

**CITY OF OAK HARBOR
POLICY MANUAL: OPERATING POLICIES
TRAVEL EXPENDITURE AND REIMBURSEMENT APPROVALS**

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1.01 Purpose

The purpose of this Policy is to identify and provide guidelines regarding the City’s travel policies and to further delineate those valid business expenses for which an employee may qualify for payment or reimbursement.

The objectives of this policy are to provide employees, public officials and others who incur authorized business expenses for travel, subsistence, registration and related expenses while on City business, reasonable and timely mechanisms for the reimbursement and/or the advancement of such necessary expenditures.

It is recognized that business related food and beverage expenses for both travel and non-travel purposes will be incurred by City staff where reimbursement will be provided. This policy statement provides guidelines by which to determine whether expenditures by City employees may be reimbursable to the employee, and by which to determine whether refreshments and related costs served or made available at meetings involving volunteers and other quasi-employees are legitimate City expenditures.

Individuals have the responsibility for becoming knowledgeable about authorized expenditures and the documentation requirements. Care must be taken to avoid unnecessary or excessive expenditures and those not directly and reasonably related to the conduct of City business.

1.02 References

RCW Chapter 42.24 and Internal Revenue Service (IRS) regulations.

1.03 Definitions

1.03.01 “Conference”: Examples may include, but are not limited to, a symposium, seminar, forum, or convention associated with a league, association, alliance, etc. Can be interpreted to include any formal training session typically attended by an audience from a wide geographic area and organized by a regionally or nationally known entity.

1.03.02 “Eligible Meals”: Meals which are sufficiently related to work that the cost will be paid by the City. Eligible meals can be purchased, subject to this policy and tax regulations, on either a taxable or non-taxable basis.

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1.03.03 “Employee”: References to “employee” can also be interpreted to include all other authorized employees and elected public officials of the City of Oak Harbor.

1.03.04 “Hosting”: For regulatory purposes includes but is not limited to those activities that are intended to lobby or influence any elected official, governmental official, or vendor and are normally social rather than a governmental business event, and further normally includes expenditures for meals.

1.03.05 “Ineligible Expenses”: None of the following expenses shall be paid by the City: travel paid for by any other organization, alcoholic beverages, meals or lodging accommodations for family or guests, tour bus fees for sightseeing tours, mileage if traveling as a passenger in a privately owned car, trip insurance, hosting, personal entertainment (video rentals), or any other personal expenditure for entertainment or other purposes.

1.03.06 “Ineligible Meals”: Meals which do not meet the IRS qualifications for a tax free meal or are not sufficiently related to work or employee convenience to justify City payment.

1.03.07 “Per Diem Rates”: The City uses per diem rates for meals and incidentals as established by the Office of the General Services Administration (GSA) or as here by after amended obtained and maintained by the Washington State Office of Financial Management. The most current per diem rates can be found at the following web address:

<http://www.ofm.wa.gov/resources/travel.asp>

Per Diem rates include the costs of tax and gratuity.

1.03.08 “Reimbursement”: can also be interpreted to mean “paid for by the City.” Eligible expenses need not necessarily be reimbursements to the individual, they can be expenses paid by the City directly to the vendor.

1.03.09 “Special Event”: An event that is not regularly scheduled. If scheduled, it occurs no more frequently than annually.

1.03.10 “Tax Home”: The IRS identifies this as your regular place of business regardless of where you maintain your family home. It includes the entire city or general area in which your business or work is located.

1.03.11 “Travel status”: The IRS defines this as a time when your duties require you to be away from the general area of your “tax home” substantially longer than an ordinary day’s work, and you need to sleep or rest to meet the demands of your work while away from home. (In almost all cases, this means an overnight stay is involved.)

