

INTRODUCTION

As a responsible employer, the City of Taft acknowledges the value of professional seminars, conferences, training and meetings and recognizes the need for City employees to travel outside the City to conduct City business. It is the intent of the City to provide travel and expense funds for reasonable expenses incurred in the course of such travel.

This policy addresses the guidelines and procedures for travel on City business for all City employees and officials, including authorization and reimbursement for travel and related expenses.

POLICY STATEMENT

The City shall pay for reasonable, essential travel expenses which directly and logically relate to the conduct of City business. Travel requests and reimbursement claims shall conform to the provisions of this policy and other applicable law, grants, contracts or policies. Expenses shall be documented as required and shall leave no reasonable question that such expenditures did, in fact relate to and were necessary for conducting City business.

Employees should always use the method of travel that is the most efficient, direct, and economical mode of transportation required by the occasion. City employees and officials are expected to exercise sound judgment when incurring and submitting travel expenses, in keeping with standards and proprieties of a visible and accountable public agency.

TRAVEL AUTHORIZATION

All travel outside of the City, requires advance authorization by the City Manager, or designee. Travel by City Council Members requires the advance authorization of the City Council and subject to the guidelines established by the Council.

Travel requests shall include an itinerary and itemized list of reasonable anticipated expenses. Travel requests shall include informational material on overall content of the event, the relationship between the travel and work functions and the benefit to the City.

Budgeted funds for reimbursement must be available and authorized.

Travel authorization for any person who maintains City employment/business status is required even if the City will not be funding the travel expenses.

Whenever possible travel expenses such as conference registration, lodging, air or rail transportation should be paid by City credit card (through the Finance Department) or through the established warrant procedure.

Expenses for such travel shall be reported to the Finance Department on the Travel Authorization form after approval by the appropriate department head and the City Manager.

Receipts for all conference registration; commercial air or rail transportation; lodging; automobile rental; and for other miscellaneous expenses shall be attached to the Travel Expense Report form.

For non-mandatory attendance at job-related seminars, conferences, conventions or training, travel may be authorized with reimbursement at less than the rates otherwise authorized. The person authorizing the travel and the traveler, prior to the travel authorization, shall mutually agree in writing upon the reduced reimbursement rates.

Arrangements for transportation, lodging or registration fees that have cancellation or change penalties shall be carefully monitored by the department. If cancellation/change occurs due to direction by the employees department head, or designee, or the City Manager, the City will cover the penalty cost. If the cancellation/change occurs due to a traveler's personal request or obligations, the traveler will be required to pay the penalty. Exceptions shall be made when a traveler is unable to travel because of hospitalization, serious sickness or death of self or an immediate family member or when the department head certifies that the reason for the employee's absence was legitimate and authorized.

TRAVEL TIME

When possible, employees should travel during their normal working hours to avoid overtime expense. If it is not possible to travel during normal working hours due to scheduling conflict, distance of travel or the day in which you're required to travel (i.e. traveling on a weekend when you would not be normally working), then it will be necessary for Non-exempt employees to get pre-authorization from the City Manager.

Non-exempt employees shall be paid for reasonable hours of travel outside their normal working hours, as required by Federal Standards Labor Act (FLSA), however, the time must be approved before traveling. Time allowed for travel will be calculated by using a source such as MapQuest to determine reasonable estimated driving times.

TRANSPORTATION

Employees should utilize the use of a City vehicle to travel whenever possible. Employees required to fuel a City vehicle at their own expense should claim the actual fuel costs expended by them. Receipts must accompany the claim. Vehicle license number and the odometer reading should be written on the receipts.

It is understandable that there may be times when a City vehicle is unavailable or another legitimate reason arises that an employee may need to use their personal vehicle. In this instance the following guidelines must be followed:

Pre-approval from the Department Head and/or City Manager is required **before** the date of travel.

Travel by private vehicle will be reimbursed at the IRS rate for business use of a personal vehicle in effect at the time of travel plus tolls and parking fees. The Department of Finance shall be responsible for administering and announcing the current IRS mileage rate for business-related travel.

