

**CITY OF MONROE  
RESOLUTION NO. 2025-006**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MONROE, WASHINGTON, REPEALING THE CITY'S EXISTING FINANCE POLICY TITLED "INCURRING EXPENSES WHILE CONDUCTING CITY BUSINESS," AND ADOPTING THE "INCURRING EXPENSES WHILE CONDUCTING CITY BUSINESS POLICY" NO. 2025-006.

WHEREAS, the City Council understands that the City's administrative and finance policies need to incorporate the most recent Internal Revenue Service, General Services Administration, and State Auditor's Office guidance; and

WHEREAS, per guidance from the State Auditors' Office, the City Council is responsible for establishing the rules and regulations for reimbursement of any official travel expenses by City employees and officials and, by extension work-related expenses; and

WHEREAS, the City of Monroe's existing finance policy that provides standards and procedures for incurring business expenses titled "Incurring Expenses While Conducting City Business No. 2024-003" needs to be updated; and

WHEREAS, the purpose of this policy is to establish guidelines and procedures for the authorization and reimbursement of business expenses incurred by all City representatives when they are on City business, including those involving overnight stays;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MONROE, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

Section 1. Repealer. The City's Incurring Expenses While Conducting City Business No. 2024-003 is hereby repealed in its entirety.

Section 2. Adoption of Policy 2025-006. INCURRING EXPENSES WHILE CONDUCTING CITY BUSINESS POLICY 2025-006 establishing procedures related to business expenses incurred by City employees and officials, is hereby adopted in the form and content provided in Exhibit A, attached hereto and incorporated herein by this reference as if set forth in full.

Section 3. Effective Date. This resolution shall take effect immediately upon passage.

ADOPTED by the City Council of the City of Monroe, at its regular meeting thereof, and APPROVED by the Mayor this 25<sup>th</sup> day of March, 2025.

Resolution No. 2025-006  
Approved: 03/25/2025  
Effective: 03/25/2025

CITY OF MONROE, WASHINGTON:

ATTEST:

  
Jodi Wycoff (Apr 1, 2025 13:23 PDT)

Jodi Wycoff, City Clerk

  
Geoffrey Thomas (Apr 1, 2025 13:14 PDT)

Geoffrey Thomas, Mayor

APPROVED AS TO FORM:

  
Zach Lell (Apr 1, 2025 10:18 PDT)

J. Zachary Lell, City Attorney

**CITY OF MONROE**  
**INCURRING EXPENSES WHILE CONDUCTING CITY BUSINESS**

**POLICY SUBJECT:** Non-Travel Status, Meals, Reimbursement  
**REFERENCE NUMBER (CODE):** Resolution 2025-006 (Repeals 2024-003)  
**CHAPTER:** Financial Management  
**LEVEL OF POLICY:** Administrative  
**DEVELOPED BY:** Zach Humphreys, Executive Assistant  
Becky Hasart, Finance Director  
**AMENDED BY:** Deborah Knight, City Administrator

\_\_\_\_\_ Mayor

\_\_\_\_\_ City Administrator

**SUBMITTED TO COUNCIL:**

\_\_\_\_\_ N/A                      \_\_\_\_\_ Yes      Resolution # 2025-006    Date 03/25/2025

**RECEIVED:**

_____ Police	_____ Human Resources
_____ Clerk	_____ Engineering
_____ Finance	_____ Public Works
_____ Community Dev.	_____ City Attorney
_____ Risk Management	_____ Parks and Recreation

**I understand that it is my responsibility to read this policy and to consult my supervisor if I have any questions. I understand the statements contained in this policy are guidelines and summaries of what is or is not allowed while a representative of the City is conducting City business. They do not bind the City of Monroe. I further understand that the City of Monroe reserves the right to change, revoke, or make exceptions to this policy at any time and at its sole discretion. This document should not be construed or relied upon by anyone as a legal document, covenant, or contract of any kind. I understand that the policies, procedures, and practices described in this policy shall apply to all representatives of the City of Monroe except where otherwise noted herein or unless they conflict with provisions of any binding collective bargaining agreement, civil service rule, or law.**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

## **1.0 INTRODUCTION**

This policy has been established for representatives of the City incurring necessary expenses while conducting City business. Representatives are accountable for preserving and guarding the community's resources and making sure that the City's limited resources are expended in a manner that maximizes public benefit.

