

RWD 5/13/08

**CITY OF MANTECA  
CITY COUNCIL AND APPOINTED OFFICIALS  
TRAVEL/EXPENSE REIMBURSEMENT POLICY & PROCEDURE**

**1. PURPOSE**

The purpose of this policy is to establish guidelines for the expenditure of public funds for authorizing attendance, travel, and reimbursement of expenses for City officials attending conferences, training, meetings and other City-related business. Contract officials and consultants are not covered under this policy. It is the intent of the City of Manteca to assure compliance with IRS regulations. Reimbursement of business-related expenses paid to officials is generally tax-free; however, officials must substantiate the expenses with original receipts. This policy supersedes all previous policies.

**2. POLICY**

**2.1 AB1234:** All policies set forth for reimbursement of expenses incurred by City officials have been established in accordance with AB1234<sup>(1)</sup>. AB1234 requires that all expenses be documented with receipts and be detailed on expense report forms.

**2.1(a)** If a legislative seeks reimbursement for expenses in excess of those outlined within this policy, **prior approval** must be obtained from the appropriate governing body.

**2.1(b)** At the following City legislative body meeting, the reimbursed official shall briefly report on meetings attended at City expense. If multiple officials attended, a joint report may be made.

**2.1(c)** Some expenditures may be subject to reporting under the Political Reform Act and other laws. All agency expenditures are public records subject to disclosure under the Public Records Act.

**2.2 Travel Arrangements:** Travel arrangements for Council members shall be coordinated by the City Clerk's office.

**2.3 Post Travel Expense Reconciliation:** Within 10 business days after returning from the event, the **Post Travel Expense Reconciliation Report** must be completed for non-local travel and submitted to the Finance Department wherein actual travel expenses, including amounts advanced, must be reconciled. If actual costs, within the limits prescribed below are greater than the amount advanced, the difference will be refunded to the traveler. If the amounts advanced are greater than the actual expenses, the City official must return the funds to the City with **Travel Request/Post Travel Expense Reconciliation Report**.

**2.4 Local Travel Reimbursement:** City officials must complete the **Travel Request/Post Travel Expense Reconciliation Report** within 10 business days of event or date of purchase requiring reimbursement. "Local" shall be defined as travel not requiring an overnight stay.

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**2.5 Registration:** All registration fees for approved conferences, seminars, training or meetings shall be paid directly by the City whenever possible. If registration is paid directly by the official, reimbursement will be made with proper documentation **after** attendance at the conference, seminar, training, or meeting. Officials should register at the earliest time possible to avoid late registration charges. If an event needs to be cancelled, cancellation should be before the deadline to avoid a penalty when possible.

**2.6 Lodging:** The cost of lodging accommodations for approved conferences, seminars, training or meetings shall be paid directly by the City when possible. If paid by the official reimbursement will be made with proper documentation **after** return from travel.

Hotel and motel charges shall be based on single occupancy rates. At no time will the cost of lodging be paid at a rate greater than the maximum group rate published for the event being attended. The City will not reimburse officials for lodging expenses incurred for additional guests. In instances where destination hotels are filled, the official should attempt to secure comparable rates at the nearest hotel.

Pre-destination lodging will be allowed for travel requiring extensive travel time and must be identified in the travel request, supported by a copy of the event. Note: Starting time is for actual event, not registration or optional tours or sponsored events.

Lodging will be allowed for travel if the following conditions are met:

- The length of the event is more than one day, extensive travel time is required or the distance is more than 75 miles from City Hall or the official's residence, whichever is greater or,
- If the official's presence is required for activities before or after the regular event hours.

**2.7 Transportation:** Use of air, train, private car or bus shall be selected on the basis of the most reasonable and appropriate method, taking into consideration distance, time and total costs to the City.

If an official elects to use a mode of transportation other than stated above, the City will pay only the cost of the most logical and least expensive mode. The difference between the selected mode and the most logical and least expensive mode shall be considered the official's personal expense.

**2.8 Air Travel:** Officials shall endeavor to book air travel to take advantage of discounts and non-refundable ticket fares where practical. All flights shall be booked at coach class or equivalent level.

**2.8(a)** Mileage reimbursements shall be limited to the equivalent of the most economical fare. When approved, mileage will be reimbursed at the current rate set by the Internal Revenue Service.

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**2.8(b)** Airline tickets shall be paid directly by the City whenever possible. If an official purchases tickets they will receive reimbursement with proper documentation **after** attendance of the event.

