

POLICY AND PROCEDURE		
Subject: Travel Expense Reimbursement	Group: Personnel	Number: 200-480c
Effective Date: 1/1/2004	Supersedes: Policy dated 1/06/97	Page 1 of 3
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1.0 PURPOSE:

To establish the City's policy on Travel Expense Reimbursement

2.0 DEPARTMENTS AFFECTED:

All

3.0 REFERENCES:

Resolution #804-0503, Internal Revenue Service Publication 15, The Employer's Tax Guide

4.0 POLICY AND PROCEDURE:

When employees of the City are required to travel on official business, the City shall pay reasonable amounts for transportation, meals, lodging, and miscellaneous approved expenses. An employee is expected to show good judgment and an appreciation for economy when incurring travel expenses.

All out-of-town travel must be authorized by the Department Heads. Requests for training, conferences, meetings, or other official functions which require overnight accommodations or travel out-of state, must be approved by the City Administrator. Approval will be documented on the "Request for Travel Form", Appendix A.

The Department Heads shall determine the most cost effective mode of travel. Employees required to travel by air shall travel economy class whenever available. Due to the high risk exposure and absence of insurance coverage, it is prohibited to use any private aircraft for official City business.

An employee must obtain permission from their Department Head or the City Administrator to use City vehicles. Gasoline must be obtained at the City pumps prior to departure.

When an employee is authorized by the Department Head or the City Administrator to use a personal vehicle for official travel outside of the City, the employee shall be compensated at the current mileage rate as established by the U.S. Internal Revenue Service. The current rate can be found on the IRS website, <http://www.irs.gov/index.html>, in Revenue Procedure 2003-76.

When authorized by the City Administrator, a rental car may be used by an officer or employee of the City. The rental car shall be used for official business only. Only those officers or employees covered by City insurance shall be authorized to drive any vehicle so rented.

Employee's lodging expenses shall be covered while traveling on City business. Employees are expected to make lodging reservations in advance whenever possible and to take other actions to insure that lodging is secured at the most reasonable rate possible.

Any employee traveling on City Business shall receive an allowance of up to \$30.00 per day, including tax and tip, for meals if all meals are paid for by the employee. The City will not pay for alcoholic beverages. If less than 3 meals a day are to be paid for by the employee, then the following schedule shall be used:

Breakfast	\$7.00
Lunch	\$9.00
Dinner	\$14.00

The Department Head shall determine what meals shall be allowed based upon the times and dates of travel. Where conference registration or training tuition fees include one or more meals, only those meals not covered by such fees shall be reimbursed by the City.

Where a conference offers meals in conjunction with the conference program, but does not include those meals in the registration fee, the City shall pay for those meals selected by the employee. If the employee elects not to participate in one or more meals offered by the conference, the regular per diem guidelines shall be used for those meals. No receipts for approved meals shall be required unless the employee is requesting an excess meal allowance.

Excess meal expense shall only be considered because of location or other unusual circumstance. All excess meal expenses must be approved by the Department Head and City Administrator. When excess meal allowance is claimed all meals shall be paid by itemized receipt amounts only. No standard meal allowance shall be accepted.

At the discretion of the Department Head or City Administrator, meal expenses not associated with overnight travel, may be paid or reimbursed by the City. However, payments or reimbursements for meals not associated with overnight travel are taxable and reported as part of an employee's annual wages on the employee's W-2 forms. Meal reimbursements not associated with overnight travel will be reimbursed on an employees monthly paycheck on the 5th of the following month, provided the Conference/Travel Accounting Form (Appendix B) and required expense documentation are submitted to Financial Services by the 20th of the month. Requests received after the 20th will be reimbursed on the next month's paycheck.

Meals provided for employees during an emergency are not considered a taxable benefit, as long as they meet both of the following criteria:

- A. Meals are provided for the City's convenience.
- B. Meals are provided to allow the employee to take a shorter break period than normal, remain on the City work site, or work overtime.

Miscellaneous expenses, such as parking fees, ferry tolls, taxi fare, fax transmissions, and other bona fide miscellaneous expenses, baggage handling, etc., shall be reimbursed upon presentation of actual receipts or other suitable documentation.

No advancement of travel expenses shall be allowed to any officer or employee.

The Department of Financial Services will pay registration, lodging and transportation (air, train, bus, rental car) to the vendor, with receipt of an approved "Request for Travel Form" (Appendix A) with back-up documentation 15 days prior to the travel date.

Within 10 days of the conclusion of all travel, the "Conference/Travel Accounting Form", Appendix B, must be completed and submitted to the Financial Services Department.

For use of City Credit Cards for authorized city travel, please refer to the Credit Card Policy #200-503.