

CHAPTER 3

EMPLOYMENT RELATED EXPENSES

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## CHAPTER 3

## EMPLOYMENT RELATED EXPENSES

301. General Statement. It is the policy of the Board of Supervisors to reimburse employees for actual and necessary expenses incurred in the performance of their duties, subject to the provisions of this Chapter.

302. Definitions. For the purpose of administering this Chapter, the following definitions apply:

.1 *Employee.* A full-or part-time County employee, including appointed and elected officers, court personnel, extra-help appointments, and non-salaried members of County commissions or similar advisory bodies.

.2 *Place of Employment.* The office, quarters, or area in which an employee spends a majority of working time, or at which an employee is required to report for duty prior to a daily assignment.

.3 *Single-day Travel.* Travel that is not overnight. (Rev. 02/10)

.4 *Emergency Travel.* Travel where the urgency is such that normal travel request procedures cannot be accomplished before travel must commence.

.5 *Unusual Travel.* A trip to a foreign country, a trip where the estimated cost for an individual exceeds \$4,500, a trip where an employee will be on travel more than seven calendar days, or other travel the Chief Administrative Officer determines to be unusual for the normal course of County business. (Rev. 11/22)

303. Travel Authorization.

.1 *In-and Out-of State Travel.* A department head or designee can authorize in-and out-of-State travel for employees. The Board of Supervisors' members approve their own travel.

.2 *Unusual Travel.* Unusual travel must be approved by the Board of Supervisors. When requesting Board of Supervisors approval, the Board letter must clearly break out the cost, e.g. registration, lodging, transportation, and meals. (Rev. 04/08) The following unusual travel does not require Board approval.

a. Assessor's Office employees auditing business property tax records

b. Human Services Department employees complying with court orders related to child protective and placement activities

c. Probation Department employees complying with orders of the Juvenile Court related to juvenile custody and placement

d. The District Attorney, Public Defender, County Counsel, and Sheriff, and their respective deputies, and Fire Department arson investigators, and fire personnel providing emergency assistance, in the performance of necessary duties of their respective offices. This exemption does not apply to routine travel to conferences, meetings, etc.

304. Lodging Expenses. The maximum reimbursement rate for lodging is adjusted annually and published in Administrative Bulletin No. 20. Employees should request the lower government rate. Employees paying cash or using the American Express Travel Card should request waiver of the Transient Occupancy Tax. Expenses exceeding the maximum rate will be reimbursed only if lodging within the rate limitation is not reasonably available and the department head or assistant department head sign the Claim. (Rev. 10/02)

305. Meals and Incidental Expenses. The maximum daily per diem rate for meals and incidental expenses is the federal rate for each jurisdiction, which is adjusted annually in October and is posted on the federal General Services Administration web site ([www.gsa.gov](http://www.gsa.gov)). Information about any area not listed is available from the Auditor-Controller-County Clerk. No reimbursement is allowed for meal expenses exceeding the allowable per

diem, except that expenses incurred during travel outside the Continental United States will be reimbursed at actual cost. (Rev. 02/10)

.1 *Proration for Partial Day Travel.* On the first and last day of multiple day travel, the employee will be reimbursed one-fourth of the meal per diem for each quarter of the day he/she is traveling or away from home on County business. The quarters of the day are as follows:

Midnight	to	6:00 A.M.
6:00 A.M.	to	Noon
Noon	to	6:00 P.M.
6:00 P.M.	to	Midnight

(Rev. 02/10)

The following per diem percentages will be applied for subsections .2 and .3 below. (Rev. 06/02)

Breakfast: 21%    Lunch: 29%    Dinner: 50%

.2 *Proration for Meals Included in Seminars/Meetings/Lodging Cost.* When the meal cost is included in the registration fee for a seminar or other type of meeting, lodging cost, or when the County pays directly for a meal, the per diem rate for that meal will be deducted from the per diem amount for that day. This does not apply when the meal provided is a continental breakfast. Any claim requesting an exception based on inability to partake of the meal provided must be approved in writing by the department head. (Rev. 03/17)

