POLICY COMMITTEE MEETING OF THE BOARD OF TRUSTEES
October 9, 2019
5:00 PM
AGENDA

The Policy Committee is not a decision-making body and only makes recommendations to the Board.

Policy Committee Meetings are accessible to people with disabilities. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to participate in this meeting; or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact District Manager Chindi Peavey at least five working days before the meeting at (650) 344-8592. Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it.

Public records that relate to any item on the open session agenda for a Policy Committee meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all Policy Committee members. The Policy Committee of the Board has designated the office of the San Mateo County Mosquito and Vector Control District, located at 1351 Rollins Road, Burlingame, for the purpose of making those public records available for inspection.

1. CALL TO ORDER.

2. PLEDGE OF ALLEGIANCE.

3. ROLL CALL.

- Chairperson Kati Martin will take roll call.
- Robert Riechel, City of San Bruno
- Ed Degliantoni, City of San Mateo
- Donna Rutherford, City of East Palo Alto
- Claudia Mazzetti, County at Large
- Carolyn Parker, City of Brisbane
- Kat Lion, City of Redwood City
4. PUBLIC COMMENTS AND ANNOUNCEMENTS.
   - This time is reserved for members of the public to address the Policy Committee of the Board relative to matters of the Committee not on the agenda. No action may be taken on non-agenda items unless authorized by law. Comments will be limited to five minutes per person (ten minutes where a translator is being used).

5. REGULAR AGENDA

District Policy Manual

   A. Consider changes to District Policy 1120 to have staff members receive a per diem based on IRS per diem rates

6. ADJOURNMENT
UPDATE OF DISTRICT POLICY 1120 TRAVEL AND EXPENSE

District Staff have requested a change in the District’s travel reimbursement procedures, moving to a per diem reimbursement rather than collecting and submitting receipts for each meal. Travel reimbursement is governed by California law, specifically AB1234 which was passed in 2005 and became effective in 2006. This legislation requires that members of a legislative body present receipts documenting expenses incurred, even if they are within the guidelines adopted by the IRS or the local agency. AB1234 does not apply to staff members however, and therefore the Board could decide to have a per diem policy for paying staff travel expenses to educational events.

The overall daily reimbursement under IRS per diem rates is lower than the current policy allows and staff has been informed of this. But they have expressed to management that the added convenience is worth the lower reimbursement rate.

Example using the upcoming MVCAC Conference in San Diego in January 2020

<table>
<thead>
<tr>
<th></th>
<th>Current Policy</th>
<th>Proposed Policy</th>
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</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>20.00</td>
<td>17.00</td>
</tr>
<tr>
<td>Lunch</td>
<td>30.00</td>
<td>18.00</td>
</tr>
<tr>
<td>Dinner</td>
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<td>31.00</td>
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<tr>
<td>Incidentals</td>
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<td>5.00</td>
</tr>
<tr>
<td>Maximum Allowed Daily</td>
<td>100.00</td>
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The Text of the AB1234 can be found at:

http://www.leginfo.ca.gov/pub/05-06/bill/asm/ab_1201-1250/ab_1234_bill_20051007_chaptered.html

Attached is a short digest of the bill’s requirements on travel expenses for legislative bodies

For reference, the travel policies for Santa Clara County and the City of Burlingame are attached.

In addition to the change to per diem for staff, note that the current reimbursement rates for Board members add up to 90.00 but the total daily reimbursement is $100.00. The Board can either lower the total daily reimbursement or increase reimbursement for one of the meals (ie Breakfast) by $10.00.
Materials attached

1. AB1234 Reimbursement requirements
2. District Policy 1120 Travel and Expense – track changes
3. District Policy 1120 Travel and Expense – clean copy
4. US GAO Per Diem Rates
5. Santa Clara County Travel Policy for meals
6. Per Diem Policy for City of Burlingame
AB 1234’s Requirements vis-à-vis Expense Reimbursement: Frequently Asked Questions (FAQs)  
3/16/10 Edition

1. What, in a nutshell, does AB 1234 require in the area of expense reimbursement?

AB 1234 contains certain requirements and restrictions on local agency practices relating to reimbursing local elected and appointed officials’ expenses. AB 1234 requires local agencies to:

- Adopt expense reimbursement policies that specify the kinds of activities that will be reimbursable;
- Identify a “reasonable time” within which requests for reimbursement must be submitted in those policies;
- Use expense report forms; and
- Require that all expenses must be documented with receipts (these documents are public records subject to disclosure).

