

Title I - Finances and Accounting

100 - TRAVEL RULES AND REGULATIONS AND CLAIMING PROCEDURES

Policy Owner: Auditor-Controller-Treasurer-Tax Collector

A. TRAVEL RULES AND REGULATIONS

Travel rules and regulations apply to County officials and employees, when traveling on County business. A standard training and conference form for both in-state and out-of- state travel associated with conferences and training is available (AUD26-C).

Departments may elect to use this form or may adopt a similar format to meet their individual needs. All travel by Commission Members, volunteers, and other non-employees requires advance written approval by the County Administrative Officer.

Anyone who travels on County business, or supervises someone who travels, is responsible for knowing the general intent of the travel policy. The traveler is responsible for complying with the County's travel policies and exercising reasonable and prudent judgment related to County business travel. The traveler is also responsible for obtaining proper authorization and preparing and submitting expense reports on a timely basis along with appropriate receipts.

All travel expenses incurred shall be based upon the most efficient, direct and economical mode of transportation required by the occasion. If an alternative mode of transportation is selected, the allowable cost shall be the lower of the actual cost of alternative modes of transportation or the lowest regular fare available for regular scheduled airlines for the date and time selected.

All travel claims, with the exception of mileage (see Travel Claiming Guidelines section below), must be submitted no later than 90 days after the expense is paid or incurred or 90 days after the last day of the trip. Any late travel claim (i.e. submitted more than 90 days after the expense is incurred or more than 90 days after the last day of the trip) will be included in the employee's taxable wages in accordance with IRS guidelines.

1. Out of State Travel

When transportation costs are to be paid by the County, advance approval by the County Administrative Officer is required for all out-of-state travel to attend conferences, seminars, or other functions, except as noted below.

County Administrative Officer approval is not required when the travel is necessary to carry out the routine, day-to-day duties of each department. For example, out-of- state travel to vendor sites to observe new products or train on new products requires prior County Administrative Officer approval; whereas District Attorney staff travel outside of State to carry-out an extradition order or to conduct crime investigation would not require County Administrative Officer approval.

2. Travel Advances

The Auditor-Controller-Treasurer-Tax-Collector may authorize a travel advance for one or more nights of travel out-of-County (Use Form AUD-26A). Prior authorization should be submitted at least two weeks prior to departure. Airfare, lodging, and registration reservations may be made in advance using the County CALCARD or paid through the Direct claim process if the department does not have a CALCARD.

3. Meals

Meals are reimbursable under the following conditions:

- a. Breakfast is allowable if out-of-County travel begins two hours or more before the start of the regular workday. Lunch is allowable if travel begins before 11:00 A.M. AND ends after 2:00 P.M. Dinner is allowable if travel ends two or more hours after the end of the regular workday.
- b. When travel occurs on weekends or holidays, or when the traveling employee normally works flexible or otherwise non-standard hours (e.g. the employee normally works a "four-ten" schedule or a 7 A.M. to 4 P.M. workday) the regular workday will be deemed to be from 8 A.M. to 5 P.M., for purposes of computing meals reimbursements.
- c. Meal reimbursement shall be limited to the Federal per diem rates.. Please refer to the US General Services Administration (GSA) website for current federal per diem rates for specific travel destination city or region. For the first and last day of travel, the County will determine meals eligible for reimbursement based on times of travel, as opposed to the 75% referenced on the GSA website.

Travelers are generally expected to take advantage of meals which are considered part of a conference, special event or program, and for which the cost is covered by payment for the event itself.

When a meal is provided as part of the cost of an event, travelers will not be additionally reimbursed for the same meal unless it is not a substantial meal or if other business reasons can be explained. For example, a continental breakfast may not be substantial enough for travelers with special dietary needs. In such cases reimbursement will be provided up to per diem rates, but an explanation must be provided on the travel claim.

In addition, in cases where there is a legitimate reason to make alternate plans from the provided meal, the traveler may submit written justification for reimbursement of the cost of a separate meal and attach to the travel claim.

For Same-Day Travel to a destination outside Santa Cruz County with no overnight stay, meal reimbursement is allowed if the work plus travel causes an "extended work day." An "extended work day" is when the actual work plus travel causes the normal workday to be extended by two or more hours at either end.

Example: Assuming an 8:00 a.m. to 5:00 p.m. workday, if work and travel time extend the day past 7:00 p.m., then a travel meal (dinner) would be allowed. For this example, if the traveler left his home at 6:00 a.m., breakfast would also be allowed.

Moreover, for Same-Day travel with a destination outside of Santa Cruz County, reimbursement will also be allowed if the time away for travel exceeds five hours during the normal workday. Per IRS guidelines, these reimbursements are treated as taxable income and are added to the employees' income as reported on W-2 forms.

