

CITY OF EUREKA

Category: FINANCE

POLICIES & PROCEDURES

Subject: TRAVEL POLICY

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# CITY OF EUREKA TRAVEL POLICY



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# CITY OF EUREKA TRAVEL POLICY



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## **PURPOSE AND SCOPE**

The City of Eureka 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 all reasonable expenses incurred in the course of such travel.

This policy addresses the need for uniform guidelines governing travel on official business of the City of Eureka, by establishing methods of requesting, authorizing and controlling such travel and attendance by all officials and employees at approved events. Everyone who travels on City business - or supervises someone who travels - is responsible for knowing and following this policy.

## **OVERVIEW**

These guidelines are organized into six sections:

- ! General policies
- ! Planning
- ! Submitting travel requisitions and cash advance requests
- ! Traveling
- ! Non-travel business expenses
- ! Accounting for expenses

The primary document in the administrative process is the Travel Requisition/Expense Report (TR). Besides ensuring that travel by City employees and officials is conducted in accordance with adopted policies, the TR summarizes the total cost of attending conferences, meetings, and seminars and provides documentation for cash advances and vendor payments. General instructions for completing and processing this form are also included in these guidelines.

## **GENERAL POLICIES**

The governing factor in authorizing travel on official City business is the benefit to accrue to the City as the result of such travel. As part of the annual budget process, travel requests submitted by department heads and recommended by the City Manager are considered by the City Council. The City Council authorizes all travel and appropriates all funds for travel in the annual budget.

## City of Eureka Travel Policy

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The City Manager administers the travel program in accordance with the authorization and appropriation made by the City Council in the adopted annual budget.

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

Your trip should be thoroughly planned, well in advance, keeping economy in mind. Personal business should not be mixed with official business if it will cost the City anything in dollars or lost time, or if it will harm the City's interests in any way.

### **PLANNING**

#### ***General considerations***

Normally, you should leave as late as possible and return as early as possible from your trip after business is completed, with the goal of minimizing the time away from work. If you take time away from official business for personal matters, or if you delay your return after completing your business, you will not be reimbursed for expenses incurred during that time. When combining business and personal travel in this manner, department head approval is required. If this extended period occurs during your regular scheduled work hours, the time will be counted as vacation, comp time (if available), or leave without pay. If you become sick and must delay your return, you will be reimbursed for your additional living expenses (except those directly related to your illness, such as physician or hospital costs) until you are able to return home. You should notify your supervisor as soon as possible if you become ill. The time will be counted as sick leave if it occurs during your normally scheduled work hours, and the City's normal sick leave rules will apply.

#### ***Mode of travel***

##### **! General**

When planning the transportation portion of your trip, consider all aspects of cost to the City - daily expenses, overtime, lost work time - as well as actual transportation costs. For example, driving - especially if two or more employees or officials are traveling together - may be less expensive than air for travel in the northern part of the State. However, the increased time for automobile transportation - and the potential for lost work time, overtime, or increased lodging costs - should be considered in determining the best mode of transportation.

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### ! **Air travel**

Air travel on City business should be at the lowest possible fare class, unless approved in advance by the City Manager. You should try to book air travel as early as possible to take advantage of discounts.

### ! **Driving**

If you will be driving, you should use a City vehicle if one is available. You may request a City credit card to purchase gasoline (available from the Finance Department) or request reimbursement when you return. If a City vehicle is not available, you have two options, with approval of your department head: use a rental vehicle or your personal car.

If you use a rental vehicle, you should make reservations in advance. Rentals for two or fewer employees should be made at the compact car rate. When renting a car, insurance and other extras should not be requested. The City has a variety of rental car credit cards available for use (see the Finance Department).

If you use your personal car, you will be reimbursed at the currently approved per mile rate (See Exhibit A). Intercity mileages are provided in Exhibit B, and should be used to calculate mileage reimbursement, when applicable.

#### **To drive a privately owned vehicle on City business you must:**

- T Possess a valid California driver's license.
- T Certify that you carry the required liability insurance limits and that your vehicle is equipped with seat belts and adequate for the work to be performed (See Exhibit E, "Authorization to Use Privately Owned Automobiles on City of Eureka Business")
- T Realize that any damage to the car, needed service, or repair occurring on the trip will be your responsibility, as these costs are included in the City's per mile cost reimbursement.

### ! **Transportation at your destination**

If you need local transportation at your destination, use of public transit or shuttle services is appropriate. You will be reimbursed for these expenses. You will be reimbursed for taxis when these services are not reasonably available. Rental automobiles may be used when necessary, following the guidelines listed above.