AB 1234 says that such a reimbursement policy may specify what constitutes reasonable rates for travel, meals, lodging and other expenses. If a local policy does not specify reimbursement rates, then the reimbursable rates default to those in the Internal Revenue Service guidelines.

If a legislative body member wants to seek reimbursement for levels of expenses not otherwise authorized under the agency’s reimbursement policy, then the official may seek prior approval for such reimbursement from the governing body (before incurring the expense).

Officials who spend more than allowed under their agencies’ reimbursement policies have the option of simply paying the extra costs themselves.

2. How broadly defined is the term “reimbursement”?

AB 1234 does not define “reimbursement.” However, the usual rule of statutory construction is that, when a term is not defined, the ordinary dictionary definition applies. According to
the *American Heritage Dictionary*, “reimburse” means to:

1. To repay (money spent); refund.
2. To pay back or compensate (another party) for money spent or losses incurred.

Thus, strictly speaking, AB 1234 only applies to those circumstances under which elected and appointed officials (for example, members of boards and commissions) seek payment from an agency for expenses incurred in the course of their service to the agency.

3. **Does AB 1234’s restrictions, or the policies adopted pursuant to AB 1234, apply to expenses which are not reimbursed but are incurred by local agencies in the first instance (for example, on the agency’s credit card)?**

No. The local agency has the option, of course, of adopting policies that apply to those kinds of expenses or drafting its AB 1234 policies broadly enough to cover expenses incurred as well as expenses for which reimbursement is sought. But AB 1234 does not require them to do so.

4. **Which agencies must adopt reimbursement policies?**

Any local agency that reimburses any of its elected and appointed officials on legislative bodies for expenses must adopt a policy. Local agency includes “a city, county, city and county, charter city, charter county, charter city and county, or special district.” The definition of “legislative body” is tied to the Brown Act definition of legislative body (see text in note below).

Again, the tie to “local agency” as defined in the bill, means that AB 1234’s requirements on reimbursement policies do not apply to some kinds of agencies on which local officials serve (for example, redevelopment agency governing boards or joint powers agencies), although of course voluntarily adopting expense reimbursement policies is a prudent course of action for non-covered entities. It also does not apply to school districts.

5. **Is there a place where we can find sample reimbursement policies?**

Yes, at [www.ca-ilg.org/reimbursementpolicies](http://www.ca-ilg.org/reimbursementpolicies). Keep in mind, however, that there is no one-size-fits-all approach to such policies and AB 1234 specifically allows local agencies to tailor their policies to their communities’ needs and standards.

6. **Does AB 1234’s restrictions apply to expenses incurred by local agency staff?**

No. AB 1234’s requirements relating to expense reimbursement policies and restrictions on reimbursement rates only apply to “reimbursements of members of a legislative body.” For consistency and ease of administration, some local agencies have elected to adopt policies that govern expense reimbursements for staff as well as elected and appointed officials, but
AB 1234 does not require local agencies to do so.

7. **What are the IRS rates for meal expenses?**

The Internal Revenue Service establishes “per diem” thresholds for employees; any amounts in excess of the per diem for a given area is treated as additional wages for income tax purposes. For example, for 2006, the standard per diem rate for meals (breakfast, lunch and dinner) and incidental expenses in the continental United States is $39. However the rate for Los Angeles, San Francisco, and San Diego areas (as defined) is $64.14

AB 1234 gives local agencies latitude to adopt whatever standards for meal reimbursements that meet community standards.

Local officials sometimes want to know what the state’s practices are in terms of reimbursements. Senators and Senate employees, for example, are reimbursed according to the federal government’s General Services Administration’s rates by geographic area; the web address for these rates is: [http://www.gsa.gov/Portal/gsa/ep/contentView.do?queryYear=2006&contentType=GSA_BA SIC&contentId=17943&queryState=California&noc=T](http://www.gsa.gov/Portal/gsa/ep/contentView.do?queryYear=2006&contentType=GSA_BASIC&contentId=17943&queryState=California&noc=T).

Note that, under AB 1234, officials must still present receipts documenting expenses incurred, even if they are within the guidelines adopted by the IRS or the local agency.

