



## ADMINISTRATIVE POLICY

Number: III-2

Issued: Jan 24, 2002

Revised: 2/23/06, 9/10/09

Jurisdiction: City Council

### EMPLOYEE & PUBLIC OFFICIALS EXPENSE REIMBURSEMENT & TRAVEL REGULATION

#### I PURPOSE

This regulation shall establish standards for the documentation, approval and payment of cash advances and reimbursements of expenses incurred for meals, room and travel by employees, elected officials and other persons who conduct City business; with the understanding that any such standards shall balance the City's fiduciary responsibility of managing public funds with the recognition of the need to provide transportation, lodging, and meals to employees and public officials as they pursue City business.

#### II POLICY

The City of Capitola recognizes that from time to time employees and Public Officials must either conduct the City's business during a mealtime, or must engage in the pursuit of City business that in turn may interfere with the normal mealtime of such persons. It is the policy of the City of Capitola to recognize this inconvenience by appropriately reimbursing or compensating those individuals as detailed below. In no case shall anyone be compensated under this policy beyond the direct cost of the meals, board or travel that complies with this policy, nor shall anyone contrive to conduct City business or to create the illusion of City business to enjoy the benefits of this policy. Compensation for meals, board or travel shall only be provided to those who comply with the procedures and criteria of this policy.

For the purposes of this policy Public Official means any elected official or appointed employee or volunteer working for the interests of the City of Capitola. This definition includes Council Members, Commissioners, committee members, regular employees, authorized volunteers, and others such as those who participate in oral boards and who assist the City in its business.

#### III PROCEDURES AND CRITERIA

##### Administration:

It shall be the responsibility of the City Manager to administer these procedures. The Finance Director shall assist the City Manager in the administration of this regulation, and the dissemination and review of forms, receipts, documentation and other information necessary to process and audit claims.

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**Expense Authorization:**

By necessity, elected and appointed officials and public employees must sometimes attend meetings, conferences, enroll in training seminars and perform other official functions away from their normal place of work. It is the responsibility of the City Manager, or the Mayor in the case of the City Manager or the City Manager's designee to approve travel claims and related expenses prior to registration and/or out-of-area travel and to authorize cash advances and/or reimbursement for the costs incurred. Department heads are authorized to approve travel expense reimbursement for meetings, training, and similar events that do not exceed their budget appropriations. The City Manager can approve any such request for Council Members or other Public Officials for which travel is not identified in any specific budget.

**Reimbursement:**

Elected and appointed officials and public employees authorized to travel on official City business shall be reimbursed for actual and necessary expenses incurred for mileage, transportation, lodging and meals in addition to any regular compensation to which they are entitled; provided, however, that the maximum amount(s) that shall be reimbursed are as follows:

1. Transportation: The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements must be used, using the most direct and time-efficient route. Government and group rates must be used when available.
  - Private Conveyance – See **Private Conveyance** section.
  - Airplane Travel – Actual cost of coach fare.
  - Carrier Services – actual costs for taxis, buses, public carriers or car rental.
  - Vehicle Parking – actual cost.

Payment for service received (tips) in conjunction with travel such as taxi or shuttle service is recognized as a legitimate and reasonable expense, and can be included in addition to the amounts herein but shall not exceed fifteen percent (15%) of the price of the travel service.

2. Lodging: Lodging expenses will be reimbursed or paid for when travel on official City business reasonably requires an overnight stay. Actual cost not to exceed \$120 per day or the single occupancy room rate, whichever is lower, plus applicable taxes. When the individual travels to attend a conference, seminar or similar event the maximum allowable reimbursement shall be the conference facility group room rate plus applicable taxes.
3. Meals: Meals will only be reimbursed for official travel requiring an overnight stay. Exceptions include: Police Officers attending P.O.S.T. Training will be reimbursed at the P.O.S.T. rate or for emergency meals. Exceptions also include attendance at an official standing meeting that has city wide or jurisdictional impact. Examples include AMBAG, League of California Cities, or a City Selection Committee meetings etc.

Individual Meals–	Breakfast	\$12.00
	Lunch	\$18.00
	Dinner	\$30.00

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Advance approval by the City Manager or Mayor is required for meal maximums over the above amounts for high-cost travel destinations (e.g. New York City)

Payment for service received (tips) in conjunction with meals is recognized as a legitimate and reasonable expense, and can be added to the above amounts but shall not exceed fifteen percent (15%) of the price of the meal.

*Alcoholic beverages are never an eligible expense.*

#### **Private Conveyance:**

Employees using private means of conveyance such as their personal vehicle for authorized travel on official City business shall be reimbursed at the then-current IRS mileage rate, except for mileage outside Capitola and the Local Bay Area, in which case the amount reimbursed shall not exceed the lowest coach airfare on a scheduled commercial air carrier as may be reasonably determined by the City. Vehicle odometer readings are required to substantiate vehicle mileage. If odometer readings are not available internet map services such as Yahoo Maps can be used. Mileage shall be measured from Capitola City Hall or the Public Officials home address, whichever is less; unless the Public Official is required to be at City Hall prior to leaving, in which case the City Hall address shall be used to measure miles. When a personal conveyance is used to carpool employees, City Hall address shall be used. Bridge and road tolls are reimbursable expenses.

