

**COUNTY OF PLUMAS
TRAVEL AND BUSINESS EXPENSE REIMBURSEMENT POLICY**

GENERAL REIMBURSEMENT POLICY:

When it is necessary for County officers or employees to travel or incur expenses on County business, it is the policy of the Board of Supervisor that those officers or employees not be required to bear an undue burden as a result of that requirement, nor are officers or employees expected to accrue personal benefit from the conduct of County business. The Board of Supervisors has therefore adopted the policy that County officers or employees shall be eligible for reimbursement for all necessary and reasonable expenses incurred when conducting County business. The underlying principles of this policy are:

1. County employees shall secure transportation and lodging with the prior approval of their department head, CAO or Board of Supervisors as the case may be.
2. County officers or employees are expected to secure meals and other expenses as economically as possible commensurate with standards available at the site of the business being conducted.

SCOPE:

This policy shall apply to all County officers and employees and, when appropriate under these rules, members of boards and commissions.

REVIEW AUTHORITY:

The primary review and approval of employee claims shall be the responsibility of the department head. Claims approved by the department head shall be submitted to the Auditor-Controller for review and payment, subject to reasonable audit adjustment to conform with the requirements of this policy. Disputed claims are not subject to the grievance procedure in the Personnel Rules, but are subject to further review and final determination by the County Administrative Officer.

SPECIFIC REQUIREMENTS:

1. **Out-of-State-Travel on County Business**
 - A. In order to receive reimbursement for out-of-state travel related to County business, other than Reno and Lake Tahoe Nevada, prior written approval of the County Administrative Officer is required for classified department heads, and department heads must approve such travel for their employees prior to the trip. The department head shall sign such claims for their employees, and the CAO shall sign such claims for the classified department heads.

- B. Specifically exempted from the above requirements are those instances that require employees to leave the State on matters involving a criminal investigation civil litigation, the transporting of prisoners, court wards and psychiatric patients.

2. Authority for Out-of-County Travel within the State

- A. Out-of-county travel by members of Board-appointed Boards and Commissions of the County shall be first approved by the County Administrative Officer except as provided by ordinance or State law.
- B. County officers and department heads are authorized to travel out-of-county in the performance of their duties within the limits of budgeted funds. County employees are permitted to travel out of County as authorized by the department head or designee. All department heads, whether elected or appointed are to notify the County Administrative Officer in writing or by "E" mail when they plan to be out of the county, indicating the duration of their absence, where they can be reached if on County business, and if there is no Assistant Department Head, the name, position, title and phone number of the person in charge of the department in their absence. The CAO shall notify the Board of Supervisors when he is to be out of the county. Exceptions will be made for emergencies.

3. Means of Travel and Travel Reimbursement

- A. County automobiles may be used when available as determined by the department head. Only official volunteers, members of Board-appointed boards and commissions, persons employed by the County or working with the County in an official capacity, or persons in the County's care, custody and control may be transported in a County automobile.
- B. Private automobiles may be used upon approval of the department head. The County shall not be liable for any claim for vehicle repair or restoration arising out of the use of a privately-owned automobile. Private automobile mileage shall be reimbursed on a per mile basis in accordance with appropriate Internal Revenue Service's rates, adjusted periodically by the Auditor-Controller. The reimbursement rate includes the average cost of vehicle depreciation, maintenance, wear and tear and insurance.
- C. Air (coach class), train, or other means of transportation may be authorized by the department head when in the best interest of the County. No non-scheduled air transportation may be used, except upon prior approval of the Board of Supervisors as to their own travel and or County Administrative Officer for all others.

4. Reimbursement for Meals

Meal rates are established to reimburse County officials and employees for the cost of meals away from home when the expense is incurred while conducting County business.

