

**RESOLUTION NO. 2003-18R**

**A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF SELMA ADOPTING  
TRAVEL AND EXPENSE REIMBURSEMENT POLICY**

WHEREAS, City officials and employees are required from time to time to attend various conferences, meetings and institutes which relate directly to the concerns of the City's officers and staff; and

WHEREAS, attendance at such functions should not cause unreasonable personal or financial sacrifice on the part of the persons attending said functions; and

WHEREAS, sound financial management requires that reimbursement made by the City be for actual and necessary expenses incurred for City business.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Selma hereby adopts the Travel and Expense Reimbursement Policy of the City of Selma and said policy will serve as the City of Selma's Travel and Expense Reimbursement Policy until revised.

The foregoing resolution is hereby approved this 17th day of March, 2003, by the following vote, to wit:

AYES: 4 COUNCILMEMBERS: Tow, Allen, Niswander, Lujan

NOES: 0 COUNCILMEMBERS: None

ABSTAIN: 0 COUNCILMEMBERS: None

ABSENT: 1 COUNCILMEMBERS: Derr



Dennis Lujan  
Mayor of the City of Selma

ATTEST:



Melanie A. Carter, CMC  
City Clerk of the City of Selma

# CITY OF SELMA

## TRAVEL AND EXPENSE REIMBURSEMENT

### OVERVIEW

These guidelines establish the basic policies and procedures for travel on City business or attendance at meetings by all employees and officials. Everyone who travels or attends meetings for City business purposes (or supervises someone who does) is responsible for knowing and following these guidelines.

This policy assumes a mutual trust between the City of Selma and its employees and City officials. The City expects to reimburse you for all reasonable costs you might incur on behalf of the City. You are expected to use good judgment in the expenditure of public funds with which you have been entrusted.

These guidelines are not intended to address every issue, exception, or contingency that may arise in the course of City travel. Accordingly, the basic standard that should always prevail is to exercise good judgment in the use and stewardship of the City's resources. Many of these guidelines simply reaffirm values in judgements that are already practiced.

These guidelines are organized into nine sections:

- Policy Statement
- General Standards
- Definition
- Planning an official trip
- Travel authorizations
- Making the trip
- Incurring non-travel expenses
- Accounting for expenses
- Completing travel authorization and expense reports

The key document in the administrative process is the Travel Authorization/Expense Report (TA) [see *attachment 1*]. Besides ensuring that travel by City employees and officials is conducted in accordance with these guidelines, the TA summarizes the total cost of attending conferences, meetings, and seminars and provides documentation for advances, vendor payments and credit card purchases. General instructions for completing and processing this form are also included in these guidelines.

**Adoption and Implementation.** The Council is responsible for adopting the City's travel and meeting guidelines and for approving any significant policy revisions to them. The Finance Director is responsible for developing administrative procedures as needed to implement the guidelines. In this role, the Finance Director is authorized to make



minor administrative changes in the guidelines as long as they are intended to carryout the purpose of these guidelines and will not have any significant policy impacts.

## **POLICY STATEMENT**

This policy is to assure that City employees and officials adhere to procedures when arranging for travel, lodging, meals and other expenses and that they are paid for reasonable expenses incurred for travel, conferences, meetings, and meals as a result of conducting authorized City business. The policy assures that payments made by the City are for actual and necessary expenses incurred for City business. It also assures that City employees and officials will receive advances/reimbursements in a timely manner.

Employee travel may be authorized for conducting City business of local and non-local travel activities such as professional meetings, conferences and training sessions. Payments for travel and meeting expenses may be in the form of either advances or reimbursements, including appropriate registration fees, food, lodging, transportation costs and reasonable incidental expenses.

Each Department Head shall be held responsible and accountable for the communication and administration of this policy within his/her department. Department Heads will be expected to consult with the Finance Director and/or the City Manager on any questions related to this policy. An individual may not authorize or approve reimbursement for his/her own travel. Travel Authorization/Reconciliation forms must be approved by the individual's Department Head or his/her designee.

All temporary employees must receive express authorization in advance from the City Manager for all travel and conferences. The City Manager may authorize the request subject to his/her discretion and subject to City Council approval of the annual budget. Travel and expenses for the City Council, Boards and Commissions shall be subject to appropriation of funds in the annual budget and any supplemental policies adopted by ordinance or resolution.

## **GENERAL STANDARDS**

For travel, these guidelines do not require you to take a bus, stay in a cheap motel, or eat only in fast food restaurants. A bus or train may cost less than a plane, but the added time away from work can make these slower options more expensive to the City overall. The meal allowances established in these guidelines allow you to eat in moderately priced restaurants.

