

## **CHAPTER 7.02 REIMBURSEMENT FOR EXPENSES**

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### **7.02.01 When Expenses Are Reimbursable**

Generally the Portal-to-Portal Act (29 U.S.C. §254(a)) is to be followed and in accordance with California Labor Code Section 2802 an employee is entitled to be reimbursed by his or her employer for all expenses of losses incurred in the direct consequences of the discharge of the employee's work duties. It is up to the employee to insure that those expenses are below the reimbursement rate maximums.

A. County officers and employees shall receive necessary and reasonable expenses in the performance of the duties of their respective offices and for attending meetings as have been authorized by the department head. County officers shall additionally receive their actual and necessary expenses while traveling to and from and attending the actual conventions of their respective associations.

B. These reimbursement rates are the maximums, not allowances. Reimbursement for meals pursuant to subdivision A or Section 7.02.06 shall be substantiated by a receipt for payment of actual meal expenses. In the absence of a receipt, county officers and employees shall be reimbursed on a per meal basis as follows adopting the Federal General Services Administration ("GSA") tiered rate structure by location for meals and incidentals including gratuities and tax. The Federal Travel Regulation Chapter 300, Part 300-3, under Per Diem Allowance, describes incidental expenses as: fees and tips given to porters, baggage carriers, hotel staff, and staff on ships.

GSA Per Diem Rates in effect for every Federal fiscal year (October through September) can be found at:  
<https://www.gsa.gov/travel/plan-book/per-diem-rates>

Choose the year and state and click on "Find Rates."

Tiers are set by the County in which the travel destination is located.

Tier 1: Applies for all California counties and locations without specific rates

Tier 2: San Bernardino

Tier 3: Kern, Santa Cruz, Tulare, Kings

Tier 4: Contra Costa, Inyo, Fresno, Los Angeles, Orange, Ventura, Edwards, Madera, Riverside, Sacramento, San Diego, San Luis Obispo, Sonoma, El Dorado, San Joaquin, Santa Clara, Placer, Yolo

Tier 5: Napa, Alameda, Mendocino, San Mateo, Mariposa

Tier 6: Humboldt, Mono, Marin, Monterey, San Francisco, Santa Barbara, Nevada

For travel outside the State of California please see: <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

Trips of 24 Hours or More:

For travel lasting 24 hours or more, employees may claim meals (as noted above), based on the following timeframes: All are expressed in terms of a standardized 8AM to 5PM shift. For those not assigned to that shift, please note that trip for purposes of the following should begin two or more hours prior to normal shift start and end two or more hours after the shift would normally end.

First day of travel

Trip begins at or before 6 am – Breakfast may be claimed

Trip begins at or before 11 am – Lunch may be claimed

Trip begins at or before 5 pm – dinner may be claimed

Continuing after 24 hours

Trip ends at or after 8 am – Breakfast may be claimed

Trip ends at or after 2 pm – Lunch may be claimed

Trip ends at or after 7 pm – Dinner may be claimed

Trips of Less than 24 hours

For travel lasting less than 24 hours, employees may claim breakfast and or/dinner (as noted above), based on the following timeframes: All are expressed in terms of a standardized 8AM to 5PM shift. For those not assigned to that shift, please note that trip for purposes of the following should begin two or more hours prior to normal shift start and end two or more hours after the shift would normally end.

Fractional day of travel

Trip begins at or before 6 am and ends at or after 9 am – Breakfast may be claimed

Trip begins at of before 4 pm and ends at or after 7 pm – Dinner may be claimed

Employees may not claim lunch or incidentals on one-day trips unless outside the county. When trips are less than 24 hours and there's no overnight stay, meals claimed are taxable.

Employees may not claim meals provided by the County, meals included in hotel expenses or conference fees, meals included in transportation costs such as airline tickets, or meals that are otherwise provided. Snacks and continental breakfasts such as rolls, juice and coffee are not considered to be meals.