8. **If there are no mandatory reimbursement rates, is there no limit on what local officials may be reimbursed for?**

The law specifies certain thresholds for what constitutes reasonable levels of expenses. For example, for lodging in connection with conferences, the rate may not exceed the maximum group rates published for the conference. If those rates are not available at the time the lodging is booked, the lodging rates must be comparable to those allowed by the Internal Revenue Service or government rates. Local agency officials must use group or government rates for non-conference-related lodging and transportation services.

But otherwise, AB 1234 retains agencies’ discretion, subject to community standards relating to the judicious use of scarce taxpayer dollars.

9. **When must these reimbursement policies be adopted? What do we do about reimbursing expenses before we adopt the policies contemplated by AB 1234?**

These reimbursement policies should be adopted as soon as possible. AB 1234 took effect January 1, 2006.

Agencies should not reimburse expenses until they have a policy in place. An option is to ask their officials to retain any receipts for reimbursable expenses until the policy can be adopted and then submit their reimbursement requests consistent with those policies and AB
1234’s requirements.

10. **May local agencies grant car allowances or other expense allowances under AB 1234?**

AB 1234 requires actual expenses like vehicle costs be reimbursed after they are incurred.\(^{18}\) It also requires procedures be established for reimbursing such expenses.\(^{19}\) However, AB 1234 did not repeal a earlier statute\(^{20}\) that seemed to permit allowances when based on empirically demonstrable information that the allowance matched actual and necessary expenses incurred.\(^{21}\)

The Attorney General was asked to weigh in on this apparent contradiction. He concluded that the Legislature did not intend AB 1234 to supersede earlier-enacted allowance statute.\(^{22}\) Attorney General opinions are not binding on courts; however they are given weight.\(^{23}\)

A factor to keep in mind with expense allowances is that they may be taxable (and subject to withholding) if the official cannot document that his or her actual expenses met or exceeded the allowance.\(^{24}\) The Attorney General in his opinion noted that some agencies do report allowances as income for income tax purposes.\(^{25}\)

11. **If an agency has a current reimbursement policy, does AB 1234 require that it develop another policy if the current policy omits one of the identified items, like travel, meals, or lodging?**

Agencies should consult with agency counsel to make sure that any existing policies comply with AB 1234’s specific requirements.

12. **What about expenses related to cell phone and Internet use for local agency business?**

These also can be reimbursed according to local agency policy with documentation.\(^{26}\) In terms of kinds of documentation, one agency requires that telephone bills be submitted and that the official identify which calls were made on agency business.

For mobile calls when the official has a particular number of minutes included in the official's plan, then the agency asks the official to identify the percentage of calls made on public business. For Internet access, if the officials submit an estimate of the percentage of agency-related usage for the period in question and proof of the amount of bill for such access.

Officials should keep in mind that all expense reimbursement requests and supporting documentation are public records.\(^{27}\)
13. How should local agencies interpret the requirement that members of a legislative body provide brief reports on meetings they attend at the expense of the local agency at the next regular meeting of the legislative body?

AB 1234 requires members of a legislative body to report on “meetings” attended at public expense at the next meeting of the legislative body. “Meetings” for purposes of this section are tied to the Brown Act meaning of the term: any congregation of a majority of the members of a legislative body at the same time and place to hear, discuss, or deliberate upon any item that is within the subject matter jurisdiction of the legislative body or the local agency to which it pertains. Qualifying expenses include reimbursement to the member for meals, lodging, and travel.

An example of when a brief report is required is when a city council member or supervisor represents his or her agency on a joint powers agency board and the city pays for the official’s expenses in serving in that representative capacity.

Presumably the report can be either written or oral. The report must be made at the next meeting of the legislative body that paid for its member to attend the meeting.

14. Must a member of a legislative body who is reimbursed for his or her attendance at a conference, report on the conference at the legislative body’s next regular meeting?

Technically, no. AB 1234 requires members of a legislative body who attend a meeting at the expense of the local agency to provide a brief report on the meeting at the next regular meeting of the legislative body. AB 1234 defines “meeting” by reference to the Brown Act. Because the Brown Act excludes from the definition of meeting “the attendance of a majority of the members of a legislative body at a conference,” members technically need not report on the conference.

It may, however, be useful for agencies to adopt local policies encouraging officials to report briefly on conferences attended. This debunks any notion that conference attendance is somehow a junket and also encourages officials to attend the conference sessions. For more on this topic, see “Attending Conferences” at http://www.cacities.org/resource_files/25263.conferences.pdf.

