

RESOLUTION NO. R-3026

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KIRKLAND ADOPTING A STATEMENT OF POLICY IN REGARD TO REIMBURSABLE BUSINESS EXPENSES INCURRED BY CITY EMPLOYEES AND CITY OFFICIALS WHILE TRAVELING ON OR OTHERWISE CONDUCTING CITY BUSINESS.

Whereas, it is the policy of the City of Kirkland that no reimbursement shall be made to any City employee or City official, except for expenses reasonably and directly related to the conduct of City business as authorized by the City Council or the City Manager or his authorized representative, and which must be presented in a detailed account for reimbursement in accordance with the provisions of RCW 42.24.090;

Now, therefore, be it resolved by the City Council of the City of Kirkland as follows:

Section 1. The Kirkland City Council hereby adopts and approves the "Amended Statement of Policy for Reimbursable Business Expenses" attached to this resolution as Exhibit A and by this reference incorporated herein, which replaces Resolution No. R-2612 as amended. This statement shall express the policy of the City of Kirkland on and provide guidelines for reimbursement to City employees and City officials of expenses incurred while traveling on or otherwise conducting City business.

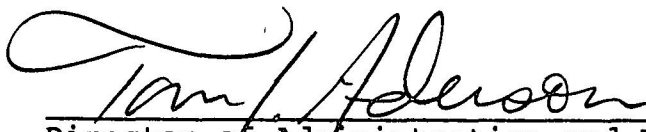
Section 2. Copies of this resolution including the Statement of Policy for Reimbursable Business Expenses shall be distributed to all department heads of the City and other affecting City officials.

Passed by the Kirkland City Council in regular meeting on the 6th day of June, 1983.

Signed in authentication thereof on the 6th day of June, 1983.


Mayor

ATTEST:


Director of Administration and Finance
(ex officio City Clerk)

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CITY OF KIRKLAND, WASHINGTON
STATEMENT OF POLICY FOR REIMBURSABLE EXPENSE

(Revised by Resolution R- 3026)

PURPOSE

This document is the policy of the City of Kirkland, Washington, for the reimbursement by the City for travel, subsistence and related expenses incurred by City Employees and City Officials while conducting City business or providing a service to the City. To qualify for reimbursement, such expenses must be reasonable and prudent under the circumstances and directly related to the conduct of business or service for the City. Care must be taken to avoid unnecessary or excessively costly expenditures.

It shall be the responsibility of the Director of Administration and Finance to insure that these policies are adhered to and shall provide the forms and instructions necessary for their implementation. Exceptions to the following rules will be made only upon the written directive of the City Manager.

RULES AND PROCEDURES

1. DOCUMENTATION

Except for per diem allowances, no claim for personal reimbursement shall be paid unless it is accompanied by a bona fide vendor's receipt. Such receipts should show date, a description of the purchase, vendor identification and amount paid. Personal credit card receipts are required where possible.

2. MEALS

Meal costs must be incurred directly by the claimant; direct billing to the City by a restaurant is prohibited, except as authorized in writing by the City Manager.

Payment for table service at restaurant, commonly referred to as a tip, not to exceed 15% of the restaurant price of the meal, is reimbursable as a reasonable and necessary part of the cost of the meal. Such tips may be added to the restaurant price of business meals for reimbursement.

a. Local Meal Costs

The reasonable cost of necessary meals while conducting City business locally is authorized for reimbursement. Local meals are defined as those consumed in Kirkland or where out-of-town travel does not exceed a 24-hour period.

Reimbursement for actual meal costs must be documented by a vendor's receipt (preferably a personal credit card receipt) or, as an alternative, maximum allowable (tip included) for meal claims without a vendor's receipt:

Local and Out of State

(each)	Breakfast	\$ 5.00
	Lunch	\$ 7.00
	Dinner	\$ 14.00

If persons other than the claimant are included they shall be listed by name and title. Identification of elected or appointed officials by group, such as Planning Commission, shall be sufficient. All employees must be identified individually.

b. Out of Town Subsistence

When out-of-town travel exceeds 24 hours, actual meal costs substantiated by a vendor's receipt (preferably a personal credit card receipt) or, at the option of the claimant, a per diem rate of \$26.00 per day will be paid. When the actual cost of a meal is claimed, the per diem available for use during the remainder of that day shall be determined by deducting the appropriate scheduled meal allowance (listed above) from \$26.00. Any planned meals, the cost of which is included in a registration fee, will be used to compute the remaining daily per diem allowance as described in the preceding sentence, whether or not the employee actually partakes of the meal.

c. Expenditures Not Includable as Actual Meal Costs

Unauthorized expenditures include but are not limited to:

Liquor
Expenses of spouse or other person not authorized to receive reimbursement under this policy.

