RESOLUTION NO. 416

A RESOLUTION OF THE CITY OF SHORELINE, WASHINGTON, REVISING THE CITY BUSINESS EXPENSE POLICY FOR EMPLOYEES AND OFFICIALS REGARDING ALLOWABLE BUSINESS EXPENSES

WHEREAS, the City Council wishes to revise the Business Expense Policy No. 2.130408, as adopted on April 8, 2013, under Resolution No. 342, to revise the sections related to travel and meal costs and remove the section regarding the Sister City; now therefore:

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SHORELINE, WASHINGTON, AS FOLLOWS:

1. The City Council hereby repeals *Business Expense Policy* No. 2.130408 Allowable Business Expenses it its entirety.

2. The City Council hereby adopts *Business Expense Policy* No. 2.170918 Allowable Business Expenses, as set forth in Exhibit A to this resolution.

3. The City Council makes this Business Expense Policy revision effective October 1, 2017.

ADOPTED BY THE CITY COUNCIL ON SEPTEMBER 18, 2017.

Christopher Roberts, Mayor

ATTEST:

Jessica Simulcik Smith, City Clerk

Business Expense Policy

Shoreline Policy and Procedure – **2.170918**

ALLOWABLE BUSINESS EXPENSES

Category and Number: **Finance No 2.170918**	**Receiving Number:** 8870
Code and statutory authority:	**Authorized:** Effective Date: October 1, 2017 By: City Council
Supersedes: **Finance No. 2.130408**	

1.0 GENERAL PURPOSE

This document is the policy of the City of Shoreline, Washington for the reimbursement of business expenses by the City including travel, subsistence and related expenses, and certain non-travel related expenses incurred by authorized persons while conducting City business or providing a service for the City. To qualify for reimbursement, expenses must be reasonable and prudent under the circumstances and directly related to the conduct of business or service for the City. Expenses should fit within the framework created by the City's core values. They should pass the Reasonable Person Test: "Would the average, reasonable Shoreline resident agree that the expense was a legitimate use of their taxes?" Reimbursement will be made subject to the rules contained in this policy and with Chapter 42.24 RCW.

It shall be the responsibility of individual employees for becoming knowledgeable about appropriate expenditures and documentation requirements. It shall be the responsibility of the Administrative Services Department to ensure that these polices are adhered to and to provide the forms and instructions necessary for their implementation. Exceptions to the rules set forth herein may be made only for unusual or extenuating circumstances when such expenses reasonably relate to a benefit or service received by the City and compliance was not feasible. Policy exceptions may be authorized in writing by the City Manager or his/her designee.

2.0 DEPARTMENTS AFFECTED

All departments and City Council.

3.0 OVERNIGHT TRAVEL EXPENSES

This section covers expenses related to travel that requires an overnight stay. Section 4.0 covers guidelines for expenses related to local (non-overnight) activities.

The City will follow the US General Services Administration (GSA) schedules that provide for maximum reimbursement rates for lodging, meals and incidental expenses for authorized staff traveling on official business. Amounts exceeding those rates, except as noted in Section 10, may be deducted from reimbursement claims or repaid by the employee. These rates are adjusted annually by the General Services Administration.

3.1 PRIOR APPROVAL

Prior approval for overnight travel is required for all employees except City Council and City Manager. A Travel/Training Authorization form must be completed and approved by the Department Director or City Manager. City Manager approval is required for international travel by all employees except City Council and City Manager (see Section 3.10). The approved form should be forwarded to the Administrative Services Department prior to travel.

3.2 DOCUMENTATION

No claim for reimbursement shall be paid unless it is accompanied by a Business Expense Report form, a copy of the Travel/Training Authorization Form and bona fide vendor receipts, except for meal per diem claims. Such receipts should detail the following information when applicable: date, description of purchase, vendor identification and amount paid. Meal ticket stubs are not considered adequate documentation for reimbursement. Expense reports shall include name(s) of individual(s) incurring the expense and how the expense relates to City business.

A Declaration of Lost Receipt or Declaration of Lost Itemized Receipt is acceptable only after all reasonable attempts to locate or obtain a copy have been exhausted.

Credits such as gift cards, airfare credits and frequent flyer miles, whether earned on personal or business travel, are not reimbursable as there is no cash outlay for such a transaction.

Specific rules for the approval of a reimbursement claim are included in Section 7.0.

