RESOLUTION NO. 18 – 49

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA REPEALING AND REPLACING RESOLUTION NO. 06-01 ESTABLISHING AN "EXPENSE AND USE OF PUBLIC RESOURCES POLICY STATEMENT" FOR MEMBERS OF LEGISLATIVE BODIES WITH A RESOLUTION ADOPTING THE TOWN OF MAMMOTH LAKES TRAVEL POLICY

WHEREAS, the Town of Mammoth Lakes takes its stewardship over the use of its limited public resources seriously and public resources should only be used when there is substantial benefit to the Town of Mammoth Lakes; and

WHEREAS, the Town of Mammoth Lakes has previously adopted Resolution No. 06-01 establishing an "Expense and Use of Public Resources Policy Statement" and a significant amount of time has passed since the policy statement has been reviewed; and

WHEREAS, the Town of Mammoth Lakes recognizes that certain travel, workshops, conventions, seminars, conferences, meetings, and other business-related activities will result in expenses being incurred on behalf of the Town by its employees; and

WHEREAS, the Town recognizes that employees should not personally incur any business-related expenses when travelling on Town business, nor should employees gain any undue benefit from such travel; and

WHEREAS, a policy is required to establish procedures for authorization and reimbursement for travel by Town employees on Town business; and

WHEREAS, this policy satisfies the requirements of Government Code section 53232 et seq.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES AS FOLLOWS:

Section 1. The travel policy attached hereto as Exhibit "A" is hereby adopted.

Section 2. Resolution No. 06-01 is hereby repealed.

APPROVED AND ADOPTED THIS 20th DAY OF JUNE 2018.

JOHN WENTWORTH, Mayor

ATTEST:

Jamie Gray

JAMIE GRAY, Town Clerk

Exhibit A

Travel Policy

	TOWN OF MAMMOTH LAKES POLICIES AND PROCEDURES	**Number:**	300.03
		Effective Date:	June 21, 2018
		Revised:	
Mammoth Lakes CALIFORNIA		**Authority:**	Town Council
	SUBJECT: TRAVEL POLICY	**Adopted by Resolution No.:**	18-49
		Town Manager:	Dan Holler

TRAVEL POLICY

I. Purpose and Scope

The Town of Mammoth Lakes ("Town") recognizes that certain travel, workshops, conventions, seminars, conferences, meetings, and other business-related activities will result in expenses being incurred on behalf of the Town by its employees. The Town recognizes that employees should not personally incur any business-related expenses when travelling on Town business, nor should employees gain any undue benefit from such travel. Due to the Town's remote location, the cost of employee travel can be high and employees often have unique considerations and circumstances to take into account when travelling for work purposes. This policy establishes procedures for authorization and reimbursement for travel by Town employees on Town business.

This policy applies to all full-time and limited-term employees and elected and appointed officials. Failure to comply with the provisions of this policy, including falsification of travel expenses, will result in disciplinary action up to and including termination of employment where applicable and other penalties defined in California Government Code §53232.4 as it applies to elected officials.

II. Definitions

Employee: Includes regular employees, limited-term employees, and elected and appointed officials.

Per Diem: The amount of funds allowed to an employee traveling on Town business that is provided as a reasonable payment for meals or other allowed out-of-pocket business related expenses.

Reasonable and Customary Expenses: Are those defined by this policy or, in the absence of such definition, those established by Internal Revenue Service (IRS) guidelines.

Town Business: Includes, but is not limited to, attendance at training sessions, seminars, conventions, professional associations, workshops, meetings and other travel purposes. Emergency travel may be approved by the Town Manager.

III. Policy

A. General Provisions

1. Provided funds are available, the Town will pay for reasonable and customary expenses associated with employee travel. Travel shall be at the most reasonable and economical cost to the Town, considering total cost of transportation, time spent in transit, employee safety, and the availability of Town-owned vehicles. Travel privileges may be restricted or denied based on budgetary constraints.

2. Employees may voluntarily participate in travel-related costs with the Town as a cost savings measure or do so in order to take advantage of training or other opportunities that may otherwise not be approved or funded.

3. Efforts shall be made to book all travel in advance to take advantage of lower rates. Government, discount, and group rates shall be used when available.

4. Employees shall endeavor to attend training and conferences within the State of California or surrounding area whenever possible if such training or conference is of comparable value to that offered out of state/region.

5. Any personal travel expenses incurred in conjunction with approved travel on Town business must be separate and distinguishable from reimbursable Town travel expenses.

6. Expenses incurred under this policy shall be appropriate to the circumstances and consistent with the best interests of the Town and its desire to minimize travel costs. Absent extenuating circumstances, travel may be denied to those employees who incur higher costs due to late travel arrangements.