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1.04 Policy

It is the policy of the City of Oak Harbor to reimburse City elected and appointed officials, employees, and members of the boards and commissions for their reasonable expenses actually incurred in the conduct of their business for the City. Generally, eligible expenditures include travel and living costs incurred by the individual while away from the City and necessitated by City business. Reimbursement for such necessary and reasonable expenses will be made subject to the rules herein by application and upon compliance with this policy and with Chapter 42.24, Revised Code of Washington. Such expenditures will be commensurate with the employee's normal standard of living, but it is assumed and expected that expenses will be consistent with the best interests of the City and its desire to minimize travel costs. Such expenses should first be authorized as provided for in Section 1.05.

Any normal travel time in excess of one day each way, which is brought about by the employee's choice of transportation, will be charged to the employee as vacation time. Paid time for travel shall be clearly resolved in accordance with FLSA guidelines in advance of authorizing travel.

1.04.01 Documentation of Expenses

No claim for reimbursement shall be paid unless it is accompanied by a bona fide vendor's receipt. Should a receipt be lost or not be obtainable, an employee certification signed by his/her Department Head (or City Administrator if the employee is a Department Head) will serve as a substitute for a receipt. Such receipt or certification should show the date, a description of the purchase, vendor identification, amount paid, and an explanation for the lack of a receipt should that be the case.

A detailed vendor receipt shall be provided showing the itemized breakdown of all items purchased. Restaurant meal "stubs" or summary credit card slips showing only the total amount will not be accepted as a receipt where a more detailed vendor receipt can be reasonably obtained.

Claims for reimbursement shall contain the following:

- The name of the person who consumed the goods or used the service for which reimbursement is requested, whether it be for meals, lodging, transportation, or any other purpose.
- A description of the event, occasion or circumstances related to the claim and the public policy or public purpose served (a copy of the agenda or flyer).
- Required receipts (or certifications where they are allowed).
- No reimbursement requests will be authorized for any expenses taking place in a previous budget year.

The City has implemented travel advance procedures to assist employees who are traveling out of the area on City business. Overnight travel out of the local area must be involved to use the Advance Travel Fund. Please refer to Section 1.04.10 for the policy and procedures related to the use of Advance Travel.

1.04.02 Registration

Actual cost of any employee at a meeting, conference, or convention for which he/she has received approval. Registration should be prepaid. The Finance Department is to be contacted in sufficient time to process the registration with regular accounts payable procedures. If it is not possible to prepay

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registration fees, receipts must be submitted for reimbursement, or accompany the credit card billing statement.

1.04.03 Laundry and Valet Service

Actual cost of laundry and/or valet service are allowable expenses when employees are required to be away from the City for more than six days at one time or the conditions under which they are required to work while away from the City create a more than normal need for such services. Prior approval for this category should be obtained before trip commences.

1.04.04 Telephone

Charges for telephone are eligible for reimbursement if City business requires such communication. No personal calls are eligible for reimbursement.

1.04.05 Meals Reimbursement:

Meal costs must be incurred directly by the claimant; direct billing to the City by a restaurant is prohibited.

Payment for table service at a restaurant, commonly referred to as a tip, not to exceed 15% (or \$1.00 whichever is greater) of the meal price (including sales tax), is reimbursable as a reasonable and necessary cost for such service.

Non-travel Status (Non-overnight travel): All City employees and officials claiming reimbursement for meals consumed while on City business but not on overnight travel must have required receipts. Reimbursements for meals that do not include an overnight stay do not meet the business connection requirement for IRS and Social Security System, therefore, these reimbursements must be included in the employee's gross income and are subject to federal income tax withholding. Amounts will be reported to the employee on form W-2. (See Section 1.08 for examples)

Travel Status (Over-night Travel): Employees and officials claiming reimbursement for meals consumed while on City business and on overnight travel must use the "per diem" basis. A "per diem allowance" is a payment that is made for meals and incidental expenses at a rate for the travel locality. Incidental expense covers laundry and dry cleaning costs and fees/tips for waiters, baggage handlers, etc.

Eligible Meals

A. Unless the meal is provided by the conference organizers as part of the conference agenda, an eligible meal expense will only be reimbursed at actual cost or the applicable per diem rate depending on the status of travel. Per diem reimbursements will be adjusted to account for meals provided as part of a conference registration.

