



ADMINISTRATIVE DIRECTIVE

Title: Travel and Training for Elected and Appointed Officials

Issuing Department: Finance

Effective Date: July 1, 2021

Approved: Terry Rozema, Town Manager

1.0 PURPOSE

The purpose of this directive is to ensure that elected and appointed officials' travel is consistent with the business objectives of the Town of Marana. It also ensures fair and equitable treatment of officials by defining procedures for authorized business travel and guidelines for expense reimbursement.

2.0 DEPARTMENTS AFFECTED

Elected and appointed officials

3.0 REFERENCES

3.1 IRS Publication 15, (Circular E), Employer's Tax Guide

3.2 IRS Business Mileage Rates

3.3 U.S. General Services Administration (GSA), Travel and Relocation Policy

4.0 DEFINITIONS

4.1 Business purpose: Activities that contribute to any one of the Town's major objectives and will benefit elected and appointed officials' ability to be more productive. The purpose must be for the public's benefit and related to the Town's business activities.

4.2 Commuting expense: An expense for travel between a personal residence and a regular duty post.

4.3 Duty post: The place where an elected or appointed official spends the largest portion of the regular workday or working time.

4.4 Elected or appointed official: The Town of Marana Mayor or any Town of Marana Councilmember.

- 4.5 Incidental expenses: (1) Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses; and (2) transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the lodging.
- 4.6 Lodging: Actual room charges, mandatory service charges and taxes for overnight sleeping facilities. Does not include accommodations on airplanes, trains, buses, or ships, which are included in the cost of transportation.
- 4.7 Per diem: The allowance for meals and incidental expenses. The per diem rate is established by the Town Manager as part of the annual budget process. The rate shall not exceed the rates established by the General Services Administration (GSA).
- 4.8 Reporting period: The 10-day period within which a Travel Reconciliation Form must be submitted after the end of a trip.
- 4.9 Residence: The primary residence where the traveler lives, regardless of other legal or mailing addresses.
- 4.10 Transportation expenses: Expenses for means of conveyance or travel from one place to another (e.g., airplane, automobile, taxi, airport shuttle service).
- 4.11 Traveler: An elected or appointed official traveling for a Town of Marana business purpose.
- 4.12 Travel expenses: Expenses that are ordinary and necessary to accomplish the official business purpose of a trip, such as registration, transportation, lodging and business expenses directly related to travel. The use of Town Funds is limited to expenses of only the elected or appointed official.

5.0 POLICIES AND PROCEDURES

5.1 General guidelines.

- 5.1.1 In recognition of the fact that elected or appointed officials may need to represent the Town at conferences and meetings and may incur expenses in the course of their travel, this policy establishes procedures for requesting and receiving payment for travel and travel-related expenditures. Travel is warranted when personal contact is the most effective method of conducting official Town business or training. To maximize the effectiveness of Town resources allocated to travel activities, the elected or appointed official's travel should be via the best cost alternative, consistent with good business practices. Neither luxury, nor sub-standard modes of transportation and accommodations should be used.
- 5.1.2 Elected or appointed official travel, and the expenses associated with it, will be authorized only in circumstances which are clearly consistent with the mission of the Town. It will be the responsibility of each elected or appointed official to ensure that all travel meets this objective and that reimbursement be made only for actual, reasonable business expenses in connection with authorized travel as defined in this directive. In order to maintain control over expenditures, any expense submitted which does not comply with the guidelines of this directive will not be reimbursed, unless accompanied by a written approval from the Town Manager.
- 5.1.3 Travel is conducted and reimbursed according to Town policy regardless of the funding

source of the travel expense.

