

MADERA COUNTY ADMINISTRATION

200 West Fourth Street
Madera, CA 93637
559.675.7703
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COUNTY OF MADERA

TRAVEL POLICY

- SECTION I Trip Approval
- SECTION II General Trip-Related Policies
- SECTION III Expense Guidelines
- SECTION IV Reimbursement Guidelines
- SECTION V Advance Payment for Travel Expenses
- SECTION VI Approval Process

SECTION I - TRIP APPROVAL

Travel Outside the State: Travel outside the State of California is discouraged. When such travel is determined to be in the best interest of the County, specific approval must be obtained at least three (3) weeks in advance from the County Administrative Officer on a properly completed Trip Authorization Form. Trip requests shall be submitted to the County Administrative Officer at least four (4) weeks in advance.

Travel Within the State:

- Travel within the state, whether same day or overnight, may be approved by the Department Head or designee.
- Please see Section III, Expense Guidelines, for rules regarding reimbursement of meals for same day travel.

Non-Salaried Board or Commissions: Non-salaried members of boards or commissions established by State law or County ordinance may be allowed expenses incurred for mileage while attending called meetings or expenses incurred on authorized trips. Such trips and expenses must be approved in advance by the County Administrative Officer or their designee.

Special Committees: Members of special committees created and appointed by the Board of Supervisors may be reimbursed for actual expenses incurred when permitted by law and specifically authorized in advance by the Board of Supervisors.

SECTION II - GENERAL TRIP - RELATED POLICIES

Minimizing Travel: It is County policy to:

1. Use technology to avoid travel whenever possible.
2. Limit out-of-town trips.
3. Coordinate work schedules in order to minimize travel distance.
4. Limit the number of employees attending the same function.

County Motor Pool: The County of Madera maintains a vehicle pool for authorized County employee travel. Except in emergencies, no person shall be allowed to ride in a County vehicle unless that person is being transported for County purposes. Requests for use of a vehicle from this pool shall be made by the Department Head or their authorized representative to the County Fleet Services Division at least five (5) working days in advance of the planned trip whenever possible. If more than one tank of gas will be needed, a gas credit card shall be available from the motor pool attendant.

Use of Private Vehicles: Use of a private vehicle must be approved by the Department Head or Designee. Mileage will be reimbursed as provided in the Madera County Employee Mileage Reimbursement Policy (See Exhibit A).

In-County Meals, Lodging, and Other Expenses: Reimbursement for In-County meals, lodging, and other expenses are not usually allowable. The County Administrative Officer, or their designee, may authorize in-County expense in special circumstances.

Use of Employee's Electricity to Charge County Owned Vehicles: Use of a private residence to charge a County-owned and maintained vehicle must be approved by the Department Head or their designee. Reimbursements for the expense of home charging a County-owned electric vehicle will be in accordance with the Madera County Employee Home Electric Vehicle Charging Reimbursement Policy (See Exhibit B).

SECTION III - EXPENSE GUIDELINES

Personal Expenses: Personal expenses shall not be allowed. Personal expenses include, but are not limited to, laundering, barbering, tips, and alcoholic beverages.

Hotel-Motel Charges: It is County policy to limit the number of employees attending a meeting requiring overnight stay. Lodging charges shall be those costs for the accommodations only and shall not include telephone charges, room service, tips, etc. Whenever possible, employees should request a government rate when making reservations.

Meals: Subject to the single exception below, reimbursement for meals shall be determined by using the federal rate per-diem guidelines. To find the appropriate rates:

1. Go to www.gsa.gov/perdiem.
2. Select the appropriate Fiscal Year in which the reimbursement occurred.
3. Enter the STATE and CITY or ZIP CODE and click "*Find Rates*".
4. The last number in the table represents the meals rate (*M&IE*).
5. Click on the link in Footnote 5 – "*Breakdown of M&IE Expenses*".
6. Using the amount determined in step 3 you can locate the appropriate breakdown for each meal. Print this table and attach to your Trip Request or Trip Reimbursement.