B. Procedures

1. Authorization and Claim for Travel Expense Form

All employee travel must be approved by the employee's Department Head. Travel by the Town Manager or Town Council is self-authorized. An Authorization and Claim for Travel Expense form (Attachment A) is required for all travel and must be completed and submitted to Accounts Payable at least one (1) month, or as soon as reasonably possible, prior to travel commencement to ensure timely processing for any travel advance. Requests received within two (2) weeks of travel commencement will be processed in a timely manner however, the employee is not guaranteed to receive per diem prior to departure. Applicable original receipts, registration forms, brochures, conference agendas, etc. must be attached. The form may be submitted to Accounts Payable after the completion of travel if no travel advance is requested.

2. Travel Advances

Travel advances are typically used for per diem and other business related out-of-pocket expenses to be paid by the employee while traveling. The Town will not provide a cash advance to an employee for anticipated travel expenses other than per diem and direct payments to others such as lodging providers. The amount allowed is subject to review by the Administrative Services/Finance Director.

i. When a travel advance is requested, it will be provided to the employee in the form of a check at least one (1) week prior to commencement of travel, providing the request is made in sufficient time.

ii. All money advanced to an employee to pay for travel expenses constitutes a lien in favor of the Town upon the accrued wages of the employee to whom the advance is made, should the travel not be taken and funds not repaid as provided for in this policy.

iii. No request for advance travel money shall be made in an amount less than thirty dollars ($30.00). For last-minute travel expenses of an amount less than thirty dollars ($30.00), funds may be requested and distributed from petty cash.

iv. Other than per diem, receipts accounting for travel expenses in excess of the amount advanced must be returned to Accounts Payable with the "Reconciliation" portion of the Authorization and Claim for Travel Expense form completed within two (2) weeks of the employee's return to work. Only approved expenses incurred will be reimbursed. Failure to submit the request for reimbursement within two (2) weeks may result in the denial of reimbursement for those expenses.

v. Advances not expended must be reconciled on the Authorization and Claim for Travel Expense form and submitted along with any monies due the Town to Accounts Payable within two (2) weeks of the employee's return to work. Employees shall reimburse the Town any allowance provided for a meal that was subsequently paid for by a third party. However, employees are not expected to reimburse the

Town the remainder of what was not spent on a particular meal. Any advance payment made to an employee for travel that is canceled shall be repaid to the Town within two (2) weeks of cancellation.

C. Eligible Expenses

Eligible expenses are those actual costs incurred by an employee as a result of performing Town business. All expenses are subject to verification that they comply with this policy, and will be reimbursed only if in compliance with this policy. Expenses for which employees receive reimbursement from another agency are not reimbursable.

1. Registration

Fees to attend conferences, seminars, conventions, trainings, or other similar events may be paid in advance by check using the Town's regular Accounts Payable process, or by Town credit card. On site, payment may be made by check or Town credit card if provided to the employee prior to the event.

2. Transportation

The most economical mode and class of transportation should be used with consideration for scheduling, needs, and cargo space requirements.

i. Air:

Only regular or coach/economy fares will be paid for by the Town. In the case where first class or business class service is used, reimbursement will be made at the regular or economy fare or equivalent rate. Airline incentives such as frequent flyer mileage or any cash or tickets given in exchange for allowing to be bumped from a flight will be considered de minimis.

ii. Automobile:

The most economical mode of transportation for the Town is considered to be the use of a Town-owned vehicle.

Town-Owned Vehicles: Town-owned vehicles should be used for employee travel whenever possible. When using a Town-owned vehicle for travel, a gas card will be provided to the employee for refueling. Alternative methods of payment may be used depending on the availability of service stations. The employee is required to record the car number and the mileage at the time of refueling on the gas receipts.

Privately-Owned Vehicles: If there is no Town-owned vehicle available, an employee may be required to use a privately owned vehicle. In such circumstances, mileage shall be reimbursed at the current IRS rate for the distance traveled (as determined by Google Maps) from the employee's work site (or home if they are leaving from there) to the event, and back. The current mileage rate is listed in Attachment B and may be amended from time to time in accordance with IRS regulations. Reimbursement for mileage is designed to compensate the driver for gas, insurance, maintenance, and other expenses associated with operating the vehicle. In circumstances where a Town-owned vehicle is not available, travel may be denied.

In circumstances where a Town-owned vehicle is available, the employee may use a privately-owned vehicle upon approval by the Town Manager or designee. In such circumstances, the employee shall be provided with a gas card for the purposes of refueling. Gas usage may be audited based on the miles traveled.

In accordance with the Town's Vehicle Use Policy, approval to use a privately-owned vehicle must be obtained from the Town Manager or designee, and from the Human Resources Manager. Employees using Town-owned or privately-owned vehicles for Town business must comply with the Town's Vehicle Use Policy. Proof of vehicle insurance for use of privately-owned vehicles is to be provided to and kept on file by Human Resources.

Fuel and/or mileage reimbursement may not include road tolls and parking fees, which are reimbursable.

iii. Car Rental:

The expense of a rental vehicle will be reimbursed when rented for business necessity.

iv. Taxis/Shuttles/Trains:

Fares for taxis, shuttles, ride-share services, or trains may be reimbursed, including up to a fifteen percent (15%) gratuity per fare, when the cost of such fare is more economical, or when such transportation is necessary for time-efficiency.

