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| POLICY NUMBER:<br>Year-Number              | ADMINISTRATIVE POLICY TITLE:<br><br><b>Expense and Reimbursement Policy</b>           |  |
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## SECTION I – PURPOSE

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### A. Purpose

To provide procedures regarding the use and expenditure of county resources, as well as the standards against which those expenditures shall be measured. This policy is in compliance with Section 254-9 of Title II, Division 5, Chapter 4 of the Humboldt County Code.

### B. Statement of Policy

The County of Humboldt (county) encourages employees and Authorized Personnel to travel when necessary to conduct business on behalf of the county.

1. It is the county's policy that public funds shall be spent to pay business expenses of Authorized Personnel within certain limitations as detailed within this policy i.e., budgetary restrictions.
2. The county shall not conduct business at the expense of Authorized Personnel, within the confines of this policy. The county strives to treat Authorized Personnel fairly as it pertains to operations around business expenses.
  - a. Authorized Personnel have a responsibility to claim and seek County Payment only for amounts authorized by this policy. Purposefully seeking double payment or excess County Payment without proper repayment is strictly prohibited.
3. Expenses eligible for reimbursement, allowances and advances include transportation, lodging, meals and other charges as deemed necessary by the appropriate Department Head or Designee, and which conform to the subsections, rates and provisions detailed herein.
  - a. It is vital that approving officials review all sections of expense claims prior to submitting. Department Heads and/or Designees shall ensure authorizing personnel are sufficiently knowledgeable about the Expense and Reimbursement Policy and their responsibilities to review claims to ensure compliance with this policy.
4. For all travel occasions, transportation, lodging, meals and other incidental charges are to be secured as economically as reasonably possible.

5. This policy is not all inclusive. For circumstances that may arise outside the scope of this policy please contact your Department Head and/or their Designee, and County Administrative Office (CAO) if necessary, for reimbursement inquiries and authorization.
  - a. For circumstances that arise outside the scope of this policy, every effort shall be made to ensure county business is not conducted at the expense of Authorized Personnel, provided such decisions do not violate state or federal law.

### C. Accountable Expense Reimbursement Plan

1. It is the intent of this policy to ensure reimbursements or advances are made under an "Accountable Plan," as defined in Section III. The "Accountable Plan" designation ensures that reimbursements made under the provisions of this policy are not treated as pay and subject to tax withholding. Therefore, this policy is intended to ensure, among other things, the following requirements are met:
  - a. Business connection - The person supports his or her expenses by submitting an expense report with:
    - i. The amount of the expenditure,
    - ii. the time and place of the travel or business expense
    - iii. the business purpose of the expenditure,
    - iv. and the names and business relationship of any persons for whom expenses are paid.
  - b. Substantiation - The person documents the expenses with necessary supporting receipts, paid bills, etc. within 60 days after the expense is paid or incurred. Certain exceptions apply as detailed later in this policy. Documentation submitted beyond 60 days of expenses being paid or incurred will be considered for small value claims as detailed later in this policy, first-time offenses, unforeseen circumstances or those outside of the person's control, and other reasonable circumstances.
    - i. After this 60-day time frame, unless an exception is granted, the submission will not qualify for "Accountable Plan" treatment and must be treated as income to the employee.
    - ii. The expense or advance is considered "substantiated" at the time the request for county payment being accounted is submitted by the Authorized Personnel to the approver.

- c. Returning amount in excess of expenses – Authorized Personnel are required to return any excess reimbursement, allowance or advance to the county within 120 days after the expense is paid or incurred.
  - i. Excess reimbursement, allowance or advance means any amount for which an individual did not adequately account within a reasonable period of time (120 days).
- 2. If an Authorized Personnel does not substantiate their business expenses or account for their travel advance by submitting their Travel and Expense Form within a period of 60 days, the amount reimbursed must be treated as compensation, subject to tax withholding, and reported on the employee’s Form W-2.
  - a. Examples of when expenses are incurred would include (but are not limited to):
    - i. credit cards: incurred when the expense is charged to the card;
    - ii. travel expenses (including airfare): expenses are incurred upon the completion of the trip; and
    - iii. other charges (not paid by credit card): incurred as of the date of the invoice or receipt

#### D. Policy Authority

Authority for this policy originates with Chapter 4 EXPENSES, Section 254 et seq. of the Humboldt County Code (Ordinances 1468, 1520, 1795, 1915), hereinafter referred to as HCC.

## SECTION II – APPLICABILITY

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This policy shall apply to all “Authorized Personnel” as defined herein.

## SECTION III – DEFINITIONS

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**Accountable Plan:** A designation under §1.62-2 of the Income Tax Regulations (or any successor thereto) that provides guidance on taxable reimbursements.