.3 *Single-day Travel.* If travel does not exceed one working day, lunch expenses will not be reimbursed, except when attending business meetings, as provided below. Breakfast or dinner expenses will be reimbursed only if the employee left their place of employment two hours prior to the start of a normal working day, or had not returned to their place of employment two hours after the close of a normal working day. Departure and/or arrival time must be listed on claims in order to be reimbursed for breakfast and/or dinner. In accordance with IRS regulations, most per diem payments for single-day travel are taxable income to the employee. Single-day travel meals integral to a business meeting and when the meeting organizer sets the time and place of the meal are not taxable income. (Rev. 02/10)

.4 *Fire Department Meal Reimbursement-Cooking Facility Incapacitation.* If approved by the Fire Chief, on-duty fire station personnel will be reimbursed at the per diem rate for meal costs incurred while their assigned station's cooking facilities are incapacitated due to unforeseen emergencies. A lack of electricity or gas for cooking qualifies as incapacitation; lack of water does not. Scheduled maintenance or repairs does not constitute an unforeseen emergency.

.5 *Public Meetings.* When authorized by the department head, employees will be reimbursed for the actual cost of meals while attending a public meeting when the meeting purpose is connected with the duties and responsibilities of employment.

.6 *Intergovernmental Meetings.* The Chief Administrative Officer may authorize luncheon expenses for the Intergovernmental Relations Committee meeting, and for those joint business meetings of city and County department heads/staff scheduled by the Chief Administrative Officer.

.7 *Other Business Related Meetings.* A department head may authorize meal and refreshment expenses for business meetings and meetings of professional organizations.

306.    Transportation Expense. The most economical and efficient transportation mode should be used.

.1 *Employee Private Vehicle Use.* Except for those employees who are assigned County vehicles, employees are encouraged to use their private transportation, subject to the provisions of Chapter 11. The per mile reimbursement rate for employees using their private vehicle is adjusted annually and published in Administrative Bulletin No. 20.

.2 *Elected Officials, Department Head, Assistant County Administrative Officer and Chief Operations Officer Private Vehicle Use.* Department heads, Assistant County Administrative Officers and the County's Chief Operations Officer using their private vehicle to conduct County business will receive a biweekly vehicle allowance and mileage reimbursement at the rate specified in Administrative Bulletin No. 20. The mileage reimbursement rates are adjusted annually in January. Elected officials using their private vehicle to conduct County business may either opt to (1) receive a biweekly vehicle allowance and the attendant rate for mileage reimbursement; or (2) receive the per mile reimbursement rate established for employees without any biweekly vehicle allowance. The allowance is paid each pay period and is included on the W-2 form (wage and tax statement) as ordinary income for tax purposes. The biweekly allowance shall be prorated to reflect any portion of time that a County vehicle is used, as provided in Chapter 11. This section also applies to those employees appointed to a department head position by the Board of Supervisors on an interim or acting basis. (Rev. 10/23)

.3 *Common Carrier.* Common carrier is reimbursable at actual cost. Unused tickets, or portions of tickets, are to be returned to the County and a credit memo secured. Travelers participating in airline frequent flyer or other travel programs may apply County travel to these programs, with any benefit derived accruing to the traveler. However, the most economical travel arrangements are to be made, without consideration of benefits the traveler may receive. (Rev. 09/03)

.4 *Charter Aircraft.* Charter aircraft are to be used only if necessary and justified. Assistance in making arrangements is available through the County's travel agent.

307. Other Expenses. Expenses incurred for telephone (land line) and facsimile charges, taxicab fares, registration fees, car storage, car rental, and any other County business-connected expenses are reimbursed at the actual cost.

.1 *Ineligible Expenses.* Personal expenses, such as barbering, valet services, alcoholic beverages, entertainment, etc., shall not be reimbursed.

.2 *Executive Level Recruitments.* The Chief Administrative Officer may authorize reimbursement of meal, transportation, lodging, and hosting expenses for candidates invited to compete in executive level recruitments.

.3 *Fees and Expenses for Witnesses Called for Civil Service Commission/Arbitration Hearings.* The fees and travel expenses for out-of-County witnesses subpoenaed to testify in support of a department's actions in a Civil Service Commission discipline appeal hearing may be paid upon joint approval of the department head and the Chief Administrative Officer, in a maximum amount of \$1,000 per appearance. These expenses will be paid from the department's budget.