- 5.1.4 In general, air travel will be used for out-of-state travel and ground travel will be authorized for in-state travel.
- 5.2 Travel request. All travel must be requested in advance using the official Town Travel Authorization Form (TAF), (Attachment A). Travel requires review by the Town Manager and the Finance Director to ensure budget capacity and the business purpose are adequate.
- 5.3 Incurring travel expenses. Subsequent to the travel request, travel arrangements, including airfare, rental car, lodging and planning of meetings can be coordinated through the appropriate departmental support staff. The Town will use appropriate online travel sites to facilitate the procurement of travel.
- 5.4 Payment of travel expenses. Travel expenses for authorized travel may be paid by the traveler and reimbursed pursuant to the terms of this directive, paid by a Town credit card, paid directly to the vendor with a check request, or the traveler may request a travel advance.
 - 5.4.1 Requests for travel advances must be received by Finance at least two weeks prior to date of departure. When advance requests are not received two weeks prior to travel, travelers will be reimbursed upon return and completion of the Travel Reconciliation Form.
- 5.5 Air travel. Air travel will be via the safest, most direct, and economical means.
 - 5.5.1 Use of "Non-Refundable" airfares is recommended, as well as the lowest available coach, economy, or discount. These fares are often considerably less expensive than refundable unrestricted fares. In most cases, if the travel must change or the trip is canceled altogether, the funds can be used as a credit toward future travel, less a service charge imposed by the airline.
 - 5.5.2 Travelers may either drive and park their personal vehicle at the airport or take a taxi or shuttle to and from the airport. Regardless of the method chosen, the Town will reimburse the traveler for whichever method is less expensive. If the traveler is dropped off or picked up using a personal vehicle, parking and mileage is not reimbursable.
 - 5.5.3 Reasonable fees such as baggage fees, taxes, and other necessary fees will be reimbursed. Discretionary fees such as early boarding passes or optional upgrades will not be reimbursed (see section 5.13 below).
 - 5.5.4 Travelers choosing to use personal modes of travel between cities serviced by regularly scheduled airlines will be reimbursed based on least expensive airfare or actual expenses, whichever is less.
- 5.6 Auto rental. If the traveler travels out-of-state via air travel, the traveler may be authorized to obtain a rental car. If the traveler's lodging is more than five miles from the training/conference site, car rental may be the most cost effective. Otherwise, taxi, airport, or hotel shuttle service may be a more cost effective option. An auto rental must be used only in reasonable and economical situations. A traveler can request either compact or intermediate size cars. Rentals for other types of cars are not permitted.
 - 5.6.1 Wherever possible, the traveler must refill gasoline prior to returning rental car for drop off.

- 5.6.2 Any personal portion of the cost of a rental car must be subtracted from the total rental bill before requesting reimbursement. The personal portion is calculated by prorating the cost of the rental over the number of days for personal use and number of days for business use.
- 5.6.3 No reimbursement is allowed for vehicle liability insurance, collision damage waiver, or optional upgrades purchased by the traveler. The Town's insurance program includes the same coverage for rental cars as cars owned by the Town. If the traveler accepts extra insurance cost for a domestic car rental in order to be covered during the personal portion of the trip, the entire cost of the insurance coverage for the entire rental period will be a personal expense and not reimbursable.
- 5.7 Shuttle/taxi. If the traveler travels out-of-state via air travel, then taxi, shuttle, or other means of transportation may be reimbursed if it is the most reasonable and economical means for the traveler.
- 5.8 Ground travel. In order to receive reimbursement for mileage and/or parking fees, the traveler must complete a Mileage Reimbursement Log (Attachment B) specifying purpose of trip, start and finish odometer reading, reduction of commute miles, point of origin, destination and time of trip. Mileage in excess of commute miles at an amount established by the IRS will be reimbursed for Town business. If odometer readings are not available, internet map services such as MapQuest can be used.
- 5.8.1 A traveler who receives a monthly stipend for mileage reimbursement shall not be entitled to receive additional mileage reimbursement for travel of one day's duration or less, unless such travel exceeds 25 miles beyond Pima County.
- 5.8.2 The traveler assumes the responsibility for all parking and traffic citations or fines.
- 5.9 Lodging. The Town will pay the actual costs of overnight lodging at the government rate (i.e., GSA lodging rate), "conference block" rate, or the most economical rate available. These rates should be requested when making hotel reservations.
- 5.9.1 Hotels normally hold a confirmed room, with a confirmation number, without prior financial commitment until approximately 6:00 p.m. on the check-in date (local destination time). In order to hold a confirmed reservation beyond that hour, the hotel will generally require an advance deposit (normally prepayment for one night) or a guarantee by the traveler's credit card. After a deposit is submitted or a guarantee is made, the traveler is responsible for notifying the hotel of cancellation. The traveler will not be reimbursed for the deposit or guarantee penalty if he/she fails to make a cancellation notification unless there is extreme extenuating circumstances beyond the control of the traveler (for example, a canceled flight). Such circumstances must be documented on the Travel Reconciliation Form, with the documented confirmation number.
- 5.9.2 Some hotels hosting large conferences may require a prepayment irrespective of the guest's arrival time. Such prepayments should generally be charged to the Town. If the prepayment is required in excess of ten days before the conference, the prepayment can be made directly by the Town to the hotel through submission to Accounts Payable on a Check Request form.
- 5.9.3 Meals and incidentals on lodging receipts must be itemized separately. Discretionary expenses, such as expenses for in-room stocked mini-bar or in-room movies will not be

reimbursed (see section 5.13 below).

