



Travel

1. Purpose

City employees are frequently required to travel to attend meetings, conferences and training. As a result, expenses are incurred. This policy will help define what the City of Frisco requires in order for its employees to be properly reimbursed. Travel expenses should be practical and an employee's best judgment should be followed when expending taxpayer funds.

2. Persons Affected

All City personnel who travel.

3. Policy

Travel authorization is required and budgeted funds must be available **before** an employee can travel or register for a conference / training inside or outside of the DFW area. This policy / procedure document is effective for all City of Frisco employees who incur travel expenses. Individual travel forms should be completed for each employee for every trip.

All travel related expenses for City of Frisco employees must be submitted using the policies and forms outlined herein. The only exception to this policy will be for executives who have been issued a city credit card. Procedures for the credit card program are outlined below. Travel related expenses will not be processed through the City purchasing system.

Daily Routine Travel & Meals ([Mileage and Miscellaneous Expense Report](#))

A city vehicle should be used whenever possible. If one is not available, either by assignment or through the Fleet Pool, then the use of a personal vehicle is permitted. Pre-authorization from the Department must be obtained for daily routine travel on an annual basis (for example: daily trip to City Hall or Post Office).

The employee must fill out the Mileage and Miscellaneous Expense Report Form including organization, object code and project number if applicable. The employee must include back-up detail which includes map of route traveled; original detail receipts attached to 8.5 x 11 paper for miscellaneous items purchased. For daily routine travel in a personal vehicle that is from one city facility to another, a one-time map detailing the daily round trip will be accepted at the beginning of each fiscal year. There is no need to submit a map each month.

Fuel will be reimbursed if using a city vehicle. If a city vehicle is not used, the employee will be reimbursed the current Standard Mileage Rate set by the IRS.

City vehicles that do not have an approved toll tag should not use the toll roads.



Reimbursement for meal expenses may be excludable from federal income tax and FICA tax only if the meal is a qualifying travel expense paid under our accountable plan -for training/travel reimbursements as described below.

If the City of Frisco provides meals for any employee, the value of meals paid by the City of Frisco can only be excluded from the employee's wages if they meet the following tests:

- They are furnished on City business premises.
- They are furnished for the City's convenience.
- They are furnished for a business meeting with outside interests in attendance, (not just City staff).

In addition to any exclusion allowable under the provisions above, we will also exclude, as de minimis fringe benefits, infrequent meals provided to employees if they have so little value that accounting for them would be unreasonable or administratively impracticable. Occasional meal money to enable an employee to work overtime may also be excludable. For more information on de minimis benefits, see the [FSLG Fringe Benefit Guide](#) and [Publication 15-B](#).

If a City employee pays for a meal for other staff, the value of the meal will be added as a fringe benefit to the receiving employee's non-cash wages and will be taxable income. In order to properly account for any staff meals, the Department Director must complete proper forms to document the amounts of the meals and the reasons for the payment. The Mileage and Miscellaneous Expense Report Form must be submitted with proper receipts and all employee information to Payroll each month by the 5th day of the month. Additionally, any staff meals that are considered taxable must be approved by the Department Director in advance of the expense.

The employee must sign as well as obtain Department approval on the Mileage and Miscellaneous Expense Report Form. Employees who receive car allowances will not be reimbursed for local travel or toll expenses. The Mileage and Miscellaneous Expense Report Form must be sent to Finance at least once a month or when the amount is greater than fifty dollars (\$50.00). If less than fifty dollars (\$50.00), petty cash reimbursement is allowable, and can be reimbursed using standard petty cash reimbursement procedures.

[Travel Authorization and Advance Request Expenses for Training or Conferences](#)
[\(Travel Authorization and Advance Request Form\)](#)

The Travel Authorization and Advance Request Form shall be processed prior to the employee registering for the conference and will be approved by the employee's supervisor or department head. This form should then be submitted to the CMO for approval. The CMO will then return to the requesting employee so that any pre-payments and advances can be processed.



Prior to submission and approval, the employee must include accurate estimates of all expenses to be incurred including mileage, air travel, hotel, parking or taxi services, registration fees, meals, and lodging.

- **Mileage**
The employee must submit a map showing mileage to and from either residence or assigned city location to destination and back. The employee must use the current mileage reimbursement rate set by the IRS, available on the City's intranet site - Citylink. The actual mileage reimbursement will be the lesser of mileage from employee's home to destination or from employee's normal workstation to destination.
- **Flight**
If it is cheaper for the employee to drive instead of fly, it is encouraged to have the employee take a city vehicle and drive. If it is not, the employee must submit, in their request, flight itinerary indicating arrival and departure times with estimated costs from the airline.
- **Taxi / Shuttle Services / Car Rental**
If shuttle or taxi services are unavailable and a car rental is necessary, the lowest economical car rental should be utilized. Purchasing can provide employees with the car rental companies that provide rates based on a state or city approved contract. Estimates including any applicable taxes from the car rental company must be attached to the travel authorization form. If the conference hotel or sponsor offers a more economical shuttle service, employees are required to utilize this service.
- **Parking Fees**
All parking fees must be listed on the travel request. A copy of pricing per day can usually be obtained from the internet to be included as back-up on the travel request. Parking fees at the airport, or at the destination hotel, will be reimbursed.
- **Registration Fees**
A completed registration form must be included in the travel authorization request along with any other information pertaining to price, location and dates of event. This includes vendor name and address. Accounts Payable will process a check payment for registration and hold for department pickup for mailing with the completed registration form. Employees or department administrative staff will be responsible for insuring that the registration form and check are mailed.
- **Meals and Incidentals**
The City will reimburse the employee for all meal expenses up to the allotted Federal per diem rate for the locality. The employee will use the allotted current per day rate which will be posted on the City Finance intranet site - Citylink. If meals are included in the cost of the registration, the employee will not be reimbursed for those meals,



based on the Federal breakdown of the per diem rate for the locality. The employee will not be reimbursed for alcohol expenses or taxes related to the alcohol.

