

# County of Yolo Administrative Policies and Procedures Manual

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**TITLE:** Travel & Expense Reimbursement

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**Department:** Financial Services

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**TYPE:** POLICY

**DATE:** April 12, 2022

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## **A. APPLICABILITY**

1. The travel and reimbursement expense policies set forth herein apply to all County of Yolo (“County”) officials, officers, employees and volunteers who receive or are eligible to receive any compensation or any reimbursement of expenses from the County or who travel on County-paid business. This includes all elected and appointed officers and officials, members of legislative bodies such as advisory boards, commissions, and committees, and all other persons who receive or are eligible to receive any compensation or any reimbursement of expenses from the County or who travel on County-paid business.
2. In addition, the policies set forth herein also apply to dependent special districts whose board members are appointed and budgets are approved by the Board of Supervisors, such as fire protection districts.

## **B. PURPOSE**

1. The purpose of this policy is to:
  - a. Consolidate and provide guidance to such persons on the standards of the use and expenditure of County resources for travel and expense reimbursement;
  - b. Ensure that all expenses incurred by the County, including but not limited to travel, meals and lodging, are properly authorized and obtained in an efficient manner and at the lowest possible cost;
  - c. Ensure proper reimbursement of duly authorized, actual and necessary expenses, including but not limited to travel, meals, and lodging; and
  - d. Satisfy the requirements of the US Internal Revenue Service accountable plan rules and the California Government Code sections 53232.2 and 53233.3.

## **C. POLICY OVERVIEW**

1. The County of Yolo makes stewardship of public resources a primary focus and concern. Accordingly, public resources should only be used when there is a substantial benefit to the efficiency or effectiveness of the County, County government, and County constituents. Such benefits include:
  - a. The opportunity to discuss the community’s concerns with members of the community as well as with Federal, State and other local officials;
  - b. Participating in regional, state and national organizations whose activities directly affect the County;
  - c. Attending educational seminars designed to improve skill and information levels;
  - d. Promoting public service and morale through recognition or service and commitment; and

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- e. Conducting County business pursuant to County-approved goals and values.
2. This Policy supplements the definition of actual and necessary expenses for purposes of State laws relating to permissible uses of public resources, and also the definition of necessary and reasonable expenses for purposes of Federal and State income tax laws.

## **D. AUTHORIZED PURPOSES FOR WHICH EXPENSES MAY BE REIMBURSED**

1. County resources, including but not limited to funds, equipment, supplies (including letterhead), titles, and staff time must only be used for authorized County business. The following types of activities generally constitute activities for which expenses may be reimbursed, as long as the other requirements of this Policy are met:
- a. Communicating with representatives of Federal, State, regional, and local agencies on officially adopted County policy positions;
  - b. Attending educational seminars designed to improve the individual's skill and information levels;
  - c. Participating in National, State, regional, and local organizations whose activities affect the County interests;
  - d. Recognizing service to the County (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);
  - e. Attending County-sponsored events;
  - f. Implementing a County-approved strategy for attracting or retaining businesses to the County, which will typically involve at least one staff member;
  - g. Meetings such as those listed above for which a meeting stipend is authorized under this Policy; and
  - h. Conducting County business pursuant to County-approved goals and values and as authorized by the department head or the Chief Financial Officer.
2. Reimbursement of expenses for any other purpose requires approval by the Board of Supervisors.
3. Examples of personal expenses that the County will not reimburse include, but are not limited to:
- a. The personal portion of any trip;
  - b. Political or charitable contributions or fund-raising events;
  - c. Family expenses, including partner's expenses when accompanying County employee/official on agency related 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, spa services and/or golf related expenses), or other cultural events;
  - e. Personal automobile expenses other than the County-approved mileage allowance or automobile allowance, such as repairs, traffic citations, insurance or fuel; and
  - f. Personal losses incurred while on County business.
4. Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

## **E. MEETING STIPENDS**

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1. No stipend or other compensation will be paid for attendance at meetings of County boards, commissions or committees except as specifically authorized in advance by the County Board of Supervisors.

