

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

RESOLUTION ADOPTING AMENDED SIERRA COUNTY
TRAVEL POLICY

Resolution 2021-083

WHEREAS, On January 17, 2017 the Board of Supervisors adopted Resolution 17-014 revising the Travel Policy; and

WHEREAS, the current Travel Policy requires additional updates to include current IRS mileage rates and to clarify requirements for reimbursements; and

WHEREAS, the Union has reviewed and approved the revised policy.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors, County of Sierra, State of California does hereby adopt the attached revised Sierra County Travel Policy.

ADOPTED by the Board of Supervisors of the County of Sierra on the 1st day of June, 2021, by the following vote:

AYES: Supervisors Huebner, Roen, LeBlanc, Dryden, and Adams
NOES: None
ABSTAIN: None
ABSENT: None

COUNTY OF SIERRA



LEE ADAMS, CHAIRMAN
BOARD OF SUPERVISORS

ATTEST:



HEATHER FOSTER
CLERK TO THE BOARD

APPROVED AS TO FORM:



DAVID PRENTICE
COUNTY COUNSEL

Sierra County Travel Costs

Sierra County does not have a per diem rate for incidental expenses. You will be reimbursed for reasonable and necessary incidental items. No personal expenses will be paid. The County Auditor is the final determinate of reasonable and necessary costs. The County Auditor's Office or Personnel Office will update the milage rate and per diem rates that apply to this policy as they change at the federal level.

Board travel is governed by Sierra County Code section 2.04.090.

Business Travel:

With certain exceptions, employees and Department Heads are reimbursed for expenses incurred for meals, lodging, and private vehicle use when traveling on County business. Consult with your supervisor to determine license, insurance, and authorization requirements, and the provisions in the County's Administrative Policy and Procedures Manual related to business travel.

Mileage Rate for 2021 \$0.56 <https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2021>

The M&IE rates differ by travel location. View the <u>per diem rate</u> for your primary destination to determine which M&IE rates apply.						
M&IE Total	\$50	\$56	\$61	\$66	\$71	\$
Continental Breakfast/ Breakfast	13	14	16	17	18	
Lunch	14	16	17	18	19	
Dinner	23	26	28	31	34	

NOTE: If neither the city nor the county is listed, the location is a standard CONUS destination with a rate of \$50.00 for meals.

FY2021 Domestic Per Diem Rates

State Primary Destination County

The shortcut to this page is <https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup>

Per Diem rates – County does not pay Incidental expense, nor use the first and last day of travel rule.

Antioch / Brentwood / Concord	Contra Costa		61		
Bakersfield / Delano (Naval Weapons Center and Ordnance Test Station, China Lake)	Kern		56		
Barstow / Ontario / Victorville	San Bernardino		56		
Death Valley	Inyo		61		
Eureka / Arcata / McKinleyville (October 1 - May 31)	Humboldt		66		
Eureka / Arcata / McKinleyville (June 1 - August 31)	Humboldt		66		
Fresno	Fresno		61		
Los Angeles	Los Angeles, Orange, Ventura, and Edwards AFB		61		
Mammoth Lakes	Mono		71		
Mill Valley / San Rafael / Novato	Marin		71		
Monterey	Monterey		71		
Napa	Napa		61		

Oakhurst	Madera			66		
Oakland	Alameda			61		
Palm Springs	Riverside			61		
Point Arena / Gualala	Mendocino			71		
Redding	Shasta			50		
Sacramento	Sacramento			61		
San Diego	San Diego			66		
San Francisco	San Francisco			71		
San Luis Obispo	San Luis Obispo			66		
San Mateo / Foster City / Belmont	San Mateo			61		
Santa Barbara	Santa Barbara			71		

Santa Cruz	Santa Cruz		56		
Santa Monica	City limits of Santa Monica		71		
Santa Rosa	Sonoma		66		
South Lake Tahoe	El Dorado		61		
Stockton	San Joaquin		56		
Sunnyvale / Palo Alto / San Jose	Santa Clara		61		
Tahoe City	Placer		71		
Truckee	Nevada		71		
Visalia / Lemoore	Tulare and Kings		56		
West Sacramento	Yolo		66		
Yosemite National Park	Mariposa		71		

1. Definitions

- a. Board means the Board of Supervisors.
- b. Department head means those persons so designated by the Board.
- c. For purposes of this policy employee means all County employees, State employees under contract and Contractors with the County other than department heads and Board members.

d. Point of origin means the Sierra County residence of the Board member, department head, or employee, except that for any department head or employee who has no Sierra County residence, point of origin means Sierra County. If the department head, or employee leaves from their place of work this becomes the point of origin. In county travel, if covered, will have the regular commute mileage of the employee deducted if the travel is to a temporary alternate base station that day.

e. Travel includes conference registration and enrollment fees and all other expenses lawfully chargeable to the travel and transportation line item of the appropriate budget deemed reasonable and necessary by the Auditor.

