TRAVEL AND REIMBURSEMENT POLICY

Travel is currently left to the discretion of the department heads.

I. DEFINITIONS:

A. Board means the Board of Supervisors.

B. Department head means those persons so designated by the board.

C. Employee means all county employees other than department heads and board members.

D. Point of origin means the residence or work-site of the board member, department head, or employee, whichever is less.

E. Travel includes conference registration and enrollment fees and all other expenses lawfully chargeable to the travel and transportation sub-account in the appropriate budget.

II. AUTHORIZATION:

A. CLAIMS FOR TRAVEL EXPENSES ARE VALID ONLY IF:

1. The travel is pursuant to the official duties of the board member, department head or authorized employee; and

2. The travel is by a board member or department head on his or her own authority or by an employee whose department head has given prior authorization for such travel; and

3. The travel is within the limits of the appropriate budget.

B. Out of state travel must be approved by the Board of Supervisors prior to travel and before any expenses being paid.

1. In the event of urgent or unusual circumstances requiring immediate out of state travel, the department head may authorize same. Subsequent board approval must be obtained.

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First Adopted: 2/27/96
Amended: 12/31/96, 10/27/98, 3/30/04, 1/10/12

III. ADVANCES:

A. Travel advances must be approved by the department head prior to advances being made. The duly signed claim for travel advances must be submitted to the Auditor-Controller's office at least two (2) business days prior to the expected date of travel. In the event of unforeseen emergency situations, an immediate advance may be requested. The minimum travel advance considered shall be $100.00. The maximum advance to be provided to board members, department heads and employees to help defray the expense of their trip shall be no more than 90% of the anticipated out-of-pocket expenses. The following expenses are not included in calculating the maximum advance:

1. Any expense which has been prepaid by the county.

2. Any expense which may be incurred by the claimant by use of a county credit card.

IV. CLAIMS:

A. Each claim shall be itemized on a form prescribed by the Auditor-Controller and shall state the date, place, and reason for the travel.

B. All claims shall be filed not later than thirty (30) calendar days after incurring the expenses.

V. ACCOMMODATIONS:

A. Actual cost of the room evidenced by an itemized receipt issued by the hotel or motel. The following limitations shall apply:

1. Where the board member, department head or employee was attending a conference or other type of group activity, if the conference is held at a motel or hotel, reimbursement shall be limited to no more than the rate charged at the conference facility when the claimant chooses to stay at some other motel or hotel. If the conference motel or hotel is fully booked and registration was attempted in a timely manner, the county will reimburse actual expenses of the alternative motel or hotel.

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2. Unless the board member, department head or employee stays at the hotel or motel where the conference is being held, the claimant will not be reimbursed for luxury accommodations. In the situation where the travel does not involve a conference, luxury accommodations will not be reimbursed.

   Luxury accommodations are defined as accommodations which are in excess of accommodations generally available in the vicinity of the claimant's travel destination, as determined by the Auditor-Controller. Where luxury accommodations are selected by the claimant, reimbursement will be limited to the amount equal to the rate generally charged in the area, as determined by the Auditor-Controller.

VI. MEALS:

A. The County will pay actual costs for meals while traveling out of the county not to exceed the maximum established meal rate.

   1. Breakfast may be claimed when travel commences at or prior to 6:00 a.m. whether on a one-day trip or on the first day of a trip of more than 24 hours. Breakfast may be claimed on the last fractional day of a trip of more than 24 hours if travel terminates at or after 9:00 a.m.

   2. Lunch may be claimed on the first day if the trip begins at or before 11:00 a.m. and may be claimed on the last fractional day of a trip of more than 24 hours if the travel terminates at or after 2:00 p.m. For one-day trips, lunch may be claimed if out of the county between the hours of 11:00 a.m. and 2:00 p.m.

   3. Dinner may be claimed if the trip ends at or after 7:00 p.m. whether on a one-day trip or on the last day of a trip of more than 24 hours. Dinner may be claimed on the first day of a trip of more than 24 hours that begins before 5:00 p.m.

B. Maximum reimbursement for meals including tips will be set at the rate established by the Board of Supervisors by Resolution.

C. Detailed, itemized receipts must accompany all meal reimbursement requests. Meals will not be reimbursed without detailed, itemized receipts. Meal "stubs" and VISA statements/charge slips are not sufficient for reimbursement purposes. Only the actual cost of the meal, including tip, will be reimbursed, as evidenced by the detailed, itemized receipt, not to exceed the maximum established meal rate.

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D. The expense of a meal purchased for another person by a board member, department head on his or her own authority, or by an employee whose department head has given prior authorization for such expense may be claimed if incurred pursuant to official county business and at the time of the claimant's own meal. The board shall have absolute discretion as to whether to allow such claims. A request for reimbursement under this section shall be placed on the Board of Supervisors' agenda for consideration as a special claim.

E. Where a conference or other group activity specifically includes one or more meals as evidenced by the written materials furnished for the conference, the claimant shall be reimbursed for meal expenses in excess of the maximum to the extent that the conference meal exceeds the individual meal maximum set forth by board policy.

F. Reimbursement for meals shall only be made for out of county travel except for the following:

   1. Board members and department heads may, with prior board budgetary approval, receive reimbursement for meals during working committee meetings if the meeting is normally conducted during the lunch hour and if lunch is usually served.

   2. Meal expenses for members of Employment Oral Interview Boards may be reimbursed with the recommendation of the department head.

G. There shall be no reimbursement for beverages containing alcohol.

VII. INCIDENTALS:

A. Actual and necessary expenses incurred by the board member, department head or employee for items such as, but not limited to, parking, tolls, taxis and rental cars.

B. Any expense in excess of $4.00 per item shall be evidenced by a receipt acceptable to the Auditor-Controller.

C. Necessity for the expense shall be established by the claimant to the satisfaction of the Auditor-Controller. In determining necessity, the Auditor-Controller shall consider the most economical means of achieving a desired result, i.e., rental car or taxis and circumstances surrounding the choice made by the claimant.

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VIII. MILEAGE:

A. When the personal vehicle of the board member, department head or employee is used for the trip, the reimbursement for mileage shall be at the rate established by the Board of Supervisors by Resolution.

B. Mileage reimbursement shall not exceed the cost of air fare to the same destination. Air fare shall include reasonable transportation costs at the destination and to and from the departure airport.

C. In the event that more than one board member, department head or employee travel in the same private vehicle, reimbursement shall be allowed only to the person who provided the vehicle.

D. Calculations for mileage reimbursements shall begin and end at the point of origin as defined in Section I.D.

IX. EXCESS EXPENSES: Whenever a claimant incurs expenses in excess of those maximums set forth within this policy, the Board of Supervisors may reimburse the claimant for such excess if the claimant establishes to the satisfaction of the Board of Supervisors that the expense was, in fact, incurred and that the amount of the expense was necessary in light of all the circumstances.

X. TAX CONSEQUENCES OF TRAVEL REIMBURSEMENT: Travel reimbursement amounts may or may not have income tax consequences to the claimant. By requiring the claimant to account for his or her expenses, the county has sought to avoid the requirement that all reimbursement be reported as income of the claimant to the IRS. Claimant should be aware of the fact that audits by the federal or state tax authorities may necessitate retention of receipts. The burden of producing receipts in the event of an audit of the claimant's taxes is on the claimant.

XI. PERSONAL EXPENSES: No reimbursement shall be made for personal expenses such as laundry, barbering or hairdressing, entertainment, alcoholic beverages, or personal phone calls.

(End)

HISTORY
First Adopted: 2/27/96
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