

**BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF YUBA, STATE OF CALIFORNIA**

**RESOLUTION AMENDING D-1 TRAVEL POLICY)
TO THE YUBA COUNTY ADMINISTRATIVE)
POLICY AND PROCEDURES MANUAL)**

RESOLUTION NO. 2022-201

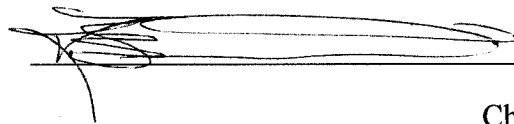
WHEREAS, the purpose of an administrative manual is to provide guidelines for county staff and leadership in procedural matters affecting all county departments; and

WHEREAS, the current administrative policy and procedures manual should be updated periodically to reflect changes in Board policy and current administrative practice.

NOW, THEREFORE, BE IT RESOLVED that the Yuba County Board of Supervisors hereby adopts the following revisions of Policy Number D-1, Travel Policy, of the Yuba County Administrative Policy and Procedures Manual as set forth in Exhibit A.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yuba, State of California, this 9th day of August 2022, by the following vote:

- AYES: Supervisors Vasquez, Blaser, Fuhrer, Bradford, Fletcher
- NOES: None
- ABSENT: None
- ABSTAIN: None



Chairman

ATTEST: MARY PASILLAS
CLERK OF THE BOARD OF SUPERVISORS


Board Clerk, Angela Dayberry

Michael J. Ciccozzi
YUBA COUNTY COUNSEL
APPROVED AS TO FORM:



Exhibit A

Yuba County Administrative Policy & Procedures Manual

Subject: TRAVEL POLICY	Policy Number: D-1	Page Number: Page 1 of 12
	Date Approved: 02/19/08	Revised Date: XX/XX/XXXX

BACKGROUND:

The purpose of this policy is to provide written rules and guidelines to all county employees including elected officials, department heads (elected and appointed) for expending public funds for travel, including meals, lodging, transportation, and other travel-related expenses.

POLICY:

County employees required to travel in the performance of their duties and in the service of the county shall be reimbursed for their actual and necessary travel expenses within the maximum limits established through this policy for meals, lodging and other travel expenses. County employees should not suffer any undue loss nor gain any undue benefit.

Employees must obtain authorization from their department head/designee for travel before incurring costs or commencing travel.

Travel arrangements should be as economical as practical considering the travel purpose, traveler, time frame available, available transportation and facilities and time away from other duties.

Individuals authorized to travel under this policy are expected to take advantage of government discounts or special rates available for car rentals, hotels, and airfare.

Claiming reimbursement for the same costs from more than one source is prohibited. If another source provides only partial reimbursement, the balance, up to the limits authorized by this policy, may be claimed. Appropriate documentation must be submitted with the claim including any claiming information provided to the other source (e.g., state claim form).

Travel expenses for non-county personnel (including spouses of county employees) are not reimbursable unless the travel falls under one of the following exceptions:

- A. Reasonable actual travel costs in conformance with this policy for candidates interviewing for county department head positions or management and professional positions that pose recruiting challenges as authorized in advance by the Director of Human Resources.
- B. Reasonable actual travel costs in conformance with this policy for appointed members of county boards, commissions or advisory committees when the travel is directly related to the specific subject matter of their respective board,

commission or committee authorized in advance by the County Administrator or Board of Supervisors.

- C. Reasonable actual travel costs in conformance with this policy for expenses incurred for non-county personnel, as authorized by the appropriate department head or their designee or witnesses required by the District Attorney that need accommodations for travel to participate in the investigation or prosecution of a case brought by the District Attorney.
- D. Reimbursement for meals must be the actual cost of the meal as documented in an itemized receipt and must not exceed the federal government rates. Non-county personnel may not claim per diem.

