Section 600 – Travel & Training

Overview

The County will pay authorized travel expenses for employees performing County business. All travel must be authorized by the responsible department's administrative officer or designee. The purpose of travel must be for the public's benefit and related to County business. Travel and training are specifically designated for Davis County employees only.

This policy applies to all County-related travel regardless of whether or not a travel expense reimbursement claim is required. It also applies to travel for which another organization or agency is paying costs upfront or will reimburse the County for later. (i.e., UCIP, Sheriff Association, NACO, FEMA, UAC).

Travel expenses shall be requested from and spent in the budget year in which the travel will occur. Under no circumstances shall expenses for personal travel be charged to or temporarily funded by the County. If personal travel is in conjunction with County travel, the employee shall pay for all services that mix work and personal expenses with private funds. The County will reimburse expenses for work-related items after the travel is complete. The travel reconciliation shall detail the employee's breakout of personal and work travel expenses. In the event that personal travel does take place, no advanced payments will be made by the County.

The County expects employees to utilize taxpayer dollars prudently and efficiently. Violating Davis County Travel & Training Policies and Procedures may result in disciplinary action, including termination or garnishment of wages.
~~Expenses for authorized travel by individuals performing County business will be paid by the County. All travel must be authorized by the responsible department's Administrative officer or designee. The purpose of the travel must be for the public's benefit and related to County business.~~

~~This policy applies to all County related travel regardless of whether or not a travel request is required. It also applies to travel for which another organization or agency is paying the costs upfront, or will be reimbursing the County for at a later time. (i.e. UCIP, Sheriff Association, NACO, FEMA, UAC).~~

~~Travel expenses shall be requested from and spent in the budget year in which the travel will occur. Under no circumstances shall expenses for personal travel be charged to, or temporarily funded by, the County.~~

~~It is expected that County employees will utilize taxpayer dollars in a prudent and efficient manner. Violation of Davis County Travel & Training Policies and Procedures is grounds for disciplinary action, which may include termination or garnishment of wages.~~

Definitions

County-Related Travel: Travel that is necessary to receive training, education, or give input or counsel specific to the area of expertise of the employee or individual traveling. This includes but is not limited to conferences, classes, seminars, and meetings.

Economical: Making the best use of resources (tax dollars, etc.) and costing less than other options in the same category (rental cars, hotel accommodations, etc.), i.e., coach vs. first-class flights.

Emergency Travel: Travel where the urgency is such that standard travel procedures cannot be accomplished before travel must commence. Under such circumstances, variances in how payment of travel is made may be accommodated with approval from the Auditor's Office

First & Last Day of Travel - The General Services Administration (GSA) rate at which an individual's Meals & Incidental Rate is reimbursed. Current rates are available for all travel locations at: https://www.gsa.gov/travel/plan-book/per-diem-rates .

General Services Administration (GSA) Rate: The General Services Administration (GSA) rate at which an individuals Meals & Incidental Rate is reimbursed. Current rate are available for all travel locations at: https://www.gsa.gov/travel/plan-book/per-diem-rates .

Meals and Incidental Expense: Per-diem reimbursements that are intended to cover the cost of breakfast, lunch, dinner, gratuities and other minor costs that are incurred while conducting County business. Incidental expenses do not include necessary ground transportation, parking fees, etc. while traveling.

Object Codes: Object code 548230 is used for overnight travel and requires a travel expense reimbursement claim. Object 548231 is used for mileage reimbursements. Object code 548330 is used for all other County-related travel.

Place of Employment: The location where the employee spends the majority of working time or where an employee is required to report for duty prior to the work assignment.

Proof of Mileage: A Google Map showing the distance traveled related to County business.

Single Day Travel: Travel that allows for an employee to return home at night and is completed in a 10-hour workday. While a conference may extend over multiple days, if the employee can return home each day is considered a single-day travel.

