

SECTION XV: REIMBURSABLE EXPENSES

1. GENERAL POLICY. (For purposes of this policy, elected officials shall be referred to as employees.) With prior approval, legitimate expenses shall be reimbursed by Tremonton City to the employee. Receipts shall be required to reimburse the employee with the exception of per diem amounts. Reimbursement shall be in the form of a check. Records reflecting the amount of reimbursement each employee has received shall be kept.
2. CITY OWNED COMMUTING VEHICLE POLICY. If an employee is eligible to operate a City-owned vehicle, in accordance with the Driver Qualification Policy contained in Section XIX: General Safety, the following requirements for commuting in a Tremonton City-owned vehicle shall apply:
 - A. Definitions. For purposes of the City-owned vehicle commuting policy, the following terms shall be defined as follows:
 1. “De minimis Use” shall mean brief personal errands performed on the way to and/or from work while in a city-owned vehicle. Said errands shall not add fifteen (15) or more miles to one’s commute to and/or from work.
 - B. Qualified Non-Personal Use Vehicles. Public works employees may be required to take a city-owned vehicle home. This is to allow employees to respond more readily to quickly address emergency situations with proper equipment and tools during non-working hours. All vehicles in this category shall be deemed Qualified Non-Personal Use Vehicles and shall be authorized by the City Manager upon recommendation of the Department Head. Excepting De Minimis personal use during a commute to and/or from work, Qualified Non-Personal Use Vehicles that are taken home are to be used only for commuting to and from work or when performing official city duties. Employee use of Qualified Non-Personal Use Vehicles, including commuting and De Minimis personal use, is excludable to the employee as a working condition fringe benefit.
 - C. Non-Qualified Non-Personal Use Vehicles. With approval from the City Manager upon the recommendation of a Department Head, employees may be allowed to use city-owned vehicles that are not categorized as Non-Qualified Non-Personal Use Vehicles to travel to and from work. In such situations and as required for compliance with Internal Revenue Service rules, policies and guidelines, employees using city-owned vehicles, that are Non-Qualified Non-Personal Use Vehicles, to travel to and from the worksite shall be required to reimburse the City at a rate of \$1.50 per one-way commute (see the IRS commuter valuation rule). The employee’s reimbursement to the City shall be accomplished by the employee noting on their timesheet the number of days that they commuted to work using a City vehicle, and the HR Director shall deduct the employee’s reimbursement amount from the employee paycheck. Excepting De Minimis personal use during a commute to and/or from work, Non-Qualified Non-Personal

Use Vehicles that are taken home are to be used only for commuting to and from work or when performing official city duties.

- D. Tremonton Police Department Vehicles/Employees. For policies concerning the personal use of Tremonton City Police Department Vehicles by employees of the Tremonton City Police Department, please see Policy 706 “Vehicle Use” in the Tremonton City Police Department policies and procedures.

3. VEHICLE TRAVEL POLICY. If an employee is eligible to operate any vehicle, in accordance with the Driver Qualification Policy contained in Section XIX: General Safety, while conducting business for or on behalf of Tremonton City, the following requirements shall apply:

- A. Use of City Vehicle Authorization. Travel for legitimate City purposes including but not limited to meetings, conferences, trainings, etc. in Tremonton City vehicles may be authorized by Department Heads, City Manager, or Mayor. When an employee is traveling on City business with a City vehicle, the employee, upon authorization from the Department Head, may take minor excursions for shopping, entertainment, etc.
- B. Use of Employee’s Personal Vehicle Authorization. The use of an employee’s personal vehicle may be authorized with approval from their Department Head or the City Manager. The employee shall keep track of the mileage (or use MapQuest or a similar computer application to track mileage) associated with the approved travel and submit a request for reimbursement using the Employee Trip Advancement/Reimbursement Authorization Form (Appendix Number 3), which shall be submitted to Accounts Payable. The mileage rate shall be consistent with the current established Standard Mileage Rate used by the Internal Revenue Service.

4. TRAVEL POLICY

- A. Airplane Travel Authorization. All airplane travel shall be approved by the Department Head and City Manager in advance of the trip. Airline tickets shall be paid in advance by City check or with a City credit card. If this is not possible, the employee shall be reimbursed for their own expenditure for airline tickets after presentation of a valid receipt and submission of the Employee Trip Advancement/Reimbursement Authorization Form (Appendix Number 3) to Accounts Payable.
- B. Hotel Accommodation Authorization. If an employee travels multiple days on the City’s behalf, the Department Head may choose to authorize hotel accommodations. Each employee requiring accommodations shall have their own room. All hotels or other sleeping accommodations or other travel accommodations shall be approved by the Department Head, arranged in advance for overnight trips, and paid in advance by City check or with a City credit card so

that the City can request a refund of taxes paid from the Tax Commission. (See Appendix 42 for more information.) If the employee fails to make arrangements in advance, the City shall reimburse the employee the amount of such sleeping and travel accommodations, excepting taxes paid, after receiving a valid receipt and submission of the Employee Trip Advancement/Reimbursement Authorization Form (Appendix Number 3) to Accounts Payable. Failure to produce a receipt in such circumstances shall necessitate the withholding of reimbursement. No employee shall be reimbursed for room service charges or the like. The City authorizes the cost of a double rather than a single hotel room to accommodate the travel of a spouse or partner with an employee at events sponsored as part of a conference or program.

