

SAN BERNARDINO MUNICIPAL WATER DEPARTMENT

POLICIES AND PROCEDURES MANUAL

POLICY 53.010 - Reimbursable/Allowable Travel Expenses

Date: March 2024
Revision No.: 8
Supersedes: July 2022
First Adopted: April 20, 1988

POLICY:

This policy establishes Water Department (Department) procedures and guidelines for employees and members of legislative bodies (Water Board) to obtain authorization to attend and receive reimbursement for travel, meeting expenses, staff development, industry education, seminars, conferences, training, and other approved events.

AUTHORIZATION PROCEDURES:

1. Legislative Body Members

Requesting Legislative Body Member Responsibility

- a. Complete a Training/Seminar/Event Request Form for Legislative Body including estimates of all charges (conference/training/event fees, travel, lodging, meals, incidentals, etc) pertaining to the event, attach all supporting documentation and submit to the Executive Assistant to the General Manager or designee.
- b. Approved travel, lodging, and/or training/seminar/event will be booked by the Executive Assistant to the General Manager or designee and the original form will be returned to the requesting legislative body member.
- c. Upon completion of the training/seminar/event submit the previously approved Request Form along with required receipts as specified in this policy to the Executive Assistant to the General Manager or designee.
- d. At the next regularly scheduled meeting of the legislative body following attendance at a meeting or event for which the Department has paid or for which reimbursement has or will be

sought, members must briefly report, either orally or in writing, on the meeting or event. If multiple members attended the meeting at Department expense, a joint report may be made to the legislative body.

- e. Members of legislative bodies should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All documents related to reimbursable agency expenditure, including, but not limited to, expense reports, receipts, and written evidence of direct Department advances or payments for expenses are public records subject to disclosure under the Public Records Act.

2. Employees

Requesting Employee Responsibility:

- a) Complete a Training and Seminar Request Form (attachment A) including estimates of all charges (conference fees, travel, lodging, meals, and incidentals) pertaining to the event, attach all supporting documentation and submit to the Administrative Coordinator or designee for your Division. The Training and Seminar Request Form can be obtained from Water Department Human Resources or the Administrative Coordinator or designee for your Division;
- b) Approval must be obtained **prior** to making any required travel arrangements or reservations;
- c) If approved, the travel, lodging, and/or training/seminar will be booked by the Administrative Coordinator or designee and the original Form will be returned to the requesting employee;
- d) Upon completion of the training/seminar submit the previously approved Training and Seminar Request Form along with a completed Expense Reimbursement Report to the Division Director for approval;
- e) The employee will be responsible for the cost of any travel, meeting, staff development, industry education, seminar, conference, training, and/or related expenses incurred if appropriate approval is not received prior to the event.

Administrative Coordinator or Designee Responsibility:

- a) Assist the employee in completing the Training and Seminar Request Form and obtaining information regarding travel, lodging, and training/seminar information and costs;

- b) Submit the completed Form to the Division Director for approval; in the event that a Director or the Deputy General Manager make the request, the Form will be submitted to the General Manager for approval; Track the Form through the approval process;
- c) Once all approvals are obtained:
 - i. Book reservations, travel, and training/seminar, etc.;
 - ii. Send the original approved Form to the requesting employee and forward copies to Water Department Human Resources and the appropriate Division Director; retain a copy.

Division Director Responsibility:

- a) Determine whether the training/seminar will constitute a benefit to the Department and the costs are reasonable;
- b) Approve/Deny the Training and Seminar Request Form;
 - i. If approved:
 - a. Send the Form to Water Department Human Resources for review;
 - ii. If Denied:
 - a. Return the form to the requesting employee.
- c) Once a completed Expense Reimbursement Report is received from the requesting employee, review for accuracy and inclusion of all required receipts; obtain any necessary clarification/documentation from employee; approve Request and forward to the Finance Division, Accounts Payable, for processing.

Water Department Human Resources Responsibility:

- a) Review the Training and Seminar Request Form for completeness and accuracy; obtain clarification from the Division Director as necessary;
- b) Initial the Form and forward to the Deputy General Manager or General Manager for final approval as appropriate.