15. Can AB 1234’s requirements for expense reimbursement be constitutionally applied to charter cities?

A number of charter city attorneys argue that expense reimbursement falls under the category of “compensation” over which charter cities have plenary authority to the exclusion of state regulation. Indeed, the portion of AB 1234 relating to expense reimbursement is located in an article in the Government Code entitled “Compensation.”

Of course individual charter requirements and good fiscal management practices may make
voluntary adoption of the kind of expense reimbursement policy contemplated by AB 1234 advisable. The Institute’s sample reimbursement policy includes a suggested finding for charter cities stating that the reimbursement policy would satisfy AB 1234’s requirements in the event such requirements could be constitutionally applied to charter cities.

16. What are the penalties for misuse of public resources or falsifying expense reports?

Penalties for misuse of public resources or falsifying expense reports in violation of expense reporting policies include:\(^\text{38}\)

- Loss of reimbursement privileges
- Restitution to the local agency
- Civil penalties of up to $1,000 per day and three times the value of the resource used\(^\text{39}\)
- Criminal prosecution and a lifetime bar from public office\(^\text{40}\)

Note that these potential penalties existed under the law prior to AB 1234.

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References and Resources

1 Chapter 700, Statutes of 2005.
2 Cal. Gov’t Code § 53232.2(b).
3 Cal. Gov’t Code § 53232.3(c).
4 Cal. Gov’t Code § 53232.3.
5 Cal. Gov’t Code § 53232.3(e).
6 Cal. Gov’t Code § 53232.2(c).
7 Cal. Gov’t Code § 53232.2(f).
8 Cal. Gov’t Code § 53232.2(g).
10 Cal. Gov’t Code § 53232.2(b).
11 Cal. Gov’t Code § 53232(c).
12 California Government Code section 54952 provides in that regard:

As used in this chapter, "legislative body" means:
(a) The governing body of a local agency or any other local body created by state or federal statute.
(b) A commission, committee, board, or other body of a local agency, whether permanent or temporary, decisionmaking or advisory, created by charter, ordinance, resolution, or formal action of a legislative body. However, advisory committees, composed solely of the members of the legislative body that are less than a quorum of the legislative body are not legislative bodies, except that standing committees of a legislative body, irrespective of their composition, which have a continuing subject matter jurisdiction, or a
meeting schedule fixed by charter, ordinance, resolution, or formal action of a legislative body are legislative bodies for purposes of this chapter.

(c) (1) A board, commission, committee, or other multimember body that governs a private corporation, limited liability company, or other entity that either:

(A) Is created by the elected legislative body in order to exercise authority that may lawfully be delegated by the elected governing body to a private corporation, limited liability company, or other entity.

(B) Receives funds from a local agency and the membership of whose governing body includes a member of the legislative body of the local agency appointed to that governing body as a full voting member by the legislative body of the local agency.

(2) Notwithstanding subparagraph (B) of paragraph (1), no board, commission, committee, or other multimember body that governs a private corporation, limited liability company, or other entity that receives funds from a local agency and, as of February 9, 1996, has a member of the legislative body of the local agency as a full voting member of the governing body of that private corporation, limited liability company, or other entity shall be relieved from the public meeting requirements of this chapter by virtue of a change in status of the full voting member to a nonvoting member.

(d) The lessee of any hospital the whole or part of which is first leased pursuant to subdivision (p) of Section 32121 of the Health and Safety Code after January 1, 1994, where the lessee exercises any material authority of a legislative body of a local agency delegated to it by that legislative body whether the lessee is organized and operated by the local agency or by a delegated authority.

13 Cal. Gov’t Code § 53232.2(b).
15 Cal. Gov’t Code § 53232.2(d).
16 Id.
17 Cal. Gov’t Code § 53232.2(e).
18 Cal. Gov’t Code § 53232.2(a).
19 Cal. Gov’t Code § 63232.3.
20 Cal. Gov’t Code § 1223 provides in full:

When traveling expenses are allowed by law to any state, county, judicial district, or city officer, he may contract with the appropriate authorities for an allowance or mileage rate for the use of vehicles owned or rented and used by him in the performance of duty, in lieu of the usual transportation charges.