PROCEDURE:

1. DEFINITIONS

- A. Claimant – A person requesting reimbursement from the county for the cost of travel as authorized under this policy.
- B. Commute – Regular travel between a person’s place of residence and their normal workplace. Commuting time and expenses are not reimbursable under this policy.
- C. County employee – Any employee of the County of Yuba, including appointed and elected officials and heads of county departments.
- D. Business expense reimbursements – Reimbursements for costs such as seminar registration, training, tuition, books and license fees.
- E. Common Carrier – A means of transportation where the provider transports passengers on regular schedules and at set rates. Airlines, bus lines, and ferries are examples of common carriers.
- F. Department head authorization – Signature or other evidence of approval of a department head or their duly appointed designee. Department head authorization must be dated.
- G. Hosting hotel – Either the hotel where meetings, conferences, or training sessions are held or a lodging site recommended and/or reserved by the conference or seminar sponsor.
- H. Non-county personnel – Any individual or business entity that is not (1) an employee, contract employee, or department head, as defined by the Yuba County Merit Resolution, Resolution No. 2002-21 and any subsequent revisions thereto, or (2) a person elected by popular vote or appointed by the Governor of the State to office in Yuba County.
- I. Travel day – When travel is authorized the day before or the day after an event.
- J. Travel expense – Reasonable expenses related to county-authorized travel such as mileage for use of a personal vehicle, common carrier costs, rental car expenses, allowable fuel costs, parking, bridge and road tolls, airfare, meals and lodging.
- K. Volunteer – Persons permitted by an appointing authority to perform any service, activity or duty in the name of Yuba County without compensation.

2. ADMINISTRATIVE RESPONSIBILITIES

A. Claimant

It is the responsibility of the claimant to understand and follow all policies and procedures in order to receive reimbursement for mileage, lodging and other travel expenses prior to embarking on, during and after any travel for county business. All claims for reimbursement must be submitted to the Auditor within sixty (60) days after the completion of travel. Any form completed improperly or procedure not followed may result in the return of a claim without reimbursement.

B. Department Head

The department head (or authorized designee) is responsible for approval of travel related expenditures when travel is for the benefit of the county and for ensuring that county employees and non-county personnel adhere to all aspects of this policy. Department heads hold primary responsibility for monitoring, oversight and enforcement of this policy within their department.

1. The Director of Health and Human Services may authorize, at their discretion, travel expenses for non-county personnel, such as therapists for or immediate family members of county dependents, as defined in Section 1 H. Costs for travel so authorized must comply with the applicable provisions of this policy.
2. The District Attorney may authorize, at their discretion, travel expenses for non-county personnel, such as witnesses in cases brought by the District Attorney, as defined in Section 1 H. Costs for travel so authorized must comply with the applicable provisions of this policy.

C. Auditor-Controller

The Auditor-Controller is responsible for the interpretation and administration of this travel policy and shall establish procedures for the timely processing of travel reimbursement claims and for periodic audit of travel expenditure documentation. The Auditor-Controller shall authorize travel reimbursements in accordance with the procedures set forth in this policy and may periodically recommend revisions to this policy as necessary to efficiently conduct county business. Items that require clarification upon review by the Auditor-Controller shall be returned to the department head or submitted to the County Administrator for consideration and resolution.

D. County Administrator

The County Administrator or designee is responsible to approve travel for department heads and out-of-state travel for all county employees or non-county employees covered under Section 1.H. of this policy. The County Administrator may, at his/her sole discretion, authorize an exception to this policy as provided for in Section 3. J. of this policy.