Employee mileage to the regular or main place of work from home, and back, is considered commuting and may not be claimed. The starting and ending locations of travel are the office work place or the residence, depending on the work schedule and the work status of the traveler at the time of departure and arrival. When the use of a private automobile is authorized, the mileage included from the person's home and regularly assigned workplace shall be deducted prior to reimbursement for business-related travel.

Mileage reimbursement amount should be estimated in budgeting for travel/training.

Employee must possess a valid California driver's license; certify required liability insurance limits, the vehicle is equipped with seat belts and adequate for the work to be performed. Any damage to the car, needed service, or repair occurring on the trip will be the responsibility of the employee, as these costs are included in the City's per mile cost reimbursement.

If a City employee chooses to use a private vehicle instead of an alternative mode of transportation chosen by the department head because of personal preferences or obligations, his/her mileage reimbursement shall not exceed the cost of using the alternative mode of transportation unless the department head determines that the additional reimbursement is appropriate and justified.

Due to liability concerns, non-City employees and/or non-government officials should not be transported as passengers in City vehicles without advance authorization of the City Manager or designee.

Employee travel by Air, Rail or Bus air shall be at coach accommodations on approved scheduled carriers unless only single class service is offered.

The employee shall be responsible for excess costs and additional travel expenses resulted from taking an indirect route or a delayed return trip for personal preference or convenience.

If traveling Air, Rail or Bus and the use of local transportation is needed the use of public transit or shuttle services is appropriate. Taxis are appropriate when these services are not reasonably available. Rental automobiles may be used when necessary, following the guidelines:

1. Vehicles may be rented for transportation when the employee travels to the destination via commercial common carrier and the cost of the rental will be less than the charge for shuttle or taxi service to and from the carrier termination point to the function or hotel accommodations;
2. Government rates shall be requested. Employees shall choose the least expensive size and mileage limits appropriate to the use required by the traveler(s). Rental expenses for luxury cars, motorcycles and recreational vehicles may not be claimed;
3. Rental cars shall be refueled and returned to the rental agency on-time to reduce cost to the City;
4. Vehicle insurance offered by the rental agency shall not be reimbursable. The employee shall waive additional vehicle insurance (except for additional driver coverage and coverage for drivers under 25 years of age, if such coverage is applicable), provided that the employee has his or her own vehicle insurance coverage;
5. When rental vehicles are authorized for a person conducting official City business: The IRS mileage rates will **not** be paid for rental vehicles; only receipted fuel expenses will be reimbursed;
6. If more than one City employee is traveling to the same function, only one rental vehicle may be claimed and then only if it is available for use by all of the travelers.

The following necessary transportation expenses may be claimed at actual cost (receipt required) when directly related to necessary transportation to and from the destination point:

Taxi, shuttle, or public transit fares;

Parking fees, (airport long-term parking is required for travel exceeding 24 hours);

Bridge, road or ferry tolls;

Other actual transportation expenses determined to be reasonable and necessary by the department head and the Director of Finance.

The following transportation expenses are personal and may **not** be claimed:

Traffic and parking violations;

Emergency repairs or non-emergency repairs on non-City vehicles;

Personal travel while at an out-of-city location;

Other actual transportation expenses determined to be unreasonable or unnecessary by the department head or the Director of Finance.

Employees may retain frequent flyer/hotel rewards and similar program benefits. However, participation in these programs must not influence flight/hotel/etc. selection, which would result in incremental cost to the City beyond the lowest available airfare/hotel cost unless the difference is paid by the traveler.

Free tickets or cash allowances for volunteer denied boarding compensation may be retained by the traveler but no additional cost to the City or interruption of work is allowed and any additional time required to complete the trip is to be personal time.

MEALS

Employees who are required to travel for official City business may receive reimbursement for meals.

OVERNIGHT TRAVEL:

Employees on official City business travel that requires an overnight stay away from their home are eligible to claim the following for meals:

For Overnight Travel the reimbursement is in the form of a "per diem allowance", which means the traveler is eligible to be reimbursed at the maximum rate allowed. Receipts are not required (except for Members of the City Council).

