



**MEMORANDUM**  
**DEPARTMENT**  
**DIVISION**  
County of Placer

TO: Board of Supervisors

DATE: February 23, 2016

FROM: David Boesch, County Executive Officer

SUBJECT: Placer Administrative Manual / Meals, Lodging, Travel, and Transportation / Policy Update

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**ACTION REQUESTED**

Adopt a Resolution approving an update to the Placer Administrative Manual for the Meals, Lodging, Travel and Transportation Policy.

**BACKGROUND**

This request is to recommend an update to the existing Meals, Lodging, Travel and Transportation Policy (MLTTP) previously updated by the Board of Supervisors on November 23, 2010. The purpose of the policy is to provide written rules and guidelines to Board of Supervisors, Elected Government Officials, and Department Heads for expending public funds for meals, lodging, and travel that occurs during the course of business.

The recommended updates to the MLTTP includes:

- 1) New provisions for handling business development, marketing, and promotional expenses.
- 2) New provisions related to employee engagement activities and expenditures.
- 3) Clarification for handling vendor paid travel expenses.
- 4) Clarification of levels of approval authority for meal expenditures and travel expenditures.
- 5) Clarification on when to use per diem guidelines, and
- 6) Non-substantial language edits.

These updates are recommended by the Placer Administrative Manual (PAM) Committee, comprised of representatives of the Auditor-Controller, County Executive Office, County Counsel, Human Resources, Administrative Services, and County Counsel. Updates are also supported by Placer Public Employees Organization (PPEO) representatives. This update does not address provisions that would affect Deputy Sheriff's Association (DSA) represented employees, which may be presented as a subsequent policy update at a future board meeting.

**FISCAL IMPACT**

None.

**ATTACHMENTS**

Resolution  
Exhibit A - Meals, Lodging, Travel, and Transportation Policy

# Before the Board of Supervisors County of Placer, State of California

**In the matter of:**

An update to the Placer Administrative Manual  
for the Meals, Lodging, Travel and  
Transportation Policy

Resolution No.: \_\_\_\_\_

The following Resolution was duly passed by the Board of Supervisors of the County of  
Placer at a regular meeting held \_\_\_\_\_, by the following  
vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

\_\_\_\_\_  
Chair, Board of Supervisors

Attest:

\_\_\_\_\_  
Clerk of said Board

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WHEREAS, the purpose of the Meals, Lodging, Travel, and Transportation policy is to provide written rules and guidelines to Board of Supervisors, Elected Government Officials, and Department Heads for expending public funds for meals, lodging, and travel that occurs during the course of business;

WHEREAS, the existing Meals, Lodging, Travel and Transportation Policy was previously updated by the Board of Supervisors on November 23, 2010;

WHEREAS, the recommended updates to the MLTTP include:

- 1) New provisions for handling business development, marketing, and promotional expenses,
- 2) New provisions related to employee engagement activities and expenditures,
- 3) Clarification for handling vendor paid travel expenses,
- 4) Clarification of levels of approval authority for meal expenditures and travel expenditures,
- 5) Clarification on when to use per diem guidelines, and
- 6) Non-substantial language edits; and

WHEREAS, these updates are recommended by the Placer Administrative Manual (PAM) Committee, comprised of representatives of the Auditor-Controller, County Executive Office, County Counsel, Human Resources, Administrative Services, and County Counsel. Updates are also supported by Placer Public Employees Organization (PPEO) representatives. This update does not address provisions that would affect Deputy Sheriff's Association (DSA) represented employees, which may be presented as a subsequent policy update at a future board meeting,

BE IT RESOLVED, by the Board of Supervisors, County of Placer, State of California adopts the updated Meals, Lodging, Travel, and Transportation Policy.

Exhibit A - Meals, Lodging, Travel, and Transportation Policy



PLACER COUNTY

# MEALS, LODGING, TRAVEL AND TRANSPORTATION POLICY

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## MEALS, LODGING, TRAVEL AND TRANSPORTATION POLICY

### 1.0 PURPOSE

The purpose of these policies is to provide written rules and guidelines to Board of Supervisors, Elected Government Officials, and Department Heads for expending public funds for meals, lodging, and travel.

### 2.0 POLICY STATEMENT

It is the policy of the Board of Supervisors that public funds may be expended for meals, lodging, and travel when conducting official County business.

Department Heads are responsible for ensuring that meals, lodging, and travel expenses are incurred only for authorized purposes and at the least possible cost.

The County Executive Officer, in conjunction with the Auditor-Controller, is responsible for developing and administering such policies and procedures as necessary to carry out this Board policy.

The County Executive Officer may waive any requirement or other policy under this chapter as it relates to meals, lodging and travel, and transportation.

### 3.0 RULES, POLICIES, AND PRACTICES<sup>1</sup>

To carry out the direction of the Board, the County Executive has established the following rules, policies, and practices. For purposes of these rules, policies, and practices, the word employee shall include all County employees, officers, Grand Jurors, volunteers, and persons appointed by the Board of Supervisors to a County commission, advisory board, or joint powers authority governing board.