3. GENERAL PROVISIONS

- A. Advance authorization. All travel requires advance authorization by the appropriate party as described in this policy. Travel is authorized by completing a travel authorization form. In the event an urgent situation arises that does not permit advance authorization, the travel authorization form should be completed and appropriately authorized as soon as possible. An urgent situation is defined as a travel need that is immediate and there is insufficient time to obtain advance authorization.
- B. Authorization – In-State Travel
 - 1. Employee travel must be authorized by the employee’s department head or their designee.
 - 2. Board of Supervisors travel must be authorized by the Board Chair.
- C. Authorization – Out of State Travel
 - 1. Out of state travel for department heads, employees, and non-county personnel as defined in Section 1.H. must be authorized by the County Administrator or designee.
 - 2. County Administrator out of state travel must be authorized by the Chair or Vice Chair of the Board of Supervisors.
 - 3. Board of Supervisors out of state travel must be authorized by the Board Chair.
 - 4. For mandated, routine out-of-state travel (i.e. visits required by social workers for placements outside of California), the department head can authorize such travel without authorization from the County Administrator or designee.
- D. Timely submission of claims. All claims for travel reimbursement must be submitted to the Auditor-Controller for payment within sixty (60) days after the travel has ended. Claims for travel at the end of a fiscal year (June) must be submitted to the Auditor-Controller within sixty (60) days of the fiscal year end. Any claims submitted for reimbursement after sixty (60) days after travel has ended will be reimbursed in accordance with 3E or 3F as applicable
- E. Reimbursements after reasonable timeframe. According to the IRS, reimbursements after the reasonable timeframe are to be treated as wages (taxable) to the employee. Any reimbursement request submitted by the Department more than sixty (60) days after the end of travel must be accompanied by a “Late Reimbursement Justification” request form signed by the department head. The form states the request is outside the reasonable timeframe and provides an opportunity to explain the reason for the delay in submitting the forms. The Auditor-Controller will review the request and determine if the late submission is justified. If determined to be justifiable, the reimbursement request will be

processed as a reimbursement of travel expenses. If it is determined that the late submission is not justified, then the payment of the expenses will be considered wages subject to ordinary withholding.

In determining whether the delay in submitting a request for reimbursement is justified, the Auditor will consider factors including but not limited to:

- (1) The amount of the delay in submitting the request;
 - (2) The extent to which the delay was caused by circumstances beyond the control of the employee or Department;
 - (3) The frequency with which the employee has submitted late requests for reimbursement; and
 - (4) Any other facts or circumstances deemed relevant to the request.
- F. Reimbursements in subsequent fiscal years. If the situation arises that an employee submits a claim for reimbursement from a prior fiscal year that is outside the sixty (60) days timeframe, the department must get approval from the Board of Supervisors. This is necessary because the original expenditure was budgeted in a previous fiscal year and appropriations for the expenditure have not been made in the current year. The Board of Supervisors needs to appropriate funds in the current year to cover previous year expenditures.
- G. Receipts for travel expenses. When noted as required by this policy, travel reimbursement claims must have expenses itemized and must include original receipts.
- H. Employee claim for themselves. Employees may not claim or keep travel reimbursement, including per diem, for any person other than themselves. An exception is allowed for employees responsible for traveling with wards of the county or Social Services clients. A further exception is for employees issued a CalCard when purchases are for multiple Yuba County employees traveling together. The highest authority county employee should pay for the expenses. All charges must be documented and attributed to specific employees who have been authorized to travel in accordance with this policy.
- I. CalCard use for travel. If an employee has been issued a CalCard for travel, all charges must be reconciled within the billing cycle of the card and all charges are subject to the provisions and limits of this policy. Receipts must be provided to substantiate charges.
- J. County Administrator has the authority to make exceptions. In instances where travel-related expenses are not specifically covered or, in rare cases, are specifically excluded by this policy or where the actual necessary costs exceed the maximum reimbursement allowed, the County Administrator may determine that an exception to the policy is in the best interest of the County and approve such items. Claimants requesting exceptions to the travel policy must submit a Travel Policy Exception Request form to the County Administrator for approval. Whenever feasible, the

exceptions should be determined before the travel occurs or before the cost is incurred. Any exception granted by the County Administrator is applied on a case-by-case basis and does not set precedent for future policy unless the Board of Supervisors formally adopts a change to the policy. These exception forms will be retained by the Auditor-Controller's Office and reviewed, at least annually, to identify any needed changes to the existing policy.

- K. Excess Reimbursement or Allowance – Excess reimbursements or allowances include any amount you are paid that is more than the business-related expenses for which you adequately accounted. IRS regulations related to maintaining an accountable plan requires the county to recover the overpayment. If this amount is not returned to the county within one hundred twenty (120) days of the last day of the trip, it will be added to the employee's W-2 wages and the county will work with the employee to recoup the overpayment through payroll deductions.