In all areas, not just in economy pricing, you are responsible for exercising good judgment in requesting, arranging, and making a trip. It should be thoroughly planned, well in advance. Personal business should not be mixed with official business if it will



cost the City anything in dollars or lost time, or if it will harm the City's interests in any way.

## **DEFINITION**

For purposes of this policy, **employee** means all regular, part-time and temporary employees designated to represent the City of Selma at an authorized meeting, training session, or conference. This policy also applies to **elected officials, board members and commissioners** unless otherwise amended or subject to other policies set forth in a resolution or ordinance adopted by the City Council.

For the purposes of this policy statement, the word **travel** is used to denote activities of individuals in connection with authorized attendance at conferences, meetings, seminars and training, including necessary transportation thereto and therefrom. Travel is further delineated as local or non-local as defined below.

- **Local Travel** (*No Travel Request and Reconciliation Form is needed*)  
Official travel performed within 100 miles from Selma City Hall and accomplished within one day.
- **Non-Local Travel** (*Requires submittal of Travel Request and Reconciliation Form*)  
Official travel involving at least one overnight absence from the City of Selma or to a location over 100 miles from City Hall.

## **PLANNING AN OFFICIAL TRIP**

**Local Travel** (as defined above) does not require submittal of a *Travel Authorization/Expense Report Form*. It does require prior approval by a Department Head or higher. All travel expenses shall be paid on a reimbursement basis, with the exception of any registration fees, which may be paid in advance by the City. For advanced payment of the registration fee, you may charge the registration to a City credit card or complete a check request form through the Finance Department.

**Non-Local Travel** requires submittal of a *Travel Authorization/Expense Report Form (Attachment 1)*, before the trip, and completion of the Form when you have returned. City employees shall receive prior approval by a Department Head, and Department Heads shall receive prior authorization by the City Manager.

### ***How will you travel?***

When planning the transportation portion of your trip, consider all aspects of cost to the City as well as actual transportation costs. In general, common carrier (bus, train, airplane) is the preferred mode of transportation. You should use an inter-city bus, train or airplane unless there is a valid reason for using private transportation. For example, use of a City vehicle—especially if two or more employees or officials are traveling together—may be less expensive for travel within the State. However, as noted above,

the increased time for automobile transportation and the potential for increased travel costs should be considered in determining the best mode of transportation.

All air travel on City business should be by coach class and approved by the Department Head or the City Manager.

If you will be driving, you should use a City vehicle if one is available. You may use a City credit card to purchase gasoline or request reimbursement when you return. If a City vehicle is not available, or there is another reason why you should drive your personal car, you may do so with the approval of your department head. You will be reimbursed at the currently approved per mileage rate. The mileage rate is adjusted annually to match the Federal reimbursement standard.

The following inter-city mileage from Selma provided by "Yahoo.com" may be used:

Anaheim	228	Ontario	238
Bakersfield	95	Reno, Nevada	323
Lake Tahoe	292	Sacramento	190
Las Vegas, Nevada	380	San Diego	323
Long Beach	227	San Francisco	200
Los Angeles	204	San Jose	165
Monterey	173	San Luis Obispo	136
Oakland	195		

To drive a privately owned vehicle on City business you must:

- Possess a valid California driver's license.
- Carry liability insurance limits required by the City's Risk Management Manual.
- Realize that any damage to your car, needed service or repair occurring on the trip will be your responsibility, as these costs are included in the City's per mile cost reimbursement.

If you need local transportation at your destination, use of public transit such as buses, streetcars and subways is appropriate. You will be reimbursed for these expenses. You will be reimbursed for taxis when public transit or other common carriers are not reasonably available. If a car rental is required, you may use a City credit card or request reimbursement when you return. Car rentals must have prior approval from your department head or the City Manager.

### ***When will you go? By what route?***

You should schedule your trip so that you leave at the latest reasonable hour and still arrive at your destination on time. You should also return promptly when your business is finished, thereby minimizing the time away from work and ensuring full reimbursement of all related expenses. You should generally take the most direct and commonly traveled routes. Other routes may be authorized when official business



requires their use. If you take an indirect route or stop along the way for personal reasons, you will not be reimbursed for related expenses.

### ***Where will you stay?***

The City will pay for a single room (including taxes and parking) for as many nights as necessary. The accommodations you use should be economical but practical. For example, it is preferable to stay at the hotel where a conference is held, even if that hotel may be slightly more expensive than others in the area. Location is also important: a hotel close to where you will be conducting business may be slightly more expensive than outlying hotels, but it may be easier to achieve the City's travel goals by staying at the closer location. In general, you should stay at the most reasonably priced accommodations available consistent with the purpose and goals of your travel. If you have a question about using a particular hotel, obtain concurrence or direction from your Department Head before making a reservation.