3.3 REIMBURSABLE MEAL COSTS

All City employees and officials shall be entitled to reimbursement for meals consumed while traveling overnight on City business. Reimbursement will be based on the current per diem rate of the final destination of travel. The Meal and Incidental Expense rates are established by the GSA and are adjusted annually.

Per diem rates differ based on locations defined by the GSA; tax and tip are included. Current rates can be found at www.gsa.gov/perdiem or by calling Accounts Payable (Ext. 2314).

Per diem rates may be claimed for the first through the last day of travel provided the person is in travel status at the following times:

- 6:00 am for breakfast
- 12:00 pm for lunch
- 6:00 pm for dinner

Travel status begins at the time the employee would have left City Hall and ends at the time they would return to City Hall.

Receipts are not required for per diem reimbursement.

Actual meal costs may be submitted for reimbursement only in the event of meals attended by multiple employees (and invited business guests, i.e., lobbyists) in connection with conferences and business meetings. Employees will be responsible for keeping their cost as close as possible to the per diem rate; however, any reasonable excess will be paid by the City. Costs of invited business guests will be borne by the City. Costs of significant others will be reimbursed to the City based on a pro-rata share of the total bill.

If reimbursement is claimed for actual meal costs, an itemized restaurant receipt is required. Meal ticket stubs alone are not considered adequate documentation for reimbursement. In no event shall any single meal be reimbursed in excess of the equivalent per diem rate for that meal, unless approved in writing by the City Manager (except as allowed in the prior paragraph). If the excess is approved, it will reported as taxable wages.

Payment for table service at a restaurant, commonly referred to as a tip, not to exceed 20% of the restaurant prices of the meal, is reimbursable as a reasonable and necessary cost for such service and as a reasonable and necessary part of the cost of the meal. Tips are included in the per diem rates as referenced above but may not exceed 20% whether or not the total cost of the meal exceeds the rate.

Any planned meals, the cost of which is included in a City-paid registration fee, whether or not the employee or official actually partakes of the meal, will not be reimbursable or eligible for per diem. Planned meals include box lunches and banquets. Receptions at which hors d'oeuvres are the primary offering are not considered meals.

When a meal is included in a meeting and the costs cannot be segregated, the actual cost of the event is reimbursable. A vendor receipt or copy of the meeting agenda is required as documentation.

3.4 EXPENDITURES NOT ALLOWED AS ACTUAL MEAL COSTS

Unauthorized expenditures include, but are not limited to:

- Liquor (including beer and wine)
- Expenses of a spouse or other persons not authorized to receive reimbursement under this policy.

3.5 VEHICLE EXPENSES

A. CITY VEHICLE

Costs of transportation and vehicle operation are acceptable, such as gas, oil, tires, tolls, ferry charges, parking and necessary repairs. Except in emergency situations, employees should contact the Fleet & Facilities Manager before incurring any repair expenses.

B. PERSONAL VEHICLE

Expenses shall be reimbursed for travel within a 300 mile radius of City Hall at the current maximum rate allowed by the United States Internal Revenue Service for reimbursement of such expenses for purposes of business travel expense deductions. Trips beyond this limit will be reimbursed in an amount equal to the lowest appropriate round trip air fare to the destination offered by a regularly scheduled commercial air carrier, plus an allowance for ground transportation based on the circumstances.

Mileage reimbursement will be calculated based on the round trip distance between City Hall and your destination or your actual mileage, whichever is less.

When travel is scheduled by public conveyance (bus, train, air, etc.) outside a 300 mile radius, surface transportation to and from the conveyance depot/airport is appropriate.

Employees should exercise appropriate judgment and discretion in selecting a parking site when it is required to park a car while using other modes of transportation such as a plane. Often it is more cost effective to use parking services other than those provided directly within airports.

City employees and City officials who receive an automobile allowance in lieu of City provided transportation shall not be entitled to further reimbursement for surface transportation costs within a 300 mile radius of the City. Travel outside of a 300 mile radius will be calculated as described above, except that no mileage reimbursement for surface

transportation shall be allowed for travel to and from any Seattle area airport.