## **F. TRAVEL COST CONTROL AND GUIDELINES**

1. To conserve County resources, travel expenditures should adhere to the following guidelines. In the event that travel expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the County will be limited to the costs that fall within the guidelines.
  - a. Travel Authorization
    - i. Department heads or their designees must authorize reimbursable travel and travel reimbursements. All authorized travel costs will be borne by the authorizing department.
    - ii. Reimbursement of costs for travel outside the State of California must be approved by the Department Head; reimbursement of costs for travel outside the United States must also be approved by the County Administrative Officer.
  - b. Department Travel Coordinators
    - i. Each department head shall designate one or more travel coordinators. The travel coordinators will be responsible for making each department's travel arrangements.
  - c. Per Diem Rate and Travel Reimbursement Rates
    - i. The County's maximum per diem rate, lodging reimbursement rate, and meal rate is set to the then-current rates established by the US General Services Administration.
  - d. Lodging
    - i. Lodging is an allowable expense for the evening preceding an Out-of-County meeting or business event when the traveler would have to leave their residence prior to 6:00 AM on the day of the event to arrive at their destination at the designated time.
    - ii. Lodging is an allowable expense for the evening subsequent to an Out-of-County meeting or business event when travel would result in the traveler arriving at their residence after 8:00 PM.
    - iii. Lodging may be arranged utilizing the County's travel management contractor (currently CalTravelStore through a contract held by the Department of Financial Services), the County's purchase card, or the County's travel card. Reimbursing employees for lodging expenses is acceptable, but departments are encouraged to avoid having employees personally bear the cost of allowable lodging expenses. Employees arranging for lodging at a hotel or motel must request a government rate, a group rate if applicable, or a lower commercial rate when making reservations. Special lodging arrangements, such as those arranged through online vacation rental platforms are discouraged due to uncertainty that adequate liability insurance and traveler safety protections are in place with the individual lodging location. When staying as a guest of an employee's relative or friend while traveling on behalf of the County, no amount of lodging expenses may be claimed.
    - iv. Where applicable, exemptions from the transient occupancy taxes should be requested.

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- v. Lodging costs is an allowable expense at the per diem rate, unless prior approval of a higher rate is obtained from the department head or designee. Transient occupancy taxes and lodging fees are reimbursable in addition to the per diem rates. Each lodging day is accounted for separately.
  - vi. When expenses for a non-fellow employee, such as a family member, is included on the lodging receipt, the rate claimed must be single occupancy rate. Costs incurred to accommodate the non-fellow employee are the sole responsibility of the traveling employee.
  - vii. Employees must be lodged in separate hotel rooms from supervisors.
  - viii. Lodging documentation must include 1) a statement showing the daily room rate and itemized fees and taxes and 2) the per diem rate for the area. When the daily room rate exceeds the per diem rate for the area, a copy of the conference or seminar flyer that shows the actual lodging rate must accompany the claim.
- e. Meals
- i. Legislative and other Federal, State, regional, and local agency business is frequently conducted over meals; and sharing meals with Federal, State, regional and other local agencies, officials and employees is frequently the best opportunity for more extensive and uninterrupted communication. However each County-paid or -reimbursed meal expense must comply with this Policy as well as the limits and reporting requirements of other Federal, State and local laws and regulations.
  - ii. Traveling employees may claim up to the per diem meal rate for the applicable meals while traveling Out-of-County. Traveling employees do not need to provide receipts if claiming the per diem meal rate. If the traveling employee provides receipts, the amount reimbursed shall not exceed the applicable per diem amount. The County-approved per diem rate is set at the then-current per diem rate established by the US General Services Administration.
    - a) Breakfast may be claimed on the first day of travel if the travel begins at or before 6:00 AM, and may be claimed on the last day of travel if travel concludes at or after 9:00 AM.
    - b) 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.
    - c) 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, provided that any meal expense incurred within fifty miles of the employee's regular work site is not claimable.
    - d) 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 between the hours of 4:00 p.m. and 7:00 p.m.
    - e) The incidental portion of the per diem is paid only if the travel involves an overnight stay.
  - iii. When meals are included in the registration cost for a conference or seminar, the actual cost of the meal will be paid as part of the registration fee. Traveling employees are expected to take advantage of meals provided as part of the registration fee. A separate per diem payment for that meal will not be allowed. If the traveling employee has dietary restrictions

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or legitimate business reasons to forgo the provided meal, the employee may receive a per diem amount for the alternate meal.