### **Lodging**

Generally, the City will pay for a single room (including taxes and parking) for as many nights as necessary. In some cases, due to budget or other constraints, you

## **City of Eureka Travel Policy**

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may be asked to share a room with other City attendees. The accommodations you use should be economical but practical. For example, it is preferable to stay at the hotel where a conference is held, even if that hotel may be slightly more expensive than others in the area. Location is also important: a hotel close to where you will be conducting business may be slightly more expensive than outlying hotels, but it may be easier to achieve the City's travel goals by staying at the closer location. In general, you should stay at the most reasonably priced accommodations available consistent with the purpose and goals of your travel. If you have a question about using a particular hotel, obtain concurrence or direction from your department head before making a reservation.

### ***Reservations***

Whenever possible, you should make reservations. They are often required for large conferences. Reservations can be held with the use of a credit or purchase card. Be sure to cancel any reservations you will not use. If the City is charged for an unused reservation, you will pay that charge unless circumstances requiring cancellation were reasonably beyond your control.

When making lodging reservations, be sure to ask about exemptions from the local transient occupancy tax (TOT): some cities exempt travelers on City business, others don't. If there is an exemption, you can save up to 12% on lodging costs depending on the local TOT rate. Almost all lodging operators will require an official, written claim for exemption, and a sample for the purpose is provided in Exhibit C .

### ***Compensation for travel time***

If you are eligible for overtime, compensation for time traveling to and from your travel destination on official City business shall be in accordance with applicable State and Federal laws and City policy.

### ***Covered costs***

The City will pay all legitimate expenses of your trip. These include transportation, lodging, registration fees, meals, telephone and any other related expenses if they are for official business and follow this policy. The City will pay for two moderate length (10-15 minute) personal phone calls for each day you are away on City business (separate from per diem).

#### **! Alcoholic beverages**

City funds should not be used to purchase alcohol or reimburse employees for alcohol related costs during travel. The Council may approve exceptions to this policy on a case-by-case basis.

#### **! Spouses and guests**

While spouses and guests may accompany you on City travel, any additional costs associated with the participation of your spouse or other guests are

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your responsibility. You will pay directly for all travel costs associated with your spouse or guests.

### ***Other issues***

**! Travel less than one day**

When your official travel does not require you to be absent overnight from the City of Eureka, you will be reimbursed for actual expenses incurred.

**! Bonus or mileage points**

The City Attorney has affirmed that mileage points accruing on City airline travel are the property of the employee. However, accumulating bonus points should never influence total travel costs to the City, and should not be part of a decision to travel by air.

## **SUBMITTING TRAVEL AUTHORIZATIONS AND CASH ADVANCE REQUESTS**

Travel Request forms (TR's) are required for all overnight travel. For travel that does not require an overnight stay, the normal check request or purchase order procedures may be used to request vendor payments or employee expense reimbursements. City Manager and Department head approval of TR's is required. The first page of the completed TR and accompanying check requests should be submitted to your department head as far in advance as possible. The reverse side of the TR will be used when you return to account for your expenses (See Exhibits F and G).

Department heads approving TR's are responsible for determining that the cost is reasonable and justified by the trip's purpose. They should be certain that:

- !** The purpose cannot be accomplished via mail, telephone, teleconference or the Internet.
- !** The seminar, meeting, or conference is mandatory, reimbursable, or otherwise necessary to accomplish key City goals and objectives and is unavailable locally if overnight accommodations are required.
- !** The minimum number of City staff members is going.
- !** The itinerary ensures accomplishment of the purpose at the lowest reasonable cost.
- !** The traveler understands and follows these guidelines.
- !** There is enough money in the appropriate travel budget to cover the costs.

### ***Requests for cash in advance and payments to vendors***

Direct vendor payments are made by the City to an organization to pay for specific costs related to a trip - usually registration fees, lodging and airfare. These payments can be initiated by purchase order, check request, and credit or

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purchase card. Cash advances are lump sum payments made to you before you leave to cover expenses as they arise on the trip.

If you request a cash advance, your department head must review the amount to be sure it is reasonable. When you return, you must account for all expenses you incurred, and return the unused portion of the advance. You will be reimbursed the difference if the actual, authorized expenses you incurred exceed the amount advanced.