#### 3.1 General and Miscellaneous Policies

##### A. Department Head Authority

Department Heads may authorize expenditures of budgeted funds for meals, lodging, and travel when such expenditures are necessary for the conduct of County business and conform to County policies and procedures. In all cases, with overnight travel, a Travel Request on Official Business form should be completed.

##### B. Attendance Guidelines

Department Heads are responsible for determining if it is appropriate for staff to attend conferences and meetings in which costs will be incurred for meals, lodging, or travel. The following are general guidelines for making such determinations:

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<sup>1</sup> These policies and practices supersede all previous written policies and practices, including Chapters 2 and 3 of the former Administrative Rules.

## MEALS, LODGING, TRAVEL AND TRANSPORTATION POLICY

1. Attendance at training or conferences *by more than a single representative of the County is not normally required* and will not usually justify additional travel, lodging, and meal costs. However, attendance by multiple staff of a department to such conferences due to mandatory training, concurrent training schedules, or to gain required continuing educational units (CEUs), meets the general guidelines of this section.
2. Attendance at pre-conference dinners, receptions, general opening sessions, introductory sessions, and business meetings at conferences *is not normally required, and will not usually justify additional travel, lodging, and meal costs* to accommodate attendance unless employees are officers, committee chairs, presenters, or involved in conference host activities.
3. Attendance at out-of-state training (usually technical or professional in nature) is permitted if such training is not reasonably available in state.
4. Travel to attend conferences and training is by the *most efficient and least costly* mode of transportation consistent with time requirements and work schedules.
5. Reimbursement of costs for travel between an employee's home and their designated work location is prohibited.
6. Travel should *commence the first and last day* of a training session or conference unless there is a valid reason this is not possible, practical, or cost-effective.

### C. Paying for Meals, Lodging, and Travel

The preferred method of payment for travel and lodging shall be with a County credit card, however, in the absence of a County credit card, employees may obtain travel advances, or pay costs directly and then be reimbursed. When an advance is paid, employees are required to adequately account for their expenses within 60 days of travel in order to comply with IRS rules. Although Section 3.6 (Reimbursement Rates and Conditions) of these policies and practices sets forth basic requirements concerning time frames and information needed when submitting claims for reimbursement of costs paid directly by an employee, the Auditor-Controller's Office prescribes the policies, procedures, instructions, and standard forms for each of these alternatives.

Regardless of the method of payment, a detailed receipt shall support all purchases, except for meals as provided in county policy. In addition, each employee that uses a County credit card for expenditures shall follow guidelines as set forth in the County Credit Card Policy and these Rules, Policies and Practices.

### D. Meals, Lodging, and Travel Paid by Vendors

With *prior approval by the County Executive Officer*, vendor-paid or organization-paid travel may be authorized including travel, lodging, and meal expenses for the following:

## MEALS, LODGING, TRAVEL AND TRANSPORTATION POLICY

1. Training, conferences, or trade shows that offer information and benefit to the County and its operations.
2. Professional seminars or workshops used to update the knowledge and administrative practices of employees.

### E. Persons Providing Uncompensated Services

Department Heads may authorize the expenditure of department funds to furnish or reimburse the costs of transportation, meals, and lodging for persons providing uncompensated services to the County if:

1. The person is required to travel on behalf of the County to provide such services or will receive training that will benefit the County; and
2. Transportation, meals, and lodging are necessarily incidental to the performance of such services or training.

### F. County Executive Office Oversight

If a department fails to exercise proper control of its travel budget or the appropriate nature of the travel including the number of employees, their classification, and the frequency of the travel, the County Executive Officer may decide to review all travel requests of the department before approval is granted.

In addition, the County Executive Officer may request the Auditor-Controller to conduct audits of approved travel to determine compliance with these rules, policies, and practices.

### G. Emergency Circumstances

Expenditures made under emergency conditions, or other unusual circumstances, may be authorized by the following:

1. Department Heads or Designee, *with the prior verbal approval of the County Executive*, may authorize the expenditure of department funds for lodging, meals, and related needs for employees and volunteers during emergencies or unusual circumstances such as natural disasters, severe inclement weather, or extended search and rescue activities. Such verbal approval is effective for not more than 72 hours but may be extended by written approval of the County Executive for an indefinite period.
2. Emergency expenditures made directly by an employee may be reimbursed when supported by receipt, vouchers, or other documentation, except as otherwise provided by these rules. Such delegated and emergency expenditures must comply with the County Purchasing Manual.

3. An exemption to the provisions of this section is made for the Sheriff's Department when conducting emergency operations.

