

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

In the Matter of Adopting the Columbia )  
County Travel Policy )  
\_\_\_\_\_ )

ORDER NO. 7-2008

WHEREAS, Columbia County does not have a formal travel policy adopted; and

WHEREAS, it is advisable for the Board of County Commissioners to adopt such a policy to act as a guide for employees and elected officials as they may travel for County purposes;

NOW, THEREFORE, IT IS HEREBY ORDERED that the Columbia County Travel Policy as shown in Exhibit "A" which is attached hereto and incorporated herein by this reference be adopted; and

IT IS HEREBY FURTHER ORDERED that the Columbia County Travel Policy shall become effective February 1, 2008.

DATED this 30<sup>th</sup> day of January, 2008.

BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By: \_\_\_\_\_  
Anthony Hyde, Chair

By: \_\_\_\_\_  
Joe Corsiglia, Commissioner

By: \_\_\_\_\_  
Rita Bernhard, Commissioner

Approved as to form

By: \_\_\_\_\_  
Office of County Counsel

**I. Purpose**

The purpose of this Policy is to provide uniform guidelines for the work related travel needs of County employees and elected officials.

**II. Scope**

This Policy applies to out-of-area (i.e., outside the geographical boundaries of Columbia County) travel for all County employees, volunteers and elected officials. Local travel which is a part of routine County operations will be controlled and monitored by standard departmental administrative procedures or by collective bargaining agreements, where appropriate. References below to "employees" shall be deemed, for the purposes of this Policy, to collectively refer to all individuals subject to the scope of this Policy, including County employees, volunteers and elected officials.

**III. Control and Responsibility**

It is the responsibility of each Department Head to ensure that the employees under his/her authority comply with this policy. Department Heads may establish additional procedures when necessary to the operation of their respective departments, so long as they do not conflict with this Policy. The Finance Department shall be responsible for developing and maintaining travel expense reporting procedures and forms in order to ensure compliance with IRS regulations.

**IV. Grant Requirements**

In any case where the regulations governing allowable costs under Federal and State grants or other specialized funding sources require unique procedures or additional documentation for travel costs, the Department Head who is responsible for the administration of that grant or funding sources will be responsible for ensuring compliance with such regulations. The Finance Department will provide assistance when it would minimize conflicts or reduce duplication of effort.

**V. Policy and Procedures**

In all cases, employees are expected to understand and respect the County's responsibility, as a public entity, to expend public funds in a responsible and cost effective manner. Employees are expected to make choices that reflect this responsibility by demonstrating use of cost effective travel options that do not reflect discredit upon the County.

**A. Authorized Travel**

1. Travel costs may be incurred for any legitimate County business purpose for County employees. Some examples include: attendance at work related conventions or conferences, meetings of professional associations, training seminars or workshops or meetings with government officials from other public agencies.
2. All travel requests must be approved in advance by the Department Head or, if so authorized by the Department Head, the appropriate supervisor. Department Heads are to inform the Finance Department which supervisors are authorized to approve travel. Appointed Department Heads must obtain pre-authorization from the Board of County Commissioners (or appropriate elected official, such as the Sheriff) for any out of state overnight travel. A supervisor's travel requests must be approved by the Department Head. The amount of any per diem cash advance and the final actual expenses to be paid must both be approved by the Department Head or the appropriate supervisor. A supervisor's cash advances and final actual expenses must be approved by the Department Head.
3. Columbia County recognizes travel by air on behalf of Columbia County often takes place on what otherwise would be non-work time, including traveling or staying over weekends so as to secure the lowest total travel cost for the County; that often in the course of such travel, incidental expenses are incurred that are not reimbursable under the County travel policy or are of a nature that reimbursement does not occur; and that travel often involves being away from family and results in the inability to deal with family matters.