Travel Expense Reimbursement Claim: All of the necessary forms for requesting, approving and receiving reimbursement for travel (include the Travel Request and Travel

Reconciliation documents). These documents identify who is traveling, the employee's department, associated costs, the trip's location and eligible expenses for reimbursement.
~~**County Related Travel:** Travel that is necessary to receive training, education, or give input or counsel specific to the area of expertise of the employee or individual traveling. This includes but is not limited to conferences, classes, seminars and meetings.~~

~~**Economical:** Making the best use of resources (tax dollars, etc.) and costing less than other options in the same category (rental cars, hotel accommodations, etc.) i.e. coach vs. first class flights.~~

~~**Emergency Travel:** Travel where the urgency is such that normal travel request procedures cannot be accomplished before travel must commence. Under such circumstances, variances in how payment of travel is made may be accommodated with approval from the Clerk/Auditor Office.~~

~~**Place of Employment:** The location in which the employee spends the majority of working time, or at which an employee is required to report for duty prior to work assignment.~~

~~**Single Day Travel:** Travel that is not overnight and is completed in a 10 hour work day.~~

~~**Travel Request**: A form that identifies the individual traveling, the department from which the employee is traveling, a list of estimated costs of the trip, and the purpose of the trip.~~

~~**Tracking Number:** A number assigned to a travel request by the Clerk/Auditor Office used to track travel related expenses in the County Financial System.~~

Travel Expense Reimbursement~~Requests~~

~~———~~All County-related travel requires a travel expense reimbursement claim. The individual traveling or an assigned person within the department shall complete a travel expense reimbursement claim and have it reviewed and approved by the administrative officer or designee. When the administrative officer or designee is the traveler, the official at the next highest level in the organization shall approve the request. When an elected official requires travel, it is recommended that another elected official review. A review of an elected official's travel is done to ensure transparency of County expenditures.

The travel expense reimbursement claim must be submitted to the Auditor's Office at least twenty (20) days prior to the date of travel to receive payment prior to travel. The Auditor's Office will confirm budget availability and process a payment. When travel cannot be planned or entered twenty (20) days prior, the department will have to enter the travel expense reimbursement claim upon return. Anything entered before traveling is considered pre-travel. Anything entered upon return is considered post-travel.

Emergency Travel

Employees may be reimbursed for travel expenses incurred during an emergency. Employees must provide a travel expense claim for associated emergency costs. The travel expense reimbursement claim must be entered after completing the travel. No sales tax will be reimbursed if an employee pays for a rental car with personal funds, and the rental would otherwise be tax-exempt.

~~County related travel for which expenses exceed three hundred dollars ($300) as well as all overnight travel, regardless of the cost to the County, require a travel request. The individual traveling or an assigned person within the department shall complete the travel request form and have it reviewed and approved by the administrative officer or designee. When the administrative officer or designee is the traveler, the official at the next highest level in the organization shall approve the request. When an elected official requires travel, it is recommended that another elected official review and sign the reconciliation. Review of an elected official's reconciliation is not done for approval of the travel, but to insure transparency of County expenditures.~~

~~Once approved, the travel request must be submitted to the Clerk/Auditor Office at least ten (10) working days prior to the date of travel. The Clerk/Auditor Office will assign a tracking number to the request and confirm budget availability. Approved travel requests must justify the travel purpose and the specific arrangements. Emergency travel may be authorized by the administrative officer without submitting a travel request prior to the travel date, however a request must be submitted as soon as practicable.~~

~~Payment Methods for County Travel~~

~~To ensure transparency of travel expenditures, a County issued credit card shall be used for payments for commercial air travel, rental car, and lodging expenses. Advances for per-diem, mileage reimbursement and incidentals may be made prior to the travel based on the approved travel request. Reimbursement for actual expenses not advanced prior must be completed in the reconciliation process.~~ ~~[CK1]~~

Transportation Expenses

The most economical form of transportation should be used when traveling, considering all factors (such as time away from work and incidental expenses). Davis County intends to get the best rate when traveling. The lowest rate does not always constitute the best value to the County and the traveler.

Carpooling should be considered when multiple employees are traveling to the same destination. Only one mileage allowance will be reimbursed when employees travel together for authorized purposes in the same private vehicle.

~~The most economical form of transportation should be used when traveling, taking all factors (such as time from work and incidental costs) into account. The form of transportation as well as the estimated cost must be noted on the travel request if one is required.~~

Commercial-Air Travel

The most economical available rate should be considered when scheduling air travel including baggage and other related costs, at the time of travel authorization. This includes tourist, economy, coach, or standard fares or rates.

County Assigned Vehicles

Employees who have an assigned County vehicle shall to use it when doing so is determined to be the best value to the County when traveling. When a County vehicle isn't an option, employees are encouraged to use a rental vehicle.