2. Authorization Claims for travel expenses are valid only if:

- (1) The travel is pursuant to the official duties of the Board member, department head or employee, and
- (2) The travel is by a or department head on his or her own authority or by an employee whose department head has given prior authorization for such travel, and
- (3) The travel is within the limits of the appropriate budget.
- (4) Reimbursement for meals shall only be made if the employee is traveling six hours or more and the destination is outside of the County and (1) for breakfast, travel was necessary before 7 AM, and (2) for dinner, travel was necessary after 7 P.M.

3. Claims

a. Each claim shall be itemized on a form prescribe by the Auditor (this means a travel voucher and a purchases order) and shall state the date, place, and reason for the travel. Each expense thereon shall be accompanied by a receipt except for the following expense:

- (1) Intra urban public transportation and taxi fare.
- (2) Bridge, road tolls, and parking fees.
- (3) Local and long distance telephone charges if date, place, and party called are shown.
- (4) Charges incurred installing or removing tire chains.
- (5) Maximum accounts allowed for meals under the following circumstances and only if the employee is traveling forty (40) miles or more outside of the county:

The U.S. General Services Administration approved travel rates for per diem for meals.

- (a) Breakfast only if the travel must commence before 7 am.
- (b) Lunch except that no reimbursement shall be allowed if lunch is taken within the County.
- (c) Dinner only if the travel terminates after 7 p.m.
- (6) Overnight lodging reasonable and necessary cost.
- (7) Mileage is reimbursed at the IRS rate.

b. Milage shall have a computer-generated map attached with milage calculation for one way travel using Google maps or MapQuest. Necessary travel at the destination shall be reasonable and necessary travel only, logged by the driver in writing at the time of travel with description—reimbursed at the IRS rate.

c. All claims shall be filed in the auditor's Office not later than one hundred (100) calendar days after incurring the expense.

4. County Vehicles:

County vehicles shall be used in preference to private vehicles whenever reasonably possible.

5. Mileage

- a. Rate: Travel by private vehicle shall be compensated at the IRS rate per mile. In the event that more than one Board member, department head or employee travels in the same private vehicle, reimbursement shall be allowed only to the person who provided the vehicle.
- b. Calculations: Mileage shall be calculated to begin and end at the point of origin.
- c. Milage claims to be reimbursed shall have an attached map showing the total milage one way from one of the major internet mapping programs.

6. Personal Expenses

No reimbursement shall be made for personal expenses such as laundry, barbering or hairdressing, entertainment, or alcoholic beverages.

7. Exceptional Expenses

- a. Any department head, or employee on emergency travel may claim reimbursement for meal expenses incurred under extraordinary circumstances which justify an exception from the standard requirements of this policy. The board shall have absolute discretion as to whether to allow such claims.
- b. The expense of a meal purchased for another person by a or department head on his or her own authority or by an employee whose department head has given prior authorization for such expense may be claimed if incurred pursuant to official County business and at the time of the claimant's own meal. The Board shall have absolute discretion as to whether to allow such claims.
- c. Any department head or employee attending a conference, seminar, school or convention which has established per diem rates, meal rates, or lodging rates higher than the rates set out in this policy shall be reimbursed at such higher rates if appropriate receipts are filed with the claim.

8. Advance Warrants:

The Auditor is authorized and directed to issue upon the written request of a department head, advance warrants for estimated travel expenses to be incurred by an employee. Such requests shall be in a form designated by the Auditor.

9. 11.42.050.050 Enclosed Vehicle Required: The vehicle shall be a conventional four-wheel enclosed vehicle. Under no circumstances is a two-wheel or three-wheel privately owned vehicle to be used on County business unless for law enforcement activities approved by the Sheriff or in emergencies to maintain the health and/or safety of the public.