As required by California Government Code 53232.2 City Council members must provide receipts for all meals and will be reimbursed in accordance with the City Council Member Travel and Expense Policy.

The City's maximum full day meal and incidental expenses rate shall be equal to the maximum federal per diem meal and incidental expenses (M&IE) rate established and adjusted by the General Services Administration (GSA) and may be found at www.gsa.gov/mie Maximums include taxes and gratuities.

Partial days shall be reimbursed at the appropriate meal rate. For meals included in a registration fee, or other City travel expense, the per diem meal and incidental rate shall be reduced by the fixed allowance for the respective meal.

Meal expense amounts shall be calculated by the Finance Department for first and last partial days of travel based on the maximum federal per diem meal rate for the appropriate meal(s) in the area of travel.

Exceptions to Per Diem Meal Rates: Meal costs may only exceed the prescribed per diem rates if the meal is being served at a conference or workshop and the costs of the speaker, conference, and/or registration are included in the price. The agenda/brochure or other documentation describing the event and the price must accompany the claim.

City employees may not claim a per diem allowance or reimbursement for any meal, which is provided, or otherwise available to the employee by the lodging or function, whether or not there is an actual charge for the meal. For example, if lunch is provided at the function or breakfast is included in the cost of lodging, the traveler may not claim a per diem allowance or request reimbursement for eating elsewhere. For purposes of this section, continental breakfast and meals provided during airline or other commercial carrier travel do not constitute provided meals and do not need to be deducted from the per diem allowance.

DAY TRAVEL STATUS:

The following fixed meal maximum rates are applicable for all travel within Kern County that does not include an overnight stay. The maximum rate includes tax and gratuities. Receipts are required for all Day Travel Expenses. This rate will be adjusted in accordance with the rates set by the General Services Administration (GSA).

\$10 for Breakfast;

\$14 for Lunch;

\$22 for Dinner.

Employees who are required to travel outside Kern County while in Day Travel Status will be reimbursed up to the allowable amounts set by General Services Administration (GSA) for the City/County in which the meal was purchased. Reimbursement Rates may be found at www.gsa.gov/mie Receipts are required for all Day Travel meal reimbursements.

Meals may be claimed if the employee is in day travel status at the following times:

Breakfast may be claimed if employee must reasonably be away from home because of travel for City business at or before 7:00 a.m.;

Lunch may be claimed if travel must commence before 11:00 a.m. and ending after 2:00 p.m.;

Dinner may be claimed if travel must commence travel before 5:00 p.m. and ending after 7:30 p.m.

Snacks between meals and alcoholic beverage expenses may not be claimed.

Employees are not compensated for meal times while traveling.

Employees on local travel are not eligible for reimbursement of meals within the City of Taft unless provided for in other City policies.

Purchasing and/or claiming for meals for federal, state or local public officials or employees is prohibited, including any other City Employees.

Meals or other expenses may not be claimed for those persons who are not otherwise eligible to file a claim themselves for City reimbursement.

Gratuities are limited to 15% of the service costs unless billed by a provider's standard policy at a higher rate.

An employee may not be reimbursed for a meal that was paid for by someone else.

LODGING

City employees and officials required to travel overnight for City business will be reimbursed for actual lodging costs incurred.

Lodging expenses shall be claimed at either the actual cost of the lodging (limited to the single occupancy rate for a single room) up to the maximum of the federal lodging limits for the host city (Federal Per Diem Rate), whichever is less. Receipts are required. Maximum rates may be found at www.gsa.gov/portal/category/21287. Taxes are in addition to the Federal Per Diem Rate.

Lodging costs may exceed the City's maximum lodging rate only in the following instance:

A conference, meeting or convention is being sponsored by an organization of which the City, the department or employee is a member, the lodging may be claimed at the actual cost if seminars or meetings are to be held at the particular hotel and/or events are scheduled for evening hours, and the department head has given advance written authorization.

