

Title: Administrative Policy Reimbursement	Policy No. Part 5, Staff Policies Chapter 3, Reimbursements Section 3
Policy Custodian Strategy Innovation & Finance	Effective Date March 15, 2022 Adoption/Revision Date March 15, 2022

Adopting Resolution(s): CC22-073

References (Statutes /Resos/Policies): 30-2-102(3), 30-11-107(1)(t), C.R.S.; CC91-24, CC98-130, CC04-348, CC06-329, CC06-565, CC08-166, CC08-170, CC09-451, CC11-349, CC14-350, CC15-445, CC17-261; Colo Const. Art XXIX, Section 3, Independent Ethics Commission Advisory Opinion 08-02.

Purpose: To authorize the payment of and reimbursement of the reasonable and necessary travel expenses, including business-related travel.

Policy: Reimbursement

A. Definitions

Employee: For purposes of this Policy, the term “employee” includes all Appointed Officials, employees, and non-employees of Jefferson County who are under contract with Jefferson County, and who are seeking reimbursement of such expenses for any County business-related travel expenses. Sheriff’s Office employees traveling on extradition duty or for other emergency purposes as determined by the Sheriff or his designee are exempt from this policy.

B. Authorization

1. The County will pay only reasonable and necessary County business-related travel expenses.
2. The County will not pay employees for gambling or purchase of alcohol and/or gift cards.
3. To the extent possible, expenses such as conference registrations, parking, and incidents not covered by per diem shall be charged on a county Procurement Card (P-card).
4. To the extent possible, the County’s tax-exempt status should be used to avoid paying state and local sales tax for business related travel expenses.

C. Approvals

1. Employee travel must first be approved according to the following:

- a. In-State Travel: Requires the approval of a supervisor one level higher or above.
 - b. Out-of-State Travel: Requires the approval of an Elected or Appointed Official, or Division Director or above.
2. Per Diem versus Reimbursement for Meals
- a. Business Related Meetings
The appropriate Department Director or Elected Official shall authorize food/beverage expenditures for business-related meetings, including lunch meetings and staff meetings.
 - b. Conferences, Trainings, and Special Events
The County may pay for special occasion banquet meals and events hosted or sponsored by the County with the approval of the Department Director or Elected Official.
 - c. Declared Disaster or Emergency
The County may pay for food to feed employees during a Declared Disaster or Emergency, as defined in the Emergency Management Policy, if staff are working in remote areas or are unable to leave their assigned duties. The expenditure must be authorized by the appropriate Department Director or Elected Official.
 - d. County employees, other than elected officials, are required to use a per diem for meals and incidentals rather than receive reimbursement for actual expenses.
 - e. Per diem for meals and incidentals shall be issued based on the Federal per diem rates.
 - f. Exceptions to the use of per diem or the rates require the prior approval of the County Manager or Elected or Appointed Official.
 - g. The daily allowance for meals, including tips at the County's limit of 20% of meal cost, shall not exceed \$60.00 unless approved by the Division Director and/or Program Director.
 - 1) The County utilizes the Meal Per Diem Tables in effect at the time of travel as provided by the US General Services Administration (GSA) for travel within the continental United States (CONUS).
<https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup>
 - 2) Reimbursement will be the lesser of the meal allowance or the actual cost of the meal.
 - 3) The daily meal allowance is determined by departure and return times and adjusted for meals included as part of transportation or in the registration fee. Travelers will be reimbursed for meals based on the

actual time of departure and return to the local area. Full day, single day, and extended day meal reimbursements are to be reduced when a meal is provided by the host or sponsor, including business meetings/entertainment meals, depending on the meal provided as follows:

- Meals provided between 06:00am and 10:00am are deemed as breakfast.
- Meals provided between 10:01am and 2:00pm are deemed as lunch.
- Meals provided between 2:01pm and 8:00pm are deemed as dinner.

D. County's Travel Program

1. Employees traveling on County business must use the designated County Procurement Card (P-card) for all airfare, car rental and lodging expenses.
2. P-cards shall be issued by the Purchasing Department as directed by the appropriate Elected or Appointed Official or Division or Department Director or designee. A P-card is a county-issued credit card that provides employees with travel protection and insurance.
3. Employees must not use the P-card to pay for the travel expenses of non-employee traveling companions.