No meal expense may be claimed or reimbursed more than once in a given 24-hour period.

#### **7.02.02 Mileage Reimbursement for Personal Car Usage**

A. If a county officer or employee uses his or her personal car for the performance of the officer's or employee's duties, or to attend authorized meetings, the officer or employee shall be entitled to reimbursement at the rate set forth in this section for all miles actually traveled on such County business. However, no claim shall be made and no reimbursement shall be paid for:

1. Any miles traveled without the approval of the officer's or employee's department head.
2. Any miles of incidental travel for personal business of the officer or employee that may occur during such official travel.

B. An officer's or employee's regular use of his or her personal vehicle for business travel in the course of County employment shall be approved in advance by the department head. No reimbursement shall be paid by the County for mileage incurred by an officer or employee in the absence of such approval. The department head shall ensure that the employee's vehicular insurance coverage complies with the insurance requirements of Section 9.06.06.

C. The rate at which mileage shall be reimbursed pursuant to this section shall be the current rate recognized by the United States Internal Revenue Service as exempt from taxation under the Internal Revenue Code.

#### **7.02.03 Other Modes of Travel**

Reimbursement may be made for travel by bus, rail, or commercial aircraft, but shall be substantiated by a receipt for payment of such transportation.

#### **7.02.04 Lodging and Registration Fees**

Reimbursement may also be made for lodging and registration fees, but shall be substantiated by a receipt for payment of such expenses.

#### **7.02.06 Meals Unrelated to Travel**

In addition to the expenses reimbursable under Section 7.02.01, employees and county officers shall be entitled to be reimbursed for necessary meal expenses incurred while working 3 hours or more in excess of their normal work day, or while attending meetings within Glenn County for the promotion of county business. Departments may provide refreshments for these meetings. Employees and county officers shall not be reimbursed for expenses incurred while attending meetings of service clubs, fraternal or religious organizations, or other such organizations of which the employee is a member. Employees and county officers may be called upon to work at in-county locales that are not their normal place of business. In such circumstances the employee or county officer shall not be entitled to reimbursement for meals. For individuals who are called to work on a day other than their normal work day the meal reimbursement entitlement under this Section will not be authorized until such time as the

individual works at least the equivalent of their normal work shift plus an additional three hours.

Public funds may not be expended to reimburse county officials for their expenses in purchasing meals for third parties, such as constituents, legislators and private business owners, at meetings held to discuss legislation or other matters of benefit to the County.

#### **7.02.07 Expenses of Commission and Committee Members**

Subject to the prior approval of the Board of Supervisors, members of commissions and committees consisting of citizens appointed by the Board of Supervisors to study problems of general or special interest to the Board and to make reports and recommendations to it, shall be entitled to reimbursement of mileage at the current rate recognized by the United States Internal Revenue Service as exempt from taxation under the Internal Revenue Code. This mileage reimbursement shall be paid when these members or citizens are traveling in their own car on business of the commission or committee. These members and citizens shall also be entitled to reimbursement for expenses while on such business, the same as county officers and employees are entitled under this Chapter.

#### **7.02.08 Supervisors' Travel**

A. In addition to expenses allowed in Section 2.04.03 of the Glenn County Code, Supervisors shall be reimbursed for expenses incurred in conjunction with the various associations, assignments and appointments listed in the Glenn County Appointments Roster as assigned each January. Also included are any hearings, meetings and events which are County related business and/or for the benefit of Glenn County.

B. Reimbursement amounts will not exceed Per Diem amounts established by the Internal Revenue Service under the High-Low substantiation method published in Publication 1542, except for lodging costs in connection with a conference or organized educational activity, which shall not exceed the maximum group rate published by the activity sponsor.

C. Expenses in excess of the above may be preapproved by the Board of Supervisors. Any such amounts not preapproved shall be at the personal expense of the individual supervisor.