- A. **Reimbursement for meal expense in the county is specifically prohibited for individual employees or groups consisting solely of County employees, other than department heads** and then only for non-routine County purposes. In-county meals may be reimbursed at a rate not to exceed the per meal rate in the "low-cost area".
- B. The cost of meals, whether grant funded or otherwise, shall be reimbursed at the per diem rate allowed under prevailing Internal Revenue Service rules and regulations for Low Cost or High Cost Areas. The Auditor-Controller shall maintain the Internal Revenue Service publication defining Low and High Cost Areas not to exceed:

	"Low Cost Area"	"High Cost Area"
Breakfast	\$6.00	\$6.00
Lunch	7.00	8.00
Dinner	<u>13.00</u>	<u>20.00</u>
	26.00	34.00

At the discretion of the Board of Supervisors, to meet the exigencies of special business conditions or travel situations on an individual employee basis or on a trip basis, reimbursement for meals including tips will be allowed for actual cost up to the following optional maximums with original receipts. Variances in per meal cost will be allowed for full or partial day reimbursements in a manner similar to that noted above.

Breakfast	\$ 9.00
Lunch	13.00
Dinner	<u>25.00</u>
	47.00

- C. For the purpose of determining eligibility for meal reimbursement related to conferences, conventions or meetings where meals are included in the registration fee, the per diem and meal reimbursement policies are generally not available to attendees, except when a written explanation is offered as to why the meal provided was not taken, approved by department head. Such approval must be submitted to the Auditor-Controller with the reimbursement claim.

5. Reimbursement for Lodging

- A. Reimbursement for cost of lodging is limited to actual cost incurred and will be reimbursed only at the single room rate, unless more than one employee share room accommodations.
- B. Original receipts are required to verify lodging claims.

6. Mileage Reimbursement for Private Vehicles

- A. The Department Head may allow the use of an employee's vehicle as transportation for County business only if the employee has on file with the department a valid certification of insurance form for the vehicle to be used and the vehicle is to be used for its intended purpose. The vehicle must be in a safe operating condition, adequately maintained and must have at least four (4) wheels.
- B. Authorized travel on County business in a privately-owned vehicle shall be reimbursed at the prevailing Internal Revenue Service mileage rate. Travel by other than privately owned vehicle shall be reimbursed in accordance with the actual cost incurred. It shall be the department head's responsibility to ensure that the mode of transportation authorized is at the most economical means in accordance with this policy.
- C. Original receipts are required to verify actual cost incurred.
- D. The County shall adopt an official mileage map and chart of standardize mileage payments to frequently traveled locations. The Courthouse shall be considered the origin of all out-of-county travel in the greater Quincy area for the purpose of mileage computation. Locations not listed on the standardize mileage chart shall have their actual mileage from either the Quincy Courthouse computed from the adopted mileage map or their point of departure if it is closer to the destination than the Courthouse. The Auditor-Controller shall maintain the official mileage map and chart of standardized mileage. Exceptions to the standard mileage chart must be documented by odometer readings and approved by the department head or designated individual subject to the review of the Auditor/Controller.

7. Incidental Expense Allowances

- A. In addition to any mileage, meal, lodging, or per diem received, an officer or employee traveling on official County business shall be compensated for incidental expenses incurred by them in connection with such County business. Incidental expenses may include, but shall not limited to such items as:
 - 1. Ferry and toll bridge fares.
 - 2. Taxi fares.
 - 3. Registration fees at conference and conventions.
 - 4. Parking fees.
 - 5. Fax and telephone calls.

- B. No personal expenses, such as barbering, alcoholic beverages, entertainment, laundry, or dry cleaning shall be allowed.
- C. Original receipts are required to verify actual cost incurred, except for coin meters.

8. Travel Expense Advance from Revolving Fund

- A. A travel expense advance of one hundred percent (100%) of the estimated expense for meals, lodging, registration and transportation for out-of-county travel may be advanced upon the written request of the employee and approval of the department head. The request shall be made on the Requisition to County Treasurer for Advance from General Revolving Fund Form approved by the Treasurer-Tax Collector. Travel advances to employees are limited to the availability of monies in the fund. Travel advances are to be paid back immediately upon receipt of reimbursement by the County Auditor/Controller and no later than thirty (30) days after the advance is received.