- iv. Meal expenses exceeding the per diem limits set forth above that are incurred by elected officials, the County Administrative Officer, department heads, and their designated representatives, may be reimbursed if all of the following criteria are met:
  - a) The meal is directly related to official County business and directly advances County interests;
  - b) The meal is with non-County employees or officials;
  - c) Under the circumstances, it is unreasonable and impracticable to stay within the per diem limit;
  - d) The cost is reasonable under all of the surrounding circumstances;
  - e) Documentation meets Internal Revenue Service documentation requirements, including but not limited to the names of the persons consuming the meal, the date, location, and business purpose;
  - f) if the meeting is with an elected official, the employee must explain on the appropriate form whose meals were purchased, what issues were discussed and how those relate to the County's adopted legislative positions and priorities.
  - g) Such use is infrequent;
  - h) Reimbursement is otherwise consistent with this Policy; and
  - i) Reimbursement is approved by the Department of Financial Services.
- v. It is the desire of the County to maintain a drug and alcohol free workplace, including work away from County buildings and facilities. Expense reimbursements shall not include the cost of alcoholic beverages.

f. Air Travel

Air travel for traveling employees must be arranged through the County's travel management provider (currently CalTravelStore through a contract held by the Department of Financial Services). Air travel documentation must include the air fare rate, seat class, points of departure and arrivals, and all other fees. When air travel is arranged without using the County's travel management provider, the documentation must include the reason why the airfare was purchased through an alternative provider and a cost comparison between the County's travel management provider and the alternative provider.

- i. Coach or economy-class fare shall be used whenever ticketing restrictions are reasonable. Use of business or first-class travel may be authorized by the department head under the circumstances listed as follows, provided that the documentation of circumstances is included in the travel claim:
  - a) Business or first-class is the only service offered between two points
  - b) The use of coach or economy class would be more expensive or time consuming, such as due to scheduling difficulties, traveling by coach or economy would require an unnecessary hotel expense, circuitous routing or unduly long layover when making connections
  - c) An itinerary involves overnight travel without an opportunity for normal rest before the commencement of working hours

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- d) When necessary to reasonably accommodate a disability or medical need of a traveling employee. The need or disability must be certified by a physician and chronic conditions updated annually, except in the case of permanent conditions which require a certification stating such.
  - ii. The cost for one checked bag is an allowable expense for overnight travel. The cost for additional checked baggage may be reasonable if necessary for the business purchase and length of the trip. The department head is responsible for determining if the additional baggage fee is reasonable.
  - iii. Fees for early check in, priority boarding, or seat selection are reimbursable only when the original ticket is booked in through the County's travel management provider and there is no change to the class of travel. A business purpose for the purchase must be documented on the travel claim.
- g. Rental Vehicles

Vehicles must be rented through the County's rental vehicle contract (currently Enterprise Rent-A-Car through a contract held by the Department of Financial Services. This contract provides insurance coverage. Renting vehicles from a non-contracted vendor is prohibited unless vehicles are unavailable from the County's contracted vendor.

Advance reservations should be made whenever possible, may include up to a mid-size model unless a free upgrade is provided. Rental of a larger vehicle may be an allowable expense if a large group is traveling to reduce overall County costs due to rental of fewer vehicles or is necessary to reasonably accommodate a disability or medical need of a traveling employee. Traveling employees are expected to refuel rental vehicles before returning to the rental agency to reduce cost if at all possible.

An itemized statement from the rental company must accompany the travel claim.

- h. Mileage
- i. Department heads should consider when available and reasonable to minimize mileage reimbursement by requiring County-owned vehicles to be utilized. The automobile mileage reimbursement rate will be equivalent to the standard rate and terms set by the Internal Revenue Service. Individuals receiving a monthly automobile allowance will be reimbursed for authorized travel mileage beyond the County of Yolo and the City of Sacramento (beyond 20 miles from Woodland to downtown Sacramento).
    - a) Travel for commuting between home and the office is not reimbursable.
    - b) Travel between home and a County business destination is reimbursable to the extent that the total mileage exceeds the normal round-trip commute between the home and the office.
    - c) Travel between County offices for authorized County business purposes is reimbursable.
  - ii. Documentation for travel beyond the County of Yolo and the City of Sacramento must include a print out from a mapping service that shows the mileage of the most direct route to the destination.