## **CHAPTER 7.04 TRAVEL AUTHORIZATIONS**

*7.04.01 One Day Trips*

*7.04.02 Education and Training*

*7.04.03 Authorization by Department Head*

*7.04.04 Law Enforcement*

### **7.04.01 One Day Trips**

Out of county travel on one day trips shall not require a travel request in situations where all of the following provisions apply:

- A. Where the travel performed is required by the Department in the performance of its primary function and is in the course of the individual's regularly assigned duties;
- B. Where the maximum duration of the trip is one day;
- C. Mileage expense and other necessary expenses for one day trips authorized by the department head shall be reimbursed in the same manner as claims for intra-county mileage.

### **7.04.02 Education and Training**

The Board of Supervisors recognizes the responsibility of the County to further the education and training of county employees if such education and training is necessary and will yield benefits to the county in the form of increased efficiency and quality of work. Requests for approval of travel expense, registration fees, tuition, etc., for attendance at specialized training courses, workshops or seminars located in areas outside the county shall be granted by the department head only if such training is beneficial to the employee's performance of his or her duties and directly related to the job in which he or she is currently employed.

### **7.04.03 Authorization by Department Head or Board of Supervisors**

A. Requests for travel authorization shall be made to the department head prior to the time of travel. Out-of-state travel by a member of the Board of Supervisors shall be subject to prior approval by the Board at a regularly scheduled meeting and shall be presented as an agenda item.

B. Except as otherwise provided by law, no travel expense reimbursement shall be allowed to employees for attending conferences or conventions unless approval has first been obtained from the department head.

C. The estimated expenses shall be listed separately by categories (lodging, food, etc.) on the travel authorization form.

### **7.04.04 Law Enforcement**

Law enforcement officials and employees shall be excluded from the necessity of filing and requesting travel authorization in the normal course of carrying out the official duties and responsibilities of law enforcement. This section does not apply to travel to seminars, training or other educational meetings or classes.

## **CHAPTER 7.06 TRAVEL ADVANCE**

### *7.06.01 Requests*

#### **7.06.01 Requests**

Employees are encouraged to use a County credit card to fund travel expenses. However, where travel extends at least twenty four (24) hours or the employee can demonstrate extenuating circumstances, a Department Head can request the Auditor-Controller to issue a travel advance. When approved, all advances will be issued at established per diem rates. (See section 4.02.11 Credit Card Purchasing Policy)

## **CHAPTER 7.08 REPORTS**

### *7.08.01 Reports to the Board of Supervisors*

#### **7.08.01 Reports to the Board of Supervisors**

The Board of Supervisors may request county officers and employees to submit a written or oral summary report on meetings attended wherein travel expense is involved.

## **CHAPTER 7.10 USE OF COUNTY VEHICLES**

*7.10.01 Personal Use*

*7.10.02 Vehicles Driven Home*

*7.10.03 Vehicle Parking*

*7.10.04 Non-Employees*

### **7.10.01 Personal Use**

County owned vehicles are for official use only. Personal use of county owned vehicles is strictly prohibited, except that reasonable personal use shall be permitted when out of the County on official business.

### **7.10.02 Vehicles Driven Home**

With the following exceptions, County-owned vehicles may not be taken home and kept overnight by the employee:

- A. When the vehicle is taken out of County on County business and leaving or returning would occur outside normal business hours.
- B. When approved by minute order of the Board.
- C. By the Sheriff's sworn personnel, when authorized by the Sheriff.
- D. By the Animal Control Officer.
- E. By the Assistant Road Commissioner, Road Foreman and Signs Crew.
- F. By the District Attorney's sworn personnel, when authorized by the District Attorney.

### **7.10.03 Vehicle Parking**

Department Heads have control over county-owned vehicles assigned to county departments. The county vehicles shall be parked in a safe and secure location when not in use on county business.

### **7.10.04 Non-Employees**

Persons who are not employees of the County shall not drive county-owned vehicles, except as follows:

- A. With specific authorization from the Board of Supervisors; and
- B. Vehicles leased to other governmental agencies.