3. TRAVEL

Reimbursement for the reasonable costs of travel is acceptable. General guidelines are as follows:

a. City Vehicle

Out of the area costs of vehicle operation are acceptable such as gas, oil, tires and necessary repairs.

b. Personal Vehicle

Expenses shall be reimbursed for travel within a 300-mile radius of the City at the rate of .20¢ cents per mile. The

reimbursement rate is to be reviewed annually on or about January 1 of each year by the Office of the Director of Administration and Finance for a determination of the then current IRS allowance for automobile expense reimbursement. The Director of Administration and Finance will report annually to the City Council the rate to be in effect.

Trips beyond the 300-mile radius will be reimbursed in an amount equal to the round trip air fare, plus auto rental at point of destination, or the vehicle mileage allowance whichever is smaller.

c. Rental Vehicle

The cost of vehicle rental will be handled on an exception basis and must be approved in writing by the City Manager.

d. Air Travel

All employees shall ride "coach fare". First class air fare is authorized only when approved in writing by the City Manager.

The cost of lodging and air transportation may be billed directly to the City by the vendor if possible. However, you must certify each billing as true and correct expense of the City. Advance arrangements may be made by requisition through the Purchasing Division.

e. Other Travel Expense

Miscellaneous travel costs such as bus, taxi, bridge or other tolls, parking, ferry, porter, bellman and the like are authorized by a listing of same as provided by the reimbursement form. A vendor's receipt will be required only when the single item cost of this type expenses exceeds \$7.00.

4. ACCOMMODATIONS

Reasonable hotel/motel accommodations for employees are acceptable and will be reimbursed or paid at a maximum of the single room rate of the specific hotel or motel.

A vendor's receipt for this category is required for all claims.

5. INCIDENTAL EXPENSES

This category includes all reasonable and necessary travel expenses and includes but not limited to the following:

a. Allowable Incidental Expenses

Baggage checking.

City business telephone and postage expenses.

Laundry if away from home three or more working days.

b. Non-Allowable Incidental Expenses

Personal entertainment.

Theft, loss or damage to personal property.

Expenses of a spouse, family and friends.

Barber or beauty parlor.

Airline and other trip insurance.

Personal postage, reading material, telephone calls.

Personal toilet articles.

6. CLAIMS

- a. All claims shall be submitted for reimbursement using the requisition process. Personal expenses will not be paid from any Petty Cash Fund as the necessary approval and audit procedures are not provided thereby.
- b. Claims which include exceptions to this policy shall contain an approving statement signed by the City Manager.
- c. All claims must be authorized by the claimant's department head and/or the City Manager or a department head authorized to act on his behalf.
- d. Claim may include the reimbursable costs of other City officials or employees who would be intitled in their own right to claim business expenses.

ADVANCED TRAVEL RULES AND PROCEDURES

1. In order to make it less of a financial burden upon the employee to travel on City business, a special fund has been set up as authorized by R.C.W. 42.24.120 (City Ordinance 2528) for the sole purpose of making advances for travel expenses to City Officials and Employees.

2. TO OBTAIN AN ADVANCE

- a. Using the "Anticipated Travel Expense" form available from Accounting indicate the detail information required. Generally, the expense information would be broken down into meals, lodging, and possibly transportation. If transportation could be handled through a travel agency, this should be done, with direct billing to the City. Such transportation would then not be part of the Travel Advance.
- b. After the identifying information and estimate of expenses have been entered, the employee must sign, and must obtain his Department Director's approving signature as well as that of the Director of Administration and Finance.
- c. The properly completed form should be submitted to Accounting at least a week before the check is desired.

3. TO REPAY AN ADVANCE

- a. When the Advance exceeds the amount actually expended on the trip:

Prepare a "Claim for Expenses" form. The itemization and documentation (receipts) required are the same as those required for direct employee business expense reimbursements.

Present the signed "Claim for Expenses" form and a personal check or cash for the difference, to the Travel Advance Custodian.

- b. When the actual reimbursable travel expenses exceed the amount of the Advance:

Prepare a "Claim for Expenses" form as described in a. (3) above.

Prepare a requisition for the portion of the trip expenses which exceed the advance, with yourself as the claimant. This requisition must provide the total cost of the trip less the advance with the same itemization and documentation described in a. (3) above.

Submit the signed "Claim for Expenses" advance form and the requisition to the Travel Advance Custodian.

4. PENALTY FOR LATE REPAYMENT

Both the Legislature and State Auditor are sensitive to the potential for abuse of Travel Advances by public employees. This concern is reflected in the statute authorizing Travel Advances and the Auditor's administrative regulations which require that settlement of any Travel Advance be completed on or before the 10th day following the end of the travel period.

If reimbursement is not made within 10 days after return, the advance will be deducted from the employee paycheck.

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