

**BOARD OF YAKIMA COUNTY COMMISSIONERS
RESOLUTION**

**IN THE MATTER OF REVISING POLICY
HR POLICY NO. 2-11, YAKIMA COUNTY
REIMBURSEMENT OF TRAVEL
EXPENSES INCURRED IN THE
CONDUCT OF OFFICAL COUNTY
BUSINESS**

076 - 2020

WHEREAS, the Board of Yakima County Commissioners has determined the need to revise Policy No. HR 2-11, Yakima County reimbursement of travel expenses incurred in the conduct of official county business

WHEREAS, the Board of Yakima County Commissioners has determined the revised policy should be effective March 11, 2020; and

WHEREAS, Policy No. HR 2-11 has been revised as stated above; now, therefore,

BE IT HEREBY RESOLVED by the Board of Yakima County Commissioners that Policy No. HR 2-11, Yakima County Reimbursement of travel expenses incurred in the conduct of official county business be revised in preparation for Workday, effective and adopted on March 11, 2020. This policy will replace all other previously adopted policies.

DONE

Attest:

Norm Childress, Chairman

Melissa Paul, *Clerk of the Board*

Linda Kay O'Hara, *Deputy Clerk*

Ron Anderson, Commissioner

Vicki Baker, Commissioner

*Constituting the Board of County Commissioners
for Yakima County, Washington*

YAKIMA COUNTY BUSINESS EXPENSE REIMBURSEMENT POLICY

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. 2-11

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 Yakima County) and **non-local travel expenses** (expenses incurred outside of Yakima County resulting in an overnight stay).

I. LOCAL TRAVEL EXPENSES (within Yakima County and non-overnight)

Local reimbursable expenses include:

- Mileage for use of personal automobile
 - Parking Fees
- 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, receipt required. **Parking fines are not reimbursable.**

II. NON-LOCAL TRAVEL RELATED EXPENSES (out of Yakima County and overnight)

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 when possible to arrange travel with a Yakima County P-Card for air travel, car rentals and hotel accommodations. Reservations made outside of the P-card 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 daily rates as established by the Internal Revenue Service using the High-Low rate 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 Yakima County Auditor's 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, fax transmissions, and WiFi.
- E. Overnight accommodations are not allowed inside Yakima County. The only exceptions to this policy are when weather conditions make driving dangerous; or where conference or other work-related conditions and hours make the drive to or from employee's home dangerous or unreasonable.

These examples are exceptions to the basic rule and contain an element of subjectivity. It is critical that any approval of overnight accommodations within Yakima County be approved only after careful consideration by managers. The Local Travel Overnight Exception Form should accompany the reimbursement request. The form is available on the county intranet and in the Auditor's office.

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. **Tips 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 2-12.

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 expense items**, for lost receipts reference and complete the application for payment of lost/unavailable receipt form.

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. Meals provided during the conference are prohibited from reimbursement for that meal.

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 Commissioners **must be approved** by the Yakima County Superior Court Presiding Judge or his/her designee.

V. MEETINGS WITH MEALS

Purchase or reimbursement for any food provided to employees in conjunction with official County business, governmental meetings, trainings, summits, retreats require a completed Yakima County Meetings with Meetings Authorization form with meeting agenda, sign-in sheets and receipts attached. Forms are provided by the Auditor's Office.

VI. EXECUTIVE VEHICLE ALLOWANCES

A. The following positions are authorized to receive a \$500.00 monthly vehicle allowance subject to periodic revision by the Board of County Commissioners. The Elected Official Vehicle Allowance Form accepting the vehicle allowance will be signed by the incumbents and retained within the Auditor's Office. Elected officials who are provided a county vehicle are prohibited from requesting this allowance.

- COUNTY ASSESSOR
- COUNTY AUDITOR
- COUNTY CLERK
- COUNTY COMMISSIONERS
- COUNTY CORONER
- COUNTY PROSECUTING ATTORNEY
- COUNTY SHERIFF
- COUNTY TREASURER

B. Mileage Reimbursement. All positions receiving an executive vehicle allowance may receive mileage reimbursement on **long distance travel only** (defined as outside Yakima County) at the prevailing IRS rate.