- d. Meal costs may exceed the prescribed maximum only if speaker, conference, or registration costs are included. In this case, the agenda or a brochure describing the event and the price must accompany the claim.
- e. For In-County meals, please refer to the Meal Policy – Non-Travel (Title I, Finances and Accounting, Section 105):

4. Lodging

For travel within the continental United States, the federal maximum rates for lodging will be used. Please refer to the GSA website for current federal per diem rates for specific travel destination city or region.

Receipts for lodging are required and will be reimbursed at the actual costs or the maximum lodging rates outlined as indicated on the GSA Website, including local taxes, whichever is less. All rates will be updated by the Auditor-Controller-Treasurer-Tax Collector on an annual basis. To receive a reimbursement above these maximum rates the following shall apply:

- a. State and Federal Association Sponsored Conferences and conventions shall be reimbursed at the actual cost without prior approval by the Auditor-Controller-Treasurer-Tax Collector's Office.
Due to lodging challenges in the City of Sacramento, and the City of Berkeley, lodging rates in the City of Sacramento, and in the City of Berkeley will be reimbursed at an amount not to exceed 150% of the federal per diem with supporting documentation provided.
- b. For all other, special authorization from the Auditor-Controller-Treasurer-Tax Collector's Office in advance of the travel is required. The Auditor-Controller-Treasurer-Tax Collector's decision shall be final. Form 26-L, Request for Approval of Exceeding Daily Lodging Rate, should be completed at least two weeks before travel.

To stay within the maximum rates, the following are established guidelines:

- 1) Employees are encouraged to select moderately priced lodging, regardless of any limitations.
- 2) Employees should inquire about possible discounts available to

government and corporate employees.

- 3) Attendance at seminars which are normally held during day time hours would not require the attendee to stay at the site of the seminar if it is being held at a hotel where it exceeds the recommended daily rate.
- 4) Lodging expenses are not to exceed the per diem amounts set forth on the GSA website. Unless otherwise provided in these rules, the County will pay the lesser of the per diem or the actual costs incurred
- 5) If seminars or committee meetings are to be held at a particular hotel where it exceeds the recommended daily rate and events are scheduled for evening hours, attendees may stay at the host hotel with advance approval of the Auditor-Controller-Treasurer-Tax Collector.
- 6) Claims for overnight lodging within Santa Cruz County are not allowable unless approved in advance by the Board of Supervisors. An exception is granted when travel expenses, including lodging and airfare, are related to the recruitment process necessary to fill executive positions, or positions which have historically been difficult to fill, such as physicians or psychiatrists. Such expenditures require CAO and Auditor-Controller-Treasurer-Tax Collector pre-approval.
- 7) Overnight lodging for travel to a location outside of Santa Cruz County may be approved by the traveling employee's Department Head if the travel location is at least 50 miles from the work location or the employee's home, whichever is less.
 - Travelers may claim lodging for the evening before or the last evening after an event when travel begins or ends 2 or more hours before or after the regular workday. Prior authorization by Auditor-Controller-Treasurer-Tax Collector is required on the Travel Pre-Approval Authorization Form (AUD26L).Lodging at a location less than 50 miles from the work location or the employees home, whichever is less, is generally not a cost authorized for reimbursement. Travelers are expected to commute between the travel destination and work location or home each day. In unusual situations, such as attendance at meetings which occur early in the morning or late in the evening, reimbursement of such lodging costs must be justified and approved on the Travel Pre-Approval Authorization Form (AUD26L).
- 8) Employees should inquire when making lodging arrangements whether the County of Santa Cruz is exempt from Transient Occupancy Taxes (TOT) in the locale where they are traveling. In some jurisdictions, other governmental agencies are exempt from TOT, but the traveling party must request exemption and file an exemption form from the County locale and it must be completed and approved in advance. (Search other County's website under Transient Occupancy Tax for form).
- 9) The above rules with respect to lodging shall apply when the employee is traveling out of town to attend Peace Officer Standards and Training

(POST) training. Such actual reasonable costs shall be reimbursed with the approval of the Sheriff, Chief Probation Officer, or other Department Head.

5. Registration Fees

Conference, convention and seminar registration and tuition fees may be reimbursed as part of a travel claim or a Direct claim. If paid in advance they are paid via the Direct claim process made payable to the vendor. Registrations may also be paid in advance using the County CALCARD.

6. Business Expense Allowances

Each member of the Board of Supervisors is allowed reimbursement as provided herein for all reasonably necessary expenses incurred by the supervisor in connection with performing the duties and responsibilities of an elected head of County government which are not presently reimbursed by the County. These include, but are not limited to luncheons, dinners, meetings, and conferences attended within the County. The maximum amount of expense reimbursable to any supervisor under this resolution shall be \$800 per calendar year (see Personnel Regulation Section 165.E.3). Reimbursement shall be claimed by submitting appropriate claim forms to the Auditor-Controller on a monthly basis.