Toll road charges, parking fees, and economical storage costs may be reimbursed when using County assigned vehicles. Still, travelers are encouraged to use a County approved purchase card to pay for these expenses. Also, emergency repairs and fuel costs may be reimbursed when using County vehicles.

Rental Car

Employees are encouraged to use a rented vehicle when doing so results in the least cost to the County. Employees are encouraged to utilize the Emerald Program through the Enterprise Holdings rental agreement. This agreement provides significant liability insurance coverage for the traveler on County business. Employees must sign up for a personal membership rewards number under the Davis County Corporate ID. All rentals reserved for in-state, County-related business travel must be tax-exempted and paid with a County credit card or County funds before traveling. Any reservations paid from personal funds will not be reimbursed for any taxes paid. Membership numbers can be used for personal travel. The employee may personally utilize discounts available through the Emerald Program, but all charges including taxes must be paid by the employee and are non-reimbursable when utilizing the program for personal use.

Link for rental cars: https://elink.enterprise.com/en/19/12/davis-County-utah.html
www.Enterprise.com (Corporate ID: XZ47N44)
www.Enterprisetrucks.com (Corporate ID: XZ47N45)
www.Nationalcar.com (Corporate ID: XZ47N44)

~~Scheduled airline transportation will be at the lowest available airfare rate, including baggage and other related costs, at the time of travel authorization. This includes tourist, economy, coach, or standard fares or rates. Since most County travel is planned well in advance, the lowest advance booking rates should be utilized.~~

~~Substantial airfare savings may be available through the State of Utah travel coordinator. This resource should be used as a guideline for comparison when finding the lowest airfare.~~

Personal ~~Car~~ Vehicles

If using a personal vehicle and the trip exceeds a 350-mile radius, the maximum reimbursement for miles, meals, and lodging required in route shall not exceed the

cost of the lowest available airfare plus incidentals when the trip was authorized. (Incidentals include mileage to the airport, parking, car rentals, etc.) If an employee decides to drive for personal reasons, the extra hours needed to drive, rather than fly, will be deemed personal time rather than County paid time.

An employee using a personal vehicle for County travel must provide proof of mileage to receive reimbursement. Mileage shall be tracked from either home to the travel/training destination or from the workplace to the travel/training destination, whichever is the lesser distance of the two.

Reimbursement for personal vehicle use on County business shall be at the current I.R.S. mileage rate. Toll road charges, parking fees, and economical storage costs may be reimbursed when using a personal vehicle. Travelers are encouraged to use a County-approved credit card to pay for these expenses. The County will not reimburse repairs made to personal vehicles.

Prior to and while using a personal vehicle for County business, the employee must comply with all County policies and procedures and applicable laws, including traffic and insurance laws. (*See Personnel Policy 210 – Transportation)*

Carpooling should be considered when multiple employees are traveling to the same destination. Only one mileage allowance will be reimbursed when employees travel together for authorized purposes in the same personal vehicle.

~~Except for those employees who are assigned County vehicles, employees are encouraged to use their personal vehicles for travel and training when doing so provides the best value to the County. Instances may arise in which rental vehicles provide the best value to the County. Reimbursement for personal vehicle use on County business shall be at the current I.R.S. mileage rate.~~

~~For single-day travel, reimbursement for personal vehicle miles used shall be tracked from the lesser of the following distances: home to travel/training destination or place of work to travel/training destination.~~

~~When a personal vehicle is used for travel exceeding a 350 mile radius, the maximum reimbursement for miles, plus meals and lodging required in route, shall not exceed the cost of the lowest available airfare plus incidentals (mileage to airport, parking, car rental, etc.) at the time the trip was authorized. If an employee decides to drive for personal reasons, the extra hours needed to drive, rather that fly, will be deemed personal time rather than County paid time.~~

~~Prior to and while using their personal vehicle for County business, the Employee must be in compliance with all County policies and procedures and applicable laws including traffic laws and insurance laws (*See Personnel Policy 210 – Transportation).*~~

~~Carpooling should be considered when multiple employees are traveling to the same destination. When two or more employees are traveling together for authorized purposes in the same vehicle, only one mileage allowance will be reimbursed.~~

