

CITY OF WHEATLAND PERSONNEL RULES

SECTION 10 - TRAVEL POLICY

1A. 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 employees, attending conferences, training, meetings and conducting other City related business. It is the intent of the City of Wheatland to assure compliance with IRS regulations. Reimbursement of business-related expenses paid to employees is generally tax-free; however, employees must substantiate the expenses with original receipts. This policy supersedes all previous policies.

2. Policy

City employees required to travel in the performance of their duties and in the service of the City shall be reimbursed for their actual and necessary travel expenses within the maximum limits established through this policy for meals, lodging and other travel expenses. Such expenses must be authorized in advance by the Department Head or designee, and must be in accordance with the procedures outlined in this Policy. The City will reimburse certain travel costs for employee travel that is related to City business.

All employee travel, travel schedules and travel expenses must receive prior approval from the employee's Department Head. All Out-of-State travel must be approved, in advance, by the City Manager. Out of State travel by the City Manager must be approved, in advance, by the Mayor.

Travel arrangements should be as economical as practical considering the travel purpose, time frame available, available transportation and facilities and time away from other duties. Individuals authorized to travel under this policy are expected to take advantage of government discounts or special rates available for car rentals, hotels and airfare.

The Department Head will determine on a case-by-case basis: (1) whether or not particular travel is considered to be for City business and therefore subject to the terms of this policy, and (2) whether or not the employee travel time in question is considered hours worked and therefore subject to the FLSA rules governing employee travel time.

B. Advances

With approval, the City will advance the full estimated cost of attendance at meetings, conferences, and training sessions. The Finance Department will issue separate checks for lodging, registration or travel when requested.

Requests for advances should be submitted as early as possible. ADVANCE CHECKS WILL BE ISSUED EVERY FRIDAY FOR REQUESTS RECEIVED THE PREVIOUS

WEDNESDAY. Requests for travel not following these procedures will be accounted for on a reimbursement basis only.

3C. Allowable Travel Expenses Rates of Compensation

A. 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 employee, reimbursement will be made with proper documentation after attendance at the conference, seminar, training, or meeting. Exceptions may be allowed upon recommendation of the Department Head and with administrative approval of the City Manager. Employees 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.

B. Lodging

Lodging: The City will reimburse the actual cost of reasonable lodging required for overnight travel. Hotel and motel charges shall be based on single occupancy rates. The City will not reimburse employees for lodging expenses incurred for additional guests. In instances where destination hotels are filled, the employee should attempt to secure comparable rates at the nearest hotel. Cost is the base room rate charged plus lodging taxes. Employees are also encouraged to request government exemptions from transient occupancy

taxes.

The following items will not be reimbursed:

- a. Lodging costs in private homes, whether through a third-party company — (like AirBNB, Home Away, VRBO, etc.) or through the owner directly
- b. Phone calls not strictly related to City business
- c. In-room television or movie costs
- d. Personal expenses

C. Transportation

Transportation shall be by the most cost effective means available. Use of air, train or private car 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 employee 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 most logical and the least expensive mode shall be considered the employee's personal expense. In addition, the employee shall charge any additional time spent en route during normal work hours to vacation or similar leave.

D. Mileage Reimbursement

Mileage: Authorized travel on City business using privately-owned vehicles shall

be compensated at the prevailing Internal Revenue Service mileage rate. A private vehicle used for City business must be in a safe condition, licensed and insured at the levels required to operate a vehicle in California during the time the City use takes place. Employees using private vehicles for City travel must have a current valid driver's license and vehicle registration and insurance information on file with the City Finance Department prior to beginning travel. The employee is expected to operate the vehicle in a safe and courteous manner when driving on City business.

When the City requires a Police Department employee to attend a training session and a vehicle is the most cost effective means of travel, the employee should use a City vehicle, if available.

Travel using any other vehicle or mode of transport shall be compensated in accordance with actual costs incurred. The Department Head shall certify that the compensation for travel is at the most economical means in accordance with this policy.

Mileage for travel will be calculated from the employees place of residence or from the City building of their normal work assignment, whichever is shorter.

E. Air Travel

Employees 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 or economy class between Sacramento International Airport and the closest available airport to the final travel destination.

Mileage shall be reimbursed when traveling to and from the airport, at the current mileage rate set by the Internal Revenue Service. Mileage will be calculated from the employee's place of residence or place of employment, whichever is less. When available, courtesy shuttle services should be utilized between airports and meeting locations. Airport parking at the economy parking rate is reimbursable and must be accompanied with the original receipt.

If an employee elects to use a private automobile in-lieu of airplane where air travel is more cost effective, the employee will be reimbursed for expenses that would have occurred (air fare, mileage to airport, parking) rather than mileage. The employee will be responsible for documenting expenses that would have been incurred. The City will not reimburse the employee for additional meals, lodging, or other expenses associated with automobile travel in-lieu of air travel.