B. Unless the meal is provided by the conference organizers and paid for as part of the conference registration fee, meals cannot be charged to a City credit card.

C. Meals consumed while in travel status. Such meals shall be reimbursed on a tax free basis consistent with IRS rules.

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D. Taxable Eligible Meals

1. Certain meals consumed on official City business which do not meet the IRS definition of a travel status meal but require a City employee to travel outside of Island County are eligible for reimbursement by the City. (See Section 1.08 example #16 in table below for Island County exception.)
2. Non-travel status meals may not be paid for via City credit card.
3. Such non-travel status meals are subject to income tax withholding. Reimbursements for non-travel status meals shall be taxed as income to the employee consistent with IRS rules.
4. Taxable meals shall be reimbursed on the basis of the per diem rates established by the City for travel status meals.

Ineligible Meals

- A. Expenses for meals, where City business is conducted and that could reasonably occur during non-meal periods, are not eligible for reimbursement.
- B. Generally meals consumed within Island County are ineligible for reimbursement. See example Section 1.08 example #16 in table below for an exception to this rule.

1.04.06 Per Diem Rates

- a. Individuals on travel status shall be reimbursed for meal expense using per diem rates. The City uses per diem rates for meals and incidentals as established by the Office of the General Services Administration (GSA) or as here by after amended obtained and maintained by the Washington State Office of Financial Management.
- b. Meal and incidental expense (M&IE) per diem rates will be applied using IRS guidelines.
- c. M&IE per diem will be reduced by the amount of any meal not related to the travel and the amount of any meal provided as part of the conference or training. Incidental expenses can be pro-rated based upon the number of reimbursed meals.
- d. On the both the first and final day of travel status, M&IE per diem will be paid at 75% of the regular M&IE per diem rate.

1.04.07 Transportation

Actual costs for bus travel, train travel, taxi, tolls, car rentals, parking fees and air travel are eligible, provided all air travel shall be by coach class unless only higher cost accommodations are available. Payment for air travel shall be at actual cost from Sea-Tac/Olympia Airport to destination and return.

Reimbursement for reasonable costs of business travel is authorized. The use of a City vehicle rather than a personal car is encouraged. General guidelines are as follows:

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City Vehicle: Out of area costs of vehicle operation are authorized for fuel, oil, tires and necessary repairs. When appropriate and while using a City-owned vehicle on City business out of the Island County area, the employee shall secure a City gasoline credit card from ER&R management and use such for purchases of gasoline, oil, emergency repairs, etc. City Department credit cards are not to be used for City vehicle expenses, see 1.05.04 (B).

Personal Vehicle: Expenses shall be reimbursed for travel at the current maximum rate allowed by the United States Internal Revenue Service (IRS). The Finance Department will keep all departments informed of any changes to this rate. Reimbursement for mileage within the city limits of Oak Harbor is not eligible. In determining if air travel would be more appropriate than personal vehicle the costs, should be the lower of (a) the established rate per mile, or (b) the lowest available airfare, plus mileage reimbursement at the then current City rate, based upon the estimated distance between the airport and the destination.

Air travel:

Arrangement for air travel on City related business shall be made by the individual's department.

- a. Whenever feasible, the need for air travel arrangements should be provided at least (5) weeks in advance of the departure date.
- b. Arrangements for air travel based on the lowest available airfare for a regularly scheduled flight which reasonably accommodates the time of travel requested and the destination as specified by the requesting department.
- c. If personal travel is combined with business related travel, the traveling employee shall be responsible for paying the increase in airfare necessary to accommodate the personal part of the flight. The City shall only pay the lowest available airfare for the round trip between the Seattle/Tacoma Airport and the business related destination. Such payment for personal travel shall accompany the individual's request for reimbursement.

1.04.06 Other Miscellaneous Travel Expenses:

Miscellaneous travel costs such as bus, shuttle, taxi, bridge or other tolls, parking and ferry are authorized by a listing of same on the reimbursement form. Porter and bellman are considered incidental expenses and are part of the "per diem" allowance.