23 Napa Valley Educators’ Association v. Napa Valley Unified School District, 194 Cal. App. 3d 243, 251 (1987) (noting that, in absence of controlling authority, these opinions are persuasive since legislature is presumed to be cognizant of that construction of statute). See also Thorning v. Hollister School District., 11 Cal. App. 4th 1598, 1604 (1992) (observing that while the Attorney General’s interpretation of statute is not controlling, it is entitled to great respect).
24 Treas. Regs. § 1.62-2T(e), § 1.3401(a)-1T.
25 See Slip. Op. (#08-405) at 9 online at http://ag.ca.gov/cms_attachments/opinions/pdfs/o540_08-405.pdf (noting that the Attorney General was not weighing in on whether allowances must be reported as compensation); 93 Cal. Ops Att’y Gen. 9 (2010) .
26 Cal. Gov’t Code § 53232.3(c).
27 Cal. Gov’t Code § 53232.3(e).
28 Cal. Gov’t Code § 53232.3(d).
29 Cal. Gov’t Code § 53232.3(d).
30 See Cal. Gov’t Code § 54952.2.
31 See Cal. Gov’t Code § 53232.3.
32 Cal. Gov’t Code § 53232.3(d).
33 Cal. Gov’t Code 53232.3(d).
34 Cal. Gov’t Code § 53232(d).
35 Cal. Gov’t Code §§ 54952.2(c)(2), 54954.
37 Article 2.3 of chapter 2 of Part 1 of division 2 of title 5 of the Government Code.
38 See Cal. Gov’t Code § 53232.4.
1120.10 The purpose of this policy is to provide guidelines to staff and Trustees regarding travel expense procedures while conducting District business for the San Mateo County Mosquito and Vector Control District. In addition, this policy provides guidance to trustees on the use and expenditure of District resources, as well as standards against which those expenditures will be measured. Additionally, this policy supplements the definition of actual and necessary expenses for purposes of state laws relating to permissible use of public resources and supplements the definition of necessary and reasonable expenses for purposes of federal and state income tax laws.

1120.20 The District takes its stewardship over the use of its limited public resources seriously and these resources will only be used when there is a substantial benefit to the District. The following benefits include:

1120.201 The opportunity to discuss the community’s concerns with state and federal officials.

1120.202 Participating in regional, state and national organizations whose activities affect the District.

1120.203 Attending educational seminars designed to improve a trustee or staff member’s skill and information level.

1120.30 Authorized Travel Expenses. District funds, equipment, supplies, and staff time must only be used for authorized District business. The following types of expenses generally constitute authorized expenses, as long as the other requirements of this policy are met.

1120.301 Communicating with representatives of regional, state and national government on District adopted policy positions or programs.

1120.302 Participating in regional, state and national organizations whose activities affect the District’s interests and programs.
1120.303 Attending educational seminars designed to improve trustee and staff skill and information levels.

1120.304 Recognizing service to the District.

1120.305 Attending municipal, San Mateo County, or District events as identified representative of the District.

1120.306 All other travel expenditures for Trustees require approval by the District’s Board of Trustees. Notwithstanding any other provisions of this policy, such Board approval is required for all international travel and any travel exceeding $500.00.

1120.307 The District Manager will review and approve all travel for District staff.

1120.308 The President of the Board of Trustees will approve all travel by trustees (Policy 4120.40).

1120.40 Unauthorized Travel Expenses. The following expenditures are not authorized and will not be reimbursed:

1120.401 Personal portion of any trip.

1120.402 Political or charitable contributions or events.

1120.403 Family expenses, including spouse’s/partner’s expenses when accompanying trustee/staff on District-related business, as well as children or pet related expenses. The California Attorney General concluded there is no substantial public purpose associated with a District paying for spouse/partner travel expenses (1992).

1120.404 Entertainment expenses, including theater, movies, sporting events, or other cultural events that do not meet the definition of “authorized District business” as set forth under Policies 1120.20 through 1120.308, above.

1120.405 Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline.

1120.406 Personal losses incurred while on District business.

1120.407 Any questions regarding the propriety of a particular expense or type of expense will be brought to the attention of the District Manager for resolution before the expense is incurred.

1120.50 Cost Control. To conserve District resources and keep expenses within community standards for public officials, expenditures will adhere to the following guidelines:
1120.501 Transportation. The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements must be used, using the most direct and time-efficient route. In the event that a more expensive transportation form or route is used, the cost borne by the District will be limited to the cost of the most economical, direct, efficient and reasonable transportation form.