Deputy General Manager/General Manager Responsibility:

- a) Approve/deny request; and

- b) Return the Form to the appropriate Administrative Coordinator or designee.

TRAVEL PROCEDURE:

1. SAME DAY TRAVEL (50 MILE RADIUS)

When an employee or legislative body member attends approved meetings, training sessions, conferences, etc., of one day or less in duration and within a 50-mile radius, the employee may be reimbursed or obtain funds in advance for meals and/or meeting costs. The Department will provide a vehicle, when available, for the employee(s) transportation to attend the meeting. If a Department vehicle is unavailable and the employee or legislative body member utilizes his/her own vehicle, the Department will reimburse mileage at the prevailing Internal Revenue Service (IRS) allowance rate per mile of authorized Department travel as set forth in this policy.

2. MULTIDAY OR OVERNIGHT TRAVEL

A. AUTHORIZED EXPENSES

The following types of occurrences qualify a Department employee or legislative body member 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, or training required under federal, state, or local laws/regulations;
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.

The following expenses require prior approval of the General Manager:

1. Out of state or international travel;
2. Expenses which exceed any annual budget limits for individual legislative body member; and
3. Expenses exceeding \$3,000 per trip.

All other reimbursement expenses that are not specifically authorized by this policy must be approved by the General Manager before the expense is incurred.

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. In that instance, the event must be approved by the General Manager and cannot not exceed \$50.00 in cost;
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;
8. Personal losses incurred while on Department business (e.g., theft or property destruction;
9. Alcoholic beverages.

Any questions regarding the propriety of a particular type of expense must be resolved/approved before the expense is incurred. Expenses not approved prior to being incurred will be the responsibility of the employee.

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 or member of a legislative body, 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 IRS rates in effect at the time of the expense 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 Water Board 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.

When the use of travel via automobile is authorized at the employee's or legislative body member's request and for the convenience of the employee or legislative body member instead of more economical travel by air, reimbursement shall not exceed the cost of usual airfare plus related subsistence and surface common carrier expense.

While traveling on Department business or for Department sponsored training/events employees and legislative body members shall follow Department safety policies and procedures as applicable (i.e., safe driving practices, etc.).

a) Travel via private automobile:

Automobile mileage is reimbursable at IRS rates in

effect at the time of the travel (see www.irs.gov). Reimbursement at this rate shall be considered as full and complete payment for actual expenses for use of the private automobile (insurance, maintenance, and other expenses associated with operating the vehicle). This amount does not include bridge and road tolls which are reimbursable with receipts. The owner of the private vehicle is responsible for the personal liability damage insurance when the vehicle is used on Department business.

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

With the exception of events coordinated by Public Affairs employees traveling on Department business may claim the lesser of:

- i. Mileage from the employee's assigned work location to the event;
- ii. Mileage from the employee's home to the event (less normal commute miles to and from assigned work location).

Examples:

An employee's normal commute to work is 10 miles. The commute from home to the approved event is 50 miles. The allowable claim for mileage reimbursement is 40 miles (the difference between the normal commute of 10 miles and the commute to the event of 50 miles).

An employee's normal commute to work is 10 miles. The commute to the approved event is 8 miles. There is no allowable mileage reimbursement because the commute to the event is less than the normal commute to work.

Employees may have multiple work locations. Mileage is based on the employee's normal work location.

Events Coordinated by Public Affairs

Mileage reimbursement for employees participating in events coordinated by Public Affairs will be as follows:

- i. Events on non-workdays: employees participating in Public Affairs events on non-workdays may request

reimbursement from home to the event.

- ii. Events on scheduled workdays: employees participating in Public Affairs events on scheduled workdays may request mileage reimbursement from their regular work location to the event.