## **2.0 STANDARDS**

Individual representatives of the City of Monroe have the responsibility of becoming knowledgeable about appropriate expenditures and documentation requirements set by the City of Monroe. Care must be taken to avoid unnecessary or excessive expenditures and those not directly related to the conduct of City business. Representatives are required to adhere to the following standards:

- 2.1 **State Law** – The expenditure must be consistent with state law.
- 2.2 **Federal Requirements** – If federal funds are used for travel related to a federally funded program, expenses must meet the Federal Uniform Purchasing Guidelines.
- 2.3 **Authorization** – The expenditure must be authorized either by this policy or by an exception granted by the appropriate authority.
- 2.4 **Public Purpose** – The expenditure must be related to a City of Monroe public purpose consistent with State Audit requirements
- 2.5 **Documentation** – There must be thorough, **original (no copies) itemized** documentation (as required by the Internal Revenue Code) of the expenditure. This can be in the form of an original vendor's invoice (where appropriate), or a vendor's receipt in the case of pre-paid expenses. Lack of an original itemized receipt may make the reimbursement subject to federal tax withholding.
  - 2.5.1 In cases of purchased meals, the original (no copies) itemized receipt needs to include the names of all persons for whom a meal was purchased and the purpose of the meeting. This information can be written on the back of the original receipt or on a separate sheet of paper attached to the original receipt. Summary restaurant receipts without the original itemized receipt will not be accepted.

The Finance Department is responsible for providing forms, accompanied by instructions, for their implementation in accordance with this policy.

## **3.0 PURPOSE AND SCOPE**

- 3.1 To provide guidance to representatives of the City for the authorization and reimbursement of business expenses incurred by City representatives when they are on City business.
- 3.2 To meet the requirements of RCW 42.24.090, the department director or their designee must pre-approve all expenditures under \$500. The Mayor or their designee's approval is required for requests over \$500.

## 4.0 DEFINITIONS

### Approved Expenses:

- 4.1 Meals, food, and non-alcoholic beverages for City meetings that could not be held during non-meal time periods.
- 4.2 Food for meetings when staff/officials were not allowed reasonable time to obtain a meal prior to the start of the meeting (e.g., City Council retreats starting on or before 6:00 P.M.). Reasonable time for this purpose is no less than forty-five minutes before the start of the meeting.
- 4.3 Food and non-alcoholic beverages for City functions where **all** City staff can attend (e.g., wellness events, staff appreciation BBQ, etc.). Department-only meetings do not qualify.
- 4.4 De minimis food and non-alcoholic beverages for City meetings that include required public attendance and participation.
- 4.5 De minimis gift cards for public input
- 4.6 Meals (see 6.0) are directly related to and necessary for attending events held by organizations directly related to city business. Working breakfast, lunch, or dinner. These organizations include but are not limited to:
  - 4.6.1 Chamber of Commerce
  - 4.6.2 Association of Washington Cities
  - 4.6.3 Business Leagues
  - 4.6.4 Trade or Professional Organizations
- 4.7 Transportation expenses while conducting City business (see 5.1)
- 4.8 Registration fees and charges (see 5.2)

**Credit Card** – the term is interchangeable with P-card/Purchase card

**IRC** – Internal Revenue Code, the code that requires original receipts for reimbursements and requires reimbursements to be made within thirty (30) days of the event. Lack of original receipt and/or failure to meet the thirty (30) day timeline may subject the reimbursement to federal tax withholding.

**IRS** – Internal Revenue Service

**Mayor** – Elected, administrative head of the City. References to the Mayor may also mean their designee.

**Non-Travel Status** – City business or training that does not qualify for travel status or meal reimbursement because it is less than 30 miles or more from their point of origin (City Hall or home, whichever is closer to the destination) and/or does not require an overnight stay.