F. Vehicle Rental

A rental car may be used when other local transportation option are not available or feasible for the destination of travel. An employee should inquire about all ground transportation options (shuttles, buses, taxis, etc.) and select the most economical and practical option. When rental cars are used, the least expensive vehicle practical will be used. Purchase of Loss Damage Waiver (LDW) insurance coverage is required. Liability coverage should be

declined as the City has coverage under its General Liability insurance program. Rental cars shall be refueled prior to return to the rental agency to reduce cost to the City. The cost of fuel purchased is reimbursable if a receipt is provided. Employees will not be reimbursed for prepaid fuel charges.

G. Meal Allowance

Employees traveling on City business are entitled to a meal allowance to be compensated at the prevailing IRS per diem rate tables using the high-low method* if the employee is required to be away from his or her normal place of business.

Breakfast will be reimbursed for travel prior to 7 a.m. and dinner will be reimbursed for travel after 7 p.m. When travel is wholly between the hours of 7:00 a.m. and 7:00 p.m., lunch is the only meal expense that may be claimed if the employee is required to travel outside of a 50-mile radius of the City building of the employee's normal work assignment. For Police Department employees, if the required travel is within a 50 miles radius of the City building of the employee's normal work assignment, lunch reimbursement may be claimed if the training course allows for reimbursement by California's Commission on Peace Officer Standards and Training (POST). Employees shall receive reimbursement by submitting a reimbursement request. Advances or reimbursement requests will be adjusted to account for meals included in meeting registration fees. Meals included in the registration fee, but not eaten, cannot be claimed for reimbursement under the above schedule. Also, if a separate charge is made for fixed meals that are integral to a meeting or training session, the City will reimburse the full cost of such a meal.

*Examples of high-cost travel areas include New York, Chicago, Los Angeles, San Francisco, Washington, D.C., San Jose, Monterey, Sacramento and San Diego. High-cost area designation will be indicated by the published Federal Government per diem rate.

H. Incidental Expenses

In addition to any mileage, meal or lodging expenses, an employee traveling on City business shall be reimbursed for incidental expenses incurred. Incidental expenses shall include, but are not limited to, such items as:

- a. Toll bridge fares
- b. Taxi or other ride sharing fares
- c. Registration fees at conferences and conventions
- d. Parking fees
- e. City business related calls made by the employee
- f. Internet use will only be reimbursed if deemed necessary for City business
- e. Tips for Sky Caps, Bell Hops (not to exceed \$10.00 per trip)

I. Personal Expenses

No personal expenses, including but not limited to barbering, alcoholic beverages, entertainment, laundry, or dry cleaning shall be eligible for reimbursement.

~~2. Meal Allowance: Employees traveling on City business are entitled to a meal~~

allowance to be compensated at the prevailing IRS per diem rate tables using the high-low method* if the employee is required to be away from his or her normal place of business.

Breakfast will be reimbursed for travel prior to 7 a.m. and dinner will be reimbursed for travel after 7 p.m. When travel is wholly between the hours of 7:00 a.m. and 7:00 p.m., lunch is the only meal expense that may be claimed. Employees shall receive reimbursement by submitting a reimbursement request. Advances or reimbursement requests will be adjusted to account for meals included in meeting registration fees. Meals included in the registration fee, but not eaten, cannot be claimed for reimbursement under the above schedule. Also, if a separate charge is made for fixed meals that are integral to a meeting or training session, the City will reimburse the full cost of such a meal.

*Examples of high-cost travel areas include New York, Chicago, Los Angeles, San Francisco, Washington, D.C., San Jose, Monterey, Sacramento, San Diego, and Palm Springs. High-cost area designation will be indicated by the published Federal Government per diem rate.

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4. Incidental Expenses: In addition to any mileage, meal or lodging expenses, an employee traveling on City business shall be reimbursed for incidental expenses incurred. Incidental expenses shall include, but are not limited to, such items as:

- a. Ferry and toll bridge fares
- b. Taxi or other ride sharing fares
- c. Registration fees at conferences and conventions
- d. Parking fees
- e. Tips for Sky Caps, Bell Hops (not to exceed \$10.00 per trip)

5. Personal Expenses: No personal expenses, including but not limited to barbering, alcoholic beverages, entertainment, laundry, or dry cleaning shall be eligible for reimbursement.

4. Advances

With approval, the City will advance the full estimated cost of attendance at meetings, conferences, and training sessions. The Finance Department will issue separate checks for lodging, registration or travel when requested. Requests for advances should be submitted as early as possible.

Travel advance checks will be issued with the next regular accounts payable cycle after the request is received. Late travel advance request submittals will be accounted for on a reimbursement basis only.

5. Travel Expense Documentation

All requests for reimbursement of travel expenses incurred must be accompanied by a receipt documenting the expense incurred.

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