H. Business Development, Marketing and Promotional Expenses

The County Executive Officer may authorize payment for business development, marketing and promotional expenses directly related to accomplishing the County or Agency mission, involves benefit to the County or Agency and is not in conflict with other Board policies or directives. Such expenses will typically involve the County Executive Officer, Economic Development Director, the Film Office Program Manager and the Business Development Manager whose positions specifically authorize such expenditures. Expenditures for promotional items given as tokens or gifts shall be of nominal amount. All such expenditures shall be accounted for from a designated fund and be approved by the County Executive Officer.

1. Eligible expenses include meals, transportation, accommodations and/or hosting expenses of County officials directly related to or associated with the recruitment of film/media, commercial and industrial business; unique materials, supplies and services and facility use directly related to marketing, promoting or advertising County services, programs, or facilities; or refreshments and catering services directly related to promotional events including dedication ceremonies, or other official County business functions. Such expenses may include the purchase of local products, including locally produced alcoholic beverages, including wine, cider and craft beer, to promote the local economy.
2. Eligible expenses also include employee recognition events designated by the County Executive Officer to recognize the importance of employee performance in the overall promotion of the County and the local economy, which may include periodic meals and employee recognition awards approved by the County Executive Officer. For example, the County Service Awards Program is designated as an eligible expense. Employee goodwill expenditures not related to employee job performance are not eligible expenses, including expenses for retirement recognition, employee farewell events, or any other Department social event. In addition, ineligible expenses include meals or refreshment for employees which are not related to attendance at events directly related to County business, such as private fundraising events; or contributions to non-profit or charitable organizations not specifically approved by the Board.

3.2 Meal Policies

A. Department Head Authority

The Department Head or designee must authorize all meal allowance expenditures in advance.

## MEALS, LODGING, TRAVEL AND TRANSPORTATION POLICY

1. Meal Allowance for Meals Directly Related to County Business. Attending a breakfast, luncheon, dinner or other meal meeting or gathering where the main purpose is to conduct business directly affecting the County, County business is actually conducted during the meal period, and there is some specific County business benefit contemplated by County employees at some future time.
  - a) There must be a specifically identifiable reason for conducting the County's business during the meal. Examples of allowable business meals include when it is impractical to meet during normal working hours, or a meeting does not adjourn during lunch, or an employee is required to go to lunch as a member of a group, such as a Board or Commission where official business is conducted, or when the meal otherwise takes place in a clear business setting.
2. Meal Allowance for Overnight Travel. Employees will receive a per diem rate for meals when traveling on County business on a temporary basis (one year or less), that results in the employee being away from the location of his or her principal place of business overnight.
  - a) For these purposes, there are two principal places of business for employees. They are the Western Slope of the County (defined in Placer County Code section 4.16.030.E) or the Eastern Slope of the County (defined in Placer County Code section 4.16.030.D). Examples of situations covered by the allowance include: an employee stays overnight in a County other than Placer County, or an employee who is permanently assigned to the Western Slope of the County stays overnight in the Eastern Slope of the County and vice versa.
3. Meal Allowance due to Emergency Situations. Department heads, with the prior verbal approval of the County Executive, may authorize meal allowance expenditures for employees during emergencies or extraordinary or unusual circumstances such as natural disasters, severe inclement weather, imminent or actual failure of county facilities, systems or processes, a health or safety emergency or threat, or extended search and rescue activities. Such verbal approval is effective for not more than 72 hours but may be extended by written approval of the County Executive for an indefinite period.
4. Employer Provided Meals. With the prior approval of the County Executive, the Department Head may provide, on County facilities, meals to County employees for a substantial non-compensatory reason in one of the following circumstances:
  - a) Employees on shift that are required by their direct supervisor to stay on the work site in case they are needed for emergencies or other business needs during the meal period (examples: Correctional Officer, Sheriff's Deputy or Sergeant working in the jail; a Public Safety Dispatcher in the Dispatch Center; a Wastewater Treatment Plant Operator covering a flood assignment, etc.);

MEALS, LODGING, TRAVEL AND TRANSPORTATION POLICY

- b) The nature of the assignment (not merely a preference) requires a short meal period.
5. The Department Head or designee must authorize all meal allowance expenditures in advance for the following travel on official business, i.e. training or meeting, that results in the employee being more than thirty (30) miles away from his or her primary work location.<sup>2</sup>

Meals and incidentals are reimbursed according to the Federal per diem GSA (General Services Administration) guidelines <http://www.gsa.gov> for the travel destination, if the travel is overnight and approved by the Department Head or is provided for in the employee's Memorandum of Understanding (MOU). A receipt is not necessary to receive the per diem meal allowance amount. Information sufficient for the Auditor to determine that the allowance is being paid under one of the above provisions will be required prior to the allowance being paid.

Incidental Expenses. An employee traveling overnight may receive the combined meal and incidental expense Federal Domestic Per Diem Rate to cover incidentals. The incidental amount is intended to pay for fees and tips given to porters, baggage carriers, hotel staff, etc.