C. RENTAL VEHICLE

The cost of vehicle rental is considered an exception to this policy and its justification must be clearly stated on the Travel/Training Authorization Form. The employee's automobile insurance will be considered the primary coverage on the vehicle. The employee should purchase Collision Damage Waiver insurance provided by the car rental company to ensure full coverage for property damage to the rental vehicle. The cost of the CDW insurance is reimbursable. The City's insurance policy provides excess liability coverage while the employee is conducting City business but only after the employee's coverage is totally exhausted. The City's insurance policy does not cover damage to the rental vehicle.

3.6 AIR TRAVEL

Employees are expected to make their own air travel arrangements. They may use their own funds and submit a request for reimbursement or they may use a City credit card that has been designated for travel purposes. If they have been given authorization to use their P-card for travel expenses, they may also use that method.

When personal travel is combined with business-related travel, the traveling employee shall be responsible for paying the increase in airfare necessary to accommodate the personal part of the flight. The City shall pay for the lowest reasonable and available airfare for the round trip between a Seattle area airport and the business-related destination.

When personal travel is combined with business-related travel, the employee shall provide documentation showing the cost of airfare for travel for City business only (at the time the reservation is made) as well as the receipt for the actual cost which includes personal travel. If the addition of personal travel makes the cost higher, the employee should use their own funds to pay the fare and request reimbursement of the lesser amount. If the addition of personal travel makes the cost lower, the employee may use a City travel credit card or their P-card to pay the fare.

When changes in travel plans occur that are the result of City business requirements, (i.e. delays in departure, cancellations, extended stays, or revised itinerary) any associated costs shall be paid by the City. However, all increases in cost of travel due to changes for personal convenience will be borne by the employee.

3.7 ACCOMMODATIONS

Directors may authorize lodging within the Puget Sound metropolitan region for multi-day functions but should use discretion when doing so. Factors that should be considered are length of travel from the employee's regular work place, length of meeting and budget.

Reasonable hotel/motel accommodations for employees and officials are acceptable and will be reimbursed or paid at a rate not to exceed the GSA maximum lodging rate for the area of travel. Rates may be obtained from the GSA website at www.gsa.gov/perdiem or by calling Accounts Payable (Ext. 2314). Note that rates listed by the GSA are for the base room rate only and do not include taxes or surcharges. These rates are adjusted annually by the GSA.

A vendor's itemized receipt for this category is required for all claims.

In the following situations, the maximum allowable lodging amounts may not be adequate and the Department Director or City Manager may approve payment of lodging expenses that exceed the allowable amount. Justification for exceeding the per diem lodging rate must be stated on the Travel/Training Authorization Form.

- When lodging accommodations in the area of travel are not available at or below the maximum lodging amount and the savings achieved from occupying less expensive lodging at a more distant site are consumed by an increase in transportation and other costs.

- The traveler attends a meeting, conference, convention, or training session where local hotels offer conference rates. Further, it is anticipated that maximum benefit will be achieved by authorizing the traveler to stay at the lodging facilities where the meeting, conference, convention or training session is held.

- To comply with provisions of the Americans with Disabilities Act, or when the health and safety of the traveler is at risk.

3.8 INCIDENTAL EXPENSES

Incidental expenses allowed as part of the daily per diem rates include fees and tips given to porters, baggage carriers, bellhops and hotel maids. A vendor's receipt is not required; however, the daily total may not exceed $5.00.

3.9 MISCELLANEOUS EXPENSES

This category includes all reasonable and necessary miscellaneous expenses and includes, but is not limited to, the following:

1. ALLOWABLE MISCELLANEOUS EXPENSES

- Bus, taxi, bridge or other tolls.
- Parking fees.
- Ferry costs.
- Laundry expenses if away from home three (3) or more working days.
- Baggage checking.
- Business telephone and postage expenses.
- One telephone call home per day if away from home for more than 24 hour duration is considered a business telephone expense. Phone calls home should not exceed 15 minutes per day.

2. NON-ALLOWABLE MISCELLANEOUS EXPENSES

- Personal entertainment.
- Theft, loss or damage to personal property.
- Expenses of a spouse, family or other persons not authorized to receive reimbursement under this policy.
- Barber or beauty parlor.
- Airline and other trip insurance.
- Personal postage, reading material.
- Personal toiletry articles.
- Fines or penalties, including parking or traffic violations.

A vendor's receipt will be required only when the single item cost of this type of expense exceeds $10.00.

3.10 INTERNATIONAL TRAVEL

All international travel requires the prior approval of the City Manager.