**Authorized County Activity:** Activities authorized in connection with county business as defined by County Code Title II, Div. 5, Chapter 4, Section 254-2, and activities as detailed within this policy. This includes, but is not limited to,

expenses -related to travel within and outside the County of Humboldt to conferences, meetings, presentations, seminars, workshops, training sessions, networking events, field visits, field trips, activities required of an employee in the commission of their official job duties and other activities authorized by the Department Head or Designee.

**Authorized Personnel:** All county employees including appointed and elected officers, department heads and specific non-employees as detailed herein.

1. Commission members do not fall under this definition. Any travel reimbursement granted for Commission members must be first approved by the Board of Supervisors except as otherwise provided by ordinance or state law.
2. Contractors do not fall under this definition. Any travel reimbursement granted for contractors must be provided for in their contract and shall not rely on this policy as the legal basis of such reimbursement unless so stated in said contractual agreement.

**Budgeted Funds:** Funds included in a department budget line item for travel, funds in a department budget that could be made available for travel or funds provided by an entity other than the county.

**Business Expense:** Expenses related to Authorized County Activities and are eligible for County Payment, subject to provisions of this policy.

**Business Travel:** An authorized work-related departure from one's primary work location and continues until one returns back to work. Personal time is not included as business travel, as detailed within this policy.

**Commission:** A commission, committee, board, or other body comprised of members appointed by the Humboldt County Board of Supervisors, whether permanent or temporary, decision-making or advisory, created by charter, ordinance, resolution, or a formal action of the Board of Supervisors. However, members of the Board of Supervisors shall not be considered as members of a commission pursuant to this definition.

**County Payment:** Includes payments made by the county on behalf of Authorized Personnel, and reimbursement, advances and allowances or other payment paid by the county to Authorized Personnel. For purposes of this policy, the terms "reimbursement," and "County Payment" may be used interchangeably.

**Department Head:** Department directors and elected officials responsible for the oversight of a county department's budget. For purposes of this policy, the Clerk of the Board and each member of the Board of Supervisors is considered a Department Head.

**Designee:** County employee designated by a department to authorize expenses as detailed in this policy. Designees include, but are not limited to, "Travel

Makers” as defined herein.

**HumNet:** Humboldt County employee intranet website.

**Per Diem:** Allowance paid to Authorized Personnel for lodging, meals, and incidental expenses incurred when travelling. This allowance is in lieu of paying actual travel expenses for Authorized Personnel.

**Travel Expense:** Costs incurred for travel to and from the primary work location, including transportation, meals, lodging and incidental expenses incurred in the performance of duties required by law or the Board of Supervisors, or as authorized by the Board of Supervisors, or travel costs as determined necessary by the Department Head and or their Designee authorizing the travel.

**Travel Makers:** Authorized department representatives who are responsible for making and securing travel arrangements as well as processing travel-related invoices for payment. The Purchasing Division maintains a list of department travel makers.

**Statewide Travel Program (STP); State of California; Department of General Services (DGS):** The county participates in and encourages using the current STP for air travel, car rentals and hotel accommodations, which has access to discount government rates

## SECTION IV – TRAVEL CRITERIA AND APPROVAL

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### A. Types of Occurrences for Which Expenses May be Paid

Expenses may be paid for the activities detailed in Humboldt County Code Section 254-2 when they are incurred for the purposes of conducting official county business, representing the county in an official capacity, or for obtaining training or information directly beneficial to county operations, as determined by the appropriate Department Head or Designee. Personal expenses may not be paid by the county.

1. The cost of travel should be reasonable, utilizing the reasonably least expensive methods available as determined by the appropriate Department Head or Designee, given the particular circumstances involved in each trip.
2. Discretion is given to Department Heads and or their Designee to resolve travel activities, as appropriate, before travel is authorized.
3. By Department Head or Designee approving the travel and meal reimbursement, it is assumed that the travel expenses incurred are

considered reasonable and necessary, and authorized by the Department Head or Designee.

B. Types of Occurrences for Which Expenses May be Paid for the Board of Supervisors and Members of Commissions

Members of the Board of Supervisors perform a wide variety of tasks and take on significant travel in order to further the interests of the county and its residents. This section is intended to ensure that the county pays for appropriate business expenses related to the Board. Members of Commissions must gain approval from the Board prior to having their expenses approved.