### ***Should you make reservations?***

Whenever possible, you should make reservations. They are often required for large conferences. You can use a City credit card number to confirm reservations. Be sure to cancel any reservations you will not use. If the City is charged for an unused reservation, you will be billed for that charge unless circumstances requiring cancellation were reasonably beyond your control.

When making lodging reservations, be sure to ask about exemptions from the local transient occupancy tax (TOT): some cities exempt travelers on City business, others don't. If there is an exemption, you can save up to 14% on lodging costs depending on the local TOT rate. Almost all lodging operators will require an official, written claim for exemption. A sample for this purpose is provided see Attachment 4.

## **TRAVEL AUTHORIZATIONS**

TA's are required whenever the total estimated cost will exceed \$200 or overnight accommodations will be required. Otherwise, credit cards or the City's standard voucher system may be used to request vendor payments or employee expense reimbursements. Department Head approval of TA's are required, and out-of-state travel requires the further approval of the City Manager. The first page of the completed TA and accompanying voucher requests should be submitted to your Department Head as far in advance as possible. The reverse side of the TA will be used when you return from the trip to account for your actual travel expenses.

Department Heads approving TA's are responsible for determining that the cost is reasonable and justified by the trip's purpose. They should be certain that:

- The purpose cannot be accomplished by mail or telephone.



- The seminar, meeting or conference is necessary to accomplish key City goals and objectives and is unavailable locally if overnight accommodations are required.
- The minimum number of City staff members are going.
- The itinerary ensures accomplishment of the purpose at the lowest reasonable cost.
- The traveler understands and follows these guidelines.
- There is enough money in the appropriate travel budget to cover the costs.

Ultimately, the responsibility for following these guidelines and exercising good judgment in the use and stewardship of the City's resources rest with each City employee traveling on City business.

### ***Requests for Cash in Advance and Payments to Vendors***

The City will pay all legitimate expenses of your trip. These include transportation, lodging, registration fees, meals and any other related expenses if they are for official business and fit within these guidelines.

There are three ways to pay for travel expenses: direct vendor payments, advances/reimbursements and credit cards. Direct vendor payments are made by the City to an organization to pay for specific costs related to a trip—usually registration fees, lodging and airfare. Advances are lump sum payments made to you before you leave to cover expenses as they arise on the trip; and reimbursements (or refunds to the City) are processed after your travel is completed. Credit cards are issued pursuant to the City credit card policy.

If you request an advance, your Department Head must review the amount to be sure it is reasonable. When you return, you must account for all expenses you incurred, and return the unused portion of the advance. You will be reimbursed the difference if the actual, authorized expenses you incurred exceed the amount advanced.

To obtain either direct vendor payments or an advance, you must complete the appropriate sections of the TA and attach payment requests for all payments (including advances). You should retain a copy of the completed TA (both sides) because you will need it when you return, to reconcile and account for your actual expenses.

**TA Forms.** This TA form is available on the City's wide area network via the City Hall "Shared" drive as follows:

Folder: Citywide  
 Subfolder: Forms  
 File: Travel Authorization Form (Excel)  
 Sheets: Page 1 –Travel Authorization  
           Page 2 – Expense Reconciliation

**Note:** Everyone has easy access to the City Hall network regardless of their location. Call Information Systems for information on how to log onto the City Hall server.

## **MAKING THE TRIP**

There are two key "golden rules" to remember about making an official trip:

- Keep it official.
- Keep records for all expenses.

### ***Keeping It Official***

If you take time away from official business for personal matters, or if you delay your return after completing your business, you will not be reimbursed for expenses incurred during that time. When combining business and personal travel in this manner, Department Head approval is required. If this extended period occurs during your regular scheduled work hours, the time will be counted as vacation, comp time (if available) or leave without pay.

### ***Keeping Records for All Expenses***

As discussed below under *Accounting for Expenses*, you must maintain a detailed record of all expenses incurred during your travel: meals, transportation, lodging, baggage handling, parking fees, registration fees, telephone and any other reasonable and necessary expenses. It is not necessary to save receipts for meals if the basic meal allowance (Per Diem) is being claimed. Receipts must be submitted for:

- Any individual expense of \$25.00 or more.
- All lodging expenses regardless of cost.

### ***Meal Allowances***

The following per diem amounts (including beverages, taxes and gratuities) are allowed for meals:

<b>Most Cities:</b>		<b>High Cost Cities:</b>	
Breakfast	\$10.00	Breakfast	\$15.00
Lunch	15.00	Lunch	20.00
Dinner	<u>25.00</u>	Dinner	<u>30.00</u>
Total Per Diem	\$50.00		\$65.00

Because of reimbursement limitations by other agencies (such as P.O.S.T) or other budget constraints, Department Heads may authorize lower meal allowances. Any reimbursements exceeding these allowances require approval by the Department Head. The cities that have been determined to be high cost cities are listed on *Attachment 3*.