~~Toll road charges, parking fees, and economical storage costs may be reimbursed when using County owned or personal vehicles. In addition, emergency repairs and fuel costs may be reimbursed when using County vehicles. Repairs made to personal vehicles will not be reimbursed by the County.~~

~~**Rental Cars**~~

~~The use of rented motor vehicles must be for the advantage of the County and not solely for the personal convenience of the traveler. If it is necessary for an employee to rent a vehicle while conducting County related travel, the charge(s) shall be included on the travel request and incurred on a County issued credit card. The employee may choose to utilize the State of Utah Travel Contracts for Rental Cars found at www.fleet.utah.gov/travel/cars.html. Purchasing additional insurance is not needed and will not be reimbursed when using the State's contract.~~

~~Rented motor vehicles are restricted to sub-compact, compact, or mid-size sedans unless a larger vehicle is necessary for cost efficiency due to the number of travelers. Larger classes of vehicles may be approved if several employees are traveling together, justification for which must be included in the travel request. If multiple rental cars are needed this should be justified on the travel request. Failure to adhere to this policy will result in the employee being responsible for any additional charges, fees and/or liabilities.~~

Lodging Expenses

Lodging costs incurred within 50 miles of the traveler's place of employment cannot be claimed as a travel expense and will not be paid by the County. The lowest possible rate should always be considered in conjunction with the health, safety and well-being of the employee that is traveling. When making lodging accommodations, use of block conference rates is considered reasonable and appropriate. All lodging shall be paid using a County approved purchase card unless business and personal use is mixed during the stay. When mixing business and personal use, personal funds shall be used to pay for the entire stay. Reimbursement for business-related charges will be made during the reconciliation process.

In some instances, a County employee on County related travel may elect to utilize lodging accommodations such as; staying with a relative, using a personal condo, camper or trailer, or other temporary living accommodations. If the employee utilizes these accommodations, the County will reimburse the employee $40.00 per night.

~~Lodging costs incurred within 50 miles of the traveler's place of employment cannot be claimed as a travel expense. Lodging arrangements must consider the lowest available rate (e.g., government, conference) and shall be paid using a County approved Credit Card. Lodging expenses shall be included as an itemized charge on the travel request.~~

~~In some instances a County employee on County related travel may elect to utilize lodging accommodations such as; staying with a relative, utilizing a personal condo, camper or trailer, or other personal living accommodations. The County will reimburse the employee $40.00 per night for the use of these accommodations.~~

~~Single-day Travel & Per Diem~~Meal Reimbursement – Single Day

If travel/training does not extend beyond a 10-hour work day and no lunch is provided during the travel/training, a lunch per diem equivalent to the current GSA lunch rate may be provided. If the travel/training extends beyond 10 hours a day, the employee may be reimbursed for additional meals at applicable GSA rates.

~~If travel does not exceed a ten hour work day, it is considered a single-day travel. When single-day travel is required, one meal will be reimbursed. In accordance with I.R.S. regulations, most per diem payments for single-day travel are taxable income to the employee.~~

~~Meals and Incidental Expenses~~Meals and Incidental Expenses – Multiple Day Travel

~~A per-diem allowance will be given to employees for County related travel. This per-diem is meant to reimburse the employee for the cost of meals and any tips the employee chooses to give. Meals that are included with registration, or otherwise provided in conjunction with the event, will not be included in a per-diem allowance.~~

~~The meal reimbursement is determined by the time of day the traveler leaves from and returns to his/her place of employment or home. For non-single day travel, the 24 hour period is divided into four quarters with per diem broken out as follows:~~

~~From~~	~~To~~	~~Meal~~	~~In State~~	~~Out of State~~	~~High Cost*~~
~~Midnight~~	~~6:00 A.M.~~	~~None~~	~~---~~	~~---~~	~~---~~
~~6:01 A.M.~~	~~Noon~~	~~Breakfast~~	~~$9.00~~	~~$12.00~~	~~$14.00~~
~~12:01 P.M.~~	~~6:00 P.M.~~	~~Lunch~~	~~$13.00~~	~~$15.00~~	~~$16.00~~
~~6:00 P.M.~~	~~Midnight~~	~~Dinner~~	~~$22.00~~	~~$25.00~~	~~$32.00~~
		~~**Total**~~	~~**$44.00**~~	~~**$52.00**~~	~~**$62.00**~~