1. Members of the Board of Supervisors shall qualify for County Payment of their Business Expenses for the following types of occurrences:
  - a. Meetings and functions with state and federal legislative representatives and/or advocacy groups and associations, including county lobbyists.
  - b. Meetings with constituents.
  - c. Conferences or organized educational events.
  - d. Business with county departments, county staff and/or stakeholders, including other governments.
  - e. Participating in activities that aim to attract or retain businesses to the county.
  - f. Other expenses when they are incurred for the purposes of conducting official county business, representing the county in an official capacity, or for obtaining information directly beneficial to county operations.
  - g. All other expenses permitted for Authorized Personnel and Department Heads as specified in this policy and Humboldt County Code.
2. Travel and meal costs for members of Commissions of the county shall be first approved by the Board of Supervisors except as otherwise provided by ordinance or state law.
  - a. Pursuant to Assembly Bill 1234 (Chapter 700, Laws of 2005) Board of Supervisors' approved Boards and Commissions must



adhere to the county's travel and meal policy. All claims for payment are public record.

3. County Payment for the occurrences listed in Section IV.B.1 shall be made at rates established by this policy.
4. Pursuant to Government Code Section 53232.3(d), members of the Board or Commissions shall provide brief reports on meetings attended at the expense of the county at the next available regular meeting of their respective legislative body. Such reports may be placed on the consent calendar for the Board.

### C. Approval and Notifications for County Travel

Authorized Personnel will gain appropriate approvals prior to traveling on county business and seeking County Payment for travel. It is vital that Department Heads keep the Board of Supervisors, CAO and certain members of their staff apprised of their out-of-county travel.

1. Travel shall be approved by the appropriate Department Head or their Designee in advance of the departure date.
  - a. Acceptable methods of authorization for travel is at the discretion of the Department Head or Designee, provided they allow verbal authorization as detailed in 1.b below.
  - b. Verbal authorization is allowed for all travel and would therefore make the travel Authorized County Activity. Verbal authorizations should be documented as soon as possible by the authorizing person, but lack of such documentation shall not be cause to deny reimbursement.
  - c. Departments may use the county Business Travel Request Form (BTR) and Business Travel Arrangement Procedure for approval.
  - d. By Department Head or Designee approval of travel expenses, it is assumed that proper approval has been granted, and the travel expenses are reasonable and necessary.
2. Department Heads traveling out of county shall inform the Board of Supervisors, the CAO, and the person in their department responsible for their travel plans so that they may be contacted if necessary.

3. In the event of a financial crisis as declared by the Board of Supervisors business travel will require approval by the CAO. This requirement shall not apply to travel for the purposes of accompanying a 300 dependent or 600 ward of the court (Welfare and Institutions Code §§ 300-304.7 and 601-618.5 ) and District Attorney Investigators in the pursuit of abducted children.

#### D. Submitting Claims

This policy provides Authorized Personnel with several opportunities to have Business Expenses paid for by the county. Special care shall be taken when submitting claims for reimbursement for Business Expenses to ensure that replication of payment is not made. If an occasion arises that requires special consideration in order to issue County Payment, it is recommended that claimants submit additional documentation and written explanation, if necessary.

1. Claims are made on forms approved or issued by the Auditor-Controller (see Auditor-Controller forms page on HumNet).
  - a. All reimbursement or expense forms related to travel using a county or personal vehicle shall include space to enter the county vehicle's number(s) and/or license plate number.
  - b. Authorized Personnel are encouraged and authorized to submit a claim for multiple trips on one claim form.
  - c. Officials may not make substantive alterations in a claimant's reimbursement form without written approval to do so, unless such alteration is required by law or other regulation/ordinance/policy and does not affect the claimant's requested rate of County Payment.
    - i. Officials may update the mileage rates submitted on claim forms without approval of the claimant if the submitted rates are out of date or incorrect. Officials should notify claimants as soon as practical if such changes are made.
2. Detailed receipt(s) are required (hard copies and/or digital copies are sufficient) as detailed within this policy.
  - a. When required receipts are not available or are lost, a written statement of the officer or employee who incurred the expense shall be acceptable proof of the expenditures set forth in the

statement when approved by the Department Head and or their Designee.

- b. Reasonable effort must be made to acquire a copy of a receipt.
3. Small-value claims
- a. Small-value claims (claims under \$50) should be submitted quarterly (Oct. 1, Jan. 1, April 1, July 1). Except as authorized by the Auditor-Controller, claims should not be submitted later than 30 days after June 30.
  - b. If small-value claims are submitted prior to the end of the fiscal year, those claims shall be deemed appropriate and shall be paid the same as other claims.
4. Payment of employee travel reimbursement using petty cash funds is not permitted except under authority of the Board.
- a. The Auditor-Controller shall keep on file all Board actions authorizing use of petty cash for travel reimbursements.
5. Claims for County Payment shall be submitted within 60 days of incurring the expense.
- a. Exceptions to the 60-day policy include:
    - i. Exceptions detailed in Section I.C. above.
    - ii. Small value claims as described in Section IV.D.
    - iii. When the 60-day timeframe goes past the year-end process. **All travel claims shall be submitted no later than 30 days after June 30, unless an exception is made by the Auditor-Controller.**
6. Returning Excess Reimbursement
- a. Authorized Personnel are required to return any excess reimbursement, allowance or advance to the county within 120 days after the expense is paid or incurred.
    - i. Excess reimbursement, allowance or advance means any amount for which an individual did not adequately account

within a reasonable period of time (120 days)

7. All claim forms and associated documents related to County Payment are considered public records and are subject to disclosure under the California Public Records Act.

