLUTION NO. 2024-13

## A RESOLUTION ADOPTING BUSINESS MEAL POLICY FOR THE CITY OF DOUGLAS

**WHEREAS, the City Council recognizes the importance of establishing guidelines for the reimbursement of meal expenses incurred by employees and officials of the City of Douglas while conducting official business; and**

**WHEREAS, it is essential to ensure that meal expenses are reasonable, necessary, and incurred in the course of conducting municipal business; and**

**WHEREAS, transparency and accountability in the expenditure of public funds are paramount to maintaining public trust and confidence in municipal operations; and**

**WHEREAS, the City Council deems it necessary to adopt a formal policy to govern the reimbursement of business meal expenses incurred by City employees and officials;**

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DOUGLAS, WYOMING, THAT THE CITY COUNCIL ADOPTS THE PROPOSED POLICY AS FOLLOWS:**

**Section I. INTRODUCTION**

This regulation provides guidance for employees and addresses different business meal and expense scenarios. Employees are expected to be fiscally prudent when expending City funds spent for this purpose. The City will pay for reasonable and necessary meals serving a legitimate business purpose of the City.

For the purpose of this regulation all recipients of meals, including City Council, are treated as employees.

Employee meals that occur while out of town on City business are governed by the Travel policy and related regulation.

**Section II. ALLOWED BUSINESS MEALS**

- A. Meals provided by the City for its convenience to its employees. These meals must:
  1. Be provided at the convenience of the City, meaning during working hours where the employee(s) cannot obtain a meal otherwise;
  2. Be on the City's business premises or at a location where the City is hosting the function.
- B. Trade or Professional Association Meetings: Meal expenses directly related to and necessary for attending business meetings or conventions of certain exempt organizations are allowed. These organizations include chambers of commerce, business leagues and trade or professional associations.
- C. Meals reimbursed/provided by the City where the main purpose is to conduct business and there is a clear business reason for incurring the expense. Meals can also be reimbursed/provided by the City directly before or after a business discussion or meeting.
- D. Meal expenses necessary for attending out of town training, nearby conferences or business meetings which do not require the employee to remain in the visiting town for more than 24 hours, are subject to IRS guidelines and are considered a taxable expense.
- E. De Minimis Meals: Meals are allowed where they are provided to City employees for occasional parties or picnics for employees and their guests or for authorized department reward or recognition events. Meals can also be provided to employees on an occasional basis to allow for the extension of an employee's workday.

**Section III. DISALLOWED**

- A. Alcohol is specifically disallowed for payment or reimbursement with City funds. Meals shall not be purchased in lieu of normal compensation.
- B. Except as allowed in section II A through D, meals with other City colleagues in local restaurants are generally not reimbursable. Local meals with colleagues should be considered a personal expense unless the business being conducted is such that it cannot be done on the City's premises.

**Section IV. DOCUMENTATION AND PAYMENT PROCESS**

Meal expenses require both supervisor/Department Head and City Manager approval as well as receipts documented as set forth in Item II.C above.

**PASSED, APPROVED, AND ADOPTED** this 22nd day of April 2024.

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Kim Pexton, Mayor

**Attest:**

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Mary Nicol, City Clerk