To obtain either direct vendor payments or a cash advance, you must complete the appropriate sections of the TR and attach check requests or purchase order requests for all payments (including cash advances). If you are using a purchase card, you must keep all documentation for reconciliation. When you travel, you will be provided with a copy of the TR to be used for expense reconciliation upon your return.

### TRAVELING

#### ***Meal and incidental expense allowances***

Meals and incidental expenses are reimbursed on a per diem basis. See Exhibit D for current per diem rates. When per diem up to the maximum amount is claimed, receipts or proof of payment for the expenses covered are not required.

The term "incidental allowance" includes, but is not limited to, expenses for laundry, cleaning and pressing of clothes, and fees and tips for services such as for waiters and baggage handlers. It does not include costs like cab fares, bridge tolls or telephone calls.

Because of reimbursement limitations by other agencies (such as P.O.S.T.) or other budget constraints, department heads may authorize lower meal allowances. Any reimbursements exceeding the allowed per diem amounts require approval by the City Manager.

In calculating meal allowances for partial days, the following guidelines should be used:

#### **! Departure**

- T If you depart after 8:00 a.m., deduct the breakfast allowance for that day.
- T If you depart after 2:00 p.m., deduct the breakfast and lunch allowances for that day.
- T If you depart after 8:00 p.m., deduct all meal allowances.

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### **! Return**

- T If you return after 6:00 p.m., you may claim the full per diem meal allowance for that day.
- T If you return between 2:00 p.m. and 6:00 p.m., you may claim the breakfast and lunch allowances.
- T If you return between 8:00 a.m. and 2:00 p.m., you may claim the breakfast allowance.

### ***When meals are provided***

If meals are provided without charge at a meeting or while in transit (meals served on a plane, for example), appropriate deductions must be made from the per diem meal allowance.

### ***Other expenses***

You must maintain a detailed record of all other expenses incurred during your travel: transportation, lodging, parking fees, registration fees, bridge tolls, telephone, and any other reasonable and necessary expenses. For phone costs charged to calling cards, see "Accounting for Expenses" below.

## **INCURRING NON-TRAVEL EXPENSES**

The City will pay expenses incurred for such meetings and hospitality as may, from time to time, be determined by the Council to be appropriate. Costs for such special occasions will be determined by Council action, through the annual budget process.

The City will pay expenses you incur attending meetings or conferences held locally which do not include travel expenditures. The City will also reimburse you for training materials available for sale at such an event which are associated with the program.

## **ACCOUNTING FOR EXPENSES**

When you return from your trip or official function, a final accounting of all expenses must be approved by your department head and submitted to Finance within ten working days. An expense report is required in all cases - whether your advance and actual expenses are equal, you are eligible for additional reimbursement, or you owe money to the City.

The final accounting is made by completing the "Expense Report" section on the reverse side of the TR (See Exhibit G).

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After completing the expense report, you should attach required receipts, sign the report attesting to its accuracy, and submit it to your department head for review and approval. If you owe the City for the unused balance of a cash advance, you should attach payment in the form of a check to your expense report, or get a receipt from the cashier and attach that to the expense report.

Department heads approving expense reports are responsible for ensuring that:

- ! All expenses are reasonable, necessary, and consistent with these guidelines.
- ! Any required receipts are attached.
- ! The final disposition is correct (e.g., balance due employee; balance due City).
- ! Any amounts due to the City are reimbursed.
- ! Final accounting of all expenses is submitted to Finance.
- ! Phone costs charged to calling cards not available when the expense report is turned in may be submitted later via an expense reimbursement form, with the Department Head's approval.

Upon approval by your department head and the City Manager, the expense report should be processed as follows depending upon the circumstances:

### ***If the City owes you***

The expense report should be forwarded to Finance and the reimbursement will be processed on the next check register.

### ***If you owe the City***

The expense report should be forwarded to Finance with a personal check for the amount due the City or a receipt from the cashier showing payment with cash.

If you have not substantiated your travel expenses and returned unused cash advance amounts within 120 days after the completion of your trip, the City will be obligated by IRS regulations to consider the unreturned amounts as income to you. The City will then withhold income taxes. *No refund of those taxes or adjustment to gross income shall be made with respect to any substantiation or reimbursement received from you after the 120-day period. In addition, at the discretion of the Director of Finance, no new travel funds will be authorized until prior travel advances have been reconciled.*

## **VIOLATIONS OF TRAVEL POLICY**

Violations of this travel policy may subject employees to disciplinary action, up to and including termination.