## SECTION V – MEANS OF TRANSPORTATION AND MILEAGE RATES

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### A. Mode of Transportation

The mode of transportation selected shall be consistent with economy and efficiency, based on a determination by the appropriate Department Head or Designee. Generally, the least expensive mode of transportation should be used while keeping in mind the cost of staff time incurred in actual travel.

1. Authorized Personnel are encouraged to carpool when more than one Authorized Personnel is attending the same event.
2. The use of motorcycles, mopeds and similar types of vehicles for the conduct of county business is expressly prohibited with the exception of Sheriff's Office sworn personnel on duty in a specific assignment.
3. Travel Insurance: All county employees traveling on county business are covered under workers' compensation. Coverage applies only to trips on county business, not the individual's personal business. Any additional accident insurance purchased by the individual when traveling on County business will be at his/her own expense.
4. By Department Head or Designee approval of travel claim, it is assumed that the means and mode of transportation are authorized, and transportation expenses are considered reasonable and necessary.

### B. Air Travel

Air travel (economy class) or other means of transportation may be authorized by the Department Head or their Designee. By Department Head or Designee approving the travel claim it is assumed that air travel expenses incurred are considered reasonable and necessary.

1. When traveling via commercial airline, Authorized Personnel shall travel in the least expensive airline seats as is reasonable. Generally, economy class is the cheapest, reasonable option.

- a. Purchase of tickets that are more expensive than standard seats in economy class is prohibited, unless doing so results in no additional cost to the county, or an exception is approved by the Department Head or Designee. Generally, but not exclusively, exceptions should be made because other alternatives are not reasonable, as determined by the Department Head.
  - b. Exceptions shall require a written explanation stating the need for the exception(s).
2. Chartered air transportation may not be used except upon prior approval from the appropriate Department Head (not Designee). Generally, but not exclusively, such approval should be based on the relative benefit to the county and/or because other types of travel for a particular trip are not reasonable, appropriate or best suited to the circumstances, as determined by the Department Head.
3. Personal aircraft may not be used except upon prior approval from the Department Head (not Designee). Generally, but not exclusively, such approval should be based on the relative benefit to the county and/or because other types of travel for a particular trip are not reasonable, appropriate or best suited to the circumstances, as determined by the Department Head or Designee.
  - a. Pilots must have a current pilot license, history and evidence of insurance and other necessary certificates and requirements, as determined by Risk Management, on file with Risk Management.
  - b. Personal aircraft use shall be paid at the then-current Standard Mileage set by the Internal Revenue Service, based on the shortest air route from origin to destination.
4. County Payment is allowed for Authorized Personnel who wish to purchase airline tickets directly and be reimbursed through normal claiming procedures. Travel agency surcharges on tickets are reimbursable.
5. Requests for county payment for missed flights shall not be honored, except for extenuating circumstances as approved by the Department Head and or Designee. Such requests shall be made in writing and submitted with the claim for payment.
  - a. County Payment for ticket insurance is not permitted under this policy.

### C. Rental Cars

Authorized Personnel are encouraged to use airport shuttles, hotel courtesy vans, ride-hailing companies or taxis rather than rental cars. However, when the use of a rental car is deemed appropriate by the Department Head or Designee, such expenses are eligible for County Payment.

1. The county encourages using the current STP for vehicle rentals, however this is not a requirement. Travel Makers shall select the best value vehicle considering the purpose of the trip, number of people involved and rental vehicle availability, as determined by the Travel Maker.
2. Purchasing insurance for rental cars is not eligible for County Payment.
3. Accident Notification
  - a. If Authorized Personnel are involved in an accident while operating a rental car, they must provide the following information to law enforcement agencies, the operator of the other vehicle(s), and the rental agency:

Insurance Company: Humboldt County, Self-Insured  
Address: Human Resources, Risk Management Division  
825 5<sup>th</sup> Street, Room 131  
Eureka, CA 95501  
707-268-3669

- b. The Authorized Personnel must provide their driver's license number and work address when reporting an accident.
    - c. The Authorized Personnel also must complete the County of Humboldt Vehicle Accident Report Form RM04, posted on HumNet under Business Travel within 24 hours or as soon as possible.
      - i. When completing the report, indicate the vehicle was rented and attach a copy of the rental agreement.
    - d. By Department Head or Designee approving the travel claim it is assumed that rental car arrangements and expenses incurred are authorized and considered reasonable and necessary.

