

# ***City Council Policy C-4: Travel/Expense Reimbursement Policy & Procedure***

## ***City of Manteca – City Council Policy and Procedure***

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### **Section 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, for reimbursement officials must substantiate the expenses with original receipts. This policy supersedes all previous policies.

### **Section 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>.

2.1(a) If an Official 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 Councilmembers 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 Travel Request/Post Travel Expense Reconciliation Report (Exhibit A) 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 meeting 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 officials' residence, whichever is greater or,
- If the official's presence is required for activities before or after the regular event hours or when the City Manager or designee approval is given.

#### **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.

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2.8(a) Mileage reimbursements for air travel 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.

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

2.8(c) Automobile 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 Car Allowances:**

There are three options available to councilmembers with regard to car allowances for the performance of official duties. Councilmembers shall be authorized mileage reimbursement, be provided a flat expense allowance executed by an agreement for the use of his or her privately owned vehicle in the performance of City business, or car allowance stipend. Mileage is to be calculated based on information attained at mapquest.com or other equivalent Internet resource.

##### 2.10(a) Mileage Reimbursement:

- Mileage driven is to be calculated based on information attained at mapquest.com or other equivalent Internet resources.
- If the distance from the councilmembers home to the event site is less than the distance from the work site, the mileage will be calculated from the councilmembers home. 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.
- In compliance with section 3.2 of this policy, councilmembers shall provide a mileage log (Exhibit B) to include information about the location traveled to and nature of each activity.

##### 2.10(b) Agreement for Flat Expense Car Allowance:

- Government Code Section 1223 authorizes flat expense allowances to compensate for the use of private vehicles providing that *“when traveling expenses are allowed by law to any state, county, judicial district, or city officer, he may contract with the appropriate authorities for an allowance or mileage rate for the use of vehicles owned or rented and used by him in the performance of duty, in lieu of the usual transportation charges”*.
- Councilmembers may opt to execute an agreement (Exhibit “C”) with the City to receive a flat expense car allowance of \$300 per month. Such agreement will not

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require the submittal of a mileage log, information related to location and nature of travel, or receipts.

- For purposes of this policy, a trip consists of the travel to and from a destination in the performance of City business.
- Car allowances provided by execution of an agreement are not considered compensation however car allowance amounts will be reported as wages for income tax purposes.

#### **2.10(c) Stipend:**

- Car Allowance Stipend: Government Code Section 36516(a) permits a city council to establish by ordinance a salary up to an amount determined by the city's population in the last federal census. This amount may be increased either by voter approval or by an ordinance adopted by the City Council. A salary increase adopted by a City Council approved ordinance shall not exceed an amount equal to five percent for each calendar year from the operative date of the last adjustment of the salary. A car allowance stipend would be considered salary. The City Council may only adopt an ordinance approving a stipend to councilmembers for their cell phone usage if the amount of the proposed stipend and all other salary provided to the councilmember does not exceed the statutory limit on such salaries under Government Code Section 36516(a).
- Increases in salaries would not take effect until the beginning of the next term of office (after the next municipal election). Councilmembers receiving car allowance stipends would not need to provide any expense reports or receipts to the City.

#### **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 a person 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.

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#### **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. There are three options available with regard to councilmember use of cell phones in the performance of official City business. Note that requests for reimbursement should be accompanied by documentation identifying the nature of the phone call. The reasonable reimbursement rate related to monthly cell phone data is \$50 per month [Govt. Code § 53232.2(c)].

2.13(a) Cell Phone Bill Reimbursement: Councilmembers may submit a personal cell phone bill for reimbursement for phone calls that are directly related to City business. Each cell phone bill reimbursement request must include a copy of the phone bill that identifies which calls were made in the performance of official duties as well as a brief description of the nature of the call along with an affidavit (Exhibit D) acknowledging that he or she has reviewed the bill and identified business use from personal use. All documents related to such reimbursements are public records subject to disclosure under the California Public Records Act [Govt. Code § 53232.3(e)]. The councilmember may be eligible to receive a reimbursable amount of up to \$50.

2.13(b) Cell Phone Stipend: Government Code Section 36516(a) permits a city council to establish by ordinance a salary up to an amount determined by the city's population in the last federal census. This amount may be increased either by voter approval or by an ordinance adopted by the City Council. A salary increase adopted by a City Council approved ordinance shall not exceed an amount equal to five percent for each calendar year from the operative date of the last adjustment of the salary. A cell phone stipend would be considered salary. The City Council may only adopt an ordinance approving a stipend to councilmembers for their cell phone usage if the amount of the proposed stipend and all other salary provided to the councilmember does not exceed the statutory limit on such salaries under Government Code Section 36516(a).

Increases in salaries would not take effect until the beginning of the next term of office (after the next municipal election). Councilmembers receiving cell phone stipends would not need to provide any expense reports or receipts to the City.