.4 *Fire Department and Sheriff Search and Rescue Emergency Response Expenses.* When Fire personnel or Sheriff Search and Rescue personnel respond to an emergency incident, those so designated by the department heads are authorized to be issued Purchasing Cards (P-Cards). In this instance, the P-Card may be used to procure food, meals, lodging, and small parts and services related to the mechanical failure of vehicles or equipment. Compliance with all other established policies and procedures governing the use of P-Cards is required. The department heads shall be responsible for ensuring reimbursement by any employee violating related policies and procedures within 30 days. Under this section, a gratuity, in the form of a customary tip or service charge, is an eligible expense but must not exceed 18% of the total charge or the percentage imposed for large parties by the restaurant or catering service. (Rev. 02/13)

.5 *Oral Interview Panels for Other Governmental Agencies.* Assisting on oral interview panels for cities, counties, and other governmental agencies is regarded as a reciprocal service, as interview panels in the County often contain employees from other governmental entities who serve at no cost to the County, other than travel expense, meals and lodging reimbursement. Employees are to request payment of travel related expenses from the requesting agency. The County will only reimburse travel expenses after the requesting agency has refused to honor the employee's reimbursement claim.

.6 *Cellular Phones and Personal Digital Assistants (PDA).* Each County department is required to keep a record of the allocation and use of cellular phone(s) by employee position/job title.

The following criteria applies to employee reimbursement for use of personal cellular phone(s):

- a. Employees that are issued a County cellular phone(s), but choose instead to use their personal cellular phone(s) for County business, will not be reimbursed for the cost of the business call, except in emergency situations. See section (c) below.
- b. If an employee is offered the use of a County cellular phone(s), but chooses instead to use their personal cellular phone(s) for necessary County business or as required by the employee’s supervisor, the County will reimburse the employee a pro rata share of the employee’s cell phone plan’s voice usage cost based on the number of business minutes versus personal minutes. If the business usage exceeds 100 minutes in one month or the reimbursement exceeds the estimated cost if a county cell phone had been used, the employee will be required to accept a county cell phone for future business use.
- c. If the employee has not been issued or offered the use of a County cellular phone(s), and/or circumstances are such that the employee has no option but to use their private phone for necessary County business, the County will reimburse a pro rata share of the employee’s cell phone plan’s voice usage cost based on the number of business minutes versus personal minutes. For employees who have not been issued or offered the use of a County cell phone, the Auditor-Controller will notify the employee’s department if the issuance of a county cell phone appears warranted as being more cost effective than the use of a private phone.
- d. To be reimbursed, the employee must submit a Claim for Payment along with their cellular phone(s) bill, itemizing the calls that were for business use. The employee must also complete a “Request for Reimbursement for Business Use of Personal Cell Phone” form, available on auditornet, showing total minutes, business minutes, and the cost of voice usage on their plan. For any cellular phone plans that do not fit this criteria, the employee should contact the Auditor-Controller’s office for direction.

308. Conference/Seminar Fee Advance. To prepay conference or registration fees submit a Claim for Payment with the documents that are required to be mailed with fees. These warrants will be mailed directly to the vendor unless otherwise specified by the department.

309. Travel Expense Advance. To receive an advance of estimated cash out-of-pocket expenses submit a Request for Travel Expense Advance (Aud. Form #163) to the Auditor-Controller-County Clerk. Advances will not be issued for less than \$50. Advances will be released as follows:

Advance Available	
<u>1<sup>st</sup> Travel Day</u>	<u>after 12:00 noon on the Prior</u>
Saturday, Sunday, Monday	Thursday
Tuesday	Friday
Wednesday	Monday
Thursday	Tuesday
Friday	Wednesday

Requests for early release of travel advances must be submitted in writing and will be considered on a case-by-case basis.

Travel advances must be repaid in full to the Auditor-Controller-County Clerk promptly upon completion of the related travel. Repayment may be by personal payment by the employee and/or by filing a claim for allowable costs. Advances outstanding 21 days after the scheduled completion of the related travel will be deducted from the employee’s next biweekly payroll warrant.