#### **Advance of Money:**

Individuals traveling on City business that involve an overnight stay may request a cash advance for the estimated travel and meal costs, excluding personal vehicle mileage. A written claim for cash advance shall be submitted to the Finance Director sufficiently early for the Finance Department to include the advance with regular check processing immediately prior to when the Public Official must leave. Advances cannot be made out of petty cash. Cash advances for travel and meal requests will be allowed only if adequate appropriations exist in the appropriate budget, and if the request has been signed by the department head and/or City Manager.

Individuals who accept cash advances shall, within ten (10) working days after his or her return from such trip, file with the Finance Director an itemized expense accounting together with proper receipts or other documentation, and shall pay to the City any unexpended balance of the advance.

#### **Claims for All Expenses:**

No travel or meal costs shall be reimbursed unless the claiming individual prepares and signs an itemized accounting of such expenses on the Statement of Expense form (attachment A), which shall have entered thereon and/or attached thereto, the following:

- a. Date of departure at commencement of travel, and date of return upon completion of travel.
- b. Date of arrival at and departure from each city or location at which City business was performed.

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- c. Receipts for all expenditures for lodging and all other expenditures, including meals, in sufficient detail so as to establish the allowability of each element of the expense claimed. If for some reason a receipt is not available a memorandum from the individual attesting to the exact expense may be approved by the City Manager
- d. If unusual or unanticipated circumstances arise, the City Manager, or the Mayor in the case of the City Manager, can approve exceptions to this policy.

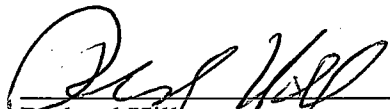
**Unallowable Expenses:**

Unauthorized expenditures, which shall never be reimbursed, include but are not limited to:

- 1. Alcoholic beverages
- 2. Expenses of a spouse or other companion
- 3. Personal entertainment
- 4. Theft, loss or damage to personal property
- 5. Barber, beauty, tailor, laundry & other similar personal services
- 6. Airline or other trip insurance
- 7. Personal postage, telephone calls or reading materials
- 8. Personal portion of any trip

**Reports to City Council**

Members of the City Council or any other public official subject to this policy shall provide a brief report on meetings attended at the expense of the local agency at the next regular meeting of the legislative body (Council, Planning Commission, etc...). Cal. Gov't Code Sect.53232.3(d). This report can either be written or oral.

  
Richard Hill  
City Manager

A: Statement of Expense  
RH/lgm

R:\Admin Policies\Travel policy.doc

## CITY OF CAPITOLA - STATEMENT OF EXPENSES

\*\*\* Complete BLUE information. Do NOT Type in the YELLOW cells \*\*\*

NAME	DEPT	EXPENSE DATE (S)
PURPOSE OF EXPENSES CLAIMED		

### SCHEDULE A - TRAVEL AND MEETING EXPENSES (itemize below in detail & attach receipts)

ITEM OF EXPENSE	LIST DATES AND EXPENSES INCURRED BELOW							SCHEDULE
	SUN	MON	TUES	WED	THURS	FRI	SAT	TOTAL
TRANSPORTATION (attach receipts)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$
LODGING (attach receipts)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$
*MEALS (attach receipts)	Meals -- enter information in meal form @ right							
Maximum allowable amt:								
Breakfast: \$12.00+ 15%tip	\$	\$	\$	\$	\$	\$	\$	\$
Lunch: \$18.00+ 15%tip	\$	\$	\$	\$	\$	\$	\$	\$
Dinner: \$30.00+ 15%tip	\$	\$	\$	\$	\$	\$	\$	\$
OTHER EXPENSES (listed below & Attach receipts)								\$
Telephone, Copy, Fax, etc..	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$
Parking Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$
Cab, Bus, Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$
Other Toll Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$
<b>TOTAL SCHEDULE A - TRAVEL &amp; MEETING EXPENSES</b>								\$

### SCHEDULE B - MILEAGE ALLOWANCE - Privately Owned Automobile

DATE	ODOMETER METHOD			MAPQUEST MILES	Use Odometer Reading OR www.MapQuest.com (attach) PURPOSE and DESTINATION - enter below
	START #	END #	MILES		
	0	0			
	0	0			
	0	0			
	0	0			
	0	0			
<b>Total Miles</b>					
				\$ 0.5500	IRS Mileage Rate - per mile