**2.8(c)** Mileage shall be reimbursed when traveling to and from the airport, at the current mileage rate set by the Internal Revenue Service. When available, courtesy shuttle services should be utilized between airports and meeting locations. Airport parking at the economy parking rate is reimbursable with the original receipt.

**2.9 Rental Vehicles:** When rental vehicles are used, the least expensive vehicle practical will be used.

**2.10 Mileage Reimbursement:** City officials shall be authorized mileage reimbursement for the use of his or her privately owned vehicle in the performance of City business. Mileage is to be calculated based on information attained at *mapquest.com* or other equivalent Internet resource.

**2.10(a)** If the distance from the official's home to the event site is less than the distance from the work site, use of personal vehicle may be used and the official will be reimbursed as set forth in this policy.

**2.10(b)** When authorized, private vehicle usage will be reimbursed at the current rate set by the Internal Revenue Service. Mileage reimbursement will be based on actual miles traveled for City business, via the most direct route.

**2.11 Unauthorized expenses:** Items of a personal nature are not reimbursable including: movies, entertainment, premium television services, alcoholic beverages, dry-cleaning, spas, gyms, barber, magazines, shoe shines, travel insurance, purchase of clothing or toiletries, loss of tickets, fines or traffic violations, excess baggage costs, spouse and/or guest expenses, repairs to personal vehicles, and other items of a personal nature. Optional tours, banquets or other activities not related towards professional development offered through the event, but as an additional cost to registration, are solely at the discretion of the official and will be considered as a personal expense.

If unauthorized expenses have been paid by the City, the official will be responsible for reimbursement to the City within five business days.

**2.12 Family Members or Guests:** Travel arrangements and payment of costs for family members or guests are not eligible for payment by the City. Travel arrangements and payment of costs for family members or guests are to be handled directly by the official.

**2.13 Phone Calls:** The City shall reimburse officials for all phone calls made which are directly related to City business. Officials should use discretion and use the most economical method available. All requests for reimbursement should be accompanied by documentation identifying the nature of the phone call.

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**2.14 Internet Usage:** When traveling on City business, officials must use the most economical method possible when accessing the Internet, such as a local Internet provider. Internet use will only be reimbursed if deemed necessary for City business.

**2.15 Meal Allowance Standard:** Council members shall be entitled to receive reimbursement for the actual costs of meals or a Per Diem shall be paid up to an amount not to exceed \$70 per day. Per AB1234 receipts are **required** to substantiate all meal expenses. Per IRS guidelines any amounts received in excess of the current IRS per diem will be reported as income. The following amounts represent the per meal breakdown of the IRS per diem rates in effect at the time of adoption of this policy. Per diem rates will be adjusted as necessary to equal current IRS regulations.

Breakfast - \$8                  Lunch - \$11                  Dinner - \$20

**2.16 Travel Advance:** The only payment that will be made to officials in "advance" will be for the IRS per diem, bridge toll, and mileage when documentation in writing is attached to the form. Payments in advance must be submitted to Finance no sooner than one month prior to departure.

**2.17 Discretion:** This policy does not claim to have addressed all contingencies and conditions. Any necessary and reasonable expense that may from time-to-time be justified due to circumstances or opportunities for the City will be reimbursed to the traveler with adequate documentation and justification.

**3. PROCEDURE**

**3.1 Non-Local Travel/Expense Reimbursement (requiring an overnight stay)**

3.1(a) Complete the **Travel Request Form**. Backup must be attached to the form including flight itinerary, car rental and hotel information. A complete schedule of the event must also be attached to the form. Submit the form to the Finance Department for the processing of checks for travel advance payments. It shall be customary that registration, lodging and travel shall be paid by a City check or credit card for reimbursement.

3.1(b) Upon return from the event, within 10 business days, complete the **Post Travel Expense Reconciliation Report**. Submit to the Finance Department, whether or not any reimbursement is due.

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**3.2 Local Travel Advance/Reimbursement (not requiring an overnight stay):** Upon return from the event and within 10 business days, complete the **Local Travel Advance/Reimbursement Form**. All receipts including a complete schedule of the event must also be attached to the form. Submit the form to Accounts Payable for the processing of checks. It shall be customary that registration shall be paid by a City check or credit card for reimbursement.

**3.3 Records:** Officials must maintain a detailed record of all expenses incurred during travel including meals, lodging, transportation, parking fees, registration fees, telephone and any other reasonable and necessary expenses. Credit card summary receipts are not considered to be a detailed record.

**3.4 Certification of Expenses:** All City officials shall certify on a form provided by the Finance Department, and reviewed by external auditors, that travel and related expenses were conducted in the course of City of Manteca business. All funds shall be requested on an individual basis.