1.04.08 Accommodations:

Actual cost of hotel or motel accommodations is eligible. If a family member or guest accompanies the employee, the employee shall pay for the amount over that of a single accommodation. The single accommodation rate must be noted on the hotel/motel bill submitted.

Reasonable hotel/motel accommodations for employees and officials are acceptable and will be paid at a maximum of the single room rate. Exceptions may be authorized by the Department Head should a single room rate not be available, but evidence of this should be received from the hotel/motel.

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1.04.09 Incidental Expenses:

This category includes all reasonable and necessary incidental expenses. Those allowed and specifically not allowed are identified as, but not limited to, the following:

a. Allowable Incidental Expenses:

Baggage checking and handling are part of incidental expenses and therefore paid out of the "per diem" rate for the locality of travel.

b. Non-allowable Incidental Expenses:

Unauthorized expenditures include, but are not limited to:

- Liquor
- Personal phone calls
- Expenses of a spouse or other persons not authorized to receive reimbursement under this policy
- Beauty parlor or barber services
- Personal entertainment (movie rentals, etc.)
- Theft, loss, or damage to personal property
- Damage costs caused by employee/officer actions
- Airline or other trip insurance
- Personal postage, reading materials, or non-business related telephone calls (except as provided elsewhere in this policy)
- Personal toiletry articles

1.04.10 Advanced Travel:

A. Payment in advance for such travel expense may be made from an advanced travel fund subject to and in compliance with City procedures. An advance to the employee for approved anticipated travel expenses will not be paid when total estimated expenditures are less than \$50.00.

B. Travel advances are intended for out-of-pocket expense to be paid by the employee during authorized travel.

C. Travel advances are not intended for travel tickets, pre-registration fees, prepaid lodging and other such items which can normally be billed to the City, paid through the regular accounts payable system, or City credit card. Employees are expected to plan ahead for such items, as these items are not included in a travel advance.

D. The Advance Travel Fund will not be used to make reimbursement to employees.

E. Travel advances are considered liens against any amount owed by the City to the employee. Any amounts in default may be withheld by the City from funds owed to the employee, including payroll. No advance will be made to an employee who has an advance which is in default. Any employee with a demonstrated history of advance travel defaults may be barred

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from receiving advance travel funds by the Mayor, City Administrator or Department Director, as appropriate.

1.05 Procedure

1.05.01 Approvals. Travel and expense reimbursement or credit card payment authorization under this policy must be signed, approved, and filed in the Finance Department on a City purchase order, or a petty cash slip if under \$20.00. Normally, claims for reimbursement and credit card charge receipts are to be submitted **no later than 5 business days** after the return from travel. Ongoing approval responsibility for specific travel, reimbursement for expenditures and credit card charges shall be made, pursuant to normal purchase order duly verified by the claimant, and submitted for final approval as noted below:

- A. If Council or other commissions or boards – approval will be made by the Mayor.
- B. If the Mayor – approval will be made by the Mayor Pro Tem.
- C. If the City Administrator – by the Mayor or if the Mayor is not available, the Mayor Pro-Tem.
- D. If Department Director – approval by the City Administrator.
- E. If other employees – by the direct supervisor and/or Department Director.

1.05.02 Non-travel (non-overnight) status travel: Expenses need not be pre-approved prior to being incurred unless the individual who would normally approve such expenditures after the fact has set a policy that requires such pre-approval.

- A. Where pre-approval has not been required and the person proposing to incur the expense has any question about the legitimacy of the expense, pre-approval should be obtained.
- B. Individuals who incur non-travel status travel expense without pre-approval incur such expense at their own peril; (i.e., if reimbursement or authorization of the expense is not approved, the expense will be the individual's personal obligation.)