### TOTAL SCHEDULE B - MILEAGE ALLOWANCE

<b>TOTAL AMOUNT CLAIMED (Schedules A &amp; B)</b>	\$
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I certify that this claim is a true record of expenses incurred on official business for the City of Capitola during the above period.		CPT Approval (PD Only)	<b>APPROVAL</b>
Signature	Date:	Captain	City Manager/Dept. Head
Amount of Claim (A & B)	Less Advance --- provided to employee	Net Amt. Due/(Returned)	
\$		\$	

**INSTRUCTIONS:**

- \*Meal Reimbursement: Complete the "Meals Reimbursement" worksheet located to right. Only for overnight travel -or POST reimbursable
- \*\*IRS mileage rate <http://www.irs.gov/newsroom/article/0,,id=151226,00.html>
- 1. Complete form (only enter in BLUE cells -do NOT enter in YELLOW areas) , attach all receipt 2006 =\$ 0.445/mile
- 2. Upon audit and approval, reimbursement will be made payable in a check
- 3. Refer to Administrative Policy III-2 Employee and Public Official Expense Reimbursement & Travel Regulation for allowable expenses
- 4. Exceptions to the Policy require City Manager review and authorization
- 5. POST Police Academy Attendance - reimbursement per POST regulations

Accounts Payable Use:	\$
Transportation: 4400.200 (air/car)	Meals: 4400.400
Lodging: 4400.300	Other: 4400.500
<b>GRAND TOTAL</b>	

# CITY OF CAPITOLA - MEAL EXPENSE FORM

SIMPLE MEAL INSTRUCTIONS .....employee please complete meal information in BLUE font

\* Please note, "receipt amount" INCLUDES the tip paid.

[ enter name here ]							CALCULATIONS		
SUNDAY - DATE		[ enter date here ]		OTHER NOT ALLOWED			TIP MAX	MEALS ONLY	REIMB AMT
MEAL	MAX.	PLACE	RECEIPT AMT * INCLUDE TIP	TIPS	ALCOHOL	OTHER NOT ALLOWED	TIP MAX	MEALS ONLY	REIMB AMT
Breakfast	\$ 12.00								
Lunch	\$ 18.00								
Dinner	\$ 30.00								
MONDAY - DATE		[ enter date here ]		OTHER NOT ALLOWED			TIP MAX	MEALS ONLY	REIMB AMT
MEAL	MAX.	PLACE	RECEIPT AMT * INCLUDE TIP	TIPS	ALCOHOL	OTHER NOT ALLOWED	TIP MAX	MEALS ONLY	REIMB AMT
Breakfast	\$ 12.00								
Lunch	\$ 18.00								
Dinner	\$ 30.00								
TUESDAY - DATE		[ enter date here ]		OTHER NOT ALLOWED			TIP MAX	MEALS ONLY	REIMB AMT
MEAL	MAX.	PLACE	RECEIPT AMT * INCLUDE TIP	TIPS	ALCOHOL	OTHER NOT ALLOWED	TIP MAX	MEALS ONLY	REIMB AMT
Breakfast	\$ 12.00								
Lunch	\$ 18.00								
Dinner	\$ 30.00								
WEDNESDAY - DATE		[ enter date here ]		OTHER NOT ALLOWED			TIP MAX	MEALS ONLY	REIMB AMT
MEAL	MAX.	PLACE	RECEIPT AMT * INCLUDE TIP	TIPS	ALCOHOL	OTHER NOT ALLOWED	TIP MAX	MEALS ONLY	REIMB AMT
Breakfast	\$ 12.00								
Lunch	\$ 18.00								
Dinner	\$ 30.00								
THURSDAY - DATE		[ enter date here ]		OTHER NOT ALLOWED			TIP MAX	MEALS ONLY	REIMB AMT
MEAL	MAX.	PLACE	RECEIPT AMT * INCLUDE TIP	TIPS	ALCOHOL	OTHER NOT ALLOWED	TIP MAX	MEALS ONLY	REIMB AMT
Breakfast	\$ 12.00								
Lunch	\$ 18.00								
Dinner	\$ 30.00								
FRIDAY - DATE		[ enter date here ]		OTHER NOT ALLOWED			TIP MAX	MEALS ONLY	REIMB AMT
MEAL	MAX.	PLACE	RECEIPT AMT * INCLUDE TIP	TIPS	ALCOHOL	OTHER NOT ALLOWED	TIP MAX	MEALS ONLY	REIMB AMT
Breakfast	\$ 12.00								
Lunch	\$ 18.00								
Dinner	\$ 30.00								
SATURDAY - DATE		[ enter date here ]		OTHER NOT ALLOWED			TIP MAX	MEALS ONLY	REIMB AMT
MEAL	MAX.	PLACE	RECEIPT AMT * INCLUDE TIP	TIPS	ALCOHOL	OTHER NOT ALLOWED	TIP MAX	MEALS ONLY	REIMB AMT
Breakfast	\$ 12.00								
Lunch	\$ 18.00								
Dinner	\$ 30.00								