



# City of Emeryville

CALIFORNIA

## COUNCIL POLICY

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**C.P. NUMBER:** 003

**SUBJECT:** Reimbursement for Approved Travel and Other Expenses for City Council Members, Commissioners and Committee Members

**REFERENCE:** Government Code sections 36514.5, 53232.2 and 53232.3

**SUPERCEDES:** AI 608, dated September 1, 2008 (Language related to Legislative Bodies only)

**DATE:** November 15, 2016

### I. PURPOSE

As required by state law, establish City reimbursements for City Council Members and Planning Commissioners, when Commissioner expenses are authorized by the City Council, and to appointed members of committees, when committee member expenses are authorized by the City Council.

The City feels it is in the best interest of the City that its elected and appointed officials remain informed and trained in developments and professional trends affecting the affairs of the City, and that their budgeted and approved attendance of institutes, meetings, conferences and other gatherings is of value to the City and its residents. This Instruction is to set forth the approval and accounting process for such travel, to protect public resources and foster public trust in the use of those resources, as well as to comply with state law requirements regarding reimbursement of expenses.

### II. POLICY

City Council Members and Planning Commissioners attend meetings with representatives of other governmental agencies regarding City policy, and educational seminars designed to improve the officials' skill and information levels; participate in regional, state and national organizations whose activities affect the City's interest; attend City events, recognize service to the City, and may implement a City-approved strategy for attracting or retaining businesses to the City. These types of activities generally constitute authorized expenses.

This policy applies to City paid travel to a conference, seminar, training, workshop or other overnight, out-of-town travel for City Council Members, Planning Commissioners and appointed committee members. This policy is not applicable to same day meetings to conduct City business held during business hours that require transportation away from the work site.

### **III. AUTHORIZED REIMBURSABLE EXPENSES**

City funds, equipment, supplies, titles, and staff time must only be used for authorized City business. It is required that individuals keep track of their reimbursable travel and conference-related expenses and keep all **original** receipts needed to support their claims for reimbursement. Ignoring this requirement could result in the denial of a reimbursement claim.

The following are considered authorized expenses:

#### **A. Registration Fees**

The City will pay directly for such registration fees as may be required for attendance at authorized conference, meetings, seminars and training.

#### **B. Transportation**

Reimbursement shall be limited to the most economical method and the most usually traveled route. The least expensive mode of transportation will be the maximum reimbursement.

##### **1. Automobile**

- a. Use of a personal vehicle for approved local travel shall be reimbursed at the rate set by the Internal Revenue Service (IRS), but shall in no event exceed the cost of coach air travel for extended distance trips. When travel is initiated directly from home to the site, reimbursement shall be calculated on the mileage from home to the site or from City Hall to the site, whichever is less.
- b. The City encourages use of public transit when feasible. Any public transit fares incurred while on City business are reimbursable.
- c. Car Rental. Rental rates that are equal or less than that negotiated by the State of California and in effect during the dates of travel. Rates in

excess of the State's rate will be approved for reimbursement upon demonstration that the rate was reasonable under the circumstances (for example, a vehicle at the State's rate was not available; or there was a need for a larger vehicle due to the number of employees attending.)

- d. Taxis/Shuttles/Other. Fares for taxicabs, shuttles or transportation network companies such as Uber and Lyft may be reimbursed, including up to a 15% gratuity per ride, when the cost of such fares is equal or less than the cost of car rentals, gasoline, and parking combined, or when such transportation is necessary for time-efficiency.

## 2. Air Travel

- a. Shall be coach class.
- b. Plane reservations should be made soon after travel has been approved. In order to travel in an economical fashion, plane tickets should be purchased at least three weeks prior to travel when feasible. The City will pay for one (1) checked bag, currently \$25 per bag.
- c. Plane reservations may be made over the Internet by using a City Purchasing Card to avoid travel agency costs.

## 3. Out of State Travel

All out-of-state travel must be pre-authorized by the City Council.

# C. Lodging, Meals and Incidental Expenses

## 1. Lodging

- a. Lodging expenses will be reimbursed at the standard room rate, plus the cost of any applicable taxes and parking charges that are billed by the hotel at the training or meeting site; or, if the conference hotel is full, the IRS Rate for reimbursement for lodging in lieu of the standard rate as a Per Diem. The IRS approved rates are found on the General Services Administration (GSA) website under Travel Resources ([www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)). Attach a copy of the GSA rates for the area to which you are traveling.



## 2. Meals

- a. The Per Diem allowance to cover the costs of meals and other incidental expenses shall be per the IRS approved per diem rate established for the area of travel and the time said expenses are incurred. The current IRS approved rates are found on the General Services Administration (GSA) website under Travel Resources ([www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)). Attach a copy of the GSA rates for the area to which you are traveling. **The daily Per Diem shall not be used if any meals are provided by, or included with, the registration costs of the conference or workshop.**
- b. Expenses for alcohol consumption are **not** reimbursable. **Original**, detailed receipts (showing what was ordered) for all meals taken shall be submitted for reimbursement.
- c. Meal expense for lunch related to and necessary for attending an all-day business meeting that do not require an overnight stay is reimbursable at a maximum allowance of \$17 per day, the GSA Rate for this area.