4.0 LOCAL TRAVEL EXPENSES (NO OVERNIGHT STAY)

This section covers expenses related to meals and transportation for trips not requiring an overnight stay. See Section 3.0 for guidelines on overnight travel expenses.

The City will follow the US General Services Administration (GSA) schedules that provide for maximum reimbursement rates for meals and incidental expenses for authorized staff while on official business. Amounts exceeding those rates may be deducted from reimbursement claims or repaid by the employee. These rates are adjusted annually by the General Services Administration.

4.1 DOCUMENTATION

No claim for reimbursement shall be paid unless it is accompanied by a Business Expense Report form, a copy of the Travel/Training Authorization Form and bona fide vendor receipts. Such receipts should detail the following information when applicable: date, description of purchase, vendor identification and amount paid. Meal ticket stubs are not considered adequate documentation for reimbursement. Expense reports shall include name(s) of individual(s) incurring the expense and how the expense relates to City business.

A Declaration of Lost Receipt or Declaration of Lost Itemized Receipt is acceptable only after all reasonable attempts to locate or obtain a copy have been exhausted. No claim shall be paid for the value of items such as coupons used in lieu of cash.

Specific rules for the approval of a reimbursement claim are included in Section 7.0.

4.2 REIMBURSABLE MEAL COSTS

All City employees and officials shall be entitled to reimbursement for the actual cost of meals consumed while on City business. (Per diem rates apply only as a maximum allowable reimbursement.) In order to be eligible for reimbursement, justification must be provided which describes the public purpose, a list of people included in the meal claim and an agenda or details of the meeting to support the public purpose.

Requests for reimbursement of actual meal costs may not exceed the M&IE (Meals and Incidental Expenses) rate for the area. These rates are set by the General Services Administration and are adjusted annually. Current rates can be found at www.gsa.gov/perdiem or by calling Accounts Payable (Ext 2314).

Examples of allowable meal expenses include:

A. Meal expenses incurred while attending trade or professional association sponsored events (WFOA, APWA, etc.), conferences, business-related functions or approved professional training.

B. When a City employee or official conducts business with a customer or employee during a meal, reimbursement may be claimed for the cost of both meals; however, business meetings should not be scheduled during meal times unless another time is not practical. In the event of a group meeting during a meal involving employees and invited business guests (more than 4), per diem rates should be kept in mind; however, the City will absorb a reasonable amount of excess cost.

An itemized restaurant receipt is required. Meal ticket stubs alone are not considered adequate documentation for reimbursement. In no event shall any single meal be reimbursed in excess of the equivalent per diem rate for that meal, unless approved in writing by the City Manager. If the excess is approved, it will be reported as taxable wages.

Payment for table service at a restaurant, commonly referred to as a tip, not to exceed 20% of the restaurant prices of the meal, is reimbursable as a reasonable and necessary cost for such service and as a reasonable and necessary part of the cost of the meal. Tips are included in the GSA per diem rates as referenced above and may not exceed 20% whether or not the total cost of the meal exceeds the rate.

Payment for meals picked up or delivered may include a tip of 10-20% of the price of the meal, depending on the circumstances; for instance, difficulty of delivery.

Any planned meals, the cost of which is included in a City-paid registration fee, whether or not the employee or official actually partakes of the meal, will not be reimbursable or eligible for per diem. Planned meals include box lunches and banquets. Receptions at which hors d'oeuvres are the primary offering are not considered meals.

When a meal is included in a meeting and the costs cannot be segregated, the actual cost of the event is reimbursable. A vendor receipt or copy of the meeting agenda is required as documentation.

4.3 EXPENDITURES NOT ALLOWED AS ACTUAL MEAL COSTS

Unauthorized expenditures include, but are not limited to:

- Liquor (including beer and wine)

- Expenses of a spouse or other persons not authorized to receive reimbursement under this policy.

4.4 VEHICLE EXPENSES

A. CITY VEHICLE

Costs of transportation and vehicle operation are acceptable, such as gas, oil, tires, tolls, ferry charges, parking and necessary repairs. Except in emergency situations, employees should contact the Fleet & Facilities Manager before incurring any repair expenses. When using a City vehicle to cross the Evergreen Point Bridge or travel on Highway 405, a Good to Go pass may checked out to use for tolls. Contact the Facilities Department for more information.