5.9.4 The Town reimburses travelers for the single occupancy cost of a standard room.

5.9.5 When traveling to a conference, it is appropriate to stay at the hotel hosting the conference, assuming that the daily rate is not unreasonably expensive relative to other alternatives.

5.10 Meal Reimbursement. The Town will reimburse meals up to the per diem rate.

5.10.1 On the days of travel to or from the destination, reimbursements should be adjusted for the traveler's departure and return times to exclude any meals not incurred during the time of travel using the schedule below.

Departure Time	Return Time	Eligible Meal
Before 7:00 a.m.	After 10:00 a.m.	Breakfast
Before 12:00 p.m.	After 1:00 p.m.	Lunch
Before 4:00 p.m.	After 6:00 p.m.	Dinner

5.10.2 The traveler may receive meal reimbursement by one of the following methods:

5.10.2.1. Per Diem. The traveler may choose to receive per diem. Receipts are not required if the per diem method of meal reimbursement is chosen. The rate of per diem is determined by the U.S. General Services Administration (GSA) rates for the travel location. Please use the following website to determine the appropriate rate:
<https://www.gsa.gov/travel/plan-book/per-diem-rates>.

5.10.2.2. Actual Expenses. The traveler may choose to be reimbursed for actual expenses up to the per diem rate. Detailed receipts are required when the actual expenses method of meal reimbursement is chosen. The Town will not pay for alcoholic beverages.

5.10.3 If a Town credit card is used for meals, itemized receipts are required and payment is limited to the amount actually spent for a meal, not to exceed the maximum per diem rate. Actual itemized receipts are required for all meal expenses paid for by a Town credit card.

5.11 Reconciliation/reimbursement procedures. Within ten days of returning from travel, the traveler must complete a Travel Reconciliation Form and attach the required receipts and documentation. The Travel Reconciliation Form must be certified by the traveler and signed by the Town Manager and the Finance department. The following documentation must be included with the Travel Reconciliation Form:

5.11.1 A receipt, invoice, or brochure providing the registration amount and information for registration amounts paid.

5.11.2 Itemized receipts for lodging expenses.

5.11.3 Itemized receipts for airfare.

5.11.4 Itemized receipts should be provided for taxi, shuttle, baggage fees, or any other business expense that is authorized in this policy.

5.12 Lost receipts. If a lodging or other required receipt is not issued or is lost, a Lost Receipt Affidavit (Attachment D) will be sufficient documentation of the actual cost. The Town expects that a good faith effort will be made by a traveler to collect and retain all required

receipts. The traveler should avoid using a Lost Receipt Affidavit unless absolutely necessary. Receipts are always the preferred form of documentation.

5.13 Non-reimbursable expenses. The following expenses are not reimbursable under this directive. This list is not intended to be a complete list of unallowable items; travelers are expected to exercise good judgment:

5.13.1 Alcohol

5.13.2 Car rental insurance purchased for domestic travel

5.13.3 Child care

5.13.4 Commuting expenses

5.13.5 Corporate card delinquency fees or finance charges

5.13.6 Dues in private clubs

5.13.7 Early boarding passes or similar for air travel

5.13.8 Frequent flier and other similar awards for hotel and car rentals

5.13.9 Gym and recreational fees, including massages and saunas

5.13.10 In-room movies

5.13.11 In-room stocked mini-bar items

5.13.12 Insurance costs such as life insurance, flight insurance, personal automobile insurance and baggage insurance

5.13.13 Laundry or valet service for travel of fewer than five days

5.13.14 Lost baggage

5.13.15 Loss or theft of cash advance money, airline tickets, personal funds or property

5.13.16 "No-show" charges for hotel and car service, unless extreme extenuating circumstances are documented

