

ATTACHMENT B

CITY OF VICTORVILLE COUNCIL POLICY

SUBJECT: Expense Reimbursement Policy	POLICY NO: CP-23-03
SUPERCEDES: Council Policies: CP-89-2 dated March 21,1982; CP-91-3, dated April 16, 1991; CP-93-3, dated January 1, 1992; CP-96-1 dated March 12,1996; and CP-01-1 dated October 16, 2001, CP-12-01 dated September 18, 2012 Administrative Policies: C-4 dated December 15, 1975	DATE: December 19, 2023

I. RESPONSIBILITY

City officials and employees are required from time to time to attend various meetings, conferences and seminars or other events which relate directly to City programs, policies, operations and activities. Accordingly, it is the intent of this policy to establish rules and guidelines governing reimbursement for actual and necessary expenses incurred in the performance of these duties. This policy conforms to the requirements of California Government Code sections 53232 through 53232.4 to the extent that such requirements are applicable to charter cities under the California Constitution.

It is the responsibility of each official/ employee to accomplish essential City travel as economically as feasible. The City Manager shall administer the provisions of the Expense Reimbursement Policy and shall have the authority to reduce or exclude expenses whenever, in his or her judgment, they are not necessary or reasonable as outlined in this Policy.

II. CITY MANAGER APPROVAL REQUIRED

Prior City Manager approval is required for all officials attendance and reimbursement for meetings, conferences, seminars and events to be held interstate or internationally.

III. COVERED TRAVEL AND MEETING EXPENSES

All reimbursement for travel, whether one day or multiple days, will require submittal of the City reimbursement form. The Department Head (for employees) and the City Manager (for officials) must approve all travel expenses prior to any funds being advanced or reimbursed by the City.

Examples of expenses that the City **will not** reimburse include, but are not limited to:

- A. The personal portion of any trip;
- B. Political or charitable contributions or events;
- C. Family expenses, including spouse/partner expenses when accompanying an official/employee on City business, as well as children or pet-related expenses;
- D. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
- E. Alcohol/personal bar expenses;
- F. Laundry or dry cleaning expenses;
- G. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance, or gasoline; and
- H. Personal losses incurred while on City business.

Any questions regarding the propriety of a particular type of expense should be resolved by the Department Head or City Manager before the expense is incurred.

IV. TRANSPORTATION

The most economical mode and class of transportation reasonably consistent with scheduling needs must be used, using the most direct and time-efficient route. In an effort to reduce emissions and save costs, transportation should be considered in the following order:

- A. Carpooling: Whenever possible, officials and employees will carpool, if they are attending the same event at the same time.

- B. City Vehicles: Officials and employees should use a City vehicle whenever possible. There shall be no allowance or reimbursement for transportation when a City vehicle is used. Receipted fuel expenses will be reimbursed.
- C. Use of Privately Owned Vehicles: Documented automobile mileage is reimbursed at Internal Revenue Service (IRS) rates presently in effect (see www.irs.gov). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. The IRS rates will not be paid for rental vehicles; only receipted fuel expenses will be reimbursed. Mileage reimbursement will be provided from the workplace to and from the event only; the City will not reimburse for mileage for personal travel.

Where an employee is paid a monthly car allowance, only documented mileage in excess of 200 miles per event shall be reimbursed.

- D. Car Rental: Car rentals should be used when the rental and projected gas is at least \$50 less than mileage for privately owned vehicle; or when required for traveling to or from the airport/hotel when the cost is less than taxi or shuttle fares as outlined herein. Receipted fuel expenses will be reimbursed.
- E. Airfare: Staff should make every effort to search for the most economical and reasonable airfare, taking into consideration staff safety, total travel time and any other reasonable accommodations required. First class travel is not an eligible expense. International travel only if approved first by the City Manager unless in cases involving Council Members, must be approved first by the City Council.
- F. Taxi or Shuttle: Taxi or Shuttle fares may be reimbursed to or from the airport/hotel, including a 15 percent gratuity per fare, when the cost of such fares is equal to or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time-efficiency.

V. LODGING

The cost of lodging will be paid by the City at the rates listed below, plus the cost of any applicable taxes. Hotel accommodations for the night before or after the event will be considered based on need and be approved by the Department Head and/or City Manager prior to making accommodations. Tips for baggage are not reimbursable.

- A. Conferences/Meetings: If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the

conference sponsor for the meeting in question if such rates are available at the time of booking. If the group rate is not available, see next section.

- B. Other Lodging: Officials/employees must request government rates, when available. Lodging rates that are equal to or less than government rates are presumed to be reasonable and hence reimbursable for purposes of this policy.

If the official/employee chooses to incur additional costs that are above the rates established above, then they may do so at their own expense.