- C. Attendance at National Conferences. No more than once every three years, a Department Head may propose that an individual from a Department be authorized to attend an out-of-state national conference or seminar in their related field. The Mayor or City Manager shall approve attendance at out-of-state national conferences or seminars in advance based upon such factors as City priorities, employee work schedules, availability of funds appropriated by the City Council through the budget process, and other factors.
- D. Advancement of Expenses. All registration fees, etc., shall be paid in advance by City check or with a City credit card. If this is not possible, the employee shall be reimbursed for their own expenditure for registration fees, etc. after presentation of a valid receipt and submission of the Employee Trip Advancement/Reimbursement Authorization Form (Appendix Number 3) to Accounts Payable and in cases where the employee is attending a conference or training, the employee shall attach the agenda for the conference or training that shows the location and dates of the conference and which meals are provided as part of the conference or training.
- E. Extracurricular Activities at Conferences. A fundamental part of conferences and trainings includes the opportunity to socialize and network with peers and colleagues. As such, when an extracurricular activity such as golf, concerts, shows, etc. is included in the itinerary of a conference or training, the City shall pay for this expense for the employee and the employee's spouse or partner to participate in the extracurricular activity.
- F. Per Diem. Tremonton City shall adopt the existing and future per diem rates, plus five dollars (\$5.00) for sundries, set by the State of Utah for reimbursable expenses and staff is authorized to update rates in this policy as the State updates their rates (as found at <http://fleet.utah.gov/>. Rates last updated in this policy May 11, 2026). Each employee shall complete and submit the Employee Trip Advancement/Reimbursement Authorization Form (Appendix Number 3) to Accounts Payable and in cases where the employee is attending a conference or training, the employee shall attach the agenda for the conference or training that shows the location and dates of the conference and which meals are provided as

part of the conference or training. No per diem shall be authorized for spouses or partners. The employee shall not be responsible to reimburse the City for unexpended per diem funds, unless the employee does not travel as intended or returns early. Conversely, the City shall not reimburse employees for amounts spent above the per diem amounts. All per diem amounts include costs associated with taxes and tips.

(1) Department Heads shall determine when the payment of per diem allowances is warranted. The following guidelines are to aid the Department Head in making the decision to authorize per diem allowances:

- (a) Work assignment takes an employee further than seventy-five (75) miles from their origin of work; and/or
- (b) Work assignment requires an employee to attend a training, conference, or event outside of the incorporated City limits and outlying areas that lasts the majority of the work day; and/or
- (c) Work assignment requires an employee to spend the night away from their personal residence; and/or
- (d) Other unusual factors relating to the work assignment.

(2) Department Heads shall use the following guidelines when determining when to deny the payment of per diem allowances:

- (a) When a meal (excluding continental breakfast) is provided as part of the event, the City employee shall not be eligible for a per diem amount for that meal.
- (b) Meals purchased by the Department Head with a City credit card for legitimate business purposes when employees are engaged in training or under other unusual circumstances.

G. Employees that are eligible for per diem shall receive one hundred (100) percent of the total per diem amount for that day regardless of the time that they depart or return from their travel.

H. In-State Per Diem Allowances. In-State travel shall be compensated by the following specific per diem allowances:

- (1) Breakfast: \$16.00 maximum.
- (2) Lunch: \$19.00 maximum.

- (3) Dinner: \$28.00 maximum.
- (4) Sundries: \$ 5.00 maximum.

I. Out of State Per Diem Allowances. Out of State travel shall be compensated by the following specific per diem allowances:

- (1) Breakfast: \$18.00 maximum.
- (2) Lunch: \$20.00 maximum.
- (3) Dinner: \$31.00 maximum.
- (4) Sundries: \$ 5.00 maximum.

J. Out of State Premium Cities Per Diem Allowances. Premium cities, which include Arlington, Atlanta, Baltimore, Boston, Chicago, Los Angeles, New York, Orlando, San Diego, San Francisco, and Washington DC., shall be compensated by the following specific per diem allowances:

- (1) Breakfast: \$22.00 maximum.
- (2) Lunch: \$23.00 maximum.
- (3) Dinner: \$36.00 maximum.
- (4) Sundries: \$ 5.00 maximum.