With the exception of events coordinated by public affairs, in no instance will mileage reimbursement be allowed for mileage between the employee's residence and the assigned work location, including responding to callouts and when assigned to on-call duty.

b) Travel via rental vehicle:

Rental vehicles may be used during out-of-area travel, or as otherwise determined necessary. Rental vehicles may be used when the efficient conduct of Department business precludes the use of other means of transportation or when a vehicle rental is the most economical mode of transportation available. The reimbursable amount for rental vehicles shall not exceed the best available rate for an intermediate or mid-sized car, unless approval is obtained from the General Manager prior to renting the vehicle. Itemized receipts must be submitted with reimbursement request for the rental vehicle and gasoline expenses incurred.

c) Travel via Department Vehicle:

When available, the Department will provide a vehicle to attend approved meetings, conferences, seminars, and other Department related activities. Expenses for gasoline will be reimbursed with receipts.

d) Travel via Air:

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

Exceptions allowing travel in a higher-class fare due to physical and/or mental disabilities, or other exceptional circumstances, require the approval of the General Manager and will be considered on a case-by-case basis.

e) Travel via Rideshare or Public Transportation

Public transportation, such as Metrolink, and rideshare organizations such as taxi service, Uber, or Lyft may be used whenever an employee finds it convenient and such fare is in the Department's best economic interest. Employees are urged to carpool whenever possible if more than one Department employee is attending an event.

2) Lodging

Lodging costs will be reimbursed or paid for when travel on official Department business reasonably requires an overnight stay. Lodging costs will not normally be approved for one-day meetings or programs, when the event is within reasonable commuting distance from San Bernardino (50 miles). 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, the most reasonable lodging rates in the area closest to the event must be procured. In no event can the rates exceed \$500.00 per night.

A traveler canceling reservations shall do so according to the hotel's policy in order to avoid charges. The Department does not reimburse for non-canceled reservations, early departure, or late cancellation charges unless they are business-related **and** approved by the General Manager.

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 IRS 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.

Reimbursement 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. Pre-conference lodging shall be granted for regional sites (e.g., San Diego, San Francisco, Sacramento, etc.) if the conference starts at or before 9:00

a.m.

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.

As a general policy, the Department will not reimburse for lodging within 50 miles of the City of San Bernardino. The Department does, however, recognize that some conferences have an early start time along with a difficult commute. In those instances, upon request of the Division Director and authorization of the Deputy General Manager or General Manager, lodging within the 50-mile radius may be approved.

3) Meals

Business meal expenses include the cost of meals, non-alcoholic beverages, tax, and gratuities. 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 or member of a legislative body in the performance of official duties. A meal receipt must be accompanied by an itemized account of charges and include a description of the business purpose of the meal and the names of guests when claiming reimbursement for meals including guests.

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

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

These amounts may be periodically 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, as part of the budget process.

4) 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.

5) 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.

6) Other

Baggage fees 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.

Expenses for which employees or members of a legislative body receive reimbursement from another agency are not reimbursable.

7) Non-reimbursable Expenses

The cost of alcoholic beverages, laundry/dry cleaning, in-room movies, personal entertainment, room service charges (except for meals), and other personal related expenses are not reimbursable.

Optional tours, banquets, golf events or other activities offered through a conference or seminar as an additional cost to registration are solely at the discretion of the employee and will be considered a personal expense unless there is a clear business purpose that is approved in advance on the Authorization Form.

The Department shall not pay any costs incurred as a result of an employee's spouse, domestic partner, family member, or guest attending an event with the employee, including meals.

C. REIMBURSEMENT PROCEDURE

Requesting Employee Responsibility:

- a) If a Department-issued credit card was used, attach a completed Expense Reimbursement Report (attachment B) and the approved Training and Seminar Request Form to the

credit card statement with receipts. The Expense Reimbursement Report can be obtained from Water Department Human Resources or the Division's Administrative Coordinator or designee;

b) Complete an Expense Reimbursement Report which can be obtained from Water Department Human Resources or the Division's Administrative Coordinator or designee.

i. If a Department-issued credit card was used, attach the credit card statement with receipts to the completed Expense Reimbursement Report along with the approved Training and Seminar Request Form and submit to the appropriate Division Director.

