SAN BERNARDINO MUNICIPAL WATER DEPARTMENT

POLICIES AND PROCEDURES MANUAL

POLICY 53.010 - Reimbursable/Allowable Travel Expenses

Date:	March 2006
Revision No.:	3
Supersedes:	November 1998
First Adopted:	April 20, 1988

POLICY:

It is the intent of this policy to establish guidelines for allowable and reimbursable expenses when Water Department employees attend meetings, conferences or training as a Water Department function.

PROCEDURE:

1. *MEETINGS IN TOWN OR SURROUNDING AREA (70 MILE RADIUS)* - When employees attend meetings, training sessions of one day or less duration, or other activities as a department function, employees will be reimbursed or obtain funds in advance for meals/meeting cost. The Water Department will provide a vehicle, when available, for the employee(s) to attend the meeting. If an employee utilizes his own vehicle, the Water Department will reimburse mileage at the prevailing I.R.S. allowance rate per mile of authorized Department travel from the employee's work site to the location of the meeting and return.

2. *ALLOWABLE AND REIMBURSABLE EXPENSES FOR MEETINGS/CONFERENCES OUTSIDE OF AREA FOR TWO OR MORE DAYS*

   A. AUTHORIZED EXPENSES

The following types of occurrences qualify an employee of the City of San Bernardino Municipal Water Department to receive reimbursement for expenses relating to travel, meals, lodging, and other actual and necessary expenses incurred in the performance of official duties and that constitute authorized expenses, provided the requirements of this policy are met:

1) Communicating with representatives of federal, regional, state, and/or local government(s) on issues or matters affecting the Department or on Department adopted policy or political positions;

2) Attending conferences and/or educational seminars designed to improve the employee's expertise and information levels or to provide required continuing education units for the employee's licensure, including, but not limited to, ethics training required pursuant to Government Code Section 53234;

3) Participating in regional, state, and national organizations whose activities or interests may affect the Department's interests;

4) Attending Department sponsored or co-sponsored events or other community events;

5) Implementing a Department-approved strategy for attracting or retaining Department-related activities/business.

Examples of personal expenses that the Department will not reimburse include, but are not limited to:

1) The personal portion of any trip taken at Department expense;

2) Political contributions or events;

3) Travel companion expenses, including spouse, friend, or partner expenses when accompanying a member on Department-related business, as well as children- or pet-related expenses;

4) Charitable contributions;

5) Social or other recreational events, unless the event has a direct relationship to Department business, is approved by the General Manager and does not exceed $50.00;

6) Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage, and/or golf related expenses), or other cultural events;

7) Non-mileage automobile expenses incurred, including repairs, traffic citations, insurance, or gasoline; and

8) Personal losses incurred while on Department business (e.g., theft or property destruction).

Any questions regarding the propriety of a particular type of expense should be resolved before the expense is incurred.

B. EXPENSE AND REIMBURSEMENT GUIDELINES

To conserve Department resources and keep expenses within appropriate standards for public agencies, expenditures, whether paid directly by the Department or reimbursed to an employee should comply with the following guidelines. Unless otherwise specifically provided herein, reimbursement for travel, meals, lodging, and other actual and necessary expenses shall be at the Internal Revenue Service rates presently in effect as established in Publication 463 or any successor publication. Expenses not covered by this policy, or expenses in excess of the reimbursable rates set forth in this policy, are not reimbursable unless approved by the Board of Water Commissioners at a public meeting before the expense is incurred.

1) Transportation:

The most economical mode and class of transportation reasonably consistent with scheduling needs and space requirements must be used, using the most direct and time-efficient route. In the event that a more expensive transportation form or route is used, the cost borne by the Department will be limited to the cost of the most economical, direct, efficient, and reasonable transportation form. Government and group rates offered by a provider of transportation services must be used when available.

Airfare at the best available economy class rate is reimbursable. If a government rate is unavailable for the flight in question, airfare that does not exceed the average economy class fare listed on websites such as expedia.com or an equivalent service shall be considered reasonable and therefore reimbursable.

Automobile mileage is reimbursable at Internal Revenue Service rates presently in effect (*see* www.irs.gov). As of the date of the adoption of this policy, the rate is 44.5 cents per mile. These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls, which are also reimbursable.

Reasonable and necessary charges for public transportation, taxi, or shuttle service are reimbursable at actual cost with receipts.

Rental vehicles may be used during out-of-County travel, or as otherwise determined necessary. Rental vehicles may be used when the efficient conduct of Department business preludes the use of other means of transportation or when a car rental is the most economical mode of travel available. Unless the prior approval of the General Manager is obtained, the reimbursable amount shall not exceed the best available rate for an intermediate or mid-sized car. Itemized receipts must be submitted with vehicle rental reimbursement requests.

2) Lodging

Lodging costs will be reimbursed or paid for when travel on official Department business reasonably requires an overnight stay. Government and group rates offered by a provider of lodging services must be used when available. In the event that government or group rates for lodging are not available at the time of booking, lodging rates that do not exceed $500.00 per night are presumed reasonable and hence reimbursable.