**P-Card** – A business charge card that employees use to buy things on behalf of the City of Monroe.

**RCW** – Revised Code of Washington

**Representatives of the City** – Includes authorized City elected and appointed officials, City consultants/contractors (when appropriate), City representatives of the City, and City volunteers.

**Training** – When a representative of the City travels to attend courses or professional meetings that may involve scientific or professional societies, municipal, state federal, or international organizations.

**Travel Status** – See TRAVEL STATUS POLICY. It is the responsibility of representatives to read the City of Monroe’s Travel Status Policy.

**Unapproved Expenses** – Expenses that the City will not reimburse with City funds.

**WCIA** – Washington Cities Insurance Authority

## **5.0 APPROVED EXPENSES**

The City will pay for allowable non-travel business expenses when necessary and directly related to conducting business for the City of Monroe including:

5.1 **Transportation** – Non-travel business transportation expenses may include mileage expenses for the cost of operating a Personal Vehicle, tolls, and parking fees.

### 5.1.2 **Vehicle**

5.1.2.1 If using a City vehicle, the City representative shall have successfully completed a driver’s background check that is on file with Human Resources.

5.1.2.2 **City Vehicles** – A representative of the City shall use a City vehicle to conduct City business if available.

a. If a representative is issued an allowance for gas to use their personal vehicle, a representative may not use a City vehicle unless they are using it to transport other city staff or other approved passengers.

b. When using a City vehicle, it is the responsibility of a representative to check the gas gauge and use the fueling station located on the municipal campus if needed before departure.

c. If a representative is using a City vehicle within City limits, all refueling for a City vehicle will occur at the fueling station located on the municipal campus.

d. If a representative has not been issued a City credit card and the representative is using a City vehicle, the representative may be reimbursed for gas for the City vehicle upon presentation of an original gas receipt.

5.1.2.3 **Use of Personal Vehicle** – If a City vehicle is not available, a representative of the City with written approval from their department

director or appropriate authority, may utilize a personal vehicle and claim mileage reimbursement:

- a. At the IRS “standard mileage rate” in effect at the time of travel. Because this rate takes into account the cost of gasoline, reimbursement for actual gas expenses will not be allowed.
- b. For round-trip mileage from the point of origin (City Hall or home, whichever is closer to the business destination) to the business destination.
- c. If a representative uses their personal vehicle and does not have written approval from their department director or appropriate authority, the representative may not claim mileage reimbursement.

5.1.2.4 **Auto Liability Insurance** – When no city vehicles are available, authorized city representatives may use their own vehicles for business purposes with prior approval of a supervisor. Auto liability coverage follows the vehicle. Therefore, the city representative’s personal auto insurance is primary, and the city’s liability coverage is excess. City representatives who use a personal vehicle for approved business purposes will receive a mileage allowance equal to the Internal Revenue Service optional mileage allowance. This allowance is to compensate for the cost of gasoline, oil, depreciation, and insurance. Therefore, city representatives who operate personal vehicles for city business should obtain and maintain auto liability coverage for bodily injury and property damage and any other required coverage determined by the city representative’s personal auto insurance agent or broker.

5.1.2.5 **Drug, Alcohol, Vape, and Smoke-Free** – Use of a City vehicle or personal vehicle any time after the consumption of alcohol or drugs, or after taking prescription medication that affects driving ability is strictly prohibited. Smoking and/or vaping of any kind in City vehicles is strictly prohibited.

5.1.2.6 **Accidents** – All vehicle accidents involving city vehicles must be reported to the Monroe Police Department immediately following the accident. City representatives must report any accident, theft, or damage involving a city vehicle to their supervisor, Fleet Manager, Safety/Risk Manager, and the Human Resources Department, regardless of the extent of damage or lack of injuries. Such reports must be made as soon as possible but no later than forty-eight (48) hours after the incident. City representatives are expected to cooperate fully with authorities in the event of an accident. However, city representatives should avoid making voluntary statements regarding the accident; other than reply to questions of investigating officers

- 5.2 **Non-Travel Status Training Expenses** – Registration fees or tuition for training, including the expenses for required educational materials will be paid for by the City of Monroe. Registration for any training will ideally be arranged by the staff from the City of Monroe in advance. Any materials paid for by the City become the property of the City of Monroe.

