



CITY OF BEND

# Business Expense

## Policy No. FIN-0200

### City Manager Administrative Policy

Bend Code Chapter 1.30.005 provides for 'City Manager Authority to Adopt Administrative Regulations, Policies and Guidelines.' All regulations, policies and guidelines adopted by the City Manager shall be consistent with the City of Bend Charter, the Bend Code, and council ordinances.

The following policy conforms to the above stated standards.

Authorized by City Manager:

Signed by:  
A handwritten signature in blue ink, appearing to be "Eric King".

E252C846657E4D8...  
Eric King, City Manager

Dated: 8/15/2025

Reviewed by Legal Counsel:

Signed by:  
A handwritten signature in blue ink, appearing to be "Ian Leitheiser".

392FD2178C27458...  
Ian Leitheiser, City Attorney

Dated: 8/15/2025

Policy No. FIN-0200  
Adopted: 08/15/2025

Owner: Finance Department; Chief Financial Officer

Revised:  
Revision No.

## I. Purpose

The purpose of this policy is to identify business expenses that may be paid for or reimbursed with City funds while conducting official City business.

## II. Policy Statement

Business expenses incurred while conducting official City business must have a public purpose, serve the public interest, and have thorough documentation to support financial audits.

## III. Scope

This policy applies to all City employees and Public Officials incurring expenses while conducting official City business. All employees and Public Officials are required to follow this policy unless otherwise directed by a collective bargaining agreement.

## IV. Definitions

**Public Official:** As defined in ORS 244.020(15) any person who, when an alleged violation of ORS Chapter 244 occurs, is serving the State of Oregon or any of its political subdivisions or any other public body as defined in ORS 174.109 as an elected official, appointed official, employee or agent, irrespective of whether the person is compensated for the services.

**Purchasing Card, also known as Pcard:** The City's commercial credit card which allows a City employee to make purchases on behalf of the agency outside of traditional payment methods, such as checks or expense reimbursement.

## V. Policy Terms & Provisions

### A. Business Expense Taxability

1. Employees and Public Officials are responsible for their own tax compliance. Please consult the IRS guidelines.

### B. Business Meal Expenses

Business meals may be a reimbursable business expense. As public servants, City employees and Public Officials must maintain the highest standards of professional integrity to avoid even the appearance that City-incurred expenses were in the interest of the employee or Public Official, rather than the City or community we serve.

A meeting or discussion among City employees and/or Public Officials will not be considered a “defined business purpose” unless that discussion can be shown to actively serve the public interest. The employee and/or Public Official must show that the business discussion was substantial in relation to the meal.

Certain business-related meals, under which employees and Public Officials may be reimbursed or paid by the City, are City-business related discussions with an external party and the meal is a necessary and integral part of the business meeting and not a matter of personal convenience. Qualified meetings should be infrequent and take place over an extended period of time. The agenda of such a meeting should include a working meal to satisfy the requirement that the meal is part of a business function. Qualified meals are considered part of the employee and Public Official compensation and benefits package.

Examples include meals for recruitment-related activities, internal trainings or meetings occurring over a meal period (e.g., a five or six-hour block of interviews that extends through the lunch hour and does not allow interview panelists a sufficient unpaid lunch break on their own). Please also consider required rest periods per Oregon Bureau of Labor and Industry (BOLI) and laws for non-exempt employees.

#### 1. Documentation Required

Documentation (a) to obtain a reimbursement of business meal expenses or (b) as back-up when a City’s purchasing card is used to pay for the meal, must include:

- a. The original receipt, including:
  - i. Itemized receipt showing breakdown of meal charges; and
  - ii. Total amount incurred, not to exceed a gratuity of 20%.
- b. Date of business meal
- c. Place/location of meal
- d. List of attendees (e.g., person(s) with whom the business meal was consumed and their affiliation)
- e. Business Purpose (agenda)

## C. Other Business Expenses

Occasionally, an employee or Public Official may incur a business-related expense which could include but is not limited to the purchase of supplies, parking for an offsite event, rental of equipment, or printing costs. If accepted by a vendor, the employee or Public Official should pay for these costs with their City-issued purchasing card. The use of the City-issued purchasing card for business expenses, as defined in this policy, are subject to the rules of City Pcard Manual. If the employee or Public Official incurs the cost of the business-related expense, reimbursement of that expense will be made upon receipt of the proper supporting documentation and authorizations.

## D. Unallowable meal or other expenses:

1. Costs related to social occasions such as birthdays, weddings, wedding anniversaries, baby showers, illnesses, Administrative Professionals Day, Boss's Day, etc. Employees are welcome to take up a collection;
2. When two or more employees choose to go to lunch together to continue their business, or when the meeting could have been scheduled during regular work hours on City premises;
3. Meals purchased to recognize staff promotions, inter/intra-department transfers, or recognition other than expenses allowed in the City's Employee Recognition Policy;
4. Food routinely purchased for regularly scheduled department or team meetings;
5. Parking and traffic violations;
6. Alcohol;
7. Charitable fundraisers;
8. Meal costs of employees attending training locally where they are not in Travel Status; and,
9. Gift cards given to employees.

## E. Items to Support Community Engagement

The City may expend funds to promote community members' engagement in the City's projects, programs, plans, policies, and initiatives. Items should be of a relatively

nominal amount and paid for by the department's budget, such as water bottles, hats, stickers, etc.

## F. Sympathy

The City may expend funds to show sympathy for its employees or a public figure (e.g., former City official or a local civic leader) upon the death of a City employee or the death of an immediate family member of a City employee when the purchase of flowers or other items are approved by the Department Head.



### **Language Assistance Services & Accommodation Information for People with Disabilities**

You can obtain this information in alternate formats such as Braille, electronic format, etc. Free language assistance services are also available. Please contact City Manager's Office at [communications@bendoregon.gov](mailto:communications@bendoregon.gov) or (541) 388-5505. Relay Users Dial 7-1-1.



### **Servicios de asistencia lingüística e información sobre alojamiento para personas con discapacidad**

Puede obtener esta información en formatos alternativos como Braille, formato electrónico, etc. También disponemos de servicios gratuitos de asistencia lingüística. Póngase en contacto con City Manager's Office en [communications@bendoregon.gov](mailto:communications@bendoregon.gov) o (541) 388-5505. Los usuarios del servicio de retransmisión deben marcar el 7-1-1.