1120.5011 The District may or may not prepay all transportation costs for air, train, or bus. This includes shuttle costs if known.

1120.5012 Automobile mileage is reimbursable at IRS rates in effect at the time the mileage is incurred (www.irs.gov).

1120.5013 The District will reimburse the trustee/staff member for any additional approved authorized transportation costs not prepaid.

1120.5014 Trustees purchasing transportation tickets (i.e. airline, bus, train) on their own will be reimbursed only up to the authorized transportation costs as determined by the District Manager, or their actual costs, whichever is less.

1120.502 Lodging. Lodging costs will be reimbursed or paid in advance when travel on official District business reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging costs should not exceed any group rate published by the conference sponsor for the meeting in question.

1120.5021 The District will make every effort to prepay all lodging costs. The District will reimburse the trustee/staff member for any additional approved lodging costs.

1120.5022 When lodging is offered in conjunction with a conference, the District will make every effort to use such lodging, therefore early registration generally is necessary.

1120.503 Meals

1120.5031 Meal Reimbursement for members of the Board of Trustees.

1120.50311 Reimbursement for travel expenses for Board members is governed by California Government Code 25008 SECTION I (as amended by AB1234 in 2005).

1120.50312 Meal expenses and associated gratuities should be moderate, taking into account community standards and the prevailing restaurant costs of the area.

1120.50313 The following reasonable reimbursement rates should be followed:

| 1120.503131 Breakfast | $20.00 |
| 1120.503132 Lunch    | $30.00 |
| 1120.503133 Dinner   | $40.00 |
The maximum allowed daily total is $100.00.

Alcohol and in-room “mini-bar” expenditures are not an appropriate use of District resources and will not be reimbursed.

Gratuities should not exceed 20% of any given bill.

Board members must submit receipts for food and drinks, the receipt must show the items purchased and to demonstrate that no alcohol is included in the reimbursement request.

Staff members will receive a per diem to cover the cost of meals and incidentals as contained in the United States Governmental Accountability Office (US GAO) per diem rate tables at http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GS_BASIC. Partial meal and incidental expense allowances will be for be paid for multiple-day conferences, seminars, and business that require partial day travel.

No meal allowance will be provided if meals are included in the conference or training package. If only some meals are included, a deduction from the daily rate will be made for included meals according to the Maximum Meal Expense Rate cited above for the meal that is provided.

Trustee/staff members will be reimbursed for actual telephone and fax expenses and internet access and computer expenses incurred on District business. Hotel and telephone bills should identify internet access expenses and Trustee/staff must maintain documentation identifying which telephone/fax communications was made on District business. Required expense form must be filled out and turned in with all receipts.

Long-term parking should be used for travel exceeding 24-hours. Required expense form must be filled out and turned in with all receipts.

The District does not provide cash advances to Trustees. All expenses not prepaid by the District are to be the responsibility of the Trustee, to be reimbursed by the District in accordance with the procedures set forth in this policy.

From time to time, it may be necessary for a staff member to request a cash advance to cover anticipated expenses (i.e. parking and tolls) while traveling or doing business on the District’s behalf. Such request for an advance must be submitted prior to the need for the advance with the following information.

The purpose of the expenditure(s).

The benefits of such expenditure to the residents of District.

The anticipated amount of the expenditure(s).
1120.704 The dates of the expenditure(s).

1120.705 Examples of these expenses include parking and tolls.

1120.706 Any unused advance must be returned to the District within two business days of the staff member’s return, along with an expense report and receipts documenting how the advance was used in compliance with this expense policy.

1120.707 The maximum cash advance for a District staff member is $30.00.

1120.80 Credit Card Use. The District does not issue credit cards to Trustees but does have credit cards for use by District Management for selected District expenses. The District will use those credit cards to pre-purchase the Trustees conference registration. Trustees must secure their own transportation and will be reimbursed by the District.

1120.801 District staff members with District credit cards may only use those cards for official agency business consistent with this expense policy. The District Board will periodically review credit card expenses. Each credit card holder will, as a part of that individual’s expense report, document compliance with this expense policy.

1120.90 Expense Report Content and Submission Deadline. Expense reports must be submitted on the required form, signed by the submitting employee or trustee to certify that each expense claimed has met the requirements of the policy and complies with state laws.