NOTE: The County does NOT use per diem rates for hotel stays.

Exception to reimbursement for meals: When a meal is purchased during a work-related conference or meeting that is in excess of the limits above, the Department Head or designee may approve the charge only when verifiable by an agenda or notice of the meeting where the meal and price are itemized.

NOTE: Reimbursements for meals related to same day travel (no overnight stay) are included as wages and will be subject to federal and state income tax. IRC Sec. 162(a)(2).

Registration: Registration fees shall be limited to the actual charges. A copy of the agenda must be included with the trip requests.

Private Air Travel: Reimbursement for travel by private aircraft or chartered aircraft shall be limited to commercial air fare. The County Administrative Officer may grant exceptions to the foregoing when it is necessary or desirable to meet the legal obligations of the County.

Other Expense: Other necessary expenses, including, but not limited to parking, taxis, bridge, and road tolls, shall be allowable when they are necessary in the course of travel.

SECTION IV - REIMBURSEMENT GUIDELINES

Claim Form: All reimbursement requests shall be made on the County Auditor's approved claim form. When submitting to the County Auditor a request for reimbursement of expenses incurred during travel, receipts and vouchers substantiating the expenditure(s) shall be attached to the claim form. Copies of cancelled checks will not be accepted by the Auditor's Office as proof of expense. Claims for reimbursement must be submitted within ninety (90) days from the last day of travel.

Receipts or vouchers shall be submitted for all items of expense except:

1. Meals
2. Streetcar, bus, and ferry fares, bridge, and road tolls

3. Taxi fares (while on official business)
4. Other legal expenses of less than one dollar (\$1.00)

A listing and explanation of each item for which reimbursement is being requested shall be reported on the claim.

SECTION V - ADVANCE PAYMENT FOR TRAVEL EXPENSES

The Auditor's office may make advance payment for travel expenses; however, no advances will be made for expenses totaling less than fifty dollars (\$50.00) per employee on any given trip request.

Requests for advance payment of travel expenses shall be submitted to Auditor's office in writing at least twenty-one (21) days prior to the trip. The request shall contain a statement of justification for requesting advance travel. Private mileage costs shall not be advanced, and when available, County-issued Cal-Cards shall be used when advance payments are not applicable.

Departments shall make every effort to verify that advances are the actual charges. Employees shall account to the County Auditor for all advanced monies upon return, in accordance with the provisions in Section IV (Receipts and/or Vouchers).

Checks for advanced payment shall be picked up from the Auditor's Office no earlier than two (2) working days prior to the date of travel. Advanced payment checks shall only be released to the employee authorized to travel or the employee's Department Head or designee.

SECTION VI APPROVAL PROCESS

Trip Authorization Form (Out-of-County Trip Request)

1. When required, Trip Authorization Forms shall be completed in their entirety.
2. Department Head or designee approval is required on all Trip Authorization Forms. The County Administrative Officer shall approve all Department Head Trip Authorization Forms. One copy of the signed form, along with associated documentation, shall be submitted to the Auditor's office on all claims for reimbursement. Travel records, including approved Trip Authorization Forms, shall be maintained at the department level.

Other Required Forms: Copies of agenda, detailing costs of registration, lodging, meals, etc. shall be attached to a trip request. An agenda is required when requesting reimbursement for registration, or meals in excess of the daily allowance. Membership expenses must be requested separately.

EXHIBIT "A"

MADERA COUNTY TRAVEL POLICY Employee Mileage Reimbursement Guidelines

The County reimburses employees for using their personal vehicles for approved County business, and the following represents the two types of reimbursement plans according to Internal Revenue Service (IRS) guidelines:

1. Non-accountable Plan:
 - a. This plan does not require specific documentation.
 - b. All payments are considered W-2 wage income.

2. Accountable Plan:
 - a. Requires SPECIFIC documentation.
 - b. Reimbursements are tax free and not included in W-2 wage income.

The County will follow the Accountable Plan* method to reimburse employees for travel mileage.