1.05.03 Use of City credit cards.

Department Directors may issue their department credit cards. The act of obtaining a City credit card does not indicate pre-approval of expenses. City credit cards can only be used for the following travel related expenses:

- A. To pay conference registration and conference-provided meal fees, or to pay for meal charges incurred during a city-business related meeting.
- B. To pay for eligible transportation related costs such as airfare and parking fees.
- C. To pay for eligible lodging costs.

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1.05.04 Exception to use of City credit cards.

A. A City credit card cannot be used when any portion of the expense will be the responsibility of the individual. For example, if lodging costs were higher because of an additional guest in the room, only the portion of the lodging cost attributable to the City can be charged to the City credit card.

B. City credit cards shall not be used for City vehicle expenses.

C. City credit cards cannot be used for any meal expenses, whether in travel status or not, except as defined in 1.05.03 (A).

1.05.05 Documentation of Expenses

A. All actual expenses shall be submitted to the Finance Department on the Expense Reimbursement form. In the case of lodging expense, a detailed statement of charges must be submitted. Each employee is expected to submit his/her own travel expense reimbursement request reflecting reimbursable expenses actually incurred.

B. If lodging accommodations are shared between two or more employees, the lodging portion of the billing for all such employees may be submitted by the employee paying the bill.

C. Claim of any charge which could reasonably raise a question should be accompanied by an explanation of such charge.

1.05.06 Petty Cash

Individuals may be reimbursed for single non-travel status meal expense from the petty cash fund, provided proper documentation and approval is submitted. (See examples 1-2 and 10-16 in table below.)

1.05.07 Separation of Expenses

Except for lodging where individuals share the same room or transportation conveyance (cab, rental car, etc), each individual seeking reimbursement must incur his/her own expense and seek individual reimbursement. The only exceptions are group meals arranged for working sessions or banquets arranged by the department.

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1.06 Quasi-Employee Refreshments:

1.06.01 "Quasi-employees" are defined as non-compensated volunteers, advisory committee members, board and commission members and others who are participating in City business but are not on the City's payroll.

- Coffee, utensils and other light refreshments at meetings involving volunteers and other 'quasi-employees' are authorized City expenditures.
- Incidental consumption of refreshments by City employees at meetings involving quasi-employees is allowed.

1.06.02 Ceremonies and celebrations:

- Reasonable expenses, including food and beverage, associated with commemorating a dedication or an unveiling that is recognized as serving a public purpose are legitimate City expenditures.
- Private celebrations rather than public celebrations are not generally considered as serving a public purpose. Refreshment, food and beverage related costs would therefore not be recognized as legitimate City expenditures.
- Support of a local "event" or celebration may not take the form of a gratuitous contribution of public funds to a private person, committee or organization. Expenditure of public funds on a publicly sponsored event requires (1) the existence of a recognizable public or municipal purpose that relates to the purpose of the City's existence, (2) proper authorization from the legislative authority for such public sponsorship, and (3) a reasonable relationship between the amount of the City's expenditure and the "public" nature of the event.

1.07 Non-city employees and Non-city Officials

1.07.01 Recruiting Costs:

Expenses incurred by non-city employees and officials asked to participate in assessment centers or on interview committees are reimbursable for the following:

- a. Mileage to and from the individual's place of employment or home to the testing site at the current maximum rate allowed by the United States Internal Revenue Service.
- b. Meal Costs incurred by the claimant.
- c. Miscellaneous travel costs such as bus, shuttle, taxi or other tolls, parking and ferry.
- d. Reasonable hotel/motel accommodations paid at a maximum of the single room rate when the testing process is longer than one day or when travel to/from the individual's residence/workplace is more than one hour.

1.07.02 Claims for Reimbursement

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Claims for reimbursement shall be submitted on a city Claim for Expenses form and contain the following:

- a. The name of the person who consumed the goods or used the service for which reimbursement is requested, whether it be for meals, lodging, transportation or any other purpose.
- b. A description of the event, occasion or circumstances related to the claim.
- c. Required receipts (or certification stating receipt was not provided).

Requests for reimbursement must be within the budget year the expense took place. No reimbursement request will be authorized for any expenses taking place in a previous budget year.