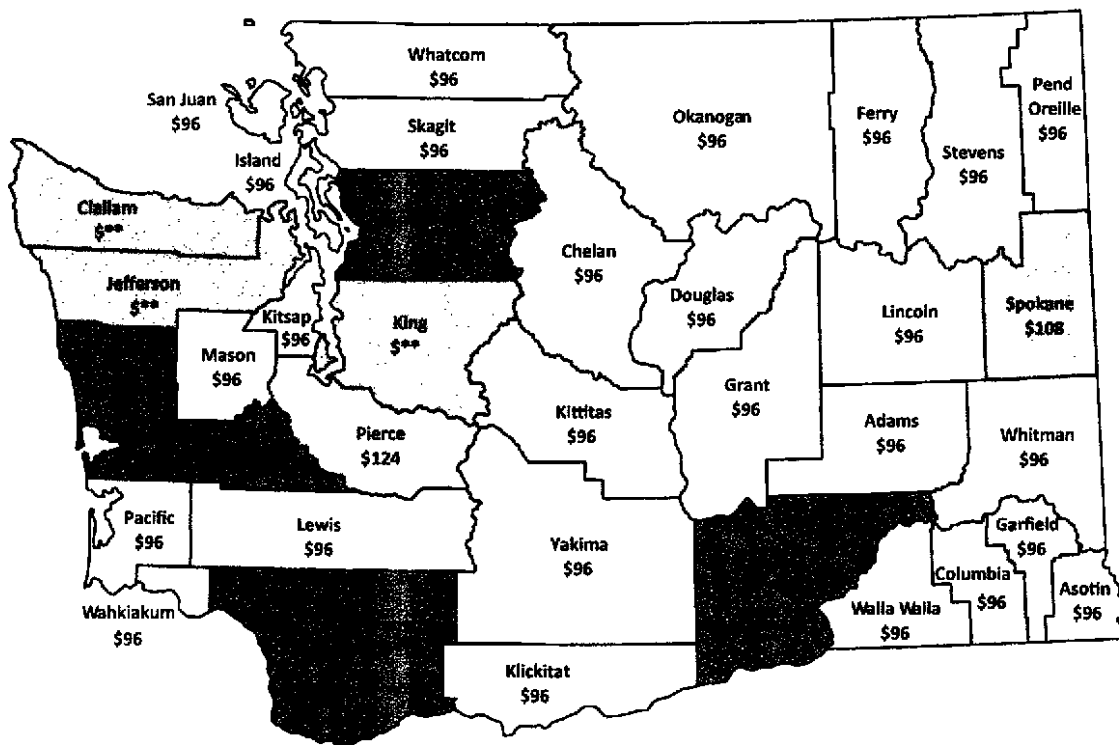
Washington State Per Diem High - Low Per Diem Rates for 2020 are set by OFM

High Cost	\$76.00
Low Cost	\$55.00

IRS Mileage Rate 2020: \$ 0.58 per mile

For out of State Per Diem Rates, refer to the GSA website at: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

Per Diem Rates - As of October 1, 2019



Meal Rates				
TOTAL	B	L	D	
☐ \$55	\$14	\$16	\$25	
☐ \$61	\$15	\$18	\$28	
■ \$66	\$16	\$20	\$30	
☐ \$71	\$18	\$21	\$32	
☐ \$76	\$19	\$23	\$34	

\$ Maximum Lodging Rate		
** Seasonal Lodging Rates for Counties:		
Clark, Cowlitz, & Skamania	06/01 - 10/31	\$192
	11/01 - 05/31	\$157
Clallam & Jefferson	07/01 - 08/31	\$164
	09/01 - 06/30	\$108
Grays Harbor	07/01 - 08/31	\$134
	09/01 - 06/30	\$101
King	05/01 - 09/30	\$257
	10/01 - 04/30	\$184
Snohomish	06/01 - 08/31	\$141
	09/01 - 05/31	\$115
Thurston	09/01 - 10/31	\$110
	11/01 - 08/31	\$130

POV Mileage Rate
The privately owned vehicle reimbursement rate is \$0.58 per mile. (effective 1/1/19)

For Out-of-State Per Diem Rates, refer to the GSA website at: <http://www.gsa.gov>. To get the total meal and incidental expense rate breakdown of individual meal allowances, refer the State Administrative and Accounting Manual (SAAM), Subsection 10.40.10.c

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Yakima County Local Travel Reimbursement Form

Reimbursement Exception Request must be attached



DEPARTMENT: _____ DATE: _____
 EMPLOYEE: _____ EMPLOYEE NO.: _____
 PURPOSE: _____

EXCEPTION REIMBURSEMENT GUIDELINES:

- Reimbursement Exception Request must be attached*
- Lodging should be pre-paid or direct billed to County whenever possible*
- County P-Card may only be used for Airfare or Pre-Paid Lodging*
- Meal per diem rates will be apply for the location of your hotel*
- No meals reimbursement if meals are included in tuition or registration fees of event/conference*
- Conference and Training Agendas must be attached*
- Itemized receipts for lodging required, showing dates of stay, daily room rate, taxes & payment*
- Receipts for Parking / Cabs / Tolls / Baggage & "Other" are required (ask for receipt if not offered)*
- Reimbursement requests must be submitted within 10 days of completed travel*

DATES	PER DIEM (HIGH/LOW RATES)	LODGING	CAR RENTAL	PARKING/ CABS / TOLLS	BAGGAGE	REGISTRATION FEES	OTHER	MILEAGE (number of miles)
03/01/15								
TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0

SUMMARY: Auto-Calculated	
MEALS	\$ -
LODGING	\$ -
CAR RENTAL	\$ -
PARKING/CAB/TOLL	\$ -
AIRFARE/BAGGAGE	\$ -
REGISTRATION	\$ -
OTHER	\$ -
MILEAGE (2020 = 0.575¢)	\$ -
TOTAL:	\$ -

EXPENSE REIMBURSEMENT CERTIFICATION

I hereby certify under penalty of perjury that this is a true and correct claim for necessary expenses incurred by me and that no payment has been received by me on account thereof.

Signed: _____ Requestor Date

Certified as correct: _____ Auditing Officer Date



Yakima County Local Travel Exception Request

Overnight accommodations are not allowed within a 50 mile radius of Yakima County. The exceptions to this policy are when weather conditions make driving dangerous; or where conference or other work-related event hours make the drive to or from Yakima dangerous or unreasonable.

Department: _____ Date: _____

Employee: _____ Employee No. _____

Reason for Request:

Signed: _____
Requestor Date

Authorization: _____
Auditing Officer Date

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Yakima County Non-Local Travel Reimbursement Form



DEPARTMENT: _____ DATE: _____

EMPLOYEE: _____ EMPLOYEE NO.: _____

PURPOSE: _____

REIMBURSEMENT GUIDELINES:

Airfare MUST be paid via County P-Card
Lodging should be pre-paid or direct billed to County whenever possible
County P-Card may only be used for Airfare or Pre-Paid Lodging
Meal per diem rates will be apply for the location of your hotel
No meals reimbursement if meals are included in tuition or registration fees of event/conference
Conference and Training Agendas must be attached
Itemized receipts for lodging required, showing dates of stay, daily room rate, taxes & payment
Receipts for Parking / Cabs / Tolls / Baggage & "Other" are required (ask for receipt if not offered)
Reimbursement requests must be submitted within 10 days of completed travel

DATES	PER DIEM (HIGH/LOW RATES)	LODGING	CAR RENTAL	PARKING/ CABS / TOLLS	BAGGAGE	REGISTRATION FEES	OTHER	MILEAGE (number of miles)
03/01/15								
TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0

SUMMARY: Auto-Calculated	
MEALS	\$ -
LODGING	\$ -
CAR RENTAL	\$ -
PARKING/CAB/TOLL	\$ -
AIRFARE/BAGGAGE	\$ -
REGISTRATION	\$ -
OTHER	\$ -
MILEAGE (2020 = 0.575¢)	\$ -
TOTAL:	\$ -

EXPENSE REIMBURSEMENT CERTIFICATION

I hereby certify under penalty of perjury that this is a true and correct claim for necessary expenses incurred by me and that no payment has been received by me on account thereof.

Signed: _____ **Requestor** _____ **Date**

Certified as correct: _____ **Auditing Officer** _____ **Date**



Yakima County Application for Payment of Unavailable Receipts

Requirements:

- Complete Travel Reimbursement Form detailing your dates of travel, location, and purpose of trip
- Highlight all requests for reimbursable expenses where receipts are required but not available
- Complete this form and attach to your Travel Reimbursement Form

Department: _____ Date: _____

Employee: _____ Employee No. _____

Total of highlighted expenses: \$ _____

Reason receipts were not available:

Signed: _____
Requestor Date

Authorization: _____
Auditing Officer Date

The above is a request for reimbursement of travel expenses without proper documentation to adhere to the Yakima County Business Expense Reimbursement Policy. This request is authorized as an exception to policy.