## 3. Incidental Expenses

- a. Reasonable incidental expenses, such as tips and luggage handling when required in connection with official City business, will be reimbursed based on the current GSA incidentals rate. Cab fare will be reimbursed on the basis of actual expenditure.

## 4. Personal Expenses Are Not Reimbursed

Personal expenses shall not be reimbursed. Examples of personal expenses that the City will not reimburse include, but are not limited to:

- a. The personal portion of any trip;
- b. Political or charitable expenses;
- c. Family expense, including a partner's expenses when accompanying employees on City-related business, as well as children or pet-related expenses;
- d. Entertainment expenses, including theater, movies (in-room or theater), sporting events, gym, spa or cultural events;

- e. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline, and
- f. Personal losses incurred while on City business.

The personal expenses listed here are the most common type of expenses incurred, but do not constitute an exhaustive list of all unauthorized expenses. Any questions regarding the propriety of a particular type of expense should be resolved by the City Manager before the expense is incurred.

#### **IV. EXPENSE STANDARDS – APPLICABLE TO CITY COUNCIL MEMBERS ONLY**

To conserve City resources and keep expenses within reasonable, ordinary and necessary standards, expenditures made by City Council Members while travelling on City business should adhere to the following guidelines. In the event that expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the City will be limited to the costs that fall within the guidelines.

**Automobile Allowance.** In lieu of the City's provision of an automobile to individual Council Members for their use in the course of official duties, as provided in the Emeryville Municipal Code Section 2-2.203, council members shall receive an automobile allowance of \$492 per month as reimbursement for expenses for gasoline, mileage, wear and tear, insurance and depreciation, incurred by Council Members in the use of their personal automobiles in the course of official duties.

**Telecommunication Expenses.** Council Members will be reimbursed for actual telecommunications expenses incurred while on City business. Telecommunication expenses that may be reimbursed include but are not limited to local and long distance telephone calls made regarding City business for which a charge was incurred, or hotel or airline charges for Wi-Fi connections. To obtain reimbursement for telephone calls, the telephone bill should identify which calls were made on City business. For mobile telephone calls and internet usage, the Council Member may identify the percentage of overall use attributable to City business. Reimbursable telecommunication expenses shall be capped at a maximum amount of \$150 annually.

City Council Members are responsible for the repair, maintenance and service of any personally owned telecommunication equipment used for City business including but not limited to telephones, mobile phones, tablet devices and personal computers. Costs of repair, maintenance and service of any such personal telecommunications equipment may be reimbursed in proportion to the use of such equipment for city business, if that



percentage of use has been substantiated. Such reimbursements are also subject to the \$150 cap.

**Computer Purchase Reimbursement for City Council Members.** Recognizing that personal computers are an important tool in allowing a Council Member to fulfill his or her responsibilities as an elected official, the City shall reimburse Council Members up to 80% of the cost of the purchase or rental of a personal computer and associated peripheral equipment (such as a monitor, keyboard, speakers, and printer) in an amount not to exceed \$1,500 per the member's four-year term and with the recognition that the main intent of this benefit is to facilitate the Council Member's accomplishment of City business. In order to receive reimbursement for the purchase or rental of computer equipment, the Council Member must submit receipts as provided for in this policy.

## **V. EXPENSE REPORT CONTENT AND SUBMISSION DEADLINE**

**Reimbursement Requests.** All expense reimbursement requests must be submitted on an expense report form provided by the City, a copy of which is attached to this policy. This form shall include the following advisory:

*All expenses reported on this form must comply with the City's policies relating to expenses and use of public resources. The information submitted on this form is a public record. Penalties for misusing public resources and violating the City's policies include loss of reimbursement privileges, restitution, civil and criminal penalties as well as additional income tax liability.*

Expense reports should be brief, but must document that the expense in question meets the requirements of this policy

Expense reports must be submitted within **30 calendar days** from completion of a business trip, accompanied by **original, detailed** receipts documenting each expense.

No reimbursements shall be permitted for expenses that do not include **original, detailed** receipts or other written evidence of having been paid, excepting those expenses such as bridge toll, baggage handling or gratuities for which a receipt would not ordinarily be given.

**Audits of Expense Reports.** All City expenditures are public records subject to disclosure under the Public Records Act.


**Government Code 53232.3 Meeting Reports.** Council Members, Planning Commissioners and other members of a legislative body who attend meetings at the City's expense will provide a brief report on those meetings at the next regular meeting of the legislative body.

**Violation of This Policy.** Use of public resources or falsifying expense reports is a violation of this policy which may result in any or all of the following: 1) loss of reimbursement privileges; 2) a demand for restitution to the City; 3) the City's reporting the expenses as income to state and federal tax authorities; 4) civil and criminal penalties; 5) prosecution for misuse of public resources; and 6) dismissal from employment.

## **VI. CONCLUSION**

For City reimbursement of conference travel costs, a pre-approved Conference Enrollment and Travel Request form must be on file in the Finance Department.

Approved by:

  
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Mayor