5. FOOD, NON-ALCOHOLIC BEVERAGE, REFRESHMENT AND INCIDENTALS. Department Heads are authorized to provide food, non-alcoholic beverage, and refreshment for occasions when the employees are engaged in a working meeting wherein City business is the primary purpose of the meeting. Examples of such meetings include City Council meetings, monthly departmental meetings, trainings, meetings with consultants, etc. Additionally, Department Heads are authorized to provide food, non-alcoholic beverage, refreshments, and incidentals for City affiliated social activities such as the City's annual summer BBQ, holiday open house, departmental holiday parties, employee retirement or departing parties, and the like. All receipts submitted for food, beverage, and refreshments shall give a detailed description regarding the reason for the expense. Department Heads shall be judicious in the frequency and scope when purchasing food, non-alcoholic beverage, and refreshment.

6. UNIFORMS, APPAREL, AND BOOTS PURCHASES.

A. Department Heads are authorized to make purchases or reimburse City employees for uniform or clothing purchases when, in the Department Head's opinion, such an expense is a necessary part of the employee performing the job. Department

Heads shall be judicious in the frequency and scope when purchasing uniforms, apparel, and boots.

- (1) Uniforms and Apparel. All uniforms and apparel shall have an identifiable City logo and/or name. Employees whose positions may require uniform and apparel include: Public Works employees; Parks and Recreation employees; Fire Department employees; Meals-on Wheels Drivers, etc. Guidelines for determining employees whose positions might require uniforms and apparel purchases include, but is not limited to, the following:
 - (a) Employees who generally work outside of a City building or at a City event and need to be identified by the public as an employee.
 - (b) Employees who work outside of a City building and are exposed to the elements, such as extreme temperatures, precipitation, etc.
 - (c) Employees, which for safety reasons need certain colors or reflective materials to be visible when performing their work. (See Section XIX: General Safety 1. C. for more information.)
 - (2) Boots. Employees whose positions may require boots include: Public Works Employees; Parks and Recreation employees; Fire Department employees; Meals-on Wheels Drivers, etc. Guidelines for determining employees whose positions might require boot purchases include, but is not limited to, the following:
 - (a) Employees whose work environment includes frequent exposure to hazards and requires boots as a form of personal protective equipment. (See Section XIX: General Safety 1. C. for more information.)
 - (b) Employees that are subject to conditions where there is ice and wet conditions that may pose slip and fall hazards.
- B. Requirement to Wear. Employees who receive uniforms, apparel, and boots shall wear such articles when working and are required by the Department Head.
- C. Ownership of Uniforms, Apparel, and Boots. Excepting bunker gear for firefighters, upon the City's purchase or the City reimbursing employees for uniforms, apparel, and boots, such articles of clothing shall become the employee's personal property and it is their responsibility to maintain.
- D. Police Department. The Police Department has an individual departmental policy that supersedes this policy on uniforms.

7. PARTIAL MEDICAL INSURANCE PREMIUM REIMBURSEMENT.

A. In the month of November, with prior approval of the Mayor or City Manager, the City shall provide insurance premium reimbursement to employees participating in the City provided medical and dental plans when the City withholds a portion of the employee's paycheck to pay premiums associated with the insurance premiums. Partial medical insurance premium reimbursement shall be in accordance with the schedule below and shall be processed through the City's payroll system and shall be subject to employment tax. Amounts shown in the schedule below shall be the amounts received by the employee after employment tax has been withheld.

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| (1) | A complete year of premium payment: | \$ 100.00 maximum. |
| (2) | Six months to less than a complete year of premium payments: | A pro rata share of the \$100.00 maximum |
| (3) | Less than six months of premium payments: | Employee not eligible for reimbursement |

8. HIGHER EDUCATION REIMBURSEMENT.

A. General Policy. Tremonton City encourages employees to obtain a higher education. Under certain eligibility requirements enumerated in this policy, the City shall reimburse tuition fees, materials, and other necessary and approved expenses, up to a maximum of \$2,000 for a Full-time Employee per fiscal year, based upon the City Council appropriation of funds. The employee shall remain a Full-time employee with Tremonton City for a minimum of eighteen (18) months following the completion of the course. Failure to remain with the City for a minimum of eighteen (18) months shall require the employee to reimburse the City on a pro-rata basis.

B. Request & Agreement for Tuition Reimbursement. The employee shall sign the Request & Agreement for Tuition Reimbursement (see Appendix 37) and submit the request to their Department Head. The Department Head shall submit the Request & Agreement for Tuition Reimbursement to the City Manager or HR Director if budgeted funds are approved. Approved Request & Agreement for Tuition Reimbursement shall be filed in the employee's personnel file.

C. Employee Eligibility Requirements. To be eligible for higher education reimbursement, the employee shall meet the following requirements:

- (1) A Full-time Employee who has successfully passed new hire probation.
- (2) Rated "Satisfactory" or above on their annual evaluation.