## 6.0 MEAL EXPENSES

- 6.1 Meals and associated incidentals (tips) are allowed under the following circumstances:

- 6.1.1 Meals, food, and non-alcoholic beverages for City meetings that could not be reasonably held during non-mealtime periods (see 6.2 below).
- 6.1.2 Food for meetings when staff/officials were not allowed reasonable time to obtain a meal before the start of the meeting (e.g., City Council retreats starting on or before 6:00 P.M.). Reasonable time for this purpose is no less than forty-five minutes before the start of the meeting.
- 6.1.3 Food and non-alcoholic beverages for City functions where **all** City staff can attend (e.g., wellness events, staff appreciation BBQ, etc.). Department-only meetings do not qualify.
- 6.1.4 De minimis food and non-alcoholic beverages for City meetings that include required public attendance and participation.
- 6.1.5 Meals that are directly related to and necessary for attending events held by organizations directly related to City business. These organizations include but are not limited to:
  - 6.1.5.1 Chamber of Commerce
  - 6.1.5.2 Association of Washington Cities
  - 6.1.5.3 Business Leagues
  - 6.1.5.4 Trade or Professional Organizations

- 6.2 A representative of the City may only use City funds to purchase meals outside of the examples in 6.1.1 through 6.1.4 if they receive approval from the department director **and** can attest in writing that City business had to occur and could only occur during a mealtime. Food and non-alcoholic beverages outside of mealtimes must be de minimis.

- 6.2.1 **Mealtimes** – Mealtimes are:

Breakfast	6:00 A.M. – 10:00 A.M.
Lunch	11:00 A.M. – 2:00 P.M.
Dinner	4:30 P.M. – 7:00 P.M.

- 6.3 **Tips** – Tips may be given to service providers during business-related activities. Representatives of the City shall not give tips that exceed 20% of the total bill, inclusive of the restaurant servers' charges.
- 6.4 In cases of purchased meals, the original (no copies) itemized receipt needs to include the names of all persons for whom a meal was purchased and the purpose of the meeting. This information can be written on the back of the original receipt or on a separate sheet of paper attached to the original receipt. Summary restaurant receipts without the original itemized receipt will not be accepted.

## 7.0 UNAPPROVED EXPENSES

The City of Monroe will not reimburse a representative of the City for disallowed expenses, including but not limited to the following examples:

- 7.1 Liquor
- 7.2 Theft, loss, or damage to personal property
- 7.3 Expenses of a spouse, family, or other persons not providing City services
- 7.4 Medical or hospital expenses not covered by medical benefits or worker's compensation
- 7.5 Fines for parking violations
- 7.6 Personal entertainment and transportation
- 7.7 Personal care services (e.g. laundry, valet service, radio, and television rental)
- 7.8 Tips exceeding 20%
- 7.9 Donations or bids for fundraising events/activities

Additionally, the City will not reimburse expenses that fall outside the scope of this policy.

## 8.0 CREDIT CARDS

- 8.1 Representatives of the City with City-issued Purchase Cards should adhere to the Procurement Policy and Credit Card policy along with this policy.
- 8.2 **Lost or Stolen Credit Cards** – If a representative of the City has their City credit card lost or stolen, they are responsible for notifying the Finance Department as soon as possible but no later than 24 hours, or the representative will be personally responsible for charges not authorized. In addition, the representative's Director or appropriate authority should be notified as soon as possible.

## **9.0 REFERENCED DOCUMENTS**

Expense Reimbursement Form (will be linked)\*

Federal Uniform Purchasing Guidelines ([link](#))\*

Travel Policy (will be linked)\*

Procurement Policy (will be linked)\*

Procurement Card policy (will be linked)\*

Travel/Training Request Form (will be linked)\*

\* links to the referenced documents are available [here](#).

# Res 2025-006 Incurring Expenses While Conducting City Business Policy No. 2025-006

Final Audit Report

2025-04-01

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✔ Agreement completed.

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