7. Mileage Reimbursement

County employees and previously approved volunteers who use privately owned vehicles for County business as provided in Section 2.32.040 of the County Code shall be reimbursed for mileage at the maximum IRS allowable rate (see Personnel Regulation Section 165.E.1 for exceptions).

When reporting mileage, the origin of the trip would normally be the place of employment. However, when travel originates at the employee's home (for example, when starting a trip, or when travel begins outside regular working hours), mileage claimed would be the lesser of the miles from home to destination or place of employment to destination. Mileage reimbursement will normally be based on the shortest route between the two points. We encourage employees to use their best judgment when making driving route decisions. Employees will be reimbursed for mileage based on the actual route driven. Major route deviations or detours should be documented, and justification provided for departmental approval.

Airfare Equivalent reimbursements: When traveling to a destination with scheduled airline service, the mileage payment may not exceed the equivalent coach class airfare plus avoided mileage to/from airport and local airport parking costs. Documentation of the cost of the equivalent coach airfare (such as a screen shot from a booking website) must be attached with the mileage claim.

8. Use of Rental Cars

Rented automobiles may be used only when other means of travel cannot be used economically or conveniently. Use of rental cars, however, must be held to a minimum and approval for such use must be given in advance by the Auditor-Controller's office.

The rental car pre-approval is required to be documented in writing, (i.e. department approval form or email approval) and must include:

- a. The car rental estimated amount and estimate of other related expenses such as parking and fuel
- b. Justification why other forms of transportation, such as a hotel shuttle, are not appropriate, and how a rental car is the most economical and efficient/practical.

Car rental is limited to standard compact size vehicle. Midsize vehicle is reimbursable if use is for three people or more, justification provided, and pre-approved in writing by the Department Head and Auditor-Controller.

Original receipts and car rental pre-approval are required to be submitted with reimbursement requests. The original car rental receipt must reflect the date(s), number of days, type of vehicle rented, and mileage. A credit card receipt alone is insufficient.

Pre-paid fuel for full tank is not reimbursable. Employee must submit fuel receipt for actual usage.

Loss Damage Waiver (LDW) should be purchased at the time of rental to insure for damaged or stolen car.

9. Non-reimbursable expenses

The following incidental and personal travel expenses are generally not allowable for reimbursement:

- Traffic and parking violations
- Fuel Service Option (FSO) / Fuel Purchase Option (FPO) selected on rental cars
- Trip Insurance
- Early Boarding fees or seat upgrade fees
- Medicinal remedies, health supplies, cosmetics
- Personal entertainment, e.g., in-room movies, fees for exercise room, sports events, optional tours
- Airline club membership fees and credit card fees
- Expenses related to an employee's family member or friend accompanying the traveler on business trips
- Early check in or late check out fees

B. TRAVEL CLAIMING GUIDELINES

Travel Claims for mileage only are to be filed no more frequently than monthly, preferably within fifteen days after the end of the month.

Travel Claim forms and other Travel forms can be found on the Auditor-Controller-Treasurer-Tax Collector's Intranet site under Auditor Forms, Instructions and Procedures.

1. ITEMIZATION OF TRAVEL

On the bottom half of the form, enter the Dates of travel, County of travel, City of travel, and the Time of Departure and Return. Time of Departure and Return is required for meal reimbursement. A copy of the agenda or course description must be attached to the claim.

2. CLAIMANT

Claimant must sign and date. Signature stamps are not allowed.

3. DEPARTMENT HEAD

Department Head or authorized representative must sign and date. No signature stamps are allowed. All claims must be signed by an authorized administrative person, higher in rank than the claimant, except the department heads themselves. A list of all department-authorized signatures must be maintained with the Auditor- Controller's Claims Section.

4. MILEAGE DOCUMENTATION

The back of the claim form (second page) is to be used for claiming mileage. Date, time, origin, destination, purpose of trip, odometer, and miles claimed must be entered in the spaces provided. Failure to provide all information will result in delay of payment.

The form will automatically multiply the number of miles times the current applicable rate to determine the dollar value mileage claimed; and transfer the dollar value to "Mileage" line, and carry forward to the front of the form (first page).

Mileage will be reimbursed at the maximum allowable IRS rate for most employees- see exceptions in Personnel Section 165.E.1 or talk to your department manager.

C. HISTORY

Date	Changes Made
12/17/2013	Policy Amended
12/16/2014	Policy Amended
6/8/2021	Policy Amended

6/4/2024	Policy Amended
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