B. Department Head Authority - Deputy Sheriff's Association Represented Employees

The Department Head or designee must authorize all meal allowance expenditures in advance for the following:

1. Non-Taxable Meal Allowance for Meals Directly Related to County Business. Attending a breakfast, luncheon, dinner or other meal meeting or gathering where the main purpose is to conduct business directly affecting the County, County business is actually conducted during the meal period, and there is some specific County business benefit contemplated by County employees at some future time.
  - a) There must be a specifically identifiable reason for conducting the County's business during the meal. Examples of allowable business meals include when it is impractical to meet during normal working hours, or a meeting does not adjourn during lunch, or an employee is required to go to lunch as a member of a group, such as a Board or Commission where official business is conducted, or when the meal otherwise takes place in a clear business setting.
2. Non-Taxable Meal Allowance for Overnight Travel. Employees will receive a non-taxable per diem rate for meals when traveling on County business on a temporary basis (one year or less), that results in the employee being away from the location of his or he principal place of business overnight.

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<sup>2</sup>Pursuant to Internal Revenue Code, this is a taxable meal.

MEALS, LODGING, TRAVEL AND TRANSPORTATION POLICY

- a) For these purposes, there are two principal places of business for employees. They are the Western Slope of the County (defined in Placer County Code section 4.16.030.E) or the Eastern Slope of the County (defined in Placer County Code section 4.16.030.D). Examples of situations covered by the allowance include: an employee stays overnight in a County other than Placer County, or an employee who is permanently assigned to the Western Slope of the County stays overnight in the Eastern Slope of the County and vice versa.
3. Non-Taxable Meal Allowance due to Emergency Situations. Department heads, with the prior verbal approval of the County Executive, may authorize meal allowance expenditures for employees during emergencies or extraordinary or unusual circumstances such as natural disasters, severe inclement weather, imminent or actual failure of county facilities, systems or processes, a health or safety emergency or threat, or extended search and rescue activities. Such verbal approval is effective for not more than 72 hours but may be extended by written approval of the County Executive for an indefinite period.
4. Non-Taxable Employer Provided Meals. With the prior approval of the County Executive, the Department Head may provide, on County facilities, meals to employees when such meals are provided for a substantial non-compensatory reason and are provided in one of the following circumstances:
  - a) Employees need to be on call for emergencies during the meal period (examples: Correctional Officer, Sheriff's Deputy or Sergeant working in the jail; a Public Safety Dispatcher in the Dispatch Center; a Wastewater Treatment Plant Operator covering a flood assignment, etc.);
  - b) The nature of the assignment (not merely a preference) requires a short meal period:
    - i. There is an absence of available eating facilities in the area of the work assignment; or,
    - ii. The meal is furnished immediately after working hours because the employee's duties prevented him or her from obtaining a meal during working hours.
5. Taxable Meal Allowance. Employees may receive a taxable meal allowance when required to:
  - a) Work no more than two hours before or after a normal shift, and it is impractical or would be an inconvenience or imposition for the employee to go home for a meal and return to work.
  - b) Travel on official business, i.e. training, that results in the employee being more than thirty (30) miles away from his or her primary work location.

## MEALS, LODGING, TRAVEL AND TRANSPORTATION POLICY

6. Allowance Amount. The meal allowance amount will be that amount set by and contained in the Federal Domestic Per Diem Rate for breakfast, lunch and/or dinner, in effect on the date the meal allowance is incurred for the geographical location that the meal allowance is incurred in. A receipt is not necessary to receive the per diem meal allowance amount. Information sufficient for the Auditor to determine that the allowance is being paid under one of the above provisions will be required prior to the allowance being paid.
  7. Incidental Expenses. Reasonable and necessary incidental expenses will be reimbursed for the amount incurred upon presentation of a receipt evidencing the expense. An employee traveling overnight may instead opt to receive the combined meal and incidental expense Federal Domestic Per Diem Rate instead of receipted reimbursement for incidentals.
- C. Meals Provided as Part of a Fee, Lodging, or Flight  
Meal related expenses are not reimbursable *if meals are provided as part of a tuition or registration fee*, with lodging or during an airline flight unless the meal was a separate cost above and beyond the cost of the airline ticket. However, incidental meals, such as continental breakfasts provided as part of lodging, will not be counted as a pre-paid meal and employees may be reimbursed for regular meals.
- D. Miscellaneous Expenses for Meetings and Special Events  
Department Heads may authorize other miscellaneous expenses (e.g., coffee, non-alcoholic beverages, and food), for special events if, in the opinion of the Department Head, such expenses would be conducive to the efficient conduct of County business, and the cost is reasonable. For example, it may be appropriate to provide beverages and food at board or commission meetings, seminars, and workshops that extend over normal "break" periods, or when it is to the benefit of the County to keep the participants together and not have them disperse for breaks. However, public funds may not be expended to purchase beverages and food for normal day-to-day County operations or routine staff meetings.
- E. Expenses for Employee Morale Events  
The County Executive Officer may approve Department Head requests for funding of employee morale events. The County Executive Officer is responsible for developing guidelines for approval of Department employee morale events. Department Heads may approve nominal expenditures for departmental employee engagement events or activities supporting the County's Employee Engagement Initiative.

