

# City of Los Alamitos

## Administrative Regulation

Regulation:	<b>6.1</b>
Title:	<b>Employee Travel and Reimbursement Policy</b>
Authority:	<b>City Manager per Council Minute Order – February 21, 2023</b>
Date:	<b>February 21, 2023</b>
Revised:	<b>August 21, 2023</b>

### **1. INTENT AND PURPOSE**

The City of Los Alamitos recognizes the value of attendance by City officials and employees at professional conferences, seminars, meetings with other government officials, professional organizations, community organizations, and constituents and ceremonial events and activities that promote or benefit the City. This policy establishes travel authorization, expense, reimbursement, and reporting standards consistent with the provisions of this policy and in compliance with California Government Code Sections 53232.2 and 53232.3.

### **2. APPLICATION**

This policy applies to the City Manager and Employees of the City of Los Alamitos.

### **3. DEFINITIONS**

(A) "City" shall refer to the City of Los Alamitos.

(B) "City Manager" shall refer to the City Manager of the City of Los Alamitos, or his or her designee.

(C) "Department Director" shall refer to the director of a department of the City.

(D) "Employees" shall refer to all subordinate employees in the City. For the purposes of this policy, the City Manager is not considered a subordinate employee.

### **4. POLICY**

The City reimburses its employees for expenses incurred in connection with business related travel and attendance at meetings and events, in amounts designated in the approved City budget. The establishment of reasonable limits on expense reimbursement assures a prudent and responsible use of public funds and allows more officials and employees to attend beneficial conferences, seminars, and meetings.

Absent unusual circumstances and only with the permission of the City Council, expense reimbursements will not exceed the amounts set forth in this policy.

"Reimbursement" for purposes of this policy means all forms of payment for expenses incurred by City officials and employees in the course of their official duties whether paid directly by the City (including without limitation, with a City-issued credit card) or advanced by city officials and employees with personal funds and later reimbursed from City funds.

In addition, 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. Specific issues not covered here may be directed to the City Manager.

## **5. TRAVEL REQUESTS AND AUTHORIZATION**

### **A. City Employees**

Where travel proposes overnight lodging, employees must complete and sign the Travel Authorization Form. The Travel Authorization Form must be submitted to the City Manager or the City Manager's designee for approval at least forty-five (45) days before the proposed trip. Upon approval, the signed Travel Authorization Form shall be submitted as an attachment to the employee's Expense Report. The City Manager may, at his/her discretion, accept Travel Authorization Forms submitted inside the forty-five (45) day window.

## **6. COST CONTROL**

To conserve City resources and keep expenses within reasonable standards, City officials and employees must use the most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements, using the most direct and time-efficient route.

Government and group rates must be used when available if they present the least expensive fare.

Incidental Expenses, which shall include bridge, road tolls, parking fees, and other similar costs, are considered reimbursable expenses. Baggage handling fees up to \$1 per bag will also be reimbursed.

Expenses for which travelers receive reimbursement from another agency are not reimbursable.

## **6. LODGING**

Actual lodging costs will be reimbursed or paid for when travel on official City business reasonably requires an overnight stay. When an additional charge is imposed for City business related internet/broadband access, the charge may be reimbursed as part of the room rate.

If the lodging is in connection with a conference or other organized educational activity, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is at the time of booking. If the group rate is not available, then travelers shall use comparable lodging that is consistent with the per diem rates for lodging as established in IRS Publication 1542, as amended, or any successor publication.

Travelers must request government rates, when available. Lodging rates that are equal or less than government rates are presumed to be reasonable and reimbursable for purposes of this policy. In the event that government rates are not available at a given time or area, lodging rates that are consistent with the per diem rates for lodging as established in IRS Publication 1542, as amended, or any successor publication, are presumed reasonable and reimbursable.

## **7. METHOD OF TRAVEL**

### **A. Automobile Travel**

- (1) City Vehicle. When using a City vehicle, travelers shall be reimbursed for the actual costs of fuel, oil and emergency repairs.
- (2) Private Vehicle. Automobile mileage is reimbursable at the Internal Revenue Service rates presently in effect. The reimbursable amount shall be based upon the actual mileage traveled for the purposes of the traveler's official duties. In no case shall the amount of reimbursement exceed the cost of the least expensive ticket available via commercial air travel and, if applicable, the cost of a standard size rental car.
- (3) Rental Vehicle. Travelers shall be reimbursed for the cost of a standard size vehicle with the usual and customary levels of insurance. When demonstrable circumstances dictate necessity, travelers may be reimbursed, at the discretion of the City Manager, for upgrading to a larger vehicle.

### **B. Air Travel**

- (1) Airfare shall be reimbursed at the actual ticket cost as stated on the receipt. The City will only reimburse up to the cost of the least expensive ticket available via commercial air travel.
- (2) Change of flight fees shall not be reimbursable.
- (3) Long-term parking shall be reimbursable for travel exceeding twenty-four (24) hours.