4. MEALS

- A. Meal reimbursement limitation. Meal reimbursement is only allowed for meals not otherwise provided to the employee. The employee shall not claim the cost of a meal that is provided in conjunction with a conference or training or that is provided as part of the lodging cost (i.e., breakfast provided by the hotel). Any reimbursement request should exclude any meal cost not directly paid by the employee. For example, if your trip includes meals that are already paid for by the County (such as through a registration fee for a conference), you will need to deduct those meals from your per diem travel claim. A complimentary continental breakfast provided by the hotel is not considered a meal and a limit for breakfast is allowable.
- B. Meal reimbursement – Per Diem. When traveling on county business, employees will typically claim meal costs at per diem meal rates established by the federal government and located at <http://www.gsa.gov/portal/content/110007>. *[Note: This website shows maximum rates for lodging for federal personnel. The federal government rates for lodging are not applicable to this policy.]* Per Diem reimbursement does not require receipts for individual meals. Per diem meal rates are specific to the geographic area of the state or county of the travel destination and a copy of the per diem rate sheet for the specific area of travel must accompany the reimbursement claim. Per diem meal rates include all taxes, fees and gratuities. The website above notes an allowance for incidentals. The allowance for incidentals is only reimbursed when an overnight stay is involved. As an example to determine which per diem meal rate to use, if an employee were travelling to Los Angeles, this would be considered the destination and the meal reimbursement rates would be based on that location. In the event an employee is traveling to Detroit, Michigan, and had layovers on the flight, the meal reimbursements for the trip would be based on Detroit as it is the final destination.
 1. Each full day of travel (24 hour standard day) employees are eligible for the full per diem rate.

2. For fractional travel days, accompanying a full travel day (i.e. a travel day prior to the event starting or the day after the event has ended, employees may claim meal per diem at 75% of the rate listed for the destination location.
 3. For fractional day travel (trips lasting more than 10 hours but less than 24 hours without an overnight stay) meal reimbursement shall be at the full per diem rate for the destination location, less the rate for incidentals.
 - a) If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any 24 hour period.
 - b) Employees may not claim incidentals on trips lasting less than 24 hours.
 4. For travel lasting less than 10 hours, only lunch may be claimed (no costs for incidentals may be claimed for travel lasting less than 24 hours).
- C. The use of the CalCard for travel expenses is restricted to non-meal expenditures. No meals while traveling should be charged to the CalCard.

5. TRANSPORTATION

- A. General Provisions. Transportation shall be by the most cost effective means available. When two or more employees travel to the same destination, joint use of transportation shall be utilized, including county vehicle, taxi cabs and ride-share services, and other modes of transportation. Use of a county vehicle is subject to the policies and procedures under Administrative Policy Number D-3, *Automotive Transportation*.
- B. Use of Private Auto (in-county and out-of-county). Employees and non-county personnel may use their private automobile for county business if authorized by the department head. Mileage reimbursement for an employee's use of the personal vehicle for county business shall be at the Internal Revenue Service mileage rate in effect when the travel occurs. A private vehicle used for county business must be in a safe condition, licensed and insured at the levels required to operate a vehicle in California during the time that the county use takes place. Employees using private automobiles for county travel must have current driver's license and vehicle registration and insurance information on file with their department prior to beginning travel. The employee is expected to operate the vehicle in a safe and courteous manner when driving on county business. Employees must include a printed map showing the route and corresponding mileage claimed with the documentation for travel expense closeout.

1. Calculation of Mileage

Mileage for travel will be calculated from the employees place of residence or from the county building of their normal work assignment (i.e. the Government Center, Sheriff Building, Packard Avenue building, etc.), whichever is shorter.

2. Vehicle Allowance and Mileage Reimbursement. As part of their job assignment or included in their employment contract, some employees receive a vehicle allowance (stipend) for business use of their personal vehicle. This allowance is designed to compensate the employee for mileage costs while travelling in and around Yuba County for county related business. Any employee receiving a vehicle allowance who travels outside the Yuba/Sutter area will be reimbursed for mileage after the first one hundred (100) miles round trip from the Government Center.

C. Use of taxi, shuttle, ride share service (e.g. Uber, Lyft), or public transportation. Travel to and from business sites (including meals directly associated with a conference) during out-of-town travel, when free or less costly transportation is not available, is reimbursable provided that a receipt for the cost, including tip, is submitted. The tip may not exceed 18% of the cost of the trip.