VI. MEAL ALLOWANCE

The meal per diem allowance to cover the costs of meals (including tax and a maximum of 15% tip) shall not exceed \$100.00 per day. The City does not reimburse for alcohol.

VII. REGISTRATION

The City shall pay for registration fees as required for attendance.

VIII. COMMUNICATION CHARGES

The City will reimburse telephone, fax, and internet charges utilized for City-related business purposes; such services used for personal reasons will not be reimbursed. Where an official/employee is paid a monthly cell phone allowance, no telephone charges shall be reimbursed.

IX. MISCELLANEOUS EXPENSES

Other miscellaneous expenses may be reimbursable if reasonably related and necessary to the authorized activity which the official/employee is attending as follows:

- A. Long-term airport parking, if the travel period exceeds 24 hours.
- B. On-site hotel parking or other reasonable parking fees.
- C. Bridge and toll fees.

X. MEAL EXPENSES TO FURTHER BUSINESS ATTRACTION, OR OFFICIAL BUSINESS RELATIONS NEGOTIATIONS

To facilitate official business at a lunch or dinner meeting, there may be times when meetings, meals and business entertainment are necessary that exceed

the \$100 meal expense provided for in Section VI. In these instances, and to help avoid an appearance of impropriety by a member of the Executive or Leadership Team, requirements in Section VI shall be considered. Reasonable expenses will be authorized expenses for the purposes of discussing goods/services/business or real estate transactions, however, such expenses must first be approved by the City Manager.

XI. REIMBURSEMENT FROM OTHER AGENCIES AND ORGANIZATIONS

Where reimbursement of all or part of travel and meeting expense is made by other organizations or agencies, such reimbursement shall be submitted directly to the City and shown on the City reimbursement form.

XII. SUBMISSION DEADLINE

The City reimbursement form must be submitted to the Department Head or City Manager within 30 days after returning from the event. To be reimbursed for travel expenditures, the city reimbursement form must be signed and submitted along with receipts supporting the expenses. No reimbursement shall be made until the City reimbursement form has been properly executed and approved by the Department Head or City Manager. The inability to provide receipts or other supporting documentation of expenses within 30 days, and/or with the City reimbursement form, will result in the expense being borne by the official/employee.

XIII. MEETING REPORTS

Council Members who attend meetings, conferences, seminars, or events at the City's expense will provide brief oral or written reports on those meetings at the next regular City Council meeting.

Employees whose total travel/training cost exceeds \$500 will provide a brief oral or written report (less than one page) on the content of the training, conference or event to the Department Head and City Manager..

XIV. ON DUTY

All City personnel policies are in effect while an official/employee is serving in their official capacity.

XV. TRAVEL ADVANCES

All requests for travel advances shall be submitted to the Finance Division as outlined in the *Procedures for Use of the City of Victorville Credit Card Account*.

Any unused advance must be returned to the City along with the City reimbursement form and receipts documenting how the advance was used in compliance with this expense reimbursement policy.

XVI. CREDIT CARD USE POLICY

It is the policy of the City to provide selected employees with a City-issued credit card for an efficient, cost-effective method of payment for purchasing transactions such as City business travel related expenses including, but not limited to, airline tickets, hotel reservations, car rentals, parking and meals. City employees are required to follow the Purchasing Card Program Policy Manual when utilizing their City-issued credit card. The use of a City-issued credit card does not eliminate the requirement to submit all original itemized receipts. City-issued credit cards may not be used for personal expenses, even if the employee subsequently reimburses the City.

Those employees which do not have a City-issued credit card, can utilize alternative methods of payment such as, a personal credit card, and/or cash by documenting all city related business expenses with the City's Expense Reimbursement Form and attaching all original receipts, complying with all City and departmental purchasing policies and procedures. In general, all reimbursements to City employees are a use of public funds. The City expects to reimburse reasonable costs incurred by City employees, and City employees are expected to use good judgement in their expenditure of public funds. For instance, all meals require an itemized receipt, and if the receipt is for more than one employee, the receipt should note all in attendance. Summary meal receipts will be rejected and the employee will be required to notify the food establishment for a copy of the itemized receipt, otherwise the employee request for reimbursement may be denied.

City issued credit cards shall not be used to supplement the City's purchasing process for goods and services.

XVII. COMPLIANCE WITH LAWS

Officials and employees should be aware that some expenditures may be subject to reporting under the Political Reform Act and other laws. In addition, all City expenditures are public records subject to disclosure under the Public Records Act.

XVIII. VIOLATION OF THIS POLICY

Misuse of public resources or falsifying expense reports in violation of this policy may result in any or all of the following:

- A. Loss of reimbursement privileges,

- B. Restitution to the City of Victorville,
- C. Civil penalties for misuse of public resources, and
- D. Prosecution for misuse of public resources