### **C. Other Transportation**

Taxi, bus, train, shuttle, or other similar fares, including associated gratuities of up to 15 percent, shall be reimbursed at their actual cost as stated on the receipt.

## **8. MEALS**

Meal expenses and associated gratuities up to fifteen (15) percent will be reimbursed at their actual cost or at the Internal Revenue Service rates currently in effect, as set forth in Publication 1542, as amended, or any successor publication, whichever is less, subject to the following restrictions:

- (1) Breakfast will be reimbursed only when travel begins before 7:00 a.m. and extends beyond 8:00 a.m.
- (2) Lunch will be reimbursed only when travel begins before 12:00 p.m. and extends beyond 2:00 p.m.
- (3) Dinner will be reimbursed only when travel begins before 6:00 p.m. and extends beyond 8:00 p.m.

Meals provided for as part of the cost of the travel, including, but not limited to, conference, complementary, or in-flight meals, are not eligible for travel advances or reimbursement. The City will not pay for alcohol or other personal bar expenses.

## **9. PER DIEM ADVANCES**

Eligible City officials and employees who do not have City issued credit cards may claim a per diem of up to \$70 per day for meals and incidental expenses associated with City business where an overnight stay is required. Per diem may not be claimed by City officials and employees with a City-issued Cal Card purchasing card.

Eligible City officials and employees may claim per diem upon commencement of travel. For each 24-hour period thereafter, the City official or employee can claim up to the full per diem amount. If there is a period of time of the trip with a duration of less than 12 hours, no more than one-half (1/2) the per diem rate may be claimed.

Eligible City officials and employees must submit receipts on expenses purchased using per diem. Unused daily per diem funds must be returned to the Finance Department within fourteen (14) days of return. Failure to submit unused per diem funds constitutes a violation of this policy.

## **10. AUTHORIZED EXPENSES**

Actual and necessary expenses incurred in the performance of official duties; provided, however, that reimbursement shall always be at the lesser of the actual cost or the IRS

rates currently in effect, unless otherwise approved by the City Council in advance as provided below.

The following types of expenses generally constitute authorized expenses, as long as the other requirements of this Policy are met and provided that total expenses incurred by the traveler are within the total amount budgeted for that fiscal year:

- (1) Communicating with representatives of regional, state and national government on City policy positions.
- (2) Attending organized educational seminars, conferences or activities designed to improve the City Council Member's skill and information levels.
- (3) Participating in regional, state and national organizations or associations whose activities affect the City's interests; provided, however, that all such travel must be approved in advance by a unanimous vote of the City Council in a public meeting.
- (4) Attending City events including Chamber events and the Annual Americana Awards.
- (5) Charitable event tickets.

## **11. UNAUTHORIZED EXPENSES**

Personal expenses that the City will not reimburse include, but are not limited to:

- (1) All out of state travel.
- (2) The personal portion of any trip.
- (3) Political contributions or events.
- (4) Charitable event tickets for which the traveler is taking or will take a tax deduction.
- (5) Family expenses, including a partner's expenses when accompanying the traveler on City-related business, as well as children or pet-related expenses.
- (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. However, where the City is acting in a host capacity, those host-related expenses, including entertainment expenses and meals, may be reimbursed with prior approval from the City Manager.

- (7) Non-mileage personal automobile expenses, including traffic citations.
- (8) Mileage expenses to meetings of boards to which the traveler has been appointed and for which the traveler receives a stipend from that organization (e.g. OCFA, OCSD, SCAG etc.)
- (9) Personal losses incurred while on City business.
- (10) Any clothing (including City logo clothing).

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

## **12. OTHER EXPENSES**

Expenses that do not fall within the scope of this Policy shall be approved by the City Council, in a public meeting, before the expense is incurred.

## **13. DOCUMENTATION OF EXPENSES; EXPENSE REPORTS**

Travelers shall submit expense reports on the "EXPENSE REPORT" form provided by the City to the Treasurer within ten (10) days of incurring the expense.

In order to qualify for reimbursement, expense reports must be accompanied by documentary evidence, such as a receipt, canceled check or bill, for each expense. The documentary evidence should show the amount, date, place, and essential character of the expense.

If a traveler cannot produce documentary evidence, he or she shall not be reimbursed.

If the Treasurer finds that the traveler's aggregate reimbursable travel expenses were greater than the amount of any travel advance, the City shall pay the difference between the travel advance and the reimbursable expenses within thirty (30) days of submission of the "EXPENSE REPORT" form; provided, however, that reimbursement shall never exceed the amount authorized by Government Code Sections 53232.2 and 53232.3, this Policy, or the adopted amount budgeted by the City Council.

The Treasurer shall review all forms and documentary evidence for appropriateness and compliance with this Policy. Any disputed costs should be discussed between the Treasurer and the City Manager, who shall make a final determination as to whether reimbursement shall be made. If the City Manager deems it necessary, he or she may bring the disputed cost to the City Council for discussion in a public meeting, and the City Council's determination shall be final; provided, also, that the City Council Member whose expense is being discussed shall recuse himself or herself from the discussion.