By using a per diem rate reimbursement, employees are not required to submit itemized receipts for meals. Per diem rates for travel within the United States are available on Citylink.

- **Lodging**
The City will pay for lodging during the duration of the trip. If it is necessary for the employee to arrive a day early or stay a day later due to training/conference ending times or flight conflicts the city will evaluate the additional day on a case by case basis during authorization approval. The employee can use a personal credit card to reserve the room. If employees do not have personal credit, the city will pre-pay hotel reservations. Accounts Payable will process a check payment for hotel registration and hold for department pickup for mailing with the completed registration form. Employees or department administrative staff will be responsible for insuring that the registration form and check are mailed or submitted to the hotel.

Pre-Payment and Advances

All items that need to be pre-paid, (including registration, airline, and hotel reservations) **MUST BE SUBMITTED WITH THE TRAVEL AUTHORIZATION REQUEST FORM AND MUST BE HIGHLIGHTED.** The form should already have the CMO approval, before the pre-payment requests are submitted to Finance for payment.

In some instances, when employees do not have personal credit, the City will authorize a cash advance to cover per diem. If the employee is requesting an advance, that too needs to be highlighted and noted on the request. Advances will be issued two (2) weeks prior to departure.

The Travel Authorization and Advance Request Form must be submitted at least fifteen (15) days prior to travel. Submitted requests less than fifteen (15) days will not be guaranteed.

Travel Vouchers for Training or Conferences (Travel Voucher Form)

The Travel Voucher Form must be completed and submitted to the Finance Department within ten (10) days of the employee returning from travel. This form details all the expenses of the trip and is considered the employee's expense report. Detailed expense receipts for all expenses, other than per diem reimbursement, must be submitted. The employee must include back-up detail which includes map of route traveled, original detail receipts attached to 8.5 x 11 paper for various services such as parking or shuttle/taxi. The City will only reimburse up to twenty percent (20%) for tips for drivers. Luggage tips and meal tips are included in the per diem allowance.



The Finance Department has the right to reject any mileage and miscellaneous report, travel authorization and advance request and travel voucher if required documentation is not attached. Additionally, the City reserves the right to withhold from an employees pay check any unsettled travel expenses after the ten (10) day submittal period.

City Issued Expense Credit Cards for executive level employees

The City currently has issued several executive level employees a bank credit card for travel and miscellaneous business expenses.

Monthly, each employee issued a city credit card must submit all receipts to Finance for verification, review and to reconcile to the statement billing. Detailed procedures have been provided to expedite submittal and approval of travel related expenses. Generally, policies for travel as outlined in this document will be followed. Reimbursement for meal expenses for City staff must follow the same procedures as outlined above in Section 3: Daily Routine Travel & Meals ([Mileage and Miscellaneous Expense Report](#)).



4. Finance Department Procedures/Internal Controls

All costs requiring pre-payment (air travel / registration / lodging / advance) must be highlighted on the travel authorization document for review by the Finance Department. If costs requiring pre-payment are not notated, these items will not be paid. Object code 69150 will be used for local travel expenses, object code 69500 will be used for travel related costs and object code 69550 for seminar / conference registration fees. If an advance is required, the amount will be included in the field indicated. ALL advances will be coded to 10000000-12180 by the Finance Department.

When the Travel Authorization Form is received by Finance, the document will be date stamped by the Senior Administrative Assistant or designee. The document will be forwarded to the Finance representative for processing. The representative will verify the documentation received, determine pre-payments, and place initials on documents noting that all estimated expenses have been verified.

After all approvals have been obtained, the air travel itinerary is forwarded to Purchasing for processing. Purchasing will review the requestors attached itinerary and verify flight availability and costs online. If there is a significant increase in costs from the initial itinerary or the cost of the flight seems out of line with flight costs of the same nature, Purchasing will review other flight alternatives with the requestor and make the best decision for all involved parties. At the time of booking, Purchasing requests a confirmation email be sent. Upon receipt of the email confirmation, Purchasing forwards to the requestor and keeps all back-up assembled in the credit card file until the reconciliation of the credit card statement for payment by Accounts Payable. All other pre-payment items are processed by Accounts Payable using the AP check process documented in the Accounts Payable Policies & Procedures Manual. All checks processed by Accounts Payable for travel will be forwarded directly to the employees to send for registration, or taken for the hotel reservations. Checks will not be distributed through interoffice mail. Advance checks made payable to employee will be ready two (2) weeks before the travel dates.

All travel related expenses for City of Frisco employees, whether local travel, out of town travel, conference travel, local training expenses, or executive expense account items will be submitted using these policies and forms outlined herein. Travel related expenses should not be processed through the purchase requisition system. On-site group trainings or webinars for multiple employees can be processed through the requisition system as a contract or professional service.