REIMBURSEMENT AMOUNT:

The County will reimburse employees for approved travel mileage in personal vehicles at the federal government approved rate. This rate is revised by the IRS periodically and can be found on the IRS website at irs.gov.

ACCOUNTABLE METHOD DOCUMENTATION REQUIREMENTS:

To qualify as a tax-free reimbursement under the Accountable Plan, specific documentation is required in the form of a mileage log. Per IRS regulations, each reimbursement request must contain date, destination, business purpose of the trip, beginning and ending odometer reading for each trip and additional expenses (such as toll fees).

Attached is a sample mileage log that can be used when submitting requests for mileage reimbursements.

* (See IRS Publication 463 – Travel, Entertainment, Gift and Car Expenses)

MADERA COUNTY
Mileage Reimbursement Log
Date Submitted: _____

Date	Purpose	Beginning Odometer	Ending Odometer	Total Miles	Approved Rate	Mileage Due	Tolls and Parking	Total Amount
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Totals						\$	\$	\$

EXHIBIT “B”

MADERA COUNTY TRAVEL POLICY Employee Home Electric Vehicle Charging Reimbursement Guidelines

This policy governs reimbursement of employees for the expense of charging a County-owned electric vehicle at the employee’s place of residence. As used in this policy, a “County-owned electric vehicle” is a vehicle that is used exclusively for County business, except for purposes of the employee’s commute to and from the worksite.

In accordance with Internal Revenue Service (IRS) regulations and guidelines, the County will also follow the Accountable Plan* method to reimburse employees for the expense of home charging a County-owned electric vehicle. Under the Accountable Plan, reimbursements are not included in the W-2 wage income and are considered tax free as long as specific documentation (discussed below) is provided to support the expense. The County will request this information prior to payment of any reimbursement.

REIMBURSEMENT AMOUNT:

The County will reimburse employees who elect to charge a county-owned and maintained electric vehicle at their residence at a rate equivalent to the PG&E published Summer Season (Everyday) “Off-Peak” Above Baseline rate. This rate is revised periodically and can be found on the PG&E website at PGE.com.

ACCOUNTABLE METHOD DOCUMENTATION REQUIREMENTS:

To qualify as a tax-free reimbursement under the Accountable Plan, specific documentation is required in the form of a charging log. Each reimbursement request must contain, at a minimum: The date the vehicle was charged, the kWh used, and the odometer reading for each charging session for which the employee is requesting to be reimbursed.

Attached is a sample log that can be used when submitting requests for charging reimbursements.

* (See IRS Publication 463 – Travel, Entertainment, Gift and Car Expenses)

The County is not responsible for any tax consequences that may result from an employee’s participation in this reimbursement program and will not advise employees on their tax responsibilities under this program. Employees are solely responsible for their own Federal and/or State income tax obligations.



BOARD OF SUPERVISORS COUNTY OF MADERA

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Agendas available: www.MaderaCounty.com

Members of the Board
Jordan Wamhoff, District 1
David Rogers, District 2
Robert L. Poythress, District 3
Leticia Gonzalez, District 4
Robert Macaulay, District 5