Board Of County Commissioners:

Chairman Date

Commissioner Date

Commissioner Date

Yakima County Meals With Meetings Authorization Form

Payment may be authorized for the actual cost of meals for elected and appointed officials and County employees, regardless of travel status, for business meetings or training sessions where attendance is advantageous to the County, and where **ALL** of the following requirements are met. Exceptions to these guidelines must be pre-approved by the Board of County Commissioners (signatures required below).

- 1. Is the purpose of the meeting to conduct official County business or to provide training to County employees or County officials. Explain purpose:
- 2. The meals are an integral part of the business meeting or training session. Integral is defined as: "essential to completeness; part of the curriculum; formed as a unit with another part."
- 3. The meeting or training is a special situation or occasion outside of the normal daily business of County employees. County funds may not be used to provide meals for staff parties, routine staff meetings, routine departmental meetings, or any event deemed to be social in nature.
- 4. Approval is authorized by the elected official or department director.
- 5. The amount paid for each individual meal, including tax and gratuity, does not exceed the applicable meal allowance for the location of the meeting as provided under "per diem" on the General Services Administration web site at <http://www.gsa.gov>
- 6. Any added tip may not exceed 15% of the cost of the food, excluding tax, rounded up to the nearest whole dollar
- 7. The County obtains an itemized receipt for the actual cost of the meals
- 8. No alcohol may be provided at County expense

Requested by: _____

Date: _____

Approved by: _____
Elected Official or Department Director

Date: _____

Board Of County Commissioners:



Chairman

Date

Commissioner

Date

Commissioner

Date



Yakima County Elected Official Vehicle Allowance Form

Yakima County Elected Officials are authorized to receive a \$500.00 monthly vehicle allowance subject to periodic revision by the Board of County Commissioners. Forms accepting the vehicle allowance will be signed by the incumbents and retained within the Auditor's Office. Elected officials who are provided a county vehicle are prohibited from requesting this allowance.

Requesting Allowance:

Elected Official: _____ Elected Office: _____

Signature: _____ Date: _____

Board Of County Commissioners:

Chairman Date

Commissioner Date

Commissioner Date

FOR REFERENCE

Non-exempt employees may not start work until their scheduled starting time.

All employees are required to report absences from work to the nearest quarter (1/4) hour.

It is your responsibility to sign your time/attendance record to certify the accuracy of all time/attendance recorded. Any errors in your time record should be reported immediately to your Supervisor.

Unauthorized altering, falsifying or tampering with time/attendance records is prohibited and subjects the employee to discipline, up to and including discharge.

2-11. Travel Time

Out-of-Town Trips for One Day: Non-exempt employees who travel out of town for a one-day assignment will be paid for all travel time, except for, among other things: (i) time spent traveling between the employee's home and the local railroad, bus or plane terminal; and (ii) meal periods.

Time spent traveling outside normal working hours during day-trips will be compensated at the regular hourly rate, unless said travel time causes the employee to exceed 40 hours total compensable time for the week. Travel time performed in excess of 40 hours per week will be compensated at the rate of one and one-half times the normal rate of pay.

Overnight, Out-of-Town Trips: Non-exempt employees will be compensated for time spent traveling (except for meal periods) during their normal working hours, on days they are scheduled to work and on unscheduled work days (such as weekends). Time spent traveling outside normal working hours will be compensated if the traveler is operating a vehicle.

Travel outside normal working hours as a passenger on either commercial or private transportation is not considered compensable time unless the employee is directly involved in a work activity that benefits the employer.

2-12. Business Expense Reimbursement

Yakima County reimburses employees for travel related expenses paid by the employee in conjunction with official County business when properly documented and authorized. The responsible Elected Official and/or Department Head may limit and/or refuse to authorize the reimbursement of expenses which they determine to be non-compliant with the Yakima County Business Expense Reimbursement Policy. Employees are expected to exercise restraint and good judgment when incurring expenses.

Out-of-area travel must be authorized in advance by your Supervisor. You should contact your Supervisor, in advance if you have any questions about whether an expense will be reimbursed.

Refer to the Yakima County Business Expense Reimbursement Policy for more information. The policy is available on the County's Intranet.

2-13. Probationary/Trial Period