5.13.17 Optional upgrades (air, hotel, car, etc.)

5.13.18 Parking tickets or traffic violations

5.13.19 Personal automobile repairs

5.13.20 Personal banking fees

5.13.21 Personal credit card fees

5.13.22 Personal entertainment

5.13.23 Personal grooming services, such as barbers, hairdressers and shoe shines

5.13.24 Personal telephone charges in excess of reasonable calls home, generally one per day

5.13.25 Pet care

5.14 Miscellaneous expenses. Certain miscellaneous expenses essential to the purpose of authorized travel may be reimbursed. Miscellaneous expenses include: registration (if not prepaid), costs of presentations, published proceedings, and other actual expenses in connection with professional meetings, conferences and seminars.

- 5.15 Combining town and personal travel. The Town does not pay travel expenses that are not required for official Town business. A traveler combining personal travel before or after a conference or business trip is responsible for the total cost of the personal travel. Personal travel expenses will not be reimbursed, nor can it be reflected in any Town business expenses. The Town will reimburse travel expenses at the lowest cost that should have been incurred for the business purpose.
- 5.15.1 Expenses of a spouse, family member, or others accompanying the business traveler are not reimbursable and are not to be charged on the Town credit card.
- 5.16 Indirect routes. If the traveler takes an indirect route or interrupts a direct route for other than Town business, reimbursement for air fare will be at either the actual charge or the charge that would have been incurred by traveling the direct route by the most economical means, whichever is less.
- 5.17 Unauthorized travel expenses. The traveler will be required to reimburse the Town for unauthorized travel expenses. The Finance Department will make every effort to establish a repayment schedule that meets the Finance Department's responsibility to recoup public funds in a timely manner and incorporates consideration for the traveler's ability to repay. Repayment shall be made by cash or personal check. Should the traveler fail to make any required repayments, Finance may deduct the amount of repayment by payroll deduction when all other means have been exhausted.

6.0 RESPONSIBILITIES

6.1 Traveler responsibilities.

- 6.1.1 All travelers are responsible for understanding and following this directive.
- 6.1.2 Travelers shall be personally financially responsible for unauthorized travel expenses.
- 6.1.3 Requests must be submitted at least two weeks before the intended departure date.
- 6.1.4 Travelers should spend Town funds prudently. Business travel expenses will be paid by the Town only if they are reasonable, necessary and in accordance with this directive.
- 6.1.5 A travel request should be submitted prior to incurring any costs related to travel.
- 6.1.6 The traveler requesting travel should notify support staff as early as possible of necessary travel arrangements. Travel plans made 7 to 14 days or more in advance of a trip will, in most cases, cost considerably less.
- 6.1.7 The lowest fare itinerary shall be used that meets the travel demands of the event.
- 6.1.8 The traveler is expected to only incur expenses that are consistent with the business purpose of the trip, and to exercise care in determining appropriate expenditures.
- 6.1.9 The traveler is responsible for submitting the Travel Reconciliation Form and all forms related to his/her travel within ten business days of the conclusion of the travel. The traveler may delegate responsibility for preparation of the forms, but will always retain accountability for travel expenses.
- 6.1.10 Individuals preparing Travel Reconciliation Forms have the responsibility for applying the correct account to each receipt to ensure compliance with Town requirements.

6.2 Town Manager responsibilities

6.2.1 The Town Manager is responsible for ensuring the travel is necessary to achieve Town goals in accordance with this directive.

6.3 Finance Department responsibilities

6.3.1 The Finance Department is responsible for the overall financial management of the Town's budget and may request information required to support the purposes of this directive.

7.0 ATTACHMENTS

7.1 Attachment A - Travel Authorization Form (TAF)

7.2 Attachment B - Mileage Reimbursement Log (MRL)

7.3 Attachment C – Travel Reconciliation Form

7.4 Attachment D – Lost Receipt Affidavit

REVISION HISTORY

<i>REV</i>	<i>DESCRIPTION OF CHANGE</i>	<i>DATE</i>
OR	Original Release – Employees	7/1/15
REV	Revision	9/1/15
OR	Original Release – Elected and appointed officials	10/20/15 (Resolution No. 2015-111)
REV	Revision – Employees and elected and appointed officials	6/19/18 Resolution No. 2018-064)
REV	Revision – Separate directives for employees and elected or appointed officials	7/1/2021

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