310. Reimbursement Request. Submit Claim for Payment with an itemized listing of reimbursable expenses and all receipts to the Auditor-Controller-County Clerk. If a travel advance was received and has not been repaid, deduct the amount from the claim total to show the net reimbursable amount. A statement of the purpose of the travel must be included on the claim.

To request reimbursement for private mileage expense prepare an itemized Mileage Claim Voucher (Aud. Form 23), state the purpose of the travel, and submit it to the Auditor-Controller-County Clerk.

311. Training or Travel Expense Donations or Gifts. Employees shall not accept travel or other expenses related to product or equipment demonstrations or training sessions from a potential County vendor. Acceptance of such offers is prohibited under Ordinance Code Section 2.02.10.

.1 *Exception—Training Session.* Travel expenses offered in connection with a training session sponsored by a current vendor may be accepted under the following conditions:

- a. The training session is necessary in connection with official County business;
- b. The donor must intend to donate the gift of travel and related expenses to the County and not to a specified individual or public official and the offer is generally available to County personnel in connection with County business without regard to official status;
- c. The County must exercise full control over the use of the gift; and
- d. The making and use of the gift is specifically approved by the Board of Supervisors.

312. Moving Allowance. Except as provided below, an employee who is transferred by a department head from one geographical location to another will be paid a moving allowance if the household move is 21 miles or more, in accordance with the following schedule:

21 to 50 miles	\$150.00
51 to 100 miles	\$225.00
101 miles or more	\$275.00

For employees represented by KLEA and KCFFU, the moving allowance will be paid as per the MOU.

313. Uniform Allowance. The uniform allowance amount for eligible classifications is governed by the current year MOU for each bargaining unit and by Board order for eligible Management, Mid-management, and Confidential classifications. The allowance will be payable one-half at the completion of the thirteenth pay period, and one-half at the completion of the twenty-sixth pay period each fiscal year. Payments will not be paid if the employee has been absent from active duty for a period of six consecutive months or more.

.1 *Establishing Uniform Requirements.* Board of Supervisors’ approval is required to establish or change uniform requirements. The department, along with the County Administrative Office, will determine the number of uniforms and procurement method. The County will provide all patches and chevrons for uniforms.

.2 *Uniform Replacement.* Employees will be reimbursed for actual costs of replacement uniforms or portions thereof if uniform requirements change. Employees are not responsible for the expense of replacing lost and stolen uniforms, unless the uniform was stolen from a County facility and there is reasonable evidence that the employee’s own negligence was a significant factor in the theft.

.3 *Uniform Supply.* Shirts, pants and mechanic coveralls will be provided through a uniform supply company; mechanic coveralls will be provided every other day.

314. Professional Fees. Employees required by a federal or State agency to maintain a license or registration to be eligible to perform the duties of their current job classification may be reimbursed 100% of the professional fee, up to a maximum of \$500. If the required license or registration is for more than one year, the maximum amount eligible for reimbursement is \$500 per year for each year of the license or registration. The employee must be employed on the date the fee or license is due to be eligible for reimbursement of the professional fee.

The employee pays the fee directly to the appropriate agency and submits a Claim for Payment, signed by the employee and the department head or designee, showing the amount, agency, and type of professional fee to be reimbursed. Proof of the professional fee must be attached to the claim.

315. Continuing Education. It is the policy of the Board of Supervisors to allow employees an opportunity to participate in continuing education programs, defined as classes of a continuing nature such as a quarter or semester

in duration, which are required by the department head and are determined to be beneficial to an employee's current job performance.

Education expenses related to pursuit of an advanced degree are not eligible for reimbursement, nor are educational expenses of a nature leading solely to promotion.

.1 *Eligibility, Authorization, and Reimbursement Requirements.* Permanent full-and part-time employees that receive prior department head approval are eligible to be reimbursed under this section. Employees must successfully complete the course with a grade of "C" or better, or "Pass" if the course is graded Pass/Fail to receive reimbursement. Employees will not be reimbursed for a repeated course. Reimbursement will not be made if employment is terminated prior to program completion. Only the cost of tuition and books will be reimbursed and only when such costs are actually incurred in connection with the educational program. When reimbursement for book expense is granted, the book(s) will become a part of the departmental library for reference used by other employees.

