

UNIFIED FIRE AUTHORITY BOARD POLICY MANUAL	
Chapter 4 <i>Finance Policies</i>	Section 15 <i>Purchasing of Meals</i>

Relevant Information: UFA employees sometimes work through meal periods or eat meals during special training, organizational, or educational events. Meals are also sometimes provided during prolonged emergency events/activations, de minimis occasions such as refreshments at promotional or recruiting events, and retirement functions. This policy does not apply to food purchased directly by operational crews to be consumed in fire stations as part of the regular 48-hour duty cycle.

Policy Statement: It is the policy of the Board that food may be provided if the primary purpose of the activity is to enhance the organization’s ability to perform its functions. These include: 1) meetings of the UFA Board or its recognized sub-committees or UFA organizational meetings; 2) refreshments at a promotional or awards ceremonies, recruiting events or orientation, or organization-wide staff meeting (e.g. General Staff), provided they are de minimis and within the established budget amount; 3) retirement party or open house for full-time employees, not to exceed \$200 (for larger, more widely attended events the Fire Chief may authorize a higher dollar amount if budget allows); 4) emergency incidents where food costs must be incurred in the line of duty (e.g., prolonged fire incidents, wildland interface fires, flooding, etc.); and 4) employee events such as the Annual Employee Banquet for employees and their guests, the Wildland Awards Banquet or other similar events specifically approved by the Fire Chief as part of the annual budget process; 5) food provided to individuals (to include spouses) not employed by UFA who donate their time for UFA purposes such as promotional interviews, training, RFP response rating, or other specific activities that further the mission of UFA.

Food expenditures are not appropriate where: 1) the primary purpose is to further personal or social relationships; 2) meetings between UFA employees and/or guests occurring when there is little or no probability of engaging in the active conduct of government business such as meetings at night clubs, sporting events or essentially social gatherings; 3) meals provided for friends, relatives or spouses of employees attending a meeting with the employee, even when the purpose of the meeting is to transact UFA business (except as stated above).

The Fire Chief will establish a policy for the approval, processing, and monitoring of the purchase of food by UFA. Meals that are not de minimis or exempted by regulations will be subject to reporting requirements of the Internal Revenue Service (IRS) by UFA as taxable income.