### 3.3 Lodging Policies

- A. Department Head Authority  
Department Heads may authorize the expenditure of public funds for lodging expenses for a County employee if because of official business:

MEALS, LODGING, TRAVEL AND TRANSPORTATION POLICY

1. The employee is more than 75 miles from home and being detained so that the employee would not normally reach home until three hours after the normal work assignment ending time, or 10:00 p.m., whichever is later; or
2. The employee is more than 75 miles from home and duties require remaining at that location the following day; or
3. Severe inclement weather, physical exhaustion, or other circumstances pose a compelling safety hazard that would warrant overnight lodging to ensure the safety of the employee.

SUMMARY OF WHEN LODGING EXPENSES MIGHT BE AUTHORIZED	
Department Head may authorize:	Employee is more than 75 miles away from home and would not normally reach home until 3 hours after work assignment has ended or 10:00 p.m. (whichever is later).
Department Head may authorize:	Employee is more than 75 miles away and duties require remaining at that location the following day.
Department Head may authorize:	Severe inclement weather, physical exhaustion, or other circumstances pose a compelling safety hazard to the employee.

B. Lodging Guidelines

Department Heads should use their best judgment about determining the appropriateness of lodging accommodations. The following are general guidelines for making such determinations:

1. Lodging should be in a safe location.
2. Lodging should be reasonably and competitively priced, given the location and the circumstances related to the need for lodging.
3. Lodging should usually be at the same location of a training or conference meeting (e.g., the host hotel) if a lodging discount has been arranged and additional travel can be avoided.

C. Special Rates, Discounts and Transient-Occupancy Tax Exemption

Departments and travelers *should ask for government rates, group rates and conference rates and request a Transient-Occupancy Tax exemption.* Employees are cautioned to confirm special rates, discounts, tax exemption requirements, and identification requirements when making reservations.

3.4 Travel Policies<sup>3</sup>

A. Department Head Authority

A Department Head or designee may authorize travel within the United States for employees serving their departments:

1. One-day travel with no overnight lodging
2. Overnight travel within the United States:
  - a) Of six (6) nights or less, and
  - b) Estimated travel costs do not exceed \$5,000 per employee, *exclusive of registration and tuition costs, or*
  - c) For the purpose of conducting criminal investigations, extraditing fugitives, transporting prisoners or court wards, and interviewing juvenile wards

B. County Executive Office Authority

The County Executive Officer or designee authorizes travel within the United States exceeding Department Head authorities and all overnight travel for department heads.

C. Board of Supervisors Authority

The Board of Supervisors approves all travel outside the United States and approves overnight travel for a person appointed by the Board of Supervisors to a County commission or advisory board. The Board chairperson approves travel for the County Executive Officer.

D. Travel in Conjunction With Vacation, Compensatory Time Off, or Leave Without Pay

1. Department Heads may authorize an employee to take vacation leave, compensatory time off, or leave without pay in conjunction with official County travel if the employee files a written travel plan with the department. The travel plan must clearly identify which portions of travel-related costs (including staff time) are related to County business.
2. Department Heads are responsible for setting up departmental procedures to document the location and activities of staff for workers' compensation purposes and to ensure that public funds are not expended for private purposes.

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<sup>3</sup>For purposes of these administrative policies and practices, overnight travel means travel that requires overnight lodging.

E. Travel Involving Spouses, Companions, or Other Family Members

1. Department Heads may authorize an employee to be accompanied by a spouse, companion, or other family members in County vehicles, or private vehicles used for County business, if public funds are not expended for costs associated with the travel of such individuals. However, in no instance shall an employee routinely travel with such individuals as in the course of their day-to-day assignments that may require frequent travel.
2. Employees are responsible for ensuring that adequate receipts (such as a lodging receipt noting the cost of a single occupancy room) are obtained to clearly document that public funds are not expended for the spouse or companion.

F. Travel Involving Returns During Non-Workdays and Holidays

When job requirements do not require that a traveler remain at a temporary work location over a non-workday or holiday, the Department Head may exercise discretion and direct or authorize the employee to return home if the travel cost of the return trip is the same as or less than the estimated expense of having the employee remain at the temporary work location.

3.5 Transportation Policies

A. General

1. Provisions related to vehicles are now contained in a separate, new Vehicle Policy. Reimbursement provisions for travel remain in this policy.
2. Employees on out-of-town trips *should use public conveyances* (e.g., airport and hotel shuttles, buses, and taxis) whenever such uses are more economical than a rental car.
3. Fines and penalties imposed by a court for a traffic violation while on County business are the personal responsibility of the driver.