1120.901 Trustees and Staff must submit their expense reports within 30 days of an expense being incurred, accompanied by receipts documenting each expense.

1120.902 To the maximum extent possible, receipts for gratuities and tolls are also required.

1120.903 Inability to provide such documentation in a timely fashion shall result in the expense being borne by the District staff or Trustee. Either the District Manager or Board will review exceptions.

1120.100 Reports to District Board. Each conference attendee will provide a brief oral or written report on meetings or functions attended at District expense at a subsequent District Board meeting.

1120.110 Compliance with Laws.

1120.1101 The District may authorize trustee travel and payment of expenses pursuant to California Health and Safety Code Section 2051.

1120.1102 The District Policy 1120 complies with the requirement of Government Code Section 53232.2.
1120.1103 The District Policy 1120 complies with Assembly Bill 1234.

1120.1104 District Trustee should keep in mind that some expenditure may be subject to reporting under the Political Reform Act and other state and federal laws and compliance therewith is the responsibility of each individual Trustee.

1120.1105 All District expenditures are public records subject to disclosure under the Public Records Act.

1120.120 Violation of this Policy. Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following:

1120.1201 Loss of reimbursement privileges as approved by Board of Trustees.

1120.1202 Demand for restitution to the District.

1120.1203 The District’s reporting the expenses as Trustee or Staff member income to state and federal tax authorities.

1120.1204 Referral to law enforcement for potential prosecution for misuse of public resources.

Issued: July 10, 2002
Revised: April 10, 2013
Legal Review: May 29, 2012
Board Approval November 2016 (no change)
Policy Committee Review October 2019
POLICIES AND PROCEDURES

TITLE: Travel and Expense

NUMBER: 1120

1120.10 The purpose of this policy is to provide guidelines to staff and Trustees regarding travel expense procedures while conducting District business for the San Mateo County Mosquito and Vector Control District. In addition, this policy provides guidance to trustees on the use and expenditure of District resources, as well as standards against which those expenditures will be measured. Additionally, this policy supplements the definition of actual and necessary expenses for purposes of state laws relating to permissible use of public resources and supplements the definition of necessary and reasonable expenses for purposes of federal and state income tax laws.

1120.20 The District takes its stewardship over the use of its limited public resources seriously and these resources will only be used when there is a substantial benefit to the District. The following benefits include:

1120.201 The opportunity to discuss the community’s concerns with state and federal officials.

1120.202 Participating in regional, state and national organizations whose activities affect the District.

1120.203 Attending educational seminars designed to improve a trustee or staff member’s skill and information level.

1120.30 Authorized Travel Expenses. District funds, equipment, supplies, and staff time must only be used for authorized District business. The following types of expenses generally constitute authorized expenses, as long as the other requirements of this policy are met.

1120.301 Communicating with representatives of regional, state and national government on District adopted policy positions or programs.

1120.302 Participating in regional, state and national organizations whose activities affect the District’s interests and programs.
1120.303 Attending educational seminars designed to improve trustee and staff skill and information levels.

1120.304 Recognizing service to the District.

1120.305 Attending municipal, San Mateo County, or District events as identified representative of the District.

1120.306 All other travel expenditures for Trustees require approval by the District’s Board of Trustees. Notwithstanding any other provisions of this policy, such Board approval is required for all international travel and any travel exceeding $500.00.

1120.307 The District Manager will review and approve all travel for District staff.

1120.308 The President of the Board of Trustees will approve all travel by trustees (Policy 4120.40).

1120.40 Unauthorized Travel Expenses. The following expenditures are not authorized and will not be reimbursed:

1120.401 Personal portion of any trip.

1120.402 Political or charitable contributions or events.

1120.403 Family expenses, including spouse’s/partner’s expenses when accompanying trustee/staff on District-related business, as well as children or pet related expenses. The California Attorney General concluded there is no substantial public purpose associated with a District paying for spouse/partner travel expenses (1992).

1120.404 Entertainment expenses, including theater, movies, sporting events, or other cultural events that do not meet the definition of “authorized District business” as set forth under Policies 1120.20 through 1120.308, above.

1120.405 Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline.

1120.406 Personal losses incurred while on District business.

1120.407 Any questions regarding the propriety of a particular expense or type of expense will be brought to the attention of the District Manager for