9. Settlement with Auditor-Controller

- A. Claimant shall prepare an original claim and submit it to the Auditor-Controller within five (5) work days after return and prior to the submittal of any subsequent or related claims. The claim shall be made on the Plumas County Travel Claim Form approved by the Auditor-Controller. The original claim shall itemize all reimbursable expenses. Itemized original receipts for common carrier transportation, lodging expense, registration fees, parking fees and other appropriate expenses are to be submitted with the original claim. If the claimant received an expense advance, the advance shall be included by the claimant in the total claim to show the total reimbursable amount.

10. Tax Consequences of Travel Reimbursement

- A. Travel reimbursement amounts may or may not have income tax consequences to the employee. By requiring the employee to account for his or her expenses, the County has sought to avoid the requirement that all reimbursements be reported as income to the employee. Employees should be aware of the fact that audits by the federal or state tax authorities may necessitate retention of receipts. By not requiring receipts for certain expenses, the burden of producing receipts in the event of an audit is on the employee.

11. Questions-Application and Interpretation of Policy

- A. Questions concerning application and interpretation of this policy should first be directed to the Auditor-Controller. In the event of a disagreement, the County Administrative Officer shall make the final decision.

PER DIEM RATES

Key City	County and/or Defined Location	Daily	Breakfast	Lunch	Dinner
Barstow	City Limits of Barstow	34	7	9	18
Bridgeport	Mono (except Mammoth lakes)	42	8	11	23
Clearlake	Lake	38	8	10	20
Contra Costa	Contra Costa County	42	8	11	23
Death Valley	Inyo	46	9	12	25
Eureka	Humboldt	38	8	10	20
Fresno	Fresno	38	8	10	20
Gualala	City limits of G. (see Mendocino)	38	8	10	20
Kern County	Kern County	38	8	10	20
Los Angeles	Los Angeles	46	9	12	25
Madera	Maders (except Oakhurst)	34	7	9	18
Mammoth Lakes	City limits of M. Lakes (see Mono)	46	9	12	25
Marin County	Marin County	42	8	11	23
Merced	Merced	38	8	10	20
Modesto	Stanislaus	34	7	9	18
Monterey	Monterey	42	8	11	23
Napa	Napa	42	8	11	23
Oakhurst	City limits of Oakhurst (ex. Madera)	38	8	10	20
Oakland	Alameda	38	8	10	20
Ontario	San Bernadino (except Barstow)	38	8	10	20
Orange County	Orange County	46	9	12	25
Palm Springs	Riverside	42	8	11	23
Palo Alto	C. Limits P.A. (see Santa Clara Cnty)	42	8	11	23
Point Arena	Mendocino (except Gualala)	38	8	10	20
Redding	Shasta	38	8	10	20
Redwood City	City limits R.C. (see San Mateo Cnty)	42	8	11	23
Sacramento	Sacramento	42	8	11	23
San Diego	San Diego	46	9	12	25
San Francisco	San Francisco	46	9	12	25
San Jose	Santa Clara (ex. Palo Alto&Sunnyvale)	46	9	12	25
San Luis Obispo	San Luis Obispo	38	8	10	20
San Mateo	San Mateo (except Redwood City)	42	8	11	23
Santa Barbara	Santa Barbara	38	8	10	20
Santa Cruz	Santa Cruz	42	8	11	23
Santa Rosa	Sonoma	42	8	11	23
S. Lake Tahoe	El Dorado	42	8	11	23
Stockton	San Joaquin	38	8	10	20
Sunnyvale	City limits of S. (see Santa Clara Cnty)	42	8	11	23
Tahoe City	Placer	42	8	11	23
Ventura County	Ventura County	38	8	10	20
Victorville	city limits of Victorville	34	7	9	18
Visalia	Tulare	38	8	10	20
W. Sacramento	Yolo	30	6	8	16
Yosemite Nat'l Pk.	Mariposa	46	9	12	25
All Other Areas within California (call for out of state)		30	6	8	16
Reno		38	8	10	20
Lake Tahoe		42	8	11	23
Actual cost with original receipts - not to exceed		52	10	14	28