3. Lodging

Lodging expenses will be reimbursed or paid for by the Town when travel on Town business reasonably requires an overnight stay. If a family member or guest accompanies the employee, the employee shall pay for any amount over that of a single accommodation. Upon checkout, the employee shall pay additional costs such as movies charged to the room or other room services, separately. Such expenses not paid separately by the employee will be deducted from any reimbursement owing.

If such lodging is in connection with a conference or similar event, lodging expenses must not exceed the group rate published by the conference organizer if such rates are available at the time of booking. When lodging is in connection with a conference or similar event, employees are advised to stay at that location. Employees must request government rates, when available. Lodging rates that do not exceed the amount per night stated in Attachment B, as may be amended from time to time, are presumed reasonable and hence reimbursable. Employees who choose to stay at a higher-rate hotel that is not one of the "conference" or "event" hotels, will be required to pay the difference in cost, unless approved by the Town Manager.

4. Meals

A per diem is provided for meal expenses according to the provisions below for each day the employee is traveling on Town business. No per diem will be provided for any meals that are provided by some other entity, person, or group while the employee is away, whether or not the employee partakes in the meal. This includes sponsor or event provided meals and airline meals as designated on airline tickets. Snacks and continental breakfasts such as juice, coffee, and pastries are not considered to be meals. No meal expense may be claimed or reimbursed more than once in a 24-hour period. The Town does not provide per diem for or reimbursement for alcoholic beverages. The rates listed in Attachment B, which may be amended from time to time, are maximums, not allowances, and include gratuities up to 15 percent (15%).

First Day of Travel

- Trip begins at or before 7:00 a.m. – breakfast may be claimed
- Trip begins at or before 11:00 a.m. – lunch may be claimed
- Trip begins at or before 5:00 p.m. – dinner may be claimed

Continuing After 24 Hours

- Trip ends at or after 8:00 a.m. – breakfast may be claimed
- Trip ends at or after 2:00 p.m. – lunch may be claimed
- Trip ends at or after 7:00 p.m. – dinner may be claimed

5. Other

Reasonable miscellaneous expenses may be reimbursed based on approval by the Department Head after the travel has been completed. Such expenses may include baggage handling fees (not to exceed $5.00), tips for taxis (not to exceed 15 percent), and internet service only if used for work purposes.

D. Credit Card Use

Employees may use Town credit cards to pay for necessary travel expenses in accordance with the Town's Credit Card Policy. Use of personal credit cards to pay for Town travel expenses are to be kept to a minimum. To the extent possible, travel should be paid for in advance by check or Town credit card. If a personal credit card must be used, the receipt must be included with the Authorization and Claim for Travel Expense form for reimbursement. Credit card statements are not an acceptable substitute for the original receipt.

IV. Responsibility for Review

The Administrative Services/Finance Director, or designee, is responsible for reviewing this policy as needed or at least every five (5) years.

Finance Department
P.O. Box 1609, Mammoth Lakes, CA, 93546
(760) 965-3600
www.townofmammothlakes.ca.gov

Attachment A: Authorization and Claim for Travel Expense Form

Employee Name:				Department:	
Conference/Training/Event:					
Destination:					
Date of Departure:				Date of Return:	
Transportation:		Town Car		Rental Car		Personal Car *(verification of car insurance is on file with Human Resources)*
		Airplane		Other		*Car insurance verified by Human Resources*
	I understand that by choosing to use my privately-owned vehicle, I will not be reimbursed for mileage but that I will be provided a gas card for the purposes of refueling my vehicle while traveling on town business.					

Estimated Travel Expenses

Date							**Totals**	**Paid By**
Per Diem								
Mileage/Transportation								
Registration/Fees								
Lodging								
Other								
Totals								

Travel Advances

Make Check Payable To:	**Account Number:**	**Amount:**
		$
	Total Advanced Expenses:	**$**

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

Employee Signature **Date**

Department Head Signature **Town Manager Signature** (required if using personal car)

Reconciliation

	Estimated	**Actual**	**Due Town**	**Due Employee**
Per Diem				
Mileage/Transportation				
Registration/Fees				
Lodging				
Other				
Totals				

I certify the forgoing claim is true and correct:

Employee Signature **Date**

Attachment B: Current Mileage, Lodging, and Per Diem Rates

IRS Mileage Reimbursement Rate

2018: 54.5 cents per mile.

Lodging Rate

Lodging rates that do not exceed $250 per night are considered reasonable and therefore reimbursable. This is the base rate and excludes taxes and additional fees.

Per Diem Rates

Breakfast: $12

Lunch: $18

Dinner: $35

STATE OF CALIFORNIA)
COUNTY OF MONO) ss.
TOWN OF MAMMOTH LAKES)

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 18-49 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 20th day of June, 2018, by the following vote:

AYES:	Councilmembers Fernie, Richardson, Sauser, Mayor Pro Tem Hoff, and Mayor Wentworth
NOES:	None
ABSENT:	None
ABSTAIN:	None
DISQUALIFICATION:	None

Jamie Gray

JAMIE GRAY, Town Clerk