ii. If the employee used cash, personal check, or a personal credit card complete an Expense Reimbursement Report and attach itemized receipts along with the approved Training and Seminar Request Form and submit to the appropriate Division Director.

c) Employees must submit Expense Reimbursement Reports within 10 days of an expense being incurred, or completion of the travel for multiday and overnight travel. 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 (credit card receipts alone are not substitutes for actual receipts) and must include an itemized account of charges. Receipts for gratuities and tolls under \$15 are not required.

d) Employees will not be reimbursed if they fail to:

i. Obtain appropriate authorization/approval for incurred expenses;

ii. Follow the guidelines/procedures in this policy;

iii. Submit appropriate receipts/documentation.

Division Director Responsibility:

a) Verify all proper documentation and support is attached;

b) Review charges/expenses for conformance with this policy. Charges/expenses should be compared to the approved Training and Seminar Request form and any significant variances (in excess of 5%) should be justified/explained. If appropriate, approve the Expense Reimbursement Report.

- c) Forward approved Expense Reimbursement Report to the Director of Finance.

Director of Finance or Designee Responsibility:

- a) Forward approved Expense Reimbursement Report to Accounts Payable for processing;
- b) Forward a copy of the processed Expense Reimbursement Report to the appropriate Administrative Coordinator or designee.

Administrative Coordinator or Designee Responsibility:

- a) Forward copies of the processed Expense Reimbursement Request to the employee, Water Department Human Resources, and maintain a copy for the Division file.

D. AUDIT OF EXPENSE REIMBURSEMENT REPORTS

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

E. TRAVEL TIME AND HOURS WORKED

1) Home to work:

- a) Daily work commute time is an incident of employment and not considered hours worked.
- b) Emergency call-out commute time, such as being called out after going home to perform emergency work for the Department, is considered hours worked.

2) Special One-Day Assignment in another City:

- a) Travel time for special one-day assignments that require employees to begin travel prior to their normal start time and/or return later than their normal end time is considered hours worked, with the exception of travel time between home and the normal assigned work locations or bus/train depot and mealtime.

For example (FLSA Regulations, 29 CFR 785.37):

An employee who works in Washington DC, with regular working hours from 9 a.m. to 5 p.m. may be given a special assignment in New York City with instructions to leave at 8 a.m. The employee arrives in New York at 12 noon, completes the assignment at 3 p.m. and arrives back in Washington at 7 p.m. Such travel cannot be

regarded as ordinary home to work travel and would be considered work time. However, all of the time involved need not be counted. Since except for the special assignment, the employee would have had to report to his/her regular work site, the travel between home and the regular work site, the travel between home and a railroad or bus depot may be deducted as it is considered in the home to work category. Also, usual mealtime is deductible.

3) Travel Away from Home with an Overnight Stay:

- a) Time spent on travel away from home is considered hours worked when it cuts across the employee's workday. The time is not only considered hours worked on regular workdays during normal working hours, but also during the corresponding hours on nonworking days.
- b) Time spent on travel away from home outside of regular working hours as a passenger on an airplane, train, boat, bus, or automobile is not considered hours worked.
- c) If an employee is offered public transportation but requests permission to drive his/her own vehicle instead, the Department may count as hours worked either the time spent driving the car or the time the Department would have had to count as hours worked if the employee had used the offered public transportation.

F. **VIOLATION OF POLICY**

Use of public resources or falsifying Expense Reimbursement Reports 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 of the expense to state and federal tax authorities; 4) possible civil or criminal penalties; and 5) disciplinary measures up to and including termination.