### D. County Vehicles

County vehicles are available from Motor Pool and other locations for use on Authorized County Activities, but not required for travel. Motor Pool has different vehicles to accommodate a variety of travel needs (e.g., economical cars for single-person travel; larger cars or vans for group travel; and four-wheel drive vehicles for back country travel). Reservations are required and should be made as far in advance as possible.

1. County vehicles may be routinely driven to and from work only as specifically authorized by the CAO. This authorization is typically done in the CAO's annual Overnight Vehicle Memo.
2. Driving a county vehicle to and from work to accommodate county business travel before or after business hours is not considered to be routine and does not require CAO authorization.
3. Authorized Personnel using a county vehicle shall not transport people who are not employed by the county except in the following circumstances:
  - a. The passenger(s) is employed by another government agency or is a contractor performing county-related business.
  - b. The passenger(s) is a client, patient, or prisoner.
  - c. The Department Head or Designee and county Risk Manager has approved the passenger(s) may be transported
4. There is no mileage reimbursement or allowance for using county vehicles.
5. Motor Pool will charge vehicle-related expenses to the department for the time in which a county vehicle was in use.
6. By Department Head or Designee approving the travel claim it is assumed that county vehicle expenses incurred are considered reasonable and necessary.

#### E. Non-County or Private Vehicles

A private vehicle may be used for Authorized County Activity with the approval of the Department Head or their Designee.

1. Authorized Personnel shall submit an Authorization to Use Privately Owned Vehicle Form prior to using a private vehicle for business travel. The Authorization to Use Privately Owned Vehicle Form is available on the HumNet under Business Travel.

2. No private vehicle may be used for Authorized County Activity without appropriate insurance coverage as determined by Risk Management.
3. The county's liability for any claim for vehicle repair or restoration arising out of the use of a privately-owned automobile with prior approval by the appropriate Department Head or their Designee is limited to the employee's insurance deductible or repair cost, not to exceed \$500. Note that when claims are granted, those circumstances typically involve employees who are not at fault.
4. By Department Head or Designee approving the travel claim it is assumed that use of the non-county or private vehicle is authorized, and expenses incurred are considered reasonable and necessary and in compliance with this section.

#### F. Mileage Rate

1. Authorized Personnel using their own vehicles in the course of county business shall be reimbursed at the then-current Privately Owned Automobile mileage rate set by the IRS, unless otherwise specified by the Department Head or Designee. The IRS mileage rates are typically updated January 1<sup>st</sup> of the calendar year and can be accessed online at: <https://www.irs.gov/tax-professionals/standard-mileage-rates>

Mileage rates are posted on the HumNet under Business Travel.

- a. Personal use mileage is not eligible for County Payment.

## SECTION VI – TRAVEL ADVANCES AND FUEL

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#### A. Travel Advance

Travel advances are authorized for all Authorized Personnel to include the consideration of all authorized travel-related expenses.

1. Advances are given for 75% of the estimated travel cost. The final 25 percent of advances are subject to reconciliation of expenses upon return. All advances are to be made on forms and in accordance with procedures established by the Auditor-Controller (HCC § 254-12).
2. Advances may be made no more than 30 days prior to when an expense is



incurred, or when travel begins for which the advance is made.

#### B. Fuel for Non-County or Private Vehicles

Fuel purchases for business travel are generally eligible for County Payment under this policy. Such payments are typically made for fuel purchases when renting a vehicle.

1. Authorized Personnel who receive a County Payment for mileage driven shall not receive reimbursement for fuel purchases.

Mileage reimbursement rates set by the Internal Revenue Service (IRS) are intended to include the cost of fuel. See Section IV for details on IRS reimbursement rates.

2. Authorized Personnel who pay for fuel with county CAL-Card shall not receive mileage reimbursement for those fuel purchases.
3. Authorized Personnel who receive a travel advance for the purchase of fuel shall include the advance amount if requesting additional reimbursement for fuel purchases.

#### C. Fuel for County Vehicles

A county cardlock fuel program credit card is available through the Motor Pool for the purpose of purchasing fuel for Authorized County Activity. This program provides certain fuel tax exemption for government agencies and provides for road-side assistance should it be needed.

1. Authorized Personnel who check out a vehicle from Motor Pool shall use a fuel card for the purpose of purchasing fuel during business travel.
2. Fuel purchases shall not be reimbursable under this program, except for abnormal circumstances. Written explanation is required for these circumstances and requires approval by the Department Head and or their Designee.