1.07.03 Non-employee gifts. Expenses incurred for such expenses as flowers, meals, cards, and other items are consider gifting of public funds are not eligible City expenses. Token “going away” presentations to employees leaving the city, or condolence gifts to the families of deceased former employees are allowable within reason.

1.07.04 Incidental Break Room Supplies

Employees and officials may utilize break room supplies such as coffee, tea, paper products, and dishwashing supplies, keeping such usage to a minimum.

1.07.05 City-sponsored group events.

The City pays for food or other refreshments for City-sponsored activities meeting the criteria of this policy only when approved in advance.

Examples of appropriate meal expenditures include:

- Meals associated with City sponsored Council, Board or Commission meetings
- Department retreats or quarterly meetings that span a normal meal break
- Community events where refreshments are available to the general public.
- Meetings with City vendors or consultants, staff from other jurisdictions, elected officials or foreign dignitaries which run through a normal meal period
- Lunch or breakfast meeting necessary to accommodate scheduling conflicts
- In-house training meetings where a meal break is not included

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1.08 Meal Expense Examples

1.08.01 The following chart is intended to provide examples for implementation of this policy:

City of Oak Harbor Meal Policy Policy Application Examples		
Eligible, Reimbursed and Subject to Income Tax Withholding (NOTE: City credit card may NOT be used for these meals)		
1	An employee attends one day training in Seattle (out of Island County) and lunch is not included in the registration fee	Eligible/ Reimbursed /Taxable Meal
2	An employee or elected official travels to Shelton (out of Island County) for a work related meeting which extends into a meal period and returns on the same day.	Eligible/ Reimbursed /Taxable Meal
3	Consultant invites City Administrator, Director or staff to lunch locally (regardless of location)	Ineligible Meal
4	An employee/elected official "hosts" another elected/government official or vendor for a meal(regardless of location)	Ineligible Meal
5	An employee attends training at Skagit Valley College in Oak Harbor and lunch is not included in the registration fee	Ineligible Meal
6	City Administrator meets regularly with regional City Managers at a local restaurant for breakfast, lunch or dinner (regardless of location)	Ineligible Meal
7	Department Director or staff meet regularly with regional counterpart for any meal at a local restaurant (regardless of location)	Ineligible Meal
8	Councilmember asks to meet with employee over lunch at a local restaurant to discuss regional/city issues (regardless of location)	Ineligible Meal

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9	Council has a regularly scheduled early morning committee meeting and breakfast is ordered for staff and officials (regardless of location)	Ineligible Meal
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Eligible, Reimbursed and Not Subject to Income Tax(NOTE: City credit card may NOT be used for these meals)		
10	Council has a non-regular, early work session at 5:30p.m., prior to 7:00 p.m. council meeting. Participating staff are invited to order dinner to be delivered for the meeting.	Reimbursed /Tax Free
11	An employee attends training out of town which includes an overnight stay and a meal is not included in the registration fee	Reimbursed /Tax Free
12	Department Director asks employee to fill-in for him/her at a local breakfast, lunch or dinner meeting (same day notice, no advance notice given)	Reimbursed /Tax Free
13	An employee is required to work through lunch or take a shortened lunch due to emergency or special project	Reimbursed /Tax Free
14	An employee attends a not regularly scheduled business meeting on behalf of the City during breakfast, lunch or dinner. The meeting is held locally and the meal is consumed by meeting participants as part of meeting.	Reimbursed /Tax Free
15	An intergovernmental agency (e.g. LOTT, TRPC) calls a special meeting in Olympia to discuss regional issues. Lunch is purchased by the Oak Harbor staff and officials attending and consumed while the meeting is conducted.	Reimbursed /Tax Free
16	A meal is provided by the conference or special event (regardless of location) organizers, whether or not it is included in the registration fee or in addition to, for which the meal has a business purpose such as a keynote speaker. (This meal is not subject to the per diem limits referenced in 1.07.04.)	Reimbursed /Tax Free