

CLARK COUNTY TRAVEL EXPENSE REIMBURSEMENT POLICY

PURPOSE

This policy addresses reimbursement of travel expenses incurred in the conduct of official county business. For guidance regarding compensation for travel and training see HR Policy No. 17.1.6.

County elected and appointed officials, employees, quasi-employees, members of county boards, commissions and citizen advisory committees are covered by this policy and are collectively referred to herein as "employee".

DEFINITIONS

For purposes of this policy, travel expenses are defined as necessary and reasonable expenses incurred in the course of official county business. Expenses will be categorized as **local travel expenses** (those incurred within a 50 mile radius of Clark County reporting location and/or travel more than 50 miles that does not include an overnight stay) and **non-local travel expenses** (expenses incurred outside of a 50 mile radius of Clark County reporting location and resulting in an overnight stay).

I. LOCAL TRAVEL EXPENSES

Local reimbursable expenses include:

- Mileage for use of personal automobile
- Parking
- Business meals at actual cost (receipt required)

- A. Mileage will be reimbursed at the rate established by the Internal Revenue Service each year effective on January 1st. Reimbursement for personal automobile usage should be limited to those instances where the usage is significant and required by the job. Accumulation of individually minor reimbursements for payment on a monthly or quarterly basis is encouraged.
- B. Fees will be reimbursed for parking expenses incurred at the site of a business destination. **Parking fines are not reimbursable.**

II. NON-LOCAL TRAVEL RELATED EXPENSES

The following expenses are allowable costs if incurred in conjunction with non-local travel for official county business which includes an overnight stay. Employees are encouraged to arrange travel through the county travel booking processes for air travel, car rentals and hotel accommodations. Reservations made outside of the standard county process will be reimbursed after travel is complete.

- A. Actual costs of air, bus, train, local transportation, tolls, car rentals and parking fees. Personal automobile usage will be reimbursed at the prevailing IRS rate per mile. In instances where personal automobile usage exceeds the cost of airfare, reimbursement will be limited to the cost of traveling to the same destination by coach class airfare. Employees should submit documentation supporting the cost alternatives.
- B. Actual costs of hotel or motel accommodations at single occupancy rates. Employees are encouraged to request government rates for accommodations.
- C. Meal costs at the per diem subsistence daily rates as established by the Internal Revenue Service using the High-Low substantiation method. Employees will be allowed 75% of the daily per diem allowance on the first and last day of travel and 100% of the daily per diem allowance the remainder of the trip. The rates and cost areas shall be reviewed and updated subject to Finance Director approval annually. Updates will be made available on the county intranet, or current replacement for such. These rates vary depending on the travel destination. Information regarding these rates can be obtained through the Auditor's office.
- D. Other reasonable and ordinary expenses which are job related and incurred while representing the county on official business. Examples of these costs are business related phone calls, registration fees, and fax transmissions.

Effective for all 2019 travel not reimbursed prior to Oracle freeze

- E. Overnight accommodations are not allowable within a 50 mile radius of Clark County, with limited exceptions. The exceptions are when weather conditions make driving dangerous; or where conference or other work related event hours make the drive to or from Vancouver dangerous or unreasonable.
1. For example, a conference that starts early in the morning (such as 7:00 am if the event is some distance from Vancouver).
 2. Another example would be where work related activities make the drive back to Vancouver dangerous, such as when an individual has official duties associated with a conference that requires his or her presence late into the evening. Normal conference social activity does not count as official duties unless the individual is either speaking at the conference or is representing the County or another work related group in sponsoring or organizing the conference.

These examples are exceptions to the basic rule and contain an element of subjectivity. It is critical therefore that any approval of overnight accommodations within the local, fifty mile travel area be approved only after careful consideration by managers. Section II (E) exception form should accompany the reimbursement request. The form is available on the k: drive and in the Auditor's office. Employees must submit receipts for meal purchases, as for other local travel.

III. INELIGIBLE TRAVEL EXPENSES

- A. Personal costs such as telephone, entertainment (in-room movies), toiletries, cleaning, alcohol, tobacco, clothing and sundries will not be reimbursed.
- B. Personal usage of rental cars must be reimbursed to the county on an equitable basis (days of use or miles driven).
- C. Expenses incurred on a combined business/personal trip will be reimbursed to the extent of the business component. Airfare will be reimbursed based on a round trip coach fare from the traveler's official work location to the business destination. Vehicle mileage will be reimbursed for the distance from the traveler's work location to the business destination. Personal mileage incurred at the business destination such as sightseeing is not reimbursable.
- D. Meal and lodging expense will be reimbursed during the length of time that the traveler is in business status. Business status is expected to end the last day of the conference if travel can reasonably be completed that same day. Meal and lodging expense incurred during additional travel days relating to the personal component of the trip are the expense of the traveler. In instances where additional travel days result from the employee's decision to use a personal vehicle rather than air travel, no reimbursement will be allowed for meals associated with the additional days.