D. Use of a rental vehicle. Rental vehicles may be used as part of a trip using common carrier transportation and/or when a county vehicle cannot accommodate a large number of people traveling. The county will reimburse for the cost of an intermediate or economy class of sedan (or for a van when the number of people transported is greater than the number of seatbelts in a sedan). Rental expenses for luxury cars, "muscle cars," motorcycles, or recreational vehicles are not allowed.

1. Whenever possible, vehicles should be reserved in advance using the county's Enterprise Rental contract, which provides a significantly reduced rate. Reservations can be made at the following website: https://legacy.enterprise.com/car_rental/deeplinkmap.do?bid=028&refId=YUBACOU.

2. A original car rental receipt showing the number of days and type of vehicle rented is required for vehicle rental claims. A copy of the receipt or a credit card receipt alone is not sufficient.

3. Employees will not be reimbursed for prepaid fuel charges, additional insurance or damage waivers.

4. Rental cars must be returned to the renting location and on time to avoid additional charges.

5. Rental cars shall be refueled prior to return to the rental agency to reduce cost to the county. The cost of fuel purchased is reimbursable if a receipt is provided.

6. Employees using a rental vehicle paid for by the county are not eligible for mileage reimbursement during the time of the rental car use.
- E. Use of Common Carrier. Common carrier (e.g., airline) travel must be in “Coach” or “Economy” or other class providing the lowest cost for travel unless specifically authorized in advance by the County Administrator or designee.

Except in the case of international travel where a segment of continuous air travel is six (6) or more consecutive hours in length, only economy or coach class seating is reimbursable. Employees shall not be reimbursed for “Basic Economy Fares” that are expended and the actual travel did not occur. These fares are strongly discouraged because they are non-refundable and have many restrictions that outweigh the cost-savings.

1. Reasonable baggage charges, if imposed by the carrier, are reimbursable on the first checked bag. Charges for additional baggage must be substantiated and approved by the department head.
 2. Travel insurance is not reimbursable unless approved in advance by the department head.
- F. Parking fees. Reasonable parking fees are reimbursable. A receipt showing the date, time and cost of parking is required for reimbursement. Valet parking is not normally reimbursable unless no feasible alternative parking is available.
- G. Toll charges. Toll charges for bridges and roads are reimbursable. The date, approximate time and cost of the toll shall be noted on the reimbursement claim form.
- H. Fines and penalties. Fines and penalties imposed by a court or other legal entity for a traffic or moving violation while on county business are the personal responsibility of the employee and are not reimbursable.

6. LODGING

- A. When necessary in association with out-of-town travel, overnight lodging costs are eligible travel expenses. Lodging should be in a safe location and be reasonably priced, given the location and the circumstances related to the need for lodging. Lodging should be at the same location of a training or conference (i.e., the host hotel) if a lodging discount has been arranged and additional travel can be avoided.
1. The maximum rate allowed is for single occupancy unless more than one county employee occupies the room. If more than one county employee occupies the room, the maximum rate will be commensurate with the number of county employees staying in the room. However, nothing in this policy shall be construed to require employees to share sleeping accommodations while traveling on county business.

2. Government employee rates and waivers. Employees shall, wherever practical and possible, obtain the government rate or other applicable discounts.
 3. Itemized receipts. Receipts are required for all lodging reimbursement and must include the employee's name, date(s) of stay, and total amount billed. Charges for personal expenses such as room service, mini bar, movies, laundry service, etc. are not reimbursable and the employee should pay for any charges for these items separately. Evidence of payment for any personal expenses included on the bill should be included in the documentation submitted for reimbursement. As noted above, lodging receipts should be zero-balance receipts noting the balance has been paid in full.
 4. Canceling travel. Travelers are responsible for canceling hotel rooms before the cancellation period ends and should record the cancellation number in case of disputes. Employees will not be reimbursed for "no show" hotel charges unless there is an unavoidable reason for not canceling the room documented on the reimbursement claim.
- B. The department head and the County Administrator or designee must authorize lodging for in-county travel if activities require an employee to spend one or more nights in an area of the county, that is distant from their place of residence. Any such authorization shall be in advance and in writing.