2.13(c) City-Owned Phone/Smartphone: Councilmembers may opt to receive a City-owned cell phone that the councilmember would return to the City once he or she leaves office. The councilmember would complete the "City-Owned Phone Policy Acknowledgement" form (Exhibit E) acknowledging the following:

- The use of the phone is exclusively for the performance of official duties, except in the case of emergencies;
- In the event that the councilmember makes any incidental personal use of the phone, he or she must reimburse the City for all expenses related to the personal use;
- The councilmember will be issued, on a monthly basis, a copy of the phone bill for his or her review. After reviewing the phone bill, the councilmember must sign an affidavit (Exhibit D) acknowledging that he or she has reviewed the bill, identified

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any incidental personal use, and reimburse the City for any such personal use. The City will also routinely audit/review the phone bill for each City-owned phone;

- Records maintained on the phone may be subject to disclosure under the California Public Records Act;
- The City reserved the right to inspect, at any time, the phone to ensure compliance with this policy; and
- Acknowledge the severe penalties associated with misuse of public resources, to potentially include civil penalties of up to \$1,000 per day, criminal prosecution, and a lifetime ban from public office.

#### **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:**

Receipts are not required if you stay within current IRS per diem regulations. Receipts are required to substantiate expenses over the current IRS per diem regulation. City Council will be processed at a San Francisco rates only. Per diem and incidental rates will be adjusted as necessary to equal current IRS regulations.

Meals provided by the event or included in the registration fee will not be eligible for per diem. A continental breakfast is not considered a meal for purposes of calculating meal allowance.

#### **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.

### **Section 3: PROCEDURE**

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

3.1(a) Complete the Travel Request/Post Travel Expense Reconciliation Report. 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

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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 Travel Request/Post Travel Expense Reconciliation Report. Submit to the Finance Department, whether or not any reimbursement is due.

**3.2 Local Travel Advance/Reimbursement (not requiring an overnight stay):**

Upon return from the event and within 10 business days, complete the Travel Request/Post Travel Expense Reconciliation Report. All receipts including a complete schedule of the event or mileage log (Exhibit B) which includes information related to the location traveled to and the nature of the activities 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.

*Revised & Adopted: May 16, 2023*



**TRAVEL REQUEST AND EXPENSE REPORT  
INSTRUCTIONS - COMPLETE SECTIONS 1 & 2  
AND RETURN TO FINANCE DEPARTMENT**

**1. AUTHORIZATION**

Name: \_\_\_\_\_ Dept: \_\_\_\_\_  
 Conf./Event: \_\_\_\_\_ City & State: \_\_\_\_\_  
 Date: \_\_\_\_\_ through \_\_\_\_\_ Date: \_\_\_\_\_  
 Total days (include travel time): \_\_\_\_\_  
 Brief statement of benefit to the City: \_\_\_\_\_

(MUST ATTACH ANY LITERATURE DESCRIBING THE EVENT)

I CERTIFY THAT THE TRAVEL AND EXPENSES WILL  
BE IN THE CONDUCT OF THE CITY'S BUSINESS.

EMPLOYEE

**2. EXPENSE ADVANCE - ATTACH REQUEST FOR WARRANTS**

Registration: \_\_\_\_\_ Lodging: \_\_\_\_\_ Travel: \_\_\_\_\_ Per Diem: \_\_\_\_\_  
 Date: \_\_\_\_\_ Acct. Bal.: \_\_\_\_\_ Amt. Req: \_\_\_\_\_  
 Account #: \_\_\_\_\_ Dept: \_\_\_\_\_

**Approvals:**

DEPARTMENT HEAD

FINANCE

ADMIN. SERVICES

**3. ACTUAL EXPENSE REPORT**

Note: Actual expense reports are due within TEN working days after return.

Date/Time Departed: \_\_\_\_\_ Date/Time Returned: \_\_\_\_\_

Dates:	4/13/18	4/14/18	4/15/18	4/16/18	4/17/18	4/18/18	4/19/18	Total Actual Expense	Total Cash Advance	Balance (+ / -)
Registration										
Lodging (max. \$250/night)										
Per Diem (Meals)										
<b>TRANSPORTATION (MAX. \$400.00)</b>										
City Vehicle No.										
Air Travel										
Mileage (POV) Rate/l 0.58										
Miscellaneous Parking, Tolls, etc.										
Car Rental										
<b>TOTAL</b>								<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

NET BALANCE DUE (CITY): \_\_\_\_\_  
 NET BALANCE DUE (EMPLOYEE): \_\_\_\_\_

EMPLOYEE SIGNATURE

APPROVED DEPT. HEAD

VERIFIED FINANCE DEPT.