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- iii. In the event an employee uses a personal vehicle even though air travel is the appropriate mode of transportation, the County will only reimburse mileage costs up to an amount that does not exceed the cost of airfare. The calculation of airfare is based on the cost of regular coach fare plus transportation cost to and from the airport to the destination.
- i. Miscellaneous Automobile-Related Expenses
  - i. Charges for toll bridges or toll roads may be claimed by the employee operating the vehicle. Documentation for tolls paid are not required. Penalties or fines for moving, parking, and/or toll violations are not a reimbursable expense.
  - ii. Reasonable charges for parking are an allowable expense as follows:
    - a) Parking during the day on trips away from an employee's regular worksite;
    - b) Day and overnight parking on overnight trips away from an employee's regular worksite or residence
    - c) Employees parking at airports generally should use long-term parking accommodations if travel is expected to exceed twenty-four hours unless otherwise justified to the department head's satisfaction
    - d) Valet parking charges in excess of normal parking charges shall be borne by the employee unless otherwise justified to the department head's satisfaction
    - e) Receipts for parking are required when parking at garages or lots. Reimbursement for parking at parking meters require receipts if paid by credit card, but do not require receipts if paid by cash.
  - iii. Such expenses actually incurred while traveling may be claimed as allowed in the Travel Procedures prescribed by the Department of Financial Services and only if a detailed description of items claimed appear on the "Travel Claim".
- j. Rail, Bus, and other Public Transportation

Fares for rail (trains, subways, and streetcars) and buses are an allowable expense when required by the destination, by business necessity, or is a lower cost than utilizing other transportation options. Receipts are required for reimbursing rail fare. Receipts are not required for public transit buses, but are required for coaches.
- k. Shuttle Service, Taxis, Rideshare

The cost of shuttle service, taxis and rideshares to and from an airport, plus reasonable tips, is an allowable expense provided that the use of alternative transportation is impractical or not available. Whenever available, employees must attempt to utilize existing hotel shuttle services. Receipts are required and must itemize the cost of the trip and tips.
- l. Motorcycles, Mopeds, Scooters

Motorcycles, mopeds, and scooters shall not be authorized for use on official County business, nor shall any reimbursement be made for the use of such vehicles.
- m. Extended Travel for Personal Reasons

Travelers sometimes extend the length of a business trip by adding personal travel to the trip. In such cases, there must be no additional cost to the County. With supervisor approval, the County will cover the base travel expenses, and any additional cost above the base is the sole

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responsibility of the traveler. Claims for business travel with interruptions or deviations from the direct route for personal reasons cannot exceed that which would have been incurred on uninterrupted travel. The traveler requesting personal extensions to business travel must document the cost of uninterrupted travel prior to the trip, for example obtain quotes for direct return flights when an alternate route is chosen for personal reasons. Meals and lodging on personal travel portions of a trip are non-reimbursable. Advance guidance from the Department of Financial Services is recommended when planning to combine business and personal travel.

n. Employees with Special Needs

- i. In the event of special needs of employees a department head may authorize reasonable accommodations for travel, lodging and meals.

o. Other Expenses

- i. All expenses that do not fall within this Policy or the Internal Revenue Service reimbursable rates must be approved by the Board of Supervisors, in a public meeting before the expense is incurred, in order to be reimbursed

p. Cash Advances

- i. Departments are encouraged to use approved County payment methods to avoid cash advances. From time to time, it may be necessary for a traveling employee to request a cash advance to cover anticipated expenses while traveling or doing business on the County's behalf. Cash advances are subjected to approval by the Department of Financial Services. Such cash advance requests shall be submitted and processed in accordance with applicable County Policies and Procedures.

### **G. TRAVEL/REIMBURSEMENT CLAIMS, CONTENT AND SUBMISSION DEADLINE**

1. All cash advance expenditures, credit card expenses, and expense reimbursement requests must be submitted on a claim form provided by the Department of Financial Services. This form shall include the following advisory statement:
  - a. "All expenses claimed on this form must comply with the County's policies relating to expenses and use of public resources. The information submitted on this form is a public record. Penalties for misusing public resources and violating the County's policies include loss of reimbursement privileges, restitution, civil and criminal penalties, personnel action up to and including termination of employment where appropriate, as well as additional income tax liability."
2. Expense claims must document that the expense(s) met the requirements of this Policy. Additionally, all travel claims for attendance at a conference or seminar must be accompanied with a copy of the agenda for that event.
3. Individual must submit their expense claims within thirty (30) days of an expense being incurred, accompanied by receipts and other records documenting each expense. The Department of Financial Services may deny payment of any untimely submitted claims and/or insufficiently documented claims.



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4. Inability to provide supporting documentation in a timely fashion may result in the expense claim being denied.
5. In the event an employee pays for County-related expenses from his or her own funds while on County business, that employee is entitled to timely reimbursement by the County. Timely reimbursement is defined as reimbursement within twenty (20) business days of submission of a properly completed claim.
6. All expenses are subject to verification that they comply with this Policy.
7. All documents related to reimbursable agency expenditures are public records subject to disclosure.