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## SECTION VII – SPECIAL CIRCUMSTANCES

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#### A. Payment for Candidate Travel

From time to time, the county recruits for department head positions and other essential positions. These recruitments sometimes require the county to bring

individuals from out of the area to interview for the job. The cost associated with travelling to Humboldt County for interviews has been identified as an obstacle to hiring qualified personnel. Therefore, this policy authorizes the county to pay for certain expenses related to recruiting.

1. With approval of the Director of Human Resources and the appointing authority, the CAO may authorize County Payment up to \$1,000 per candidate for certain travel expenses related to recruiting. These expenses are intended to assist candidates' efforts to seek employment at the county by providing funds for activities such as travel to attend interviews.
  - a. For purposes of this policy, County Payment to Candidates for business expenses shall be made per IRS guidelines, as applicable.
  - b. The county may pay for candidates' reasonable travel costs including, but not limited to airfare, automobile mileage or rental fee, lodging and meal costs at the same rates established by this policy for Authorized Personnel, where applicable.
  - c. Wherever reasonable, as determined by the Department Head or Designee, the county will incur costs directly on behalf of the candidate.
2. In order for expenses to be eligible for County Payment, the travel must be of more than 200 miles from Eureka and have the pre-approval of the CAO.
3. Expenses related to the oral interview stage and at any subsequent interviews of the appointing authority are eligible for County Payment under this policy.
  - a. Claims for expenses related to stages prior to the final stage of recruitments shall include a written explanation stating the need for such expenditures.
4. By Department Head approval (after receiving approval stated in Subsection 1 of this policy), it is assumed the payment for candidate travel is considered reasonable and necessary

#### B. Personal Time During Travel

The county values the time and energy Authorized Personnel take to travel for business. Authorized Personnel may extend the length of their business travel (personal time extensions), with approval of their Department Head or Designee. In addition, Authorized Personnel may travel for personal uses during the time they

are traveling (personal use mileage).

1. Authorized Personnel may begin travel prior to the event and may return to Humboldt County later than the event ended with approval of Department Head or Designee.
2. Personal mileage and expenses shall not be eligible for County Payment.
3. Personal time extensions shall not impact an Authorized Personnel's rate of pay.
4. Authorized Personnel shall clearly delineate work time and personal time when reporting their time to their employer.
5. Department Heads or Designees shall authorize costs that reasonably would have been normally incurred if the trip had been limited only to the time frame necessary for business travel.
6. By Department Head or Designee approving the travel claim, it is assumed that the travel expenses are reasonable and necessary and not in violation of this policy.

#### C. Fees and Tickets

The county expects Authorized Personnel who are traveling for business to conduct themselves professionally and within the law. Employees are to be responsible when they violate the law while traveling for business or working for the county.

1. The county will not pay for the unlawful operation of a vehicle including parking or moving violations.
  - a. Exceptions to this policy may be made with approval of: 1 - Department Head, and 2 - CAO or CAO Designee.
2. In the event a fee related to a county vehicle cannot be paid by the responsible employee due to financial hardship, the county will pay the fee and issue a repayment agreement to recoup the cost.

## SECTION VIII – LODGING, MEALS, AND IN-COUNTY EXPENSES

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### A. Lodging

Lodging expenses are eligible for County Payment when an Authorized Personnel travelling on county business reasonably requires an overnight stay.

1. If such lodging is in connection with a conference, lodging expenses should not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking.
  - a. If the group rate is not available, government rates should be requested.
  - b. Lodging rates that are equal to or less than government rates are assumed to be reasonable and eligible for County Payment for purposes of this policy.
  - c. In the event that government rates are not available at a given time or in a given area, lodging rates that are approved by the Department Head or Designee shall be considered reasonable and eligible for County Payment.
2. By Department Head or Designee approving the claim for lodging expenses, it is assumed that the lodging expenses incurred are considered reasonable and necessary.

## B. Meals and Per Diem

This policy allows Authorized Personnel who participate in county business to be eligible for County Payment for meals, including gratuities.

1. Authorized Personnel may be paid for meals up to the then-current General Services Administration (GSA)-posted rate, including circumstances where meals exceed the per diem rates (see below). GSA rates are updated each Federal Fiscal Year, Oct. 1 of each calendar year and are posted online at: <https://gsa.gov/perdiem>.

The per diem rate link is posted on the HumNet under Business Travel. Authorized Personnel are encouraged to claim the per diem rate whenever possible instead of actual costs.

- a. Cities or counties not specifically listed shall be claimed at the then-current GSA posted rate for the destination city or county. The meals and incidental rates include taxes and tips so travelers will not be reimbursed separately for those items.
  - i. In situations where an Authorized Personnel travels to

multiple cities in one trip, or over multiple days, payment shall be made according to the rate where the Authorized Personnel spends the night.