If such lodging is in connection with a conference or organized educational activity, lodging costs may not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the member at the time of booking. If the group rate for lodging in connection with a conference or organized educational activity is not available, the member must use comparable lodging that is: (a) consistent with the Internal Revenue Service rates for reimbursement of lodging as established by IRS Publication 463, or any successor publication; (b) at a government rate, if offered by a lodging provider; or (c) otherwise consistent with the limits set forth in this policy.

Reimbursements for lodging-related expenses may include costs associated with staying the night before the meeting, conference or other Department function, through the morning after the conclusion of the meeting, conference or other Department function.

Non-reimbursable lodging-related expenses include, but are not limited to, costs for an extra person staying in the room, costs related to late check-out (unless related to Department business) or un-cancelled reservations, in-room pay-per-view movie rentals or mini-bar service, and non-Department business related telephone calls. Receipts must accompany all requests for lodging reimbursements.

3) Meals

Meal expenses and associated gratuities should be moderate, taking into account community standards and the prevailing restaurant costs of the area. Actual meal expenses and associated gratuities will be reimbursed or paid when incurred by an employee in the performance of official duties.

Reimbursable meal expenses and associated gratuities may not exceed the following rates, per employee:

Breakfast:	$20.00
Lunch:	$35.00
Dinner:	$60.00

Such amounts will be annually adjusted to reflect changes in the cost of living in accordance with statistics published by the

United States Department of Labor, Bureau of Labor Statistics Consumer Price Index, all urban consumers for the Los Angeles Metropolitan Area. (The annual adjustment will be based on this area whether travel is within the area or not.)

4) Telephone/Fax/Cellular/Computer

Employees will be reimbursed for actual telephone, computer, and fax expenses incurred on Department business, whether charged through a plan, a flat rate charge, or otherwise. Telephone bills should, where practical, identify which calls were made on Department business. Most telephone calls should be placed, where possible, using the employee's Department-issued cellular telephone. When using a personal cellular telephone, for telephone calls when the employee has a particular number of minutes included in the member's calling plan or otherwise has a flat rate charge, the member can identify the percentage of calls made on Department business. If other equipment charges are imposed as part of a plan or flat rate charge, the member may similarly identify the percentage of use attributable to Department business.

5) Internet

Employees will be reimbursed for Internet access connection and/or usage fees while traveling on official Department business, not to exceed $15.00 per day, if Internet access is necessary for Department-related business.

6) Airport Parking

Long-term airport parking should be used for travel exceeding 24-hours. Actual airport parking expenses and associated gratuities will be reimbursed or paid when incurred by an employee in the performance of Department business.

7) Other

Baggage handling fees of up to $2 per bag and gratuities of up to 15 percent will be reimbursed or paid when incurred by an employee in the performance of Department business.

Miscellaneous expenses for registration, tuition, parking, educational materials provided at conferences, and telephone charges are reimbursable for Department authorized business. All miscellaneous expenses must be supported with itemized receipts.

C. EXPENSE REPORT CONTENT AND SUBMISSION DEADLINE

Expense reimbursement requests must be submitted on a form provided by the Department. The reimbursement request must document that each expense for which reimbursement is sought meets the requirements of this expense reimbursement policy.

Employees must submit their expense reports within 30 days of an expense being incurred. The expense report must be accompanied by receipts documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation. Receipts for gratuities and tolls under $15.00 are not required.

D. AUDITS OF EXPENSE REPORTS

All expenses are subject to verification of compliance with this policy.

E. VIOLATION OF POLICY

Use of public resources or falsifying expense reimbursement requests in violation of this policy may result in and any all of the following: 1) loss of reimbursement privileges; 2) a demand for restitution to the Department; 3) the Department’s reporting the expense to state and federal tax authorities; 4) possible civil or criminal penalties; and, 5) disciplinary measures up to and including termination.

CITY OF SAN BERNARDINO MUNICIPAL WATER DEPARTMENT

EXPENSE REIMBURSEMENT REPORT

NAME _____ PERIOD OF _____ THRU _____

DATE	FUNCTION (NAME & LOCATION)	MEALS	HOTEL (NAME & RATE)	MILEAGE	MISCELLANIOUS (i.e., airfare, etc. - describe)	DAILY TOTALS
				_____ miles @ $0.445 per mile		
				_____ miles @ $0.445 per mile		
				_____ miles @ $0.445 per mile		
				_____ miles @ $0.445 per mile		
				_____ miles @ $0.445 per mile		

** ATTACH ALL ITEMIZED RECEIPTS - INCOMPLETE FORMS WILL BE RETURNED UNPAID **

If prior approval required, date obtained:_____

I hereby certify that the expenses claimed in this report meet the requirements of the

Department's expense reimbursement policy: _____
Name

APPROVED BY _____
Director

ACCOUNT NUMBER

TOTAL EXPENSES	
TOTAL ADVANCED BY WATER DEPARTMENT	
REIMBURSEMENT TC WATER DEPARTMENT	
REIMBURSEMENT TC EMPLOYEE	

This report and all attachments hereto are public records subject to disclosure under the Public Records Act.