**AUTOMOBILE ALLOWANCE AGREEMENT BETWEEN THE  
CITY OF MANTECA AND [REDACTED]**

**RECITALS**

- A. The City of Manteca (“City”) takes its stewardship over the use of its limited public resources seriously. Periodically, the City Council has adopted ordinances, resolutions, and policies relating to expenses actually and necessarily incurred by public officials in connection with their official duties on City business. In full compliance with the state statute commonly known as AB 1234 (codified, in relevant part, at Government Code Sections 53232.2 and 53233.3), the Council adopted a Travel/Expense Reimbursement Policy and Procedure (“Policy”) establishing a policy and guidelines regarding business reimbursement for City officials.
- B. The Policy and applicable state law specifically recognize that public officials incur transportation expenses while: discussing the community’s concerns with state and federal officials; participating in local, regional, state and national organizations whose activities affect the City; attending educational seminars designed to improve officials’ skill and information levels; attending meetings that benefit the City; and meeting with residents, members of the business community and other persons on matters important to the City.
- C. Pursuant to the Policy, vehicle mileage is reimbursed at IRS rates in effect at the time the expense is incurred. Government Code Section 1223 and the Policy provide that the mayor and each councilmember may contract with the City for a vehicle allowance for the use of vehicles owned or rented and used by the mayor or councilmember in the performance of official duty. In February 2010, the state Attorney General opined that Government Code Section 1223 permits cities to provide a vehicle allowance to its city council members (A.G. Opinion No. 08-405 (February 18, 2010)).
- D. [REDACTED] (“Official”) would like to contract with the City for a vehicle allowance for the use of vehicles owned, rented and used by Official in the performance of official duty.

**NOW, THEREFORE**, for and in consideration of the mutual covenants and conditions herein contained, City and Official agree as follows:

1. **Vehicle Allowance.**

- a. City shall provide to Official a monthly vehicle allowance of \$300.00. Such amount is designed to reimburse Official for all typical costs associated with Official’s use of vehicles for City business, including but not limited to all applicable costs of vehicle liability insurance, maintenance, operating expenses, depreciation and interest, and costs associated with rental vehicles.
- b. Official shall maintain all licenses and records required by applicable California and federal law concerning use of vehicle(s).

Exhibit C

2. **General Provisions.**

- a. If any provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement shall nevertheless remain in full force and effect. If any provision is held invalid or unenforceable with respect to particular circumstances, it shall nevertheless remain in full force and effect in all other circumstances.
- b. This Agreement shall be interpreted and construed pursuant to and in accordance with the laws of the State of California and all applicable City Codes, Ordinances and Resolutions.

Executed by the parties as of the date below at Manteca, California.

CITY OF MANTECA

OFFICIAL

\_\_\_\_\_  
City Manager

\_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney



Exhibit D

**CITY COUNCIL AFFIDAVIT OF ACKNOWLEDGMENT**  
Councilmember Cell Phone Reimbursement or City-Owned Device

Check which option applies

	<p><b>Personal cell phone</b> – expense for reimbursement for actual and necessary expenses</p> <ul style="list-style-type: none"><li>• <i>Include copy of monthly phone bill identifying which calls were made in the performance of city business and the nature of the call</i></li></ul>
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	<p><b>City-owned and issued cell phone</b> – for official city business only</p> <ul style="list-style-type: none"><li>• <i>Review monthly bill and identify any incidental personal use</i></li><li>• <i>Reimburse the City for any such incidental personal use</i></li></ul>
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I affirm that my use of a City issued cell phone and or the use of personal cell phone for official City business is consistent with the City Council and Appointed Officials Travel/Expense Reimbursement Policy and that I have reviewed the monthly cell phone bill and identified business use from personal use. This affirmation is true and correct to the best of my information, knowledge, and belief.

\_\_\_\_\_  
Signature

Date: \_\_\_\_\_

\_\_\_\_\_  
Printed Name



Exhibit E

## CITY-OWNED PHONE POLICY ACKNOWLEDGEMENT

Councilmember Acknowledgement of Receipt

I understand that the mobile device issued to me is to be used for City of Manteca official business and belongs to the City of Manteca. I hereby consent and understand that the use of this device is for City business only and the device may be searched at any time by City administration. I further understand and agree that it is expected that reasonable care be taken when operating City of Manteca property so as to be able to return it in good operating condition including all accessories included with the product such as chargers batteries, etc. I agree to and understand the following:

- The use of the phone is exclusively for the performance of official duties, except in the case of emergencies;
- In the event that the councilmember makes any incidental personal use of the phone, he or she must reimburse the City for all expenses related to the personal use;
- The councilmember will be issued, on a monthly basis, a copy of the phone bill for his or her review. After reviewing the phone bill, the councilmember must sign an affidavit (Exhibit D) acknowledging that he or she has reviewed the bill, identified any incidental personal use, and reimburse the City for any such personal use. The City will also routinely audit/review the phone bill for each City-owned phone;
- Records maintained on the phone may be subject to disclosure under the California Public Records Act;
- The City reserves the right to inspect, at any time, the phone to ensure compliance with this policy; and
- Acknowledge the severe penalties associated with misuse of public resources, to potentially include civil penalties of up to \$1,000 per day, criminal prosecution, and a lifetime ban from public office.

I acknowledge that I have received, read, and understand the City-owned cell phone policy and acknowledge receipt of the device.

\_\_\_\_\_  
Signature

Date: \_\_\_\_\_

\_\_\_\_\_  
Printed Name