- b. If a per diem rate is utilized, no receipts will be required for County Payment for meals.
- c. Federal Travel Regulations allow for the actual expense reimbursement when per diem rates are insufficient to meet necessary expenses. Reimbursement for expenses that go over the current posted per diem rate will require receipts and reimbursement approval by the Department Head or their Designee.
  - i. Per IRS regulations, any amount reimbursed above per diem rates will be treated as taxable income.
- d. At the request of the Authorized Personnel, and at the discretion of the Department Head or Designee, departments may elect to reimburse for meals utilizing an amount equal to or lesser than the federal per diem rate.
- e. If traveling in a group, or having a meal with other Authorized Personnel, an individual may cover the cost of meals for other members of the group and claim reimbursement for the full amount. In this case, the number of people for whom the meal was purchased must be noted, along with their names, titles and a statement of the business purpose.
- f. By Department Head or Designee approving the meal expense, it is assumed that the meal expenses incurred are considered reasonable and necessary.

2. Prorating Standard Meal Allowance on Partial Days of Travel

Meals shall at minimum be reimbursed when a person travels outside their primary work location under the following guidelines:

- a. Breakfast: travel begins no later than 7am and lasts 4 hours or more.
- b. Lunch: travel begins no later than 11am and lasts 4 hours or more.
- c. Dinner: travel ends at 7pm or later.

- d. If exceptions to the above time limits are applied, departments shall provide written explanation on travel claim form.

3. Incidentals

The Federal Travel Regulation Chapter 300, Part 300-3, under Per Diem Allowance, describes incidental travel expenses such as: fees and tips given to porters, baggage carriers, hotel staff and staff on ships.

- a. These expenses are considered allowable under this policy.
- b. Due to the nature of this type expense, receipts are not required for County Payment.

4. Groceries

Employees traveling for an extended period of time (3 or more consecutive days) or are traveling with a group (3 or more Authorized Personnel), or employees utilizing a short-term vacation rental, may elect to purchase groceries and prepare their meals during the business travel.

- a. In this event, grocery receipts are to be retained and submitted for reimbursement.
- b. Grocery charges exceeding the maximum daily per diem for the length of the trip will not be reimbursed.
- c. An employee electing to purchase and prepare food during an extended stay may purchase only food to be consumed during the designated period; no reimbursement will be made for incidentals including kitchen utensils, cookware, kitchen supplies and sundries.

5. Expenses for alcoholic beverages are not eligible for County Payment.

6. Meals provided through a conference or event registration fee are eligible for County Payment. When such meals are provided, Authorized Personnel are generally not eligible to receive County Payment for other meals at that same time. For example, if Employee A attends a conference where lunch is provided and the county pays for it, that employee generally may not also claim per diem or additional reimbursement for purchasing a different lunch on the same date. However, these additional meals are eligible for County Payment under any of the following conditions:

- a. When an Authorized Personnel arrives late, becomes ill or needs to leave the event for work-related reasons and misses the meal.
  - b. For dietary purposes, the meal provided is not suitable.
  - c. County Payment is approved by the Department Head or Designee.
7. Tips in excess of 20% of the cost of the meal are not recommended and will require Department Head or Designee approval for County Payment.
- a. Tips that result in the Authorized Personnel exceeding the per diem amounts for a meal, per IRS regulations, the amounts over the per diem rate will be subject to tax withholdings.
8. By Department Head or Designee approving the meal expense, it is assumed that the meal expenses incurred are considered reasonable and necessary.

#### C. Additional Criteria for Certain Meals and Business Expenses

Meal and other business expenses incurred by Department Heads, Authorized Personnel, and members of the Board of Supervisors while conducting business within the county, and in other circumstances as described below, may be eligible for County Payment. However, charges made under this section require additional documentation or explanation as described below.

1. Additional documentation related to in-county purchases.
  - a. Every attempt should be made to provide as much documentation as possible when in-county expenses are incurred for Authorized Personnel.
  - b. At a minimum, a written explanation must be provided detailing the business purpose and the number of people these items were provided for. An agenda and sign-in sheet for the meeting and/or event shall suffice for this requirement.
2. In-County Meals/Snacks/Drinks and Other Business Expenses
  - a. With approval of Department Head or Designee, in-county meals, snacks and other business expenses are allowable under this policy. Such expenses must be incurred by Authorized Personnel while promoting the interests of Humboldt County within their particular areas of responsibility, as determined by the Department Head or

Designee.