E. Meals and Incidentals

1. Elected Officials: See Reimbursement Policy
2. Employees shall receive per diem:
 - a. Receipts are not required for the meals and incidentals purchased with a per diem.
 - b. Certain incidentals should be paid with p-cards. These incidental expenses include:
 - (1) Parking
 - (2) Transportation costs such as bus fares, subway/light rail fares, and Uber/Lyft or taxi fares, including taxi driver tips.
 - (3) The cost of cleaning or laundry when travel exceeds five days.
 - (4) Charges for telephone calls or facsimiles to the office or elsewhere for County business.
 - (5) Copying of business documents and similar items.
 - (6) Charges for office supplies for business purposes.

(7) Internet connectivity for business purposes.

F. Vehicle Travel

1. Parking
The County shall pay parking costs while on business related travel.
2. If a private or County vehicle is used, refer to the Driving on County Business Policy for applicable reimbursement policies.
3. Vehicle rentals must be booked via the State of Colorado Preferred Auto Rental Supplier agreements, if available.

G. Air Travel

1. The employee, or travel agency if utilized, shall confirm tickets based on the lowest logical airfare as determined by the following criteria:
 - a. Connecting flights that result in significant cost savings and add no more than 2 hours travel time
 - b. A flight within two (2) hours of intended departure or arrival time
 - c. Maximum use of non-refundable tickets when applicable
2. If the lowest logical airfare is not accepted, the employee must obtain approval from the Elected or Appointed Official or Department Director or above.
3. Business and First Class are not permitted and will not be reimbursed.
4. Tickets should be purchased at least 14 calendar days prior to departure date when possible. Justification must be provided and approved by the Division Director or Elected or Appointed Official if tickets are purchased within 7 days of departure.
5. Unused, lost or stolen tickets must be reported to the issuing agency.
6. Delays
 - a. If an airline delay necessitates an overnight stay that is not paid for by the airline, employees should use their p-card or obtain their own accommodations.
 - b. If an employee is denied boarding due to overbooking, the free voucher must be applied to the next county business travel flight.
7. Baggage
 - a. The County will not reimburse the employee for personal items lost while traveling on business.

- b. The County will pay standard baggage fees. The County will not pay for oversized or overweight baggage. Exceptions will be made for those employees traveling with heavy or bulky materials or equipment, County records or property, or relocating a child.

H. Train Travel

1. The County shall pay only the amount of the fare that does not exceed the cost of mileage or a competitively-priced airfare, whichever is less.
2. Travel shall be in economy or coach class. Business and First Class are not permitted.

I. Lodging

1. The County will pay the cost of lodging when an overnight stay is required.
2. A County-issued P-card is required for booking lodging.
3. When specifically pre-approved, the County will pay for additional lodging beyond that required for County business, but only when necessary to achieve a savings in transportation cost that more than compensates for the cost of additional lodging.

J. Conferences

1. The County will pay/reimburse the cost of registration fees, banquet meals, boxed lunches, or other refreshments associated with the conference event.
2. The County will not pay for the cost of other social activities or events that are offered in conjunction with the conference but are not part of the conference agenda (e.g. sight-seeing trips, tournaments, etc.).

K. Travel Advances

1. Travel advances may be obtained by any Elected or Appointed Official/employee solely for per diem expenses and mileage. Appropriate documentation required by Accounting must be completed, approved and submitted three weeks before the scheduled departure date
2. All amounts paid pursuant to an advance must be accounted for with proper documentation. Unexpended travel advance funds and funds for which the traveling employee cannot account must be reimbursed to the County within five (5) business days after returning to the County.

L. Travel Paid By Non-County Entity

Travel Expenses paid by an entity other than the County or a state or local government must comply with the following requirements to be accepted:

1. The travel must be for a government purpose related to the person's official position.
2. The travel arrangements must be appropriate to that purpose.
3. The trip can be no longer than reasonably necessary to accomplish the business which is its purpose. If the trip is extended for personal purposes, the expenses related to the extended trip must be paid by the official or employee not the donor.
4. The County official or employee who will be traveling is not currently, was not in the recent past, and will not in the reasonably foreseeable future, be in a position to take direct official action with respect to the donor.
5. The County official or employee must verify compliance with conditions 1 through 4 above by any of the following means:
 - a) Prior written supervisory approval
 - b) Official public approval by the Board of County Commissioners;
 - c) Written explanation by the elected official of why he or she believes the travel meets conditions 1 through 4; or
 - d) An advisory opinion from the Colorado Independent Ethics Commission.