### H. EXPENDITURES FOR BUSINESS MEETINGS AND OTHER OCCASIONS

#### 1. Business Meetings

The County may pay for or reimburse expenses for meals or light refreshments provided in connection with business meeting involving County employees provided the expenses occur infrequently and are reasonable and appropriate to the purpose and nature of the business meeting. Examples are County or department-wide meetings, extended formal training sections, hosting or sponsoring meetings of a professional association, or another government agency. Such meals should be limited to no more than once a month or twelve times per year.

Business meetings are not meals taken with individual colleagues at the same work location unless the participants were unable to accomplish the business purpose during working hours.

#### 2. Visitors, guests, and volunteers

- i. The County may provide meals and light refreshments to visitors, guests and volunteers if the hospitality is necessary to the conduct of official County business, such as, visitors from other government agencies or volunteers who are required to remain on premise during a time when a meal would customarily be taken.

#### 3. Employee Morale-Building Activities

- i. The County may pay for or reimburse costs for meals or light refreshments associated with official employee morale-building and appreciation activities that serve a County business purpose. Examples of such occasions include a gathering to honor a departing employee who is retiring or who is separating from employment with the County after at least 10 years of service, employee recognition receptions, and annual staff events.
- ii. Under no circumstances may County funds be used for occasions such as employee birthdays, weddings, anniversaries, holidays, or other occasions of a personal nature.

#### 4. On-the-Job Meals

- i. The County may provide meals to certain employees during work hours as a non-taxable benefit to the employee. A meal may be provided for the benefit of the County when an employee is required to stay on-premises during his or her entire work shift either because the person is required to work during that period or is on-call.

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The meal must be approved by an approving authority and must be provided on the County premises, which includes an area that is owned or leased by the County and in which the County conducts its governmental affairs. A meal may be provided in similar circumstances when a public safety employee is posted at a location away from the County premise. In addition, as a general rule, the meal must be provided during the employee's working hours if the employee's duties prevented the employee from obtaining a meal during working hours.

The IRS gives the following examples of when meals are provided primarily for the convenience of the employer and not for a compensatory purpose:

- When an employee needs to be on emergency call during the meal period,
- When an employee needs to take a shortened meal period and cannot leave the workplace to take a meal (e.g., because peak work load occurs during a normal meal period), and
- When there are no food providers or eating facilities in the vicinity of the employee's workplace

5. The maximum per-person rate for meals and light refreshments shall not exceed the applicable meal, or for light refreshments, the applicable incidental rate published by the US General Services Administration's for the Woodland area.

6. Documentation

Documentation for reimbursing business meetings and other occasions must demonstrate that the expense must be a necessary and integral part of the business meeting and not a matter of personal convenience. Examples of such events include:

- A meeting where there is a scheduled luncheon speaker,
- A meeting where the employees work through the lunch period, or
- Circumstances where it would be too time-consuming or disruptive to County operations for employees to take a meal break away from the meeting location.

Reimbursement is not allowed when two or more employees choose to get a meal together to continue their business as an incidental part of the meal or when the meeting could have been scheduled during regular working hours.

A request for reimbursement or payment of business meetings and other occasions must be submitted on the appropriate County claim form and include the following information:

- Type of expense
- Type of event
- Number of participants, including the name and title of participants, and affiliation with the County
- Date and location of the event
- Description of the business-related nature of the occasion or event.
- Receipts

## I. REPORTS TO LEGISLATIVE BODY

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1. Members of a legislative body shall briefly report- on conferences and other meetings and events attended at County expense at the next regular meeting of the legislative body. If multiple members attended, a joint report may be made.

### **J. COMPLIANCE WITH LAWS**

1. County officials, employees and volunteers shall keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws.

### **K. VIOLATIONS OF THIS POLICY**

1. Use of public resources or falsifying expense claims in violation of this Policy may result in any or all of the following:
  - a. loss of reimbursement privileges;
  - b. a demand for restitution to the County;
  - c. the County's reporting the expenses as income to the individual to Federal and State tax authorities;
  - d. civil penalties of up to \$1,000 per day and three times the value of the resources used;
  - e. prosecution for misuse of public resources; and
  - f. personnel action up to and including termination of employment where appropriate.