In calculating meal allowances for partial days, the following guidelines should be used:



### ***Departure***

- If you depart after 8:00 a.m., deduct the breakfast allowance for that day.
- If you depart after 2:00 p.m., deduct the breakfast and lunch allowances for that day.
- If you depart after 8:00 p.m., deduct all meal allowances.

### ***Return (to the City or home)***

- If you return after 8:00 p.m., you may claim the full per diem meal allowance for that day.
- If you return between 2:00 p.m. and 8:00 p.m., you may claim the breakfast and lunch allowances.
- If you return between 8:00 a.m. and 2:00 p.m., you may claim the breakfast allowance.

### ***General***

- If meals are provided without charge at a meeting or while in transit (meals served on a plane, for example), appropriate deductions must be made from the per diem meal allowance.

## **INCURRING NON-TRAVEL EXPENSES**

The City will pay expenses incurred for such meetings and hospitality as may, from time to time, be determined by the Council to be appropriate. Costs for such special occasions will be determined by specific Council action authorizing such events.

The City will also pay expenses you incur attending meetings or conferences held locally which do not include travel expenditures.

In addition, the City will reimburse you for costs incurred while at a meeting or other function when such costs are directly linked to the program or subject matter of the meeting. Examples of costs that may be borne by the City include printed materials, tapes or other training material that may be available for sale at the meeting. All such purchases must be made within the pre-approved departmental budget.

### ***Alcoholic Beverages***

City funds should not be used to purchase alcohol or reimburse employees for alcohol related costs. The Council or City Manager may approve exceptions to this policy on a case-by-case basis for special receptions or other unique circumstances. This discretion applies primarily to non-travel related expenditures such as special receptions, and not to routine travel or meetings by City employees.

## ***Spouses and Guests***

Spouses and guests may accompany you on City travel and at conferences, seminars and meetings. However, any additional costs associated with the participation of your spouse or guests are your responsibility.

## ***Guests as passengers in City vehicles***

Due to liability concerns, non-City employees should not ride as passengers in City vehicles when it is not directly related to City business. However, department heads may approve exceptions on a case-by-case basis, subject to review by the Risk Manager.

## **ACCOUNTING FOR EXPENSES**

When you return from your trip or official function, a final accounting of all expenses must be approved by your Department Head and submitted to Finance within ten working days. An expense report is always required. Whether the advance and actual expenses are equal; you are eligible for additional reimbursement or you owe money to the City you must turn in a reconciliation.

The final accounting is made by completing the *Expense Report (Attachment 2)* section on the reverse side of the TA. After completing the expense report, you should attach required receipts, sign the report attesting to its accuracy and submit it to your Department Head for review and approval. If you owe the City for the unused balance of a cash advance, you should pay the amount due to the cashier at your location and attach the receipt to your expense report.

Department Heads approving expense reports are responsible for ensuring that:

- All expenses are reasonable, necessary and consistent with these guidelines.
- Any required receipts are attached.
- The final disposition is correct (balance due employee; balance due City).
- Any amounts due to the City are reimbursed.
- Final accounting of all expenses is submitted to Finance.

Upon approval by your Department Head, the expense report should be processed as follows depending upon the circumstances:

### ***If the City Owes You***

The expense report should be forwarded to Finance along with a claim for payment to you; the reimbursement will be processed on the next check register.



***If You Owe the City***

The expense report should be forwarded to Finance with the cash register receipt attached evidencing payment of the amount due.

Attachments

- 1- Travel Authorization
- 2- Expense Report and Reconciliation
- 3- High Cost Cities
- 4- Claim for Exemption from TOT

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Policy approved by City Council on \_\_\_\_\_ (Resolution No. \_\_\_\_\_)

**TRAVEL AND EXPENSE REIMBURSEMENT  
POLICY ATTACHMENT**

**HIGH COST CITIES**

Designated High Travel Cost Areas

- San Francisco Area
- San Jose
- Monterey
- Los Angeles Area
- Long Beach
- San Diego





## CITY OF SELMA

1710 Tucker Street, Selma, CA 93662

### CLAIM FOR EXEMPTION FROM TRANSIENT OCCUPANCY TAX

The undersigned claims exemption from paying transient tax charged for the period from \_\_\_\_\_ through \_\_\_\_\_. The undersigned claims this exemption for \_\_\_\_\_, who is on official business as an employee of the City of Selma.

**NOTE:** Operators of hotels should not accept this application unless the person presenting it shows satisfactory identification. A separate application is required for each occupancy period.

I declare under penalty of perjury of the laws of the State of California that the foregoing is true and correct:

[Signature of Authorizing Official]

John Doe  
Director of Department

Date