# City of Eureka Travel Policy

## OVERVIEW OF TRAVEL PROCEDURES

**STEP 1  
Travel  
Requisition**

Who	What
<b>Traveler</b>	<ul style="list-style-type: none"> <li>! Consult with Department Head on the need for travel</li> <li>! Plan itinerary, transportation &amp; lodging.</li> <li>! Complete Travel Requisition (TR) attach check requests or purchase order requests for employee cash advance and each direct vendor payment requested) Sign and forward to Department Head.</li> </ul>
<b>Department Head</b>	<ul style="list-style-type: none"> <li>! Review TR for conformance with City travel guidelines and department priorities.</li> <li>! Verify that adequate funding exists in the appropriate travel budget to cover all costs.</li> <li>! Approve TR and forward to City Manager.</li> </ul>
<b>City Manager</b>	<ul style="list-style-type: none"> <li>! Review and authorize TR. Submit to Finance for payment processing.</li> </ul>
<b>Finance</b>	<ul style="list-style-type: none"> <li>! Process check and purchase order requests.</li> <li>! File TR copies</li> <li>! Issue Gasoline or car rental credit card if requested.</li> </ul>

**STEP 2  
Expense  
Reporting**

Who	What
<b>Traveler</b>	<ul style="list-style-type: none"> <li>! Complete and submit expense report section of the TR accounting for all expenses to the Department Head within ten working days after completion of travel.</li> <li>! Attach any required receipts.</li> <li>! Sign report attesting to its accuracy.</li> <li>! Attach payment if a balance is due to the City.</li> <li>! Return any credit cards to Finance, if used.</li> </ul>
<b>Department Head</b>	<ul style="list-style-type: none"> <li>! Review expense report for conformance with City travel guidelines.</li> <li>! Verify accuracy of balances and disposition.</li> <li>! Approve expense report, make a copy for department records and attach check request if funds are due to the employee.</li> <li>! If expenditures are within the previously authorized amount, forward expense report and supporting documentation to Finance.</li> <li>! If expenditures are greater than the previously authorized amount, forward expense report to the City Manager for final approval.</li> </ul>
<b>City Manager</b>	<ul style="list-style-type: none"> <li>! Review and approve expense report, if required.</li> <li>! Forward expense report and supporting documentation to Finance</li> </ul>
<b>Finance</b>	<ul style="list-style-type: none"> <li>! File expense report in payables file and process any payment due to the employee if requested.</li> </ul>

# City of Eureka Travel Policy

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## COMPLETING THE TRAVEL REQUISITION/EXPENSE REPORT

### OVERVIEW

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The Travel Request (TR) form should be prepared whenever overnight lodging is required. The TR is a two-sided form: the front side provides for approval of the travel, summarizes the cost, and provides documentation for any cash advance to the employee and direct payments to vendors; the reverse side is for reporting actual expenses within ten working days after travel is completed and reconciling this final amount to the cash advance and vendor payments.

Completing the form itself is largely self-explanatory, and a completed sample is provided for your information. The following highlights key areas of the TR form:

### TRAVEL REQUISITION - SIDE 1

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The front side of the TR is organized into five major sections:

- ! **General Information.** Identifies who is going, where the meeting or conference will be held, how long the employee will be gone, how much it will cost, and the account number that should be charged.
- ! **Purpose.** Describes the reason for the trip.
- ! **Costs and Payment Summary.** Outlines the estimated cost of the trip by expense type (registration, transportation, lodging, meals; spaces are provided to add categories not pre-listed), vendors to whom payment will be made (including cash advances to the employee), method of payment (check, purchase order, credit card), and amount. A summary is then provided of the payments to be made to the employee, vendors, or by credit card. Appropriate check or purchase order requests should be attached to the TR

when it is submitted to Finance for processing.

- ! **Itinerary.** Summarizes when and where the employee will be traveling.
- ! **Approvals.** Provides a signature box for the employee and approval by the Department Head and City Manager.

### EXPENSE REPORT - SIDE 2

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For reporting actual expenses upon completion of travel and reconciling this amount to any cash advance received, the reverse side of the TR is organized into four major sections:

- ! **Expense Detail.** Itemizes actual expenses by type for each day of your trip (spaces are provided for dates and expense categories not pre-listed).
- ! **Mileage Detail - Personal Vehicle.** Summarizes miles and cost if you were authorized to use a personal vehicle for the trip.
- ! **Travel Expense Summary.** Totals the cost of the trip for personal expenses and reconciles the total cost of the trip with any cash advance received, resulting in either a balance due to the employee or due to the City. This expense report must be completed and submitted to Finance even if the cash advance and vendor payments equal the actual expenses.
- ! **Approvals.** Provides a signature box for the employee and approval by the Department Head. Any requests for reimbursement in excess of per diem meal and incidental expense allowances requires the further approval of the City Manager. A signature box is also provided for Finance personnel auditing the TR.