.2 *Submitting Reimbursement Requests.* Upon completing the program, the employee will prepare a Claim for Payment form and attach evidence of satisfactory completion of the program, or a statement from the department head indicating that they can verify satisfactory completion.

316. Business Development, Marketing, and Specialized Training Expenses. A department head may authorize payment for business development, marketing and specialized training activities provided that the expense is directly related to accomplishing the department's mission, involves a benefit to the County, is legally permissible, and is not in conflict with other Board policies or directives.

.1 *Procurement and Reimbursement Policies and Procedures.* All established procurement and payment policies and procedures specified in this Chapter and Chapter 5 are to be followed when incurring expenses under this section.

.2 *Eligible expenses include:*

a. Meals, transportation, accommodations and/or hosting expenses of County officials for the recruitment of commercial and industrial business.

b. Unique materials, supplies and services, and facility use, directly related to marketing, promoting, or advertising County services, programs, or facilities.

c. Refreshments and catering services directly related to group staff development and/or training sessions, service or facility promotional events, including dedication ceremonies, or other official business function. Under this section, a gratuity, in the form of a customary tip or service charge, is an eligible expense but must not exceed 18% of the total charge or the percentage imposed for large parties by the restaurant or catering service. (Rev 02/13)

d. Instructors, speakers, and special facilities for staff training or workshops.

.3 *Ineligible Expenses.* All specialized training expenses must be directly related to staff development and specialized training activities that shall include a sign-in sheet, training materials and instruction. Expenses for retirement recognition, employee farewell events, or any other department social event, meals or refreshments for employees which are not related to attendance at group training functions directly linked to County business, and other like expenditures are ineligible for reimbursement. Eligible expenses for employee recognition and appreciation are outlined in Section 317. The established restrictions on reimbursable expenses per this Chapter and Chapter 5 shall apply.

317. Employee Recognition and Appreciation. To support employee morale, County departments may demonstrate employee appreciation for individual or team efforts that support departmental or Countywide objectives. Funds used for employee appreciation shall be restricted to any award, token of appreciation, prize, meal, or event that is intended specifically to promote goodwill, foster a sense of pride in affiliation with the County, promote safety, productivity, reliability, efficiency, dedication, commitment to the community and/or cost savings for the County.

.1 *Allowable Amount for Employee Awards/Recognition.* Gifts or awards must be non-cash items and the amount of funds used per department shall not exceed \$25.00 per full-time employee (FTE) per year to be considered a de minimis fringe benefit. The number of FTEs per department will be the number adopted in the current year budget as approved by the Board of Supervisors. FTE changes during the course of the fiscal year will not be considered. Approval by the Board of Supervisors is not required for departments that comply with the allowable amount limit.

318. Claims for Loss of and Damage to Personal Property. It is the policy of the Board of Supervisors to compensate employees for the loss of or damage to personal property when the loss or damage occurs in the line of duty, subject to the provisions of this section. For purposes of this section, reserve deputy sheriffs shall be defined as employees.

.1 *Personal Property Loss or Damage.* If an employee incurs a loss of or damage to personal property or prostheses (such as, eyeglasses, watches, or articles of clothing necessarily worn or carried in the line of duty) the Risk Manager may authorize payment for the depreciated cost of replacing or repairing the property, subject to all of the following:

The employee must demonstrate that the item lost or damaged was worn, carried, transported, or possessed as a direct and necessary function of their work duties; that the loss or damage was not occasioned by the fault or negligent act or omission of the employee; and that they had taken all reasonable precautions, such as locking doors and windows (including vehicles), to avoid such loss or damage.

The loss or damage did not occur while the employee was engaged in an act or activity in violation of County policy, departmental policy, or any law.

.2 *Claim Payment Restrictions.* Claims for loss or damage of personal property are subject to the following restrictions:

- a. Claims for lost or stolen money will not be paid.
- b. Claims may only be paid to the extent that such personal property is not covered by insurance and shall not exceed \$2,000.00 per incident.
- c. Claims for the loss of personal property left in the care of or carried by another individual will not be paid unless the transfer of the personal property was done to comply with a County or departmental policy or for the purpose of securing the property, such as placing the item in a safe.