B. Use of Rented Vehicles During Travel on County Business

1. Generally, a rental car *should not* be requested unless public conveyances are unavailable or impractical.
2. If a rental car is necessary, it should be for the *least expensive available* vehicle that is appropriate for the intended use.

## MEALS, LODGING, TRAVEL AND TRANSPORTATION POLICY

3. Employees are required to purchase additional insurance offered by automobile rental companies. This is a reimbursable travel expense. Contact the Risk Management division for current instructions regarding this purchase.

### C. Airline Travel

1. Air travel should be "air coach" via regularly scheduled commercial airline flights.
2. Reservations should be made as far in advance as possible to take advantage of available discounts.
3. Employee use of owned or rented private aircraft for County business purposes is prohibited.

### D. Purchase of Airfare

1. The most cost-effective method of purchasing airfare will depend on flexibility (ability to make changes or cancellations without a fee or penalty), and/or the number of days the airline ticket is being purchased in advance.
2. Recommended best practice is to purchase an airline ticket more than 21 days in advance of the required travel. If there are no anticipated changes or cancellations to the purchased ticket, it is recommended that the ticket is purchased through the airline direct website or through a discount airfare website.

## 3.6 Expense & Reimbursement Rates and Conditions

### A. Expenses not Eligible for Reimbursement

Expenses not eligible for reimbursement under these policies include:

1. Personal care items
2. Traffic and parking violations
3. Airline, travel, or personal property insurance
4. Entertainment
5. Fees, service charges, and interest related to personal credit cards even if they are used exclusively for County business
6. Lodging with relatives or friends while on approved County travel
7. Fuel for privately owned vehicles unless emergency circumstances exist

8. Any expenditure not directly related to official County business

B. Meals, Lodging, Incidental and Travel-Related Expenditures

1. Meals and incidentals are reimbursed according to the Federal per diem GSA (General Services Administration) guidelines <http://www.gsa.gov> for the travel destination, if the travel is overnight and approved by the Department Head or is provided for in the employee's Memorandum of Understanding (MOU). A receipt is not necessary to receive the per diem meal or incidental allowance amount. Meal expenses made with a credit card do not require a receipt. The incidental amount is intended to pay for fees and tips given to porters, baggage carriers, hotel staff, etc.
2. An itemized hotel bill is always required for lodging reimbursement to be made. Reimbursement should be for single room rate. Required documentation of the conference lodging rate includes copy of conference registration information showing location, dates of conference, conference hotel(s), and single room rate.
3. Travel-related reimbursable expenses are for actual travel costs: bridge tolls, transportation (airfare, taxi, shuttle, etc.) parking, lodging, registration fees, and necessary business related telephone, copying, and internet access charges. Receipts are preferred but not required for parking, tolls, and other items individually costing less than \$7.00.
4. City Not On the CONUS (Continental United States) Per Diem Listing  
If a city is not listed, check to ensure that the county within which it is located is also not listed. On the GSA website there is a link to the National Association of Counties which can help determine the county a destination is located in. If the city is not listed, but the county is, then the per diem rate is the rate for that entire county. If the city and the county are not listed, then that area is considered to be a Standard CONUS location at the current posted rates for lodging, and for meals and incidental expenses.

Information sufficient for the Auditor to determine that the allowance is being paid under one of the above provisions will be required prior to the allowance being paid in accordance with the federal per diem rate for the location of the travel.

Exceptions may be permitted when attending an official luncheon or banquet at a specified facility and the luncheon or banquet offers a menu selection that exceeds the maximum federal per diem rate. However, any amounts claimed above the federal per diem rate may be taxable. Exceptions may be permitted for other special circumstances when approved in advance by the County Executive Officer.

C. Private Vehicles

1. Reimbursement is limited to the non-taxable rate permitted by the Internal Revenue Service (IRS) as promulgated from time to time from their regulations.
2. Reimbursement at the IRS rates will be considered complete payment of expenses incidental to the use of a privately owned vehicle, including insurance, repairs, fuel, and other related costs except that employees will be reimbursed for the actual cost of toll fares, installing and removing tire chains in inclement weather, and insurance deductibles in case of an accident that is not the fault of the employee.
3. When an employee uses a personal vehicle to travel between home and a training or meeting site at a location other than a designated work location, reimbursable mileage consists of that mileage which is in excess of employee's normal commute mileage.

D. Recreational Vehicles

Reimbursement for the use of a privately owned recreational vehicle cannot exceed the least costly alternative mode of transportation and lodging expenses.

E. Reimbursements for Travel Expenses for Interview Candidates

The County Executive Officer (CEO) is authorized to reimburse those reasonable, actual, and necessary travel expenses incurred by candidates interviewing for department head positions. Additionally, County department heads, with CEO approval, may authorize the reimbursement of the reasonable, actual, and necessary travel expenses for candidates interviewing for their assistant department head positions as well as management and professional level positions that pose recruiting challenges. The only recruitments eligible for this reimbursement are those that the Personnel Director, CEO and Department Head agree should be reimbursed. Interviews include both oral examinations conducted by the Personnel Department and selection interviews held by the hiring department. All associated costs will be reimbursed to the Personnel budget from the budget of the department where the vacancy exists.