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**MILEAGE REIMBURSEMENT RATE**

**Effective May 18,2000  
Resolution No. 2000-17**

For approved official travel by private automobile, the City of Eureka will pay at the current mileage rate allowed by the Internal Revenue Service for business use of an automobile at the time of travel. This payment will be in lieu of all actual automobile expenses, based on actual driving distances by the most direct route.

**INTERCITY MILEAGES**

All mileages are one-way from Eureka.

City	Miles
Alturas	300
Bakersfield	561
Barstow	690
Bishop	556
Blythe	896
Crescent City	82
El Centro	886
Fresno	457
Las Vegas, NV	842
Long Beach	694
Los Angeles	674
Marysville	270
Merced	401
Modesto	363
Monterey	395
Needles	847
Oakland	284
Palm Springs	779
Pasadena	675
Redding	155
Reno, NV.	353
Sacramento	290
Salinas	383
San Bernardino	724
San Diego	794
San Francisco	281
San Jose	322
San Luis Obispo	511
San Rafael	262
Santa Barbara	614
Santa Cruz	353
Santa Rosa	224
Stockton	352
Ventura	641
Weed	228

531 K Street ! Eureka, California 95501-1165 ! (707)441-4100

**CLAIM FOR EXEMPTION FROM TRANSIENT OCCUPANCY TAX**

To:

(Name of Hotel or Motel)

Address:

(Number) (Street) (City) (State) (Zip Code)

***This is to certify that I, the undersigned, am a representative or employee of the City of Eureka, California; that the charges for the occupancy at the above establishment in the dates set forth below have been incurred in the performance of my official duties as a representative or employee of the City of Eureka, California.***

Dates of Occupancy:

***I hereby declare under penalty of perjury of the laws of the State of California that the foregoing is true and correct:***

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print or Type Name:

**HOTEL/MOTEL OPERATOR: Retain this completed form for your files to substantiate your reports. Participation by operators is strictly voluntary.**

**PER DIEM ALLOWANCE - MEALS AND INCIDENTAL EXPENSES****Effective May 18,2000  
Resolution No. 2000-17**

The maximum amount allowed for meals and incidental expenses is \$37.00 per day. When per diem up to this limit is claimed, receipts or proof of payment for the expenses covered are not required. The following per diem amounts are allowed for meals and incidental expenses:

Breakfast	\$ 6.00
Lunch	9.50
Dinner	16.50
Incidental allowance	<u>5.00</u>
TOTAL	\$37.00

The term "incidental allowance" includes, but is not limited to, expenses for laundry, cleaning and pressing of clothes, and fees and tips for services such as for waiters and baggage handlers. It does not include cab fares or telephone calls.

If meals are provided without charge at a meeting or while in transit (meals served on a plane, for example), appropriate deductions must be made from the per diem meal allowance.

**AUTHORIZATION TO USE PRIVATELY OWNED AUTOMOBILES ON CITY OF EUREKA BUSINESS**

***I. CERTIFICATION***

In accordance with City policy, approval is requested to use a privately owned automobile on official City business, only when a City vehicle is unavailable.

I hereby certify that, whenever I drive a privately owned vehicle on City business, the vehicle shall always be:

1. Covered by liability insurance for the minimum amount prescribed by the City: (\$100,000 - \$300,000 bodily injury and \$100,000 property, or combined single limits of \$300,000).
2. Adequate for the work to be performed.
3. Equipped with seat belts.
4. To the best of my knowledge, in safe mechanical condition.

I further certify that while using a privately owned vehicle on official City business, all accidents will be reported within 24 hours.

Name of Insurance Company\_\_\_\_\_

Policy Number\_\_\_\_\_

I possess a valid California Driver's License No.\_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee's Name (PLEASE PRINT)

***II. RECOMMENDATION***

Use of a privately owned automobile on City business is recommended, only if a City vehicle is unavailable.

\_\_\_\_\_  
Department

\_\_\_\_\_  
Date

***III. APPROVAL***

\_\_\_\_\_  
Director of Human Resources or Designee

\_\_\_\_\_  
Date



