

CITY OF WACO

A. Statement of Purpose

To set forth guidelines prescribing the City's payment and/or reimbursement for reasonable and approved expenses which are incurred in the course of authorized travel by employees on City business.

B. General Policy

Travel shall be in the best interest of the City. Examples of authorized travel include, but are not limited to:

- a. training for improvement of job knowledge and skills;
- b. attendance at meetings or conferences;
- c. making presentations;
- d. being elected an officer of a professional organization;
- e. reviewing projects or programs at other cities or agencies;
- f. required continuing education for the employee's job or profession;
- g. obtaining or renewing certifications required of the employee's job or profession; and/or
- h. any other travel as authorized.

C. Authority to Travel

1. Travel shall comply with all Fair Labor Standards Act (FLSA) requirements.
2. A Request for Authority to Travel shall be completed and approved prior to travel by an employee's Department Director, Assistant City Manager, or City Manager in order for an employee to be reimbursed for travel outside McLennan County.

D. Travel Advances

1. Employees may request advances when an overnight stay is required to defray expected costs. The request will be an estimated amount of meal per diem and hotel expenses. Advance requests are prepared on direct Check Requisition forms and must be submitted to Finance one week prior to travel to allow for processing. All Advances (including per diem and hotels pre-paid directly by the City) must be accounted for with appropriate receipts or documentation on the Travel Expense Report.
2. No travel advances shall be prepared without prior approval on the Request for Authority to Travel. A copy of the Request for Authority to Travel must be attached to the Check Requisition.

CITY OF WACO

3. The employee shall submit a Travel Expense Report within five working days following completion of the trip.
4. Travel advances and reimbursements for amounts less than one hundred dollars shall be processed through Finance's petty cash fund provided the Request for Authority to Travel accompanies the request.
5. Finance shall not process a travel request for any employee who has not submitted final documentation on any previous advance drawn.
6. Travel advances will not be allowed for Day Trips.

E. Transportation

The choice of transportation considering cost and other relevant factors is left to the discretion of the department director and may include the following:

- a. Commercial Airline – Employees shall utilize a local air carrier whenever possible. Only “coach” fares will be authorized.
- b. Local Transportation – When air or rail transportation is used, airport shuttle or public transportation shall be used whenever feasible. Car rentals are not authorized as a rule, however, if circumstances require car rental, the most economical rental plan shall be used.
- c. Personal Vehicles – When a personal vehicle is the appropriate choice of transportation, the actual mileage to the travel site from employee's principal work site and back will be authorized.
- d. City Vehicles – When a City vehicle is the appropriate choice of transportation, any fuel purchased by the employee will be reimbursed from the actual fuel receipts.

F. Meals

1. Day Trips – The Internal Revenue Service requires that the amounts reimbursed to employees while on business day trips be reported as income on the employee's W-2. For the City of Waco a day trip is considered:
 - a. outside of McLennan County,
 - b. not greater than 120 miles from Waco, (the DFW Metroplex and the Austin area will be considered day trips), and
 - c. all activities relating to the trip occur in the same day

CITY OF WACO

2. Overnight Trips – The per diem rates as published by the Internal Revenue Service will be the guideline used for meals incurred on overnight trips. Actual receipts must support reasonable amounts over the per diem.
3. Business Meals – Reasonable costs of meals for employee's and business guests, when documented as to the business purpose relating to the City of Waco and the attendee's present, are allowable.

G. Lodging

1. The City expects its employees to be comfortably lodged at conference hotels when attending conferences or conventions, however, when on travel for the City, resort/luxury hotel accommodations shall be avoided.
2. For one-day trips from Waco that are less than 120 miles, including the DFW Metroplex and Austin area, lodging reimbursement shall not be provided.

H. Reimbursement

1. Day Trips –
 - a. Meal Reimbursement – Meals will be reimbursed on a per diem of \$20.00 for the entire day trip.
 - i. For reimbursement, employees shall submit a copy of the Authority to Travel Form for reimbursement of meals on day trips to Department Payroll Preparer for inclusion on the employee's paycheck.
 - ii. The employee must initial and record the date of travel in the space marked "Meal Reimbursement" on the employee's timesheet and a copy of the Authority to Travel form must be attached to the employee's timesheet.
 - b. Mileage
 - i. Mileage reimbursement for the use of personal vehicles will be made at the rate per mile recognized by the Internal Revenue Service and must be documented on the Travel Expense Report.
 - ii. Mileage for use of person vehicle on Day Trips will be reimbursed through Finance.
 - iii. A Request for Authority to Travel form must accompany the Travel Expense Report for reimbursement.
2. Overnight Trips – Employees shall submit a Travel Expense Report for reimbursement of expenses upon completion of travel. Attached to the report should be:
 - a. Itemized copy of the hotel or motel bill;
 - b. Transportation bills (air fare, cabs, parking, etc.);

CITY OF WACO

- c. Receipt or some other proof of fees, such as a copy of the conference program, etc;
 - d. The per diem rates as published by the Internal Revenue Service will be a guideline for meal reimbursement. Requests over the per diem amount shall be documented with appropriate receipts.
 - e. Any advances, including per diem and hotels pre-paid directly, must be accounted for with appropriate receipts or documentation on the Travel Expense Report.
3. Business Meals – Reasonable costs of meals for the employee's and business guests must be documented as to the business purpose relating to the City of Waco and the attendees present.
 - a. The actual meal receipt must be used as documentation for the business meal;
 - b. The purpose of the meeting and who was in attendance must be documented on the meal receipt; and
 - c. Business meal reimbursement will be made through Finance, providing proper documentation is attached.
4. Reimbursement is not allowed for the following:
 - a. Entertainment (i.e. in-room movies, live shows, tours, etc.);
 - b. Alcoholic beverages;
 - c. Laundry and valet services;
 - d. Rental car used for personal reasons;
 - e. First class airfare.

I. Miscellaneous

1. Employees traveling to the same destination should limit travel to one vehicle, unless otherwise authorized by the Department Director.
2. Reimbursement for telephone calls shall be permitted if for official business or one daily call home for a reasonable time limit.
3. Per Diem is intended to cover incidental expenses and includes, but is not limited to, meals and tips for services. It does not include telephone calls or the costs of taxis.
4. Vacation or personal trips in conjunction with travel shall require special authorization, and the expense incurred in connection with such are not reimbursable. Personal transportation for such trips will be obtained and utilized if an employee takes an extended side trip. A City vehicle shall not be used for personal trips other than for meals and incidental stops.

CITY OF WACO

5. Employees working under state contracts or grant contracts will be reimbursed in accordance with the state law and/or terms and conditions of the contract.
6. Grants contracts that require actual receipts for meal reimbursement will be deemed proper, however the meal reimbursement for one-day trips will be limited to \$20.00.
7. Request for Authority to Travel forms should always be completed and properly approved prior to any trip outside McLennan County.



Larry D. Groth, P.E., City Manager
April 27, 2007