B. PERSONAL VEHICLE

Expenses shall be reimbursed for travel within a 300 mile radius of City Hall at the current maximum rate allowed by the United States Internal Revenue Service for reimbursement of such expenses for purposes of business travel expense deductions.

Mileage reimbursement will be calculated based on the round trip distance between City Hall and your destination or your actual mileage, whichever is less.

City employees and City officials who receive an automobile allowance in lieu of City provided transportation shall not be entitled to further reimbursement for surface transportation costs within a 300 mile radius of the City.

Employees crossing the Evergreen Point Bridge or traveling on Highway 405 may check out a Good to Go pass from the Facilities Department or request reimbursement for toll costs.

4.5 MISCELLANEOUS EXPENSES

This category includes all reasonable and necessary miscellaneous expenses and includes, but is not limited to the following:

1. ALLOWABLE MISCELLANEOUS EXPENSES

- Bus, taxi, bridge or other tolls.
- Parking fees.

- Ferry costs.
- Business telephone and postage expenses.

2. NON-ALLOWABLE MISCELLANEOUS EXPENSES

- Personal entertainment.
- Theft, loss or damage to personal property.
- Expenses of a spouse, family or other persons not authorized to receive reimbursement under this policy.
- Personal postage, reading material.
- Fines or penalties, including parking or traffic violations.

5.0 MOVING EXPENSES

The reasonable moving expenses of new employees in certain management and "hard-to-fill" positions are reimbursable at the discretion of the City Manager. Moving expenses shall mean the costs of moving household goods, furniture, clothing and other personal effects of the new employee.

The City Manager may also approve reimbursements for reasonable transportation and lodging expenses. Expenses may not exceed GSA reimbursement rates. All moving expense reimbursement requests will be reviewed for taxation pursuant to IRS Publication 521. Reimbursed expenses that are not considered deductible under an accountable plan will be reported as taxable wages. For example, according to the IRS, only lodging reimbursement for the day of arrival is considered deductible. Approved lodging reimbursement for additional days after arrival will be reported as taxable wages.

6.0 FOOD AND BEVERAGES AT CITY MEETINGS, EVENTS AND EMERGENCIES

Food and beverages may be provided for events such as those listed below. Efforts should be made to keep the costs within per diem rates.

6.1 CITY COUNCIL MEETINGS

- At regular Workshop dinner meetings and special meetings over meal times, food and beverages may be provided for Council members, the City Manager, other staff, and invited guests directly involved in the business discussed at the meeting.

6.2 CITY SPONSORED PUBLIC MEETINGS/EVENTS

- The City may expend reasonable funds for food and beverages at City sponsored public meetings to encourage attendance and interaction. This includes, but is not limited to, Planning Commission, Park Board, Citizen Advisory Committee meetings and the State of the City event.

6.3 CEREMONIES/CELEBRATORY EVENTS

- Food and beverages may be served at employee appreciation celebrations (i.e., employee picnic and retirement celebrations which recognize an employee's years of service) held during normal office hours.

- Meals consumed in connection with recognition of nominees for employee of the year. (Per diem rates should be kept in mind; however, the City will absorb a reasonable amount of excess cost.)

- Food and beverages may be served at volunteer recognition events (including, but not limited to annual events honoring the contributions of volunteers).

6.4 TRAINING SESSIONS AND STAFF MEETINGS

- Food and beverages may be provided at staff meetings and training sessions of four hours or more.

- Food and beverages of minimal value may be provided to volunteers during staff supervised work or training sessions.

- Food and beverages may be provided during interviews with candidates for City positions.

6.5 COUNCIL AND STAFF RETREATS

- Food and beverages may be provided at both Council and staff retreats and should be budgeted for and provided as part of the retreat process.

6.6 WORKPLACE

- Beverage of minimal value may be provided to City employees at the worksite during business hours.

6.7 EMERGENCIES

Emergency situations are events where it is determined that City assets or infrastructure and/or the public for which it protects is at risk. In these cases, City staff may be required to remain on-site outside of their normal work shift.

- Food and beverages may be provided when an emergency situation is expected to span over a regular meal period and employees are required to remain on-site or available to respond to an emergency.

- Reimbursement or direct City purchases may be made for food and beverage expenses incurred within an employee's official capacity to continue the operations of the City's programs or services that are necessary for the life, health or safety of Shoreline's citizens.