- D. Courses Eligibility Requirements. To be eligible for higher education reimbursement, the Department Head shall give advance approval for courses. Courses shall meet the following requirements:
- (1) Courses shall be related to the employee's job and current responsibilities or provide the employee with future growth opportunities with the City.
 - (2) Courses shall not be conducted during regular work schedule except as otherwise approved by the Department Head. The Department Head shall have the right to disapprove courses that shall interfere with the employee's regular work schedule.
- E. Course Completion Eligibility Requirements. To be eligible for higher education reimbursement, the employee shall provide one of the following as documentation of successful completion of the course:
- (1) A certificate indicating successful course completion, if applicable.
 - (2) A grade point average of 2.7 or higher on a 4.0 (A, B, C, D) scale.
 - (3) A grade of pass on a pass/fail grading system.
- F. Procedures for Reimbursement. Upon successful completion of the higher education course and the other requirements contained in this policy, employees shall be reimbursed for tuition fees, materials, and other necessary and approved expenses upon presentation of proper receipts up to a maximum of \$2,000 for a Full-time Employee per fiscal year. The HR Director and City Manager shall be responsible for approving reimbursements with the confirmation of the following:
- (1) Proof of successful completion of the course.
 - (2) The employee has not exceeded the \$2,000 annual maximum reimbursement amount.

Upon confirmation, the City Manager shall send the Request & Agreement for Tuition Reimbursement and other documentation to the Accounts Payable Clerk for reimbursement. The City shall retain copies of the reimbursement payment in the employee's personnel file.

- G. Higher Education Benefit. As part of an employee's compensation package and upon the City Council budgeting funds, an employee may be granted a higher education benefit that supersedes the higher education reimbursement policy. Higher education courses shall be related to the employee's job and current responsibilities or provide the employee with future growth opportunities with the City. Such a benefit shall be the subject of an agreement signed by the Mayor and employee that defines the limits of the benefit and employee obligations

associated with receiving the benefit. The term of the employee receiving the benefit shall not exceed beyond the duration of the fiscal year in which the City Council has appropriated funds for such a higher education benefit.

9. PARAMEDIC TRAINING

- A. General Policy. The City may sponsor full-time Fire Department employees that are Emergency Medical Technicians (EMT) to receive paramedic training under certain eligibility requirements and conditions enumerated in this policy.
- B. City Sponsoring of EMT employee. The City's sponsorship of an employee through paramedic training includes the City paying tuition fees, materials, and other necessary expenses approved by the Fire Chief. Expenses that are not covered under the City's sponsorship include any related travel expenses, including IRS mileage reimbursement, parking, fuel costs, or per diem amounts for meals, etc.

To the extent possible, the employee shall schedule the paramedic training (courses, skills labs, and clinicals) on non-scheduled workdays. When a conflict exists between the paramedic training, the Fire Chief may approve the employee's inclusion of time spent on paramedic training as hours worked when the Fire Chief determines that the scheduling conflict between the employee's shift and paramedic training was unavoidable and the employee returns to work for the rest of their scheduled shift after attending the paramedic training.

- C. Sponsorship Eligibility Requirements and Conditions. The City sponsorship of an employee's attendance at paramedic training is based upon the following eligibility requirements and conditions:
 - (1) The employee is a full-time EMT who passed new hire probation successfully.
 - (2) The employee was rated "Satisfactory" or above on their annual evaluation.
 - (3) The employee has completed prerequisites and has been accepted into a paramedic training program, and the Fire Chief approves the paramedic training as an eligible program.
 - (4) The City Council appropriates the funds necessary for the City to pay for paramedic training.
 - (5) The City shall sponsor one employee at a time through paramedic training. (Exception: The Fire Chief may waive this sponsorship limitation if the Fire Chief anticipates sufficient staffing is available to cover shifts when the employee will be at paramedic training, or it is known that there will

be no workday conflict associated with the employee's attendance at the paramedic training).

- (6) To the extent possible, the employee schedules their attendance for the paramedic training on non-scheduled workdays.
- (7) That the EMT enters into a Paramedic Training Reimbursement Agreement as further detailed in Subsection D.

D. Tremonton City Paramedic Training Reimbursement Agreement. In exchange for the City sponsoring the employee through paramedic training, the employee shall enter into a Paramedic Training Reimbursement Agreement. The employee shall sign the Tremonton City Paramedic Reimbursement Agreement (see Appendix 59) and submit this Agreement to the Fire Chief. The Fire Chief shall determine if the employee meets the Sponsorship Eligibility Requirements and Conditions outlined in Section C. If the Fire Chief makes the determination of compliance with the requirements and conditions, the Chief may sign the Agreement and submit the Agreement to the City Manager for their consideration and signature. Approved Paramedic Employment Agreements shall be filed in the employee's personnel file.