- b. Expenses subject to this subsection may include costs for persons who are not county employees, but who are either clients of the county or are in a position to significantly affect the interests of the county, as determined by the Department Head or Designee. Such persons may include, but are not limited to, clients receiving services from the county, trainers and potential businesses and non-profits seeking to relocate or provide services within Humboldt County.
  - c. Claims for such expenses shall include receipts supporting the reimbursement requests, unless claimant chooses to claim per diem rates.
  - d. County Payment for meals shall follow federal GSA dollar limits.
  - e. By signing off as claimant on the request for reimbursement, the official is affirming the facts justifying the expense under the provisions of this policy.
  - f. By Department Head or Designee approving the expense made pursuant to this subsection, it is assumed that the expenses incurred are considered reasonable and necessary.
2. County Payment for meals/snacks for meetings
- a. With approval from Department Head or Designee, meals or snacks purchased by the department for staff, trainers, speakers, volunteers or others who are taking part in a function, program or service related to departmental operations, including but not limited to, meetings and trainings, are eligible for County Payment.
3. Meals During Emergency and Extenuating Situations
- a. With approval from Department Head or Designee, when employees and/or volunteers are required to work continually before, during, and/or after normal meal periods to respond to emergencies and other extenuating circumstances, as determined by Department Head or Designee, the county may provide those individuals with snacks or meals, provided the amounts paid are within limitations of this policy.
    - i. In these cases, a written explanation must be provided detailing the emergency situation.



4. By Department Head or Designee approving the claim for reimbursement, it is assumed that proper approval has been obtained, and the expenses incurred are considered reasonable and necessary.

## SECTION IX – MISCELLANEOUS EXPENSES

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### A. Other Expenses Where Receipt is Required

1. The following expenses may be claimed if necessarily incurred in performance of official county business, as determined by Department Head or Designee, and require receipts for reimbursement:
  - a. Commuter ground transportation.
  - b. Professional laundry service for necessary travel extending beyond 3 nights.
  - c. Emergency service and repairs to county vehicles. Check with the Public Works Department, Motor Pool Division for current procedures for such repairs.
  - d. Long distance telephone, email (in-room Wi-Fi) and fax charges for county business.
2. Transportation-related expenses may be claimed if necessarily incurred in performance of official county business, as determined by Department Head or Designee. These expenses require receipts when available for reimbursement.
  - a. Parking fees.
  - b. Ridesharing and taxis - may include a tip of no more than 20% of total receipt.
  - c. Ferry, bridge and road tolls.
3. If no receipt is available, a written explanation of the expense must be submitted with the travel claim.
4. By Department Head or Designee approving the claim for reimbursement, it is assumed that the expenses incurred are considered reasonable and necessary.

## B. Event Registration

1. Registration and event fees shall be eligible for County Payment as approved by the Department Head or Designee.
2. When available, agendas should be submitted with travel claim. When no agenda is available, a written explanation of the event shall suffice as verification.

## C. Non-reimbursable items

The following expenses may not be claimed and are not reimbursable:

1. Alcoholic beverages.
2. In-room movies.
3. Family expenses when family members accompany county staff, Department Heads or Board members on official county business.
4. Any other personal expenses as detailed in HCC Section 254-2(b).

## SECTION X – INTERPRETATION OF POLICY, REJECTION OF CLAIMS

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### A. Limitations and Authority

This policy cannot address every scenario around travel, meals and expenses. Every effort shall be taken to ensure the county does not conduct business at the expense of employees and that County Payment is made promptly. Reasonable steps to resolve expense claim issues include, but are not limited to, working and relaying messages through the county's financial system, normal modes of communication (phone, email, etc), in-person discussions, procedure changes, and policy changes, the latter of which would come to the Board for consideration.

1. If the Auditor-Controller denies approval of a business expense claim, the claimant or department may refer the claim to the CAO to bring before the Board of Supervisors for consideration.
  - a. Any claim denial shall include, in writing, a reason for denial, and shall cite the specific section of this policy, County Code, or state or federal law that prohibits County Payment.

- b. Any exception granted by the Board is to be applied on a case-by-case basis and does not set precedent for future claims or policy, unless the Board of Supervisors has formally adopted it.

**SECTION X – PROCEDURE**

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**A. Policy and Procedure Revisions**

The CAO shall be responsible for accurate maintenance and distribution of approved Policy revisions.

- 1. The CAO, in its sole discretion, shall be authorized to issue procedures and updates thereof necessary to implement this Policy and/or any revisions to the Policy.
  - 2. Any addition, deletion or revision to this Policy shall not be effective until approved by the Board of Supervisors.
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Board Approved:

\_\_\_\_\_  
**Appropriate Board Chair Name**, Board Chairperson \_\_\_\_\_  
Date

Pursuant to Board Order \_\_\_\_\_ Dated \_\_\_\_\_