- The cost for City provided meals should generally be in line with allowable costs under the City's business expense policy.

7.0 CLAIMS AND APPROVAL PROCEDURE

An approved Business Expense Report Form must be submitted to the Administrative Services Department within fifteen (15) days after completion of each business trip, regardless of the method of payment of the travel expenses. Travel and subsistence expenses will not be paid from any Petty Cash Fund except as allowed by Petty Cash procedures.

Receipts must be attached to the Expense Report for all expenses incurred, with the exception of per diem calculations for meals and miscellaneous travel costs less than $10. If the travel was related to a meeting, conference or seminar, attach a copy of the itinerary or similar document detailing dates, times and meals provided as a part of the registration cost. If documentation is not available, attach a brief memo with that information.

The Expense Report should detail expenditures individually applicable to the use of a City P-Card, City Travel Card, and/or cash expended out of pocket.

A copy of the Travel/Training Authorization form shall be attached to the Expense Report. Any special approvals required by this policy shall be obtained by employees prior to applicable travel and shall accompany the Business Expense Report when submitted to the Administrative Services Department. Such approvals shall be by separate memo, which identifies the policy exception being authorized and explains the reasons therefor.

All non-Council reimbursement claims must be authorized by the claimant's supervisor, Department Director, City Manager, or a management employee authorized to act on their behalf.

Claims may include the reimbursable cost of other City officials or employees who would be entitled in their own right to claim business expenses.

Claims of Council members must be approved by the City Manager or his/her designee.

Claims shall be reviewed by the Administrative Services Department for compliance with these policies. Claims that are rejected may be referred for review and disposition to the City Manager or his/her designee.

8.0 SEMINAR OR CONFERENCE REGISTRATION FEES

Payment of seminar or conference registration fees may be processed by the Administrative Services Department by initiating a Check Request. Fees may also be paid by P-card or by following the appropriate reimbursement policy. Details of the conference/seminar should be included in the body of the Check Request. Items such as dates, location, sponsoring organization, and registration deadline are useful information to assure prompt payment of the registration fee. If the conference or seminar is out of town and will result in overnight accommodations and/or travel expense, the traveling employee is responsible for obtaining a Travel/Training Authorization through his/her department which adheres to this business expense policy. Travel arrangements, i.e. airline passage or automobile travel, are subject to the applicable sections of this policy. A copy of the approved Travel/Training Authorization must be attached to the Check Request.

9.0 EMPLOYEE DUES AND MEMBERSHIPS

It is the policy of the City of Shoreline to pay for the annual dues and memberships for employees in professional and civic organizations which directly relate to their specific job classification and directly benefit the City and the employee by providing staff with the network and information to further develop themselves in their professional capacity.

10.0 RECRUITING COSTS

The reasonable expenses of candidates for certain management and "hard-to-fill" positions are reimbursable when such candidates are invited to visit Shoreline for a personal interview. Approval by the City Manager or designee is required for all expenses to be reimbursed.

At the time the invitation is made, the candidate shall be informed of the specific expenses and/or maximum amount which will be reimbursed. A Recruiting Expense form will be filled out and signed by the Candidate and Human Resources. The candidate will be informed of the requirement that the expenses be documented with itemized receipts and turned over to Human Resources, who will prepare the reimbursement claim. Unless otherwise directed by the City Manager, the invitation for interview and offer of reimbursement will be made by the Human Resources Director or designee.

Expenses which may be reimbursed include air fare, hotel expenses, car rental, meals and incidental expenses. Incidental expenses include transportation to and from Sea-Tac Airport and necessary telephone calls with City staff.

A check request, a copy of the Recruiting Expense form and copies of travel receipts will be used as the customary vendor's statement.

The expense guidelines contained in Sections 3.0 and 4.0 of this policy will be applied to recruiting claims.

11.0 GIFTS

Gifts of public funds are prohibited under Washington State Constitution Article VIII which states:

> No county, city, town or other municipal corporation shall hereunder give any money, or property, or loan its money, or credit to or in aid of any individual, association, company or corporation, except for the necessary support of the poor and infirm, or become directly or indirectly the owner of any stock or bonds of any association, company or corporation.

In keeping with this law, the City will not expend funds which would be considered a gift. The City does occasionally award gift cards under its employee appreciation or Wellness programs; however, they are considered taxable fringe benefits and are reported as such on the employees' W-2 forms.