IV. AUTHORIZATION AND APPROVAL

County employees must request travel authorization pursuant to HR Policy 17.1.3-4.

All requests for reimbursement of travel costs must be submitted through Workday expenses. The traveler must certify as to the correctness and accuracy of the reimbursement request. **Receipts must be provided for all non-meal and lodging costs in excess of \$75.00 per expense item. For example: \$20 train trip from airport to hotel-no receipt required, \$30 taxi ride hotel to conference center-no receipt required, \$100 airport parking while out of town-**receipt required**.**

Expense Reports should be submitted within a reasonable timeframe (should not exceed 10 working days) following the date of the employee's return. If the travel expense involved a conference, workshop, seminar or similar organized activity, a **copy of the agenda or outline** must be attached to the expense report.

All requests for reimbursement of travel costs must be approved by the appropriate department head/elected official or assigned designee. Reimbursement requests for members of county boards, commissions and quasi-employee's must be approved by the department head / elected official most directly affiliated with the board, commission or activity and will be initiated as expense reports by a department administrative staff person. Reimbursement requests for any member of the Board of County Councilors **must be approved** by the County Auditor or his/her designee.

V. ADVANCE FUNDS (Available for non-local travel only)

The county has established an advance travel revolving fund in conjunction with RCW 42.24.130 to be used for advancing money to employee's or elected officials **for non-local travel**. The use of these funds is limited to customary incidental expenses incurred while traveling, such as, lodging, meals, ground transportation and other local expenses.

These funds may not be used for personal loans, pre-registration fees, direct payment of airline tickets or reimbursement to employees or elected officials for travel already incurred. Prior to issuance of these funds, a travel advance **request must be** submitted by the employee and approved by the department head/elected official or authorized approver. Subject to adequate availability of funds, monies will be distributed to the employee or elected officials shortly before the date of travel. Monies will not be advanced to any county employees or elected official who has a prior advance outstanding.

The employee or elected official will account for the funds advanced no later than **10 working days** following the date of the employee's or elected officials return by filling an appropriate travel expense voucher listing all relevant travel expenses.

When the amount of travel expenses is less than the amount advanced the traveler will remit the difference by a personal check or cash with the travel expense voucher. If the amount of reimbursable travel expense exceeds the amount advanced, the excess will be paid to the traveler.

Failure to account for or repay the travel advance within the **10 day** settlement period may render the full amount of the advance which remains unpaid immediately due and payable, with interest at a rate of 10% per annum until the advance is repaid. To protect against any losses from advances, the county will have under the provisions of RCW 42.24.140 a prior lien against and a right to withhold any and all funds payable to or to become payable to any employee or official to whom an advance has been given.

Advance travel funds will be issued in increments of \$100.00 per day with the maximum amount based on the total days traveled.

VI. EXECUTIVE VEHICLE ALLOWANCES

A. The following positions are authorized to receive a **\$400.00** monthly vehicle allowance subject to periodic revision by the Board of County Councilors. Forms accepting the vehicle allowance will be signed by the incumbents and retained within the Auditor's Office.

- COUNTY MANAGER
- COUNTY ASSESSOR
- COUNTY AUDITOR
- COUNTY TREASURER
- PROSECUTING ATTORNEY
- COUNTY CLERK
- DIRECTOR OF PUBLIC WORKS
- UNDERSHERIFF
- MEDICAL EXAMINER

B. Beginning January 1, 2015, County Councilors are authorized to receive a monthly vehicle allowance in accordance with the following schedule:

	2018	2019	2020			
Position 1	\$700	\$700	\$700			
Position 2	\$700	\$700	\$700			
Position 3	\$700	\$700	\$700			
Position 4	\$700	\$700	\$700			
Chair	\$700	\$700	\$700			

C. Mileage Reimbursement. All positions receiving an executive vehicle allowance may receive mileage reimbursement on **long distance travel only** (defined as outside of a 50-mile radius of Clark County) at the prevailing IRS rate.

VII. EXECUTIVE CELL PHONE ALLOWANCES

Effective for all 2019 travel not reimbursed prior to Oracle freeze

The following positions are authorized to receive a monthly cell phone allowance of \$25 in lieu of receiving a county issued cell phone:

- COUNTY COUNCILORS
- COUNTY MANAGER
- COUNTY ASSESSOR
- COUNTY AUDITOR
- COUNTY CLERK
- COUNTY PROSECUTING ATTORNEY
- COUNTY SHERIFF
- COUNTY TREASURER

All individuals choosing to receive an executive cell phone allowance shall sign a cell phone authorization form indicating that they have elected to receive this taxable benefit and will not also use a County provided cell phone. These forms will be maintained in the Auditor's office.

High-Low per Diem rates for 2019:

High Cost	\$71.00
Low Cost	\$60.00

Mileage Rate 2019: \$ 0.58 per mile