7. OTHER TRAVEL-RELATED COSTS

- A. Conference Registration / Training Fees may be paid in advance if payment is required before the start of the conference or training. Information about the event, location, date, etc. (an official flyer or agenda) must be included with the travel authorization and the address to remit payment should be clearly identified. Employees should take advantage of any offers for discounted registration, including "early bird" discounts and reduced or waived fees for members of professional organizations.
1. If continuing professional education units (CEUs) are offered in conjunction with a training or conference, the county will pay any additional reasonable cost to obtain the CEUs, provided that the CEUs meet a requirement of the employee's professional license, registration or certification that is necessary for their job classification and/or duty assignment.
 2. If books or other training materials are required but the cost is not included in the registration and/or fees, the expense is reimbursable provided that appropriate documentation of cost is provided.
- B. Travel for job applicants. Travel expenses for department head or higher positions or professional level positions where recruitment is difficult, as determined by the Director of Human Resources, are reimbursable up to the maximums allowed under

this policy. The Director of Human Resources, in consultation with the department head, may authorize the travel expense. The cost will be billed to the hiring department. Applicants must submit a claim within thirty (30) days after the interview to be eligible for reimbursement.

- C. Relocation expenses. The County Administrator may authorize reimbursement of relocation expenses, including professional movers, in instances where it is necessary to employ a well-qualified candidate for county department head positions as well as management and professional-level positions that might not otherwise accept employment with the County. Reimbursement shall be made within the limits of this policy, but not to exceed \$5,000. The cost of relocation expenses will be charged to the hiring department.

8. EMERGENCY SITUATIONS WHILE TRAVELING ON COUNTY BUSINESS

When traveling on county business there may arise emergency situations where the county employee is unable to complete the travel as originally planned. Emergency situations are unplanned or unforeseen circumstances such as weather related travel restriction (floods, snow, etc.), medical emergencies or illnesses, or similar, that can be documented or otherwise substantiated.

In circumstances where emergency situations prevent a county employee from initiating travel as planned, the department will exhaust all efforts to recover travel related costs such as lodging deposits, conference registration fees, etc. If possible and practical, the County may send another employee to the event to allow the County to gain benefit from the expenditure of funds.

In circumstances where the emergency situation occurs after the employee has started travel and is prevented from completing the travel as originally planned, the employee should make every effort possible to minimize additional costs to the County, conforming with this policy, until the employee can return from the travel destination.

In either case, the employee will include all necessary information and/or documentation about the emergency situation to the Auditor-Controller's office as part of the travel close out process. After review, if the situation is found to comply with this policy, the County will cover the additional costs incurred by the employee as a result of the emergency situation.

9. TRAVEL ADVANCE PAYMENTS

Although not encouraged, payment of some travel costs may be made up to thirty (30) days in advance of travel for county employees (excluding the Board of Supervisors). Travel advances should only be used if a county CalCard cannot be used or the use of an employee's personal credit card is not feasible. The County is not responsible for any late fees or interest charges on an employee's personal credit card when used for county travel expenses. Employees are not eligible for a travel advance if they have outstanding

unsettled advances, unless the advances are for travel taken consecutively. Sufficient documentation is required to support all amounts identified on a travel advance request. Eligible costs for advance payment are lodging, 75% of per diem meal allowance, and 75% of estimated long-term airport parking.

- A. The amount of any travel advance shall be shown on the travel reimbursement claim form and shall be deducted from the total expenses listed on the claim. If the amount advanced exceeds the actual expense, the excess should be deposited with the employees department and evidence of the repayment (receipt, deposit slip, etc.) must accompany the claim submitted to the Auditor-Controller's Office within thirty (30) days after completion of the travel.
- B. Travel that is canceled or postponed for more than thirty (30) days requires that any advanced funds be returned to the Auditor-Controller's Office within five (5) working days of the scheduled departure date. If the advance is not returned within this time, the employee may not be allowed to receive future travel advance payments and may be subject to disciplinary action.

10. DOCUMENTATION

- Travel Authorization Form
- Travel Advance Request Form
- Travel Reimbursement/Closeout Form
- Personal Mileage Log
- Travel Policy Exception Request Form
- Late Reimbursement Justification Request Form