~~*See Schedule 1~~

~~Unless other arrangements are made, per-diem advance checks will be issued the Friday prior to the trip. This will require the Administrative Officer or designee to turn in a check request no later than Wednesday of the week prior to the trip to allow adequate processing time.~~

~~Incidental expenses may include taxi and bus fares, incidental supplies, course related materials, additional registration fees, and other legitimate expenses. These expenses should be noted on the travel request if known prior. Miscellaneous expenses not charged on a County Credit card and not advanced from the travel request may be reimbursed when approved on the travel reconciliation form.~~

A per-diem allowance will be provided to employees for all approved County-related travel. Davis County shall reimburse meals and incidentals at the current daily GSA rate. Current rates for travel destinations vary by location and can be found at: https://www.gsa.gov/travel/plan-book/per-diem-rates .

Meal reimbursement is determined by GSA First and Last Day travel amounts as well as standard reimbursement rates. Employees are entitled to the full-day rate regardless of whether or not meals are provided at the conference. Payments for meals and incidental expenses will be processed after all approvals have occurred.

Travel Reconciliation

Any County-related travel requiring a travel expense reimbursement claim must be followed up with a travel reconciliation, even if the trip was subsequently canceled. Travel reconciliations with appropriate documentation must be submitted within ten (10) business days of the completion of travel. The travel expense reimbursement program is used to reconcile advance payments, including credit card charges, to actual expenditures. If the employee owes the County money, it is the responsibility of the employee to submit payment directly to the Auditor's Office.

Required Documentation

The IRS requires that certain documentation/information be submitted upon completion of travel; otherwise, travel reimbursements may be considered taxable income to the employee. The IRS requires that the following items be submitted with the request/reconciliation:

- Agenda or similar supportive material from the seminar or meeting
- Receipts or invoices**
- Dates and place of the trip
- Purpose of the trip

**Receipts or invoices in this circumstance do not include receipts for meals paid for with per-diem funds. Examples of receipts or invoices would be; items purchased with a County issued purchase card, airfare, registration, hotel, rental car, transportation, etc. **

In compliance with I.R.S. guidelines, per-diem and other travel advances or charges will be considered and accounted for as income to the employee until the travel reconciliation form is submitted and approved. Any unreconciled expenses will be included as income to the employee. All reimbursements from other entities for County paid travel shall be remitted to the County.