AGENDA ITEM SUBMITTAL

September 19, 2023

Chairman David Rogers

DEPARTMENT County Administration Department		DEPARTMENT CONTACT Yvette Gomez 559-675-7703		AGENDA ITEM 6.e									
SUBJECT: Update County Travel Policy		REQUIRED VOTE: 3/5 Votes Required	DOC. ID NUMBER 9970	DATE REC'D									
STRATEGIC FOCUS AREA(S): Employees													
<u>For Clerk of the Board's Office Use Only</u>													
BOARD'S ACTION:													
<table border="0"> <tr> <td>RESULT:</td> <td>APPROVED [UNANIMOUS]</td> </tr> <tr> <td>MOVER:</td> <td>Leticia Gonzalez, Supervisor - District No. 4</td> </tr> <tr> <td>SECONDER:</td> <td>Robert L. Poythress, Chair ProTem</td> </tr> <tr> <td>AYES:</td> <td>Wamhoff, Rogers, Poythress, Gonzalez, Macaulay</td> </tr> </table>						RESULT:	APPROVED [UNANIMOUS]	MOVER:	Leticia Gonzalez, Supervisor - District No. 4	SECONDER:	Robert L. Poythress, Chair ProTem	AYES:	Wamhoff, Rogers, Poythress, Gonzalez, Macaulay
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MOVER:	Leticia Gonzalez, Supervisor - District No. 4												
SECONDER:	Robert L. Poythress, Chair ProTem												
AYES:	Wamhoff, Rogers, Poythress, Gonzalez, Macaulay												
Is this item Budgeted? N/A Will this item require additional personnel? N/A Previous Relevant Board Actions: PowerPoint/Supporting Documents: Other/Misc.			DOCUMENT NO(S).										

RECOMMENDED ACTIONS:

Discussion and consideration of proposed revisions to the County Travel Policy allowing for reimbursement to employees who charge County-owned electric vehicles at home and delegating authority to approve all in-state travel to Department Heads or their designee.

DISCUSSION / FISCAL IMPACT / STRATEGIC FOCUS:

DISCUSSION:

Electronic Vehicle Reimbursement

It is anticipated that as the costs associated with the acquisition, operation, and maintenance of gas-powered vehicles increase, use of electric vehicles will become more prevalent within the County fleet. In addition to offering advantages in terms of performance, safety, and environmental impact, electric vehicles offer significant cost savings.



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Currently, the Madera County Sheriff Department is testing electric vehicles in its administrative fleet. Analysis conducted by Sheriff staff indicates that costs associated with charging and maintenance of an electric vehicle may be as much as \$0.40 per mile less than the fuel and maintenance costs of a traditional gas-powered vehicle.

While most charging of electric vehicles can be accomplished at County facilities, vehicle charging by employees at home offers advantages as well. In terms of convenience to the employee and benefit to the County, the ability of employees to leave directly from home to travel to locations within the County without having to first travel to County headquarters, reduces response time, and promotes efficiency. In terms of cost, Sheriff staff has concluded that the cost of vehicle charging at a private residence is approximately \$0.10 per kWh less than charging the same vehicle at Sheriff headquarters.

As the number of electric vehicles within the County fleet increases, so too will instances of employees charging vehicles at home. To provide for the reimbursement of employee's costs incurred when charging electric vehicles at home, staff recommends that the County Travel Policy be revised effective July 1, 2023, to introduce applicable reimbursement rates, documentation requirements and procedures for reimbursement.

Based on data developed by the Sheriff Department, staff propose that the reimbursement rate be set at the "Off-peak" above baseline rate listed by PG&E. In addition, staff recommends that Exhibit B, Employee Home Electric Vehicle Charging Reimbursement Guidelines and Charging Reimbursement Log be added.

Procedural Change

Currently, all overnight travel requires approval of a County Trip Request form, routed through the Administrative Office, after approval at the department level. Subsequently, approved requests are forwarded to the Auditor's office and costs are paid against the approved Trip Request. Because departments develop and manage departmental travel budgets, and given the fact that trip requests are rarely, if ever, rejected by the Administrative Office, staff proposes that your Board delegate authority to approve all travel, except for out-of-state travel, to County department heads, or their designees. Staff further recommends that all out-of-state travel continue to be subject to approval of the County Administrative Officer.

County I.T. has reviewed the proposed process change and is prepared to modify the current workflow to accommodate any changes. In addition, all thirteen (13) bargaining units have been notified of the proposed changes and no concerns have been received.

FISCAL IMPACT:

It is anticipated that the proposed procedural change will have no impact on the general fund and the charging reimbursement will result in a net savings to the general fund due to the lower cost of charging at a private residence as compared to charging at a County facility.



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ATTACHMENTS

1. Travel Policy-EV Updated Final
2. Travel Policy-EV Updated Redline

History:

09/12/23 BOS CONTINUED [4 TO 0] Next: 09/19/23