

VILLAGE OF NEWCOMERSTOWN

Resolution No. 11-2026

PASSED:

A RESOLUTION ADOPTING AN EMPLOYEE APPRECIATION EXPENDITURE POLICY FOR THE VILLAGE OF NEWCOMERSTOWN, OHIO, AND DECLARING AN EMERGENCY.

WHEREAS, the Village of Newcomerstown recognizes the importance of employee morale, engagement, retention, and workplace efficiency in providing effective public services to the community; and

WHEREAS, the Council of the Village of Newcomerstown finds that reasonable and properly documented employee appreciation activities serve a valid public purpose when conducted in compliance with Ohio law and Auditor of State guidance; and

WHEREAS, the Village desires to establish clear guidelines and internal controls regarding expenditures for employee appreciation activities to ensure accountability and audit compliance; and

WHEREAS, the attached Employee Appreciation Expenditure Policy establishes standards for allowable expenditures, documentation requirements, fiscal oversight, and compliance procedures.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Newcomerstown, State of Ohio:

SECTION 1. The Council hereby adopts the attached Employee Appreciation Expenditure Policy, which shall become effective immediately upon passage of this Resolution.

SECTION 2. The Fiscal Officer is authorized to administer and monitor expenditures made pursuant to the policy and ensure compliance with all applicable laws, appropriations, and audit requirements.

SECTION 3. Department Heads shall comply with all provisions of the adopted policy and maintain required documentation for all expenditures.

SECTION 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 5. This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the Village and for the immediate implementation of consistent fiscal procedures; therefore, this Resolution shall take effect immediately upon passage.

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Pat Cadle, Mayor

ATTEST:

Lisa Spillman, Fiscal Officer

APPROVED AS TO FORM:

Village Solicitor

DRAFT

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Village of Newcomerstown Employee Appreciation Expenditure Policy

Purpose

The purpose of this policy is to establish guidelines for the expenditure of public funds for employee recognition and appreciation activities in a manner that complies with Ohio law and Auditor of State (AOS) expectations.

Employee appreciation events are intended to promote morale, improve employee engagement, and support the efficient operation of Village services, which constitutes a valid public purpose.

Policy Statement

The Village may expend limited public funds for employee appreciation activities when such expenditures:

- Serve a documented public purpose
- Are reasonable and not excessive
- Provide no personal or private benefit beyond incidental value
- Comply with all applicable Ohio laws and audit standards

Annual Funding Guidance

Employee appreciation expenditures should average between \$75 and \$100 per employee per year, based on total Village staffing levels (including full-time, part-time, and seasonal employees).

Total annual expenditures shall remain within appropriations approved by Council, be monitored by the Fiscal Officer, and shall not carry over between fiscal years.

Allowable Expenditures

Expenditures must be modest in nature and directly tied to employee recognition.

Allowable uses include:

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- Employee appreciation meals or luncheons
- Holiday or seasonal gatherings
- Retirement or years-of-service recognition events
- Department-sponsored morale or team-building activities

All events must involve Village employees as a group, not individuals.

Prohibited Expenditures

The following are strictly prohibited:

- Alcoholic beverages
- Cash or cash-equivalent items (e.g., gift cards, gift certificates)
- Gifts of a personal nature to individual employees
- Payments for spouses, family members, or non-employees
- Any expenditure that could be interpreted as primarily for personal benefit

Documentation Requirements

Each expenditure must include:

- Itemized receipts
- Description of the event and its public purpose
- Date and location of the event
- List of employees in attendance

All documentation must be submitted to the Fiscal Officer and maintained in accordance with records retention requirements.

Approval and Internal Controls

Department Heads may authorize expenditures within their available appropriations. All expenditures are subject to review by the Fiscal Officer and verification of available funds.

Any unusual or excessive expenditures may require prior approval from the Mayor and Fiscal Officer.

Public Purpose Justification

All expenditures under this policy must support a legitimate governmental purpose, including:

- Improving employee morale and retention

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- Promoting workplace efficiency and productivity
- Recognizing public service contributions

Expenditures that do not clearly meet a public purpose shall not be approved.

Audit and Compliance

All expenditures are subject to review by the Village Fiscal Officer, independent auditors, and the Ohio Auditor of State.

Failure to comply with this policy may result in denial of reimbursement, repayment of funds, or audit findings.