Applicants will be responsible for their own travel arrangements and will be reimbursed for their expenses through the claim process for expenditures up to established limits and as agreed to by the Department Head and approved by CEO.

Procedures for Claims for Travel Expense Reimbursement

Once the Personnel Director and the Department Head in the hiring department agree that the recruitment is eligible for travel reimbursement, the hiring department will advise the applicant of the expenses that will be eligible for reimbursement, and request that the applicant(s) complete a Travel and Reimbursement Claim form, to be

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accompanied by original receipts for expenditures as detailed below:

### 1. Lodging Costs

- a) The County will reimburse for the cost of lodging, not to exceed \$125 per night (excluding tax) at the single occupancy rate. If the bill is for double occupancy, single rate will be noted on the bill.
- b) Original hotel/motel bill must be provided.

### 2. Transportation Costs

The County reimburses for the most economical mode of transportation suitable to the interview:

- a) Private Car- mileage reimbursement; mileage reimbursement paid for use of private vehicles is adjusted by any periodic change to Internal Revenue Service allowable mileage rates.
- b) Airline travel - The County will reimburse the cost of a round-trip coach or economy ticket, not to exceed \$1,000. A copy of airline ticket or invoice must be submitted.
- c) Rental Car - The County will reimburse the actual cost of a compact car, not to exceed \$60 per day plus mileage. Original receipt must be provided.

### 3. Meal Costs. Meals are reimbursed according to the Federal Per Diem GSA (General Services Administration) guidelines <http://www.gsa.gov> for the travel destination, if the travel is overnight and approved by the Department Head or is provided for in the employee's Memorandum of Understanding (MOU).

### 4. Miscellaneous Travel Costs

- a) Parking fees - actual cost of parking (submit receipt).
- b) Transportation costs from airport to lodging or interview site by most economical method (e.g., shuttle, taxi, rental car, etc.). For rental car, receipt must be submitted. For other modes of transportation, submit a receipt, if available.

Claim forms must be submitted to the County within ten working days of the interview. Claim forms will include the name and address of the departmental representative who will receive and process the form and submit it to the Auditor-Controller.

F. Reimbursement of Relocation Expenses

1. This policy is aimed at improving Placer County's ability to recruit and hire well-qualified employees by providing for the partial payment of moving expenses for new County employees in executive/management or hard to recruit for classifications who are moving to the area to accept employment with the County.
2. Reimbursement of moving expenses may be authorized in those instances where it is necessary to employ well-qualified candidates who might not otherwise accept employment with the County.
3. Expense Reimbursement Procedure
  - a) The County Executive Officer may authorize reimbursement of not more than 50% of the costs of moving, not to exceed \$3,000 in any one case. If an employee chooses to leave County employment prior to completing two full years of employment, such employee will reimburse the County for all moving expenses paid by the County.
  - b) Costs covered by this policy include direct moving costs such as a moving company or van, rental trucks, related moving equipment and mileage fees for the truck or van used during the process of moving. Indirect costs such as storage fees and repairs are not reimbursable.
  - c) Advance authorization in writing from the County Executive Officer is required. Payment will be made when receipts or other evidence of costs incurred are received and verified by the Auditor-Controller.

G. Reimbursements for Department Heads and Members of the Board of Supervisors

1. Notwithstanding other provisions of these policies and practices, Department Heads, Assistant County Executive Officer, Deputy County Executive Officer, and members of the Board of Supervisors who do not have permanent overnight assignment of a county vehicle shall receive \$6,600 per calendar year as reimbursement for all private vehicle mileage on official County business, unless they elect not to receive such flat rate reimbursement.
  - a) Such officials electing to receive the flat rate reimbursement may, in addition, receive mileage reimbursement at the IRS rate for mileage driven within the county east of Baxter and outside the boundaries of Placer County.
  - b) The flat rate reimbursement shall be payable no later than the tenth day of each calendar month for mileage expenses incurred the previous calendar month.