Policy Review

Established:	<u>4/20/1988</u>
Revised:	<u>9/1992</u>
Revised:	<u>11/1998</u>
Revised:	<u>3/2006</u>
Revision Board approved:	<u>5/8/2018</u>
Revision Board approved:	<u>7/23/2019</u>

No changes:	<u>7/2020</u>
Minor changes (HR) GM approved:	<u>7/2021</u>
Updated form to current version BM approved	<u>7/2022</u>
No changes (HR):	<u>7/2023</u>
Revision Board approved:	<u>3/26/2024</u>
Minor grammar change (HR):	<u>7/2024</u>



TRAINING AND SEMINAR REQUEST FORM

Policy 53.010 Reimbursable/Allowable Travel Expenses

EMPLOYEE/CLASS INFORMATION			
Employee Name		Section	
Job Title			
Class/Seminar			
Dates		Location	
REGISTRATION INFORMATION			
Registration Deadline			
Description of class topics and content:			
Justification for training: (Describe how training will benefit the Water Department and the employee's job.)			
VENDOR INFORMATION			
Vendor Name			
Street Address			
City/State/Zip			
Phone Number		Fax Number	
Cost Estimates			
	Cost	COMMENTS/DESCRIPTION	
Tuition/Registration Fee (attach agenda or course outline)			
Hotel			
Air Fare			
Parking (Airport/Hotel/ Conference/Valet)			
Rental Vehicle			
Mileage/Taxi/Subway/Bus			
Meals			
Internet/Phone			
Offsite Events			
Other/Miscellaneous (describe)			
Total Estimated Cost			
Charge Account Number: xxx-xxx-560-5320			
Confirmed Budget Available:		Director Initials:	
Review/Approval			
Requesting Employee Signature:		Date	
Division Director	☐ Approved ☐ Denied	Comment:	
	Signature:	Date	
Human Resources Review:		Date	
Deputy or General Manager	☐ Approved ☐ Denied	Comment:	
	Signature:	Date	



TRAINING/SEMINAR/EVENT REQUEST FORM - LEGISLATIVE BODY

Legislative Body Member Name: _____		
Class/Seminar/Event: _____		
Date(s) : _____ Location: _____		
Registration Information		
Deadline for Registration: _____		
Description/Justification:		
Vendor Information		
Vendor Name: _____		Phone#: _____
Street Address: _____		Fax #: _____
City, State, Zip: _____		
Cost Estimates		
	Cost	Comments/Descriptions
Tuition/Registration (attach agenda or course outline)	\$	
Airfare		
Airport Parking		
Rental Car		
Mileage/Taxi/Subway/Bus		
Hotel		
Meals		
Internet/Phone		
Offsite Events		
Other Fees (describe)		
Total Cost Estimate		
Charge Account #:	xxx-xxx-5605320	
Confirmed Budget Available:	Director of Finance Initials: _____	
Review/Approval		
Requesting Member Signature: _____		Date: _____
Water Board (if required) ☐ Approved ☐ Denied Comment: _____		
Signature: _____		Date: _____

**CITY OF SAN BERNARDINO MUNICIPAL WATER DEPARTMENT
TRAVEL EXPENSE REPORT**

EMPLOYEE NAME _____ PERIOD OF _____ THRU _____

DATE	FUNCTION AND LOCATION	MEALS	HOTEL	MILEAGE	MISCELLANEOUS (DESCRIBE)	DAILY TOTALS
				_____ miles @		
				IRS Rate per mile		
				_____ miles @		
				IRS Rate per mile		
				_____ miles @		
				IRS Rate per mile		
				_____ miles @		
				IRS Rate per mile		
				_____ miles @		
				IRS Rate per mile		
** ATTACH ALL ITEMIZED RECEIPTS IN ADDITION TO CREDIT CARDS RECEIPTS - INCOMPLETE FORMS WILL BE RETURNED UNPAID ** +++++ INCLUDE ALL CREDIT CARD CHARGES TO WATER DEPARTMENT CORPORATE CREDIT CARD +++++						
CERTIFIED CORRECT _____ Employee						TOTAL BUSINESS EXPENSES
APPROVED BY _____ Supervisor						TOTAL CHARGES TO CORPORATE CREDIT CARD
APPROVED BY _____ Director						REIMBURSEMENT TO WATER DEPARTMENT
ACCOUNT NUMBER						REIMBURSEMENT TO EMPLOYEE

Note: .54 cents per mile is effective January 1, 2016