City employees are not eligible to claim for lodging for local functions unless provided for in other City policies.

Employees are eligible to claim for lodging for the evening prior to an out-of-area function if they would reasonably need to commence travel prior to 6:00 a.m. in order to arrive at the destination at the designated time. For example, if a workshop

begins at 8:00 a.m., and there will be three (3) hours of travel time from the authorized departure point, the employee would be eligible to claim for overnight lodging for the evening prior to the workshop. However, if the workshop begins at 9:00 a.m., the traveler would not be eligible.

Employees are eligible to claim for the last evening of an out-of-area function if the employee would otherwise arrive home after 9:00 p.m., if s/he left at the conclusion of the function.

Employees are not eligible to claim lodging expenses if staying overnight as a guest of friends or relatives.

Employees should inquire when making lodging arrangements whether the City is exempt from Transient Occupancy Taxes (TOT) in the locale where they are staying and should provide the necessary form to the lodging facility, if required to do so to obtain the waiver.

Except when registering for lodging at a pre-arranged group rate in conjunction with a conference or meeting, employees shall request the government rate or lowest available eligible rate when making lodging arrangements.

Employees are responsible for canceling hotel rooms before the cancellation period ends and should record the cancellation number in case of disputes. Employees will not be reimbursed for "no-show" hotel charges unless there are unavoidable reasons for not canceling the room.

OTHER TRAVEL EXPENSES/INCIDENTALS

Employees are eligible to claim a per diem incidental allowance, limited to the maximum federal per diem incidental rate for each day of travel requiring an overnight stay away from the traveler's home. These rates may be found at www.gsa.gov/mie.

Incidentals (e.g. laundry, cleaning and pressing of clothing, luggage handling services fees/tips to porters/baggage carriers etc.) are included in the Daily Per Diem Rate and do not require receipts. Advances shall not be provided.

Business meetings, dinners, luncheons and entertainment expenses shall be reimbursed only when such expense is clearly identifiable as relevant to City business.

Employees are eligible to claim the following expenses at actual cost; even if they also qualify for a per diem incidental allowance Receipts are required:

City business calls (traveler must annotate purpose of call on the bill);

Fax machine charges incurred to send or receive documents for City use
Copy machine charges incurred to copy documents for City use;

Internet access connection and/or usage fees away from home, if Internet access is necessary for City related business;

Employees are entitled to one personal telephone call daily while out of town on City business for a reasonable duration;

Other business related expenses determined to be reasonable and necessary by the department head and the Director of Finance.

NON-REIMBURSABLE EXPENSES

Miscellaneous travel expenses not directly related to conduct official City business and excessive or unnecessary expenses are not reimbursable. Certain expenses are considered personal and therefore do not qualify for advance payment or reimbursement under this policy including, but not limited to:

Excess mileage for travel made for non-business and/or personal matters;

Political or charitable contributions or events;

Purchases made while traveling that are not made on behalf of and become the property of the City;

Gratuities in excess of 15%;

Private automotive repairs, traffic citations or fines;

Personal automobile insurance, gasoline or oil changes; or insurance for rental vehicles;

Funds expended for companions and/or family members while traveling including partner's expenses when accompanying employees on agency-related business, as well as children or pet-related expenses;

In-room movies or movie theater expenses, fitness/health facilities costs, barber and/or beauty shop charges; costs for massages or other personal services;

Entertainment expenses including arts, sports, or other cultural events;

Golf green fees or other personal sporting expenditures;

Alcoholic beverages or Tobacco products;

Personal losses incurred while on City business; (Any questions should be resolved by the City Manager prior to the expense being incurred);

Laundry, except as covered by the incidental per diem rate;

Room service costs that exceed the fixed rate established for the meal;

Incurred and valet service, except when necessitated by physical limitations.

These guidelines are not intended to address every issue, exception or contingency that may arise in the course of City travel or attendance at meetings. Accordingly, the basic standard that should always prevail is to exercise good judgment in the use and stewardship of the City's resources.