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- c) For officials whose employment begins or ends during a calendar year, there shall be a prorated reduction in the flat rate reimbursement.
  - d) Officials electing to receive the flat rate reimbursement shall not use County vehicles on official County business except as required in extraordinary circumstances.
2. Each Supervisor shall receive reasonable expenses, including expenses for meals incurred when attending meetings of the Board and on County business, both within and outside of the County, as provided in Section 4.0 below. Each Supervisor, in addition to other expenses, shall receive the current standard mileage reimbursement rate for travel to and from their residence to the place of meeting of the Board at the county seat, and for travel within and without the county on County business.
- H. Time Frames for Claims for Reimbursement  
Claims for employee reimbursements shall be submitted to the Auditor-Controller's Office not later than the 120th calendar day after the employee incurred the expense. Claims for employee reimbursements submitted after the 120th calendar day shall require a letter from the employee's department head explaining the reason for the lateness of the claim and the corrective action taken to prevent a recurrence, and the subsequent written approval of the County Executive or his designee. No claim shall be accepted for payment more than one calendar year after the expense was incurred, unless approved for payment by the Board of Supervisors.
- I. Combined Claims of Multiple Employees and Departments  
Claims of employees of one department or of two or more departments may be *combined* on one claim form if:
1. One employee has paid the expenses for all such employees and there is only one supporting receipt, where a receipt is necessitated by these rules;
  2. Such expenses are itemized by individuals and dates, and are payable out of a single account.
- J. Claims Information
1. Except for meal expenditures made directly by a department head or their chief assistant, claims for reimbursement of costs incurred for meals, lodging, and transportation provided to non-County employees must include a summary explanation of the reason, and the names and organizations of the non-County employees.
  2. Claims for reimbursement of costs related to travel (including combined claims for meals, lodging, and transportation) must include a brief statement of the purpose

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of the travel, the position of the employee, and the dates, duration and destination of the travel.

K. Personal Property Losses

Personal Property Losses will be reimbursed to employees pursuant to Chapter 3 of the County Code , Section 3.04.140.

4.0 ELECTED GOVERNMENT OFFICIALS, INCLUDING THE BOARD OF SUPERVISORS, EXPENSE REIMBURSEMENT POLICIES AND PRACTICES<sup>4</sup>

In addition to Sections 1.0, 2.0, and 3.0 of the Meals, Lodging, Travel and Transportation Policy, the Board of Supervisors established the following administrative policies and practices specifically pertaining to Elected Officials, including the Board of Supervisors. The term Board shall refer to the Placer County Board of Supervisors, and the term Elected Official shall refer to all Placer County Elected Government Officials, including the Board of Supervisors.

4.1 General and Miscellaneous Policies

A. General Provisions

1. When reimbursement is otherwise authorized by statute, the County may reimburse members of the Board for actual and necessary expenses incurred in the performance of official duties.
2. The types of occurrences that qualify a member of the Board to receive reimbursement of expenses relating to travel, meals, lodging, and other actual and necessary expenses include the following:
  - a) Communicating with representatives of regional, state and national Governments on County adopted policy positions.
  - b) Attending educational seminars designed to improve officials' skill and information levels.
  - c) Participating in regional, state and national organizations whose activities affect the County's interests.

<sup>4</sup>These policies and practices supersede all previous written policies and practices, including Chapters 2 and 3 of the former Administrative Rules.

- d) Attending educational seminars designed to improve officials' skill and information levels.

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- e) Participating in regional, state and national organizations whose activities affect the County's interests.
  - f) Attending County events.
  - g) Implementing a County-approved strategy for attracting or retaining businesses to the County, which will typically involve at least one staff member.
3. All other expenditures require approval by the Board of Supervisors.

### B. Reimbursement Rates

1. The reasonable reimbursement rates for travel, meals, and lodging, and other actual and necessary expenses are those set out in this manual.
2. If the lodging is in connection with a conference or organized educational activity, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the member of the Board at the time of booking. If the group rate is not available, the member shall use comparable lodging that is consistent with the requirements of this manual.
3. Members of the Board shall use government and group rates offered by a provider of transportation or lodging services for travel and lodging when available.
4. All expenses that do not fall within this policy or the Internal Revenue Service reimbursable rates shall be approved by the Board of Supervisors, in a public meeting before the expense is incurred, or ratified after the expense is incurred when prior action is not possible due to the urgency of the requirement for the expense.

### C. Expense Reports

1. The County Auditor-Controller shall provide expense report forms to be filed by the members of the Board for reimbursement of actual and necessary expenses incurred on behalf of the local agency in the performance of official duties.
2. The expense reports shall document that expenses meet this, and all other applicable County policies, for expenditure of public resources.
3. Members of the Board shall submit expense reports to the County Auditor-Controller no later than the 120<sup>th</sup> calendar day after the expense is incurred.

4. Receipts shall accompany each expense report submitted for reimbursement.

D. Miscellaneous Provisions

1. Members of the Board shall provide brief reports on meetings attended at the expense of the County at the next regularly scheduled Board of Supervisors meeting.
2. All documents related to reimbursable County expenditures are public records, subject to disclosure under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title1).

4.2 Penalties

A. Penalties for Misuse

1. Penalties for misuse of public resources or falsifying expense reports in violation of expense reporting polices may include, but are not limited to the following:
  - a) The loss of reimbursement privileges.
  - b) Restitution to the County.
  - c) Civil penalties for misuse of public resources pursuant to Government Code Section 8314.
  - d) Prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code.

Forms:

Travel Advance on Official Business  
Memorandum to Interview Candidate  
Relocation Reimbursement Form