If the City Council cannot come to a decision (e.g. a tie vote), the City Manager's decision shall be final.

All documents related to reimbursable City expenditures are subject to disclosure under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1).

#### **14. TRAVEL ADVANCE POLICY**

From time to time, it may be necessary for a traveler to request a cash advance to cover anticipated expenses while traveling or doing business on behalf of the City. Such request for an advance shall be submitted to the Treasurer on the "TRAVEL AUTHORIZATION AND ADVANCE REQUEST" (Exhibit B) form, as provided by the City. All relevant documentation relating to the proposed expenses must be attached to the form.

- (1) No advance will be authorized in an amount less than one hundred dollars (\$100).
- (2) Any unused advance, or portion of an advance, must be returned to the Treasurer within ten (10) business days of the traveler's return, along with a completed and signed expense report, pursuant to section 12. Travelers who do not return the unused portion of a cash advance within ten (10) business days are ineligible for any additional advances until such time as the unused amount is returned.
- (3) A travel advance shall not, under any circumstances, be considered a personal loan.
- (4) Any expenditure of a travel advance, other than for the approved purpose of the advance, shall be considered a misappropriation of public funds.
- (5) Funds for prepaid items, such as airfare and registration, are not considered cash advances.

#### **15. CREDIT CARD USE**

City officials and employees may use valid City-issued Cal Card purchasing cards for expenses allowed in this policy. Cal Cards must be used in accordance with the City's Purchasing Ordinance.

#### **16. PENALTIES**

Pursuant to California Government Code section 53232.4, penalties for misuse of public resources or falsifying expense reports in violation of expense reporting policies, may include, but are not limited to, the following:

- (1) The loss of reimbursement privileges.
- (2) Restitution to the City.
- (3) Civil penalties for the misuse of public resources, pursuant to California Government Code section 8314.
- (4) Prosecution for misuse of public resources, pursuant to section 424 of the California Penal Code.

*History:*

*June 1, 2015 – Resolution 2015-14: Policy established*

*February 21, 2023 – Adopted by Minute Order. Policy Revised.*

*August 21, 2023 – City Council and Appointed Officials removed. Updated to reflect Council adopted Travel Policy, AR 6.2*



# CITY OF **Los Alamitos** *California*

## Expense Report Form

Receipts or other documentary evidence as indicated in the Travel Reimbursement Policy must be attached for each reimbursable expense. In addition, please attach a copy of the approved "Travel Authorization and Advance Request" form, if applicable.

Name: \_\_\_\_\_

Department/Division/Position/Title: \_\_\_\_\_

Date/Time of Departure: \_\_\_\_\_

Date/Time of Return: \_\_\_\_\_

Purpose of Travel: \_\_\_\_\_

City Benefit: \_\_\_\_\_

Destination: \_\_\_\_\_

**I hereby certify that, to the best of my knowledge, the information provided is a complete and accurate accounting of my travel expenses which were incurred as reasonable and necessary expenses in the performance of my City duties and responsibilities.**

**I further certify that this request conforms in all material aspects with established City policies, and state and federal law.**

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

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

Department Director Signature: \_\_\_\_\_

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

City Manager Signature: \_\_\_\_\_

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

## Summary of Expense Reimbursement Request

Receipts must be attached for each itemized amount

### Transportation

Personal Vehicle: \_\_\_\_\_ Miles @ \_\_\_\_\_ /mile = \$ \_\_\_\_\_ -  
Airline \_\_\_\_\_  
Rental Car \_\_\_\_\_  
SUBTOTAL - Transportation \$ \_\_\_\_\_ -

### Meals (not otherwise provided for)

Quantity  
\_\_\_\_\_ Breakfast = \_\_\_\_\_  
\_\_\_\_\_ Lunch = \_\_\_\_\_  
\_\_\_\_\_ Dinner = \_\_\_\_\_  
SUBTOTAL - Meals \$ \_\_\_\_\_ -

### Lodging

\_\_\_\_\_ Nights @ \_\_\_\_\_ /night = \$ \_\_\_\_\_ -  
**Less non-reimbursable expenses** \_\_\_\_\_  
Tax \_\_\_\_\_  
SUBTOTAL - Lodging \$ \_\_\_\_\_ -

Incidentals \_\_\_\_\_  
Parking \_\_\_\_\_  
Taxi/Shuttle \_\_\_\_\_  
Tolls: \_\_\_\_\_  
Other (specify): \_\_\_\_\_  
SUBTOTAL - Incidentals \$ \_\_\_\_\_ -

AGGREGATE SUBTOTAL \$ \_\_\_\_\_ -

**LESS ADVANCES** \_\_\_\_\_

**LESS PREPAIDS** \_\_\_\_\_

**REIMBURSEMENT BALANCE DUE** \$ \_\_\_\_\_ -

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