.3 *Claims Procedure, Conditions, and Requirements.* An employee shall, within 10 business days after the loss or damage occurred, submit to their department head claim on form ADM#45, Report of Loss or Damage to Personal Property (available from Risk Management). By filing a claim, the employee agrees to subrogate to the County any reimbursement from others for the damage or lost property to the extent of the reimbursement paid to the employee by the County. Each claim shall contain a written statement by the employee stating the following:

- a. A full description of the property lost or damaged, including the original date of purchase, the condition and/or operability of the item when lost or stolen and the age of the item.
- b. The extent of the loss or damage, and to what extent, if any, the loss or damage is covered by private insurance.
- c. The employee's estimate as the cost to repair or replace the item lost or stolen. The employee may be required to obtain an estimate from a qualified person of the cost of repair and/or replacement of the property.
- d. The facts and circumstances under which the personal property was lost or damaged.
- e. A description as to how and why the claim meets the established criteria, conditions and restrictions as specified above.



f. The damaged personal property must be submitted with the claim, or the employee must include with the claim a written statement explaining the reason. Unrepairable items submitted to the Claims Review Board for replacement will become County property if the claims paid and will not be returned to the claimant.

.3.1 *Department Head Recommendation.* The department head shall review the claim and make a determination as to whether the claim meets the required criteria and conditions. The department head shall forward the claim, along with their recommendation for approval or disapproval, and a written statement of the reasons for the recommendation, and any submitted damaged property to the Risk Management Division.

.3.2 *County Risk Manager's Claim Review and Determination.* The Risk Manager shall review the claim along with the department head's recommendation and determine the amount to be paid to the employee, if any. If the Risk Manager approves the claim, and no appeal has been filed as to the amount approved, a copy of the decision and a Claim for Payment will be sent to the Auditor-Controller-County Clerk who shall then process payment to the employee.

.3.3 *Appeal of Risk Manager's Determination.* If the employee disagrees with the Risk Manager's decision, the employee has the right to appeal to the Claims Review Board. The appeal shall be in letter form and filed with the Chief Human Resources Officer within 15 business days of the date of notice of the Risk Manager's decision. Appeals received after the expiration of 15-business day appeal period will be denied.

.4 *Claims Review Board.* The Claims Review Board is responsible for processing an employee's appeal and for making an independent evaluation of the merits of the claim. This Board shall consist of five members: the Chief Human Resources Officer, Chief Operations Officer, and Chief Financial Officer, or their respective authorized representative; one representative of the Service Employees' International Union Local 521; and one representative of the Kern Law Enforcement Association. their

.4.1 *Board Procedure.* The chair of the Claims Review Board shall be the Chief Operations Officer or their designee. If neither the chair nor their designee is present, the Chief Human Resources Officer or their designee shall act as chair. A quorum is three members. Decisions are reached by majority vote of the members present. The Board shall meet within 10 business days from the date of receipt of the employee's appeal, subject to the ability to obtain a quorum.

The chair of the Claims Review Board is responsible for notifying the appealing claimant of the scheduled hearing at least five business days prior to the hearing. The employee may personally appear at the hearing and may present an argument to the Board regarding their claim.

.4.2 *Board Findings.* In deciding upon a claim appeal, the Board shall independently evaluate the claim. The Risk Manager shall present their findings to the Board. If the Board's finding is for the payment of all or a portion of the employee's claim, the Board shall also recommend whether the item(s) should be repaired or replaced. The decision of the Claims Review Board shall be final and shall supersede the decision of the Risk Manager.

A copy of the Board's decision shall be sent to the employee, their department head, and the Risk Manager. If the Board approves payment, the Risk Manager shall file a copy of the decision along with a Claim for Payment with the Auditor-Controller-County Clerk who shall process payment to the employee.

.5 *Falsifications of Facts.* An employee submitting a false claim for the loss or damage to personal property, a false statement of the item's value or condition, or false statements as to the facts and circumstances surrounding the loss or damage is subject to disciplinary action in accordance with the Civil Service Rules.