Therefore, subject to the limitations described below, frequent flier miles awarded to any of the following individuals in connection with air travel are part of the salary, benefits or compensation of those individuals when Columbia County pays or reimburses their air carrier travel expenses:

- (a) Elected officials who serve on regional or national boards on behalf of Columbia County if such compensation is not otherwise in conflict with any charter, ordinance or policy of the County, or unless such compensation is declined by the official; and
- (b) Columbia County employees.

**B. Authorized Costs**

1. Authorized travel costs include meals, day trips, transportation to and from a

destination, lodging, and conference registration, as outlined below.

2. Meals - Authorized meal costs including the cost of any associated tip.

a. Per diem payment for meal costs - Per diem payments are payments received, as authorized by the Internal Revenue Services (IRS) prior to an overnight trip for anticipated expenses. Employees are not required to submit receipts justifying per diem payments.

On trips requiring one or more overnight stays, the County will pay a per diem to cover the cost of meals and incidentals for each 24 hour period between an employee's departure and return. When the travel period, or any part thereof, is less than 24 hours, the per diem will be paid on a pro rata basis, taking into consideration meals and incidental costs that would normally be incurred during that particular travel period. Employees must be involved in travel or the attended event crossing over the meal period to receive per diem for the meal. Employees who are required to begin or end travel more than three hours before or after the time of the employee's regular commute would have begun or ended may be eligible for an additional meal reimbursement. Eligible meal periods are to be separated by a minimum of four hours. The amount of the per diem shall be regulated by federal tax guidelines. The per diem shall be reduced for meals that are included in the conference registration fee regardless of whether the employee chooses to eat the conference provided meals. Conference provided "continental breakfasts" are not considered a conference provided meal. The per diem shall be reduced by the scheduled per diem amount for each provided meal (see sub-section c below for percentage amounts). Per diems will only be provided if such request is submitted to the Finance Department at least one week before the departure date.

Volunteers are not entitled to per diem allowances but must turn in all receipts for expenses, with an approved claim signed by the Department Head, upon their return from the County sponsored event in order to be reimbursed.

b. Actual Meal Costs - If employees do not receive per diem payments prior to an overnight trip, they may request reimbursement by submitting receipts for actual meal costs along with the appropriate claim form. The County will reimburse employees for authorized actual meal costs up to the maximum allowed under IRS guidelines and broken down as necessary per meal as described in sub-section c below.

c. Day Trip Meal Costs - Employees attending a full day event may be reimbursed for the lunch meal unless the meal was included in the registration fee. Employees traveling away from the regular workplace for several hours crossing the lunch hour may also be eligible for

reimbursement for the lunch meal. Employees who conduct County related meetings during a meal may also be eligible for reimbursement for the meal costs. Employees who are required to begin or end travel more than three hours before or after the time of the employee's regular commute would have begun or ended may be eligible for an additional meal reimbursement. Employees must submit actual receipts for reimbursement.

The amount allowed per meal reimbursement shall be based on IRS guidelines for the maximum per diem for the geographic location proportioned from the IRS daily total as breakfast-20%, lunch-30%, and dinner-50%. Reimbursement for meals for day trips shall be taxed as appropriate under IRS guidelines.

3. Transportation to and from a destination - Out of area travel shall be undertaken by the most cost effective means, taking into consideration salary costs, when travel must be made on County time. Preference should always be given to travel by common carrier (coach or tourist class), or by County-owned vehicles. If travel is by motor vehicle and more than one employee is attending the same event, employees are expected to car pool when reasonable. If an employee chooses not to utilize an available County vehicle or chooses not to car pool, the County may refuse to reimburse the employee's personal costs of transportation. Transportation by common carrier may be either paid in advance or reimbursed. In both cases, vendor invoices must be submitted before payment will be made.
  - a. Reimbursement for the use of personal vehicles will be at the current mileage rate allowed by the Internal Revenue Service. Reimbursement shall not include any mileage that would be related to a regular commute. Car pooling is required whenever possible. When personal or rented vehicles or airplanes are used for reasons of personal convenience, reimbursement is limited to the cost of the most economical common carrier rate.
  - b. Generally, when personal vehicles are used on business trips, the mileage reimbursement is based on the distance between the employee's place of employment and the employee's destination. When employees travel directly to their destination from home, employees are expected to reduce the mileage reimbursement request by the usual distance traveled to the employee's place of employment.
5. Lodging - When employees conducting County business require overnight lodging, the lodging costs will be paid by the County, provided the employee meets the requirements of this section. Requests for advance lodging payments for conferences, conventions, etc. must be made at least two weeks in advance and will be paid directly to the hotel. Advance

lodging payments must be supported by conference registration materials detailing the dates of the conference, the name of the hotel, and the amount of the lodging costs (plus tax). When lodging payments are made in advance, hotel receipts are still required to be submitted to the Finance Department upon the employee's return. Discrepancies between advance lodging payments and actual payments must be resolved within 30 days of the employee's return. If lodging costs are not paid in advance, reimbursement will be made for the actual cost. Employees shall choose the most cost effective lodging choice and shall request exemption from lodging taxes, when appropriate, using the form supplied by the Finance Department

If traveling by air and staying over another night would be more cost effective than the cost of the air fare for returning the day prior (e.g., cheaper rates for Saturday night stay overs), the County will pay the costs of that extra night, provided the employee is able to document the cost effectiveness.

Lodging costs will only be paid when the necessary commute to and from the destination would last three or more hours before or after the regular full working day for employees. If the destination involves a multi-day conference, lodging costs will be paid when the necessary commute would last more than two hours on the scheduled conference days. The Board of Commissioners may approve individual exceptions to this should the circumstances warrant.

5. Conference registration - Conference registration costs are generally paid in advance to the conference organizers. Whether conference registration costs are paid in advance or reimbursed, before payment will be made a claim for conference registration must be submitted to the Finance Department detailing the dates of the conference and the registration.

### **C. Insurance Requirements**

Employees using personal vehicles of any type for County business are required to maintain insurance coverage on their own vehicle (as required by Oregon Revised Statutes). Employees should be aware that their personal insurance is the primary insurance coverage when they are using their personal vehicles on County business. The County does not provide insurance coverage for an employee's personal vehicle when it is used for County business. Employees who rent vehicles for County business shall rent the vehicles in their own name. Employees who are in a vehicle accident in a personal vehicle for County business purposes may apply to the Board of Commissioners for reimbursement of the insurance deductible, up to a maximum of \$500, if the facts show that the

employee was indeed engaged in County business and was not at fault in the accident.

**D. Unauthorized Costs**

The County will not reimburse or pay for costs incurred by spouses, relatives or any other person or persons who accompany County employees on business trips. The costs of alcoholic beverages will not be reimbursed or paid by the County. Unreasonable or extravagant costs of any kind will not be reimbursed or paid by the County. The Finance Department has the authority to determine whether submitted requests for payment are reasonable.

**E. Cash Advances**

1. For purposes of this Policy, an advance payment made directly to a vendor for lodging, air travel or other services on behalf of the employee is considered an advance to the employee. Lodging and travel advance payments will be accounted for as receivables due from the employee. Upon return from the event the employee has to turn in lodging receipts and air travel invoices to the Finance Department in order to clear this receivable. Per diem allowances paid to the employee do not need to be receipted to the Finance Department.
2. According to IRS rules, cash advances cannot be issued prior to 60 days before the event requiring the advance. If more money was advanced than used for lodging or travel, the IRS rules require that the unused portion of the advance be returned within 30 days after the event. If cash advances are made more than 60 days in advance or if the unused portion is not returned within 30 days, the IRS considers the advance to be employee compensation and it becomes income taxable to the employee. (Note: This only applies to cash advances received directly by the employee. Payments made directly to conference organizers and hotels are not included under this rule.)