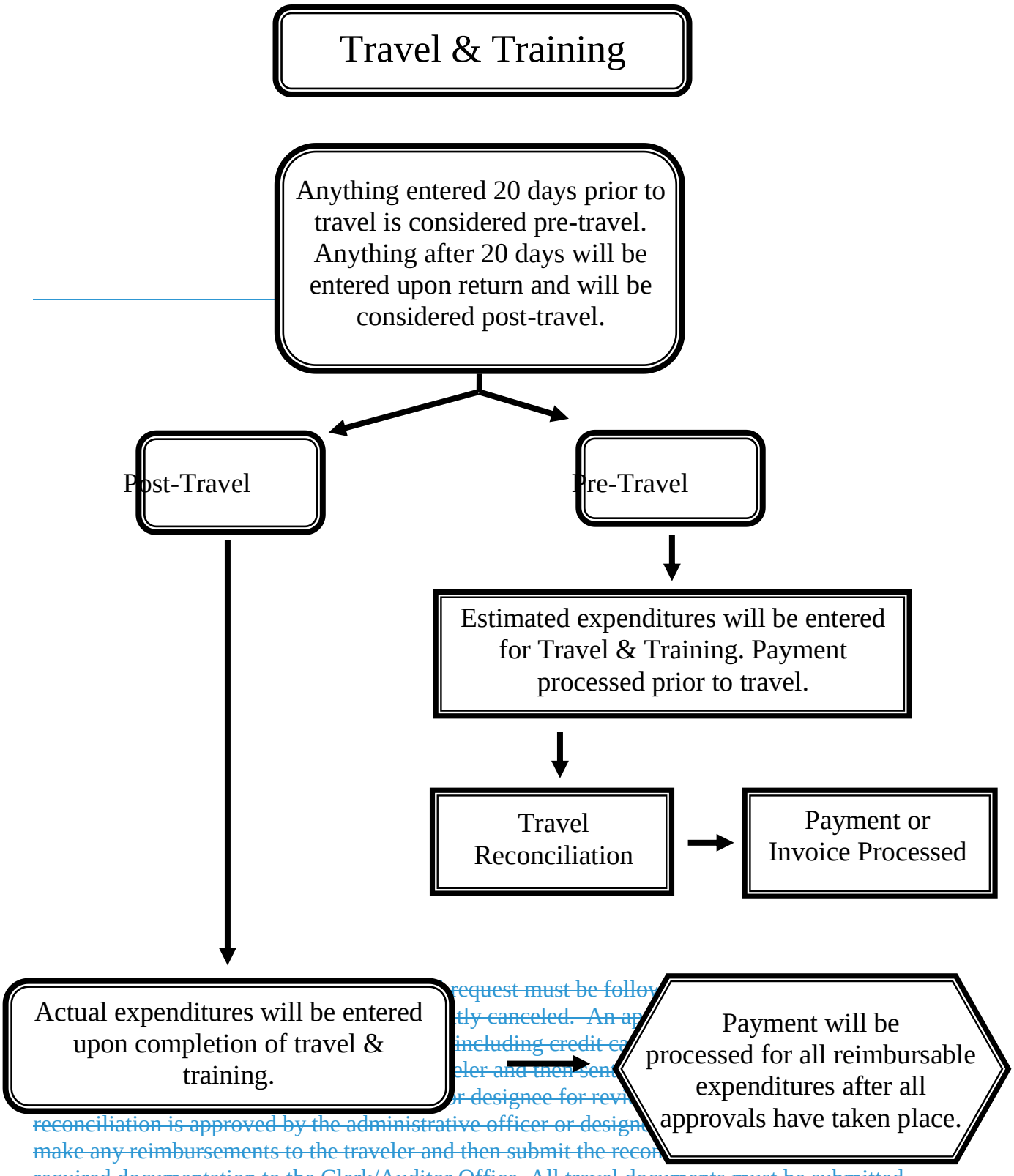
Sales Tax Reimbursement

Per Purchasing Policy 400, "no Utah sales tax will be reimbursed, except on lodging charges." Out of state sales taxes will be reimbursed with proper documentation.

Vendor Travel

Davis County will not fund any travel for non-employees. Travel and training payments/reimbursements will only be made for employees of Davis County. If a vendor travels on contracted County business, such travel must be included in a contract and invoiced to the County.

Appendix A – Travel & Training Flow Chart



~~request must be follow~~
~~tly canceled. An ap~~
~~including credit ca~~
~~eler and then sent~~
~~r designee for revi~~
~~reconciliation is approved by the administrative officer or designe~~
~~make any reimbursements to the traveler and then submit the recon~~
~~required documentation to the Clerk/Auditor Office. All travel documents must be submitted within ten (10) business days of completion of travel.~~

~~The following items are required documentation and must be submitted with the reconciliation:~~

- ~~Agenda or similar supportive material from the seminar or meeting~~
- ~~Receipts or invoices for:~~
  - ~~Registration~~
  - ~~Airfare~~
  - ~~Hotel~~
  - ~~Rental Car~~
  - ~~Ground Transportation~~
  - ~~All other receipts as available~~

~~In order for Davis County to comply with I.R.S. guidelines, per-diem and other travel advances or charges will be considered and accounted for as income to the employee until the travel reconciliation form is submitted and approved. Any unreconciled expenses will be included as income to the employee. All reimbursements received from other entities for County paid travel shall be remitted to the County.~~

~~Schedule 1: High Cost Areas~~

~~*California:*~~
~~Los Angeles~~
~~San Francisco~~
~~San Jose/Palo Alto/Sunnyvale~~

~~*Colorado:*~~
~~Aspen~~
~~Denver/Aurora~~
~~Telluride~~
~~Vail~~

~~*Florida:*~~
~~Key West~~

~~*Illinois:*~~
~~Chicago~~

~~*Massachusetts:*~~
~~Boston/Cambridge~~
~~Martha's Vineyard~~
~~Nantucket~~

~~*Maryland:*~~
~~Ocean City~~
~~Washington, DC Metro Area~~

~~*New York:*~~
~~Bronx/Brooklyn/Queens~~
~~New York City~~

~~*Pennsylvania:*~~
~~Philadelphia~~

~~Utah:~~
~~Park City~~

~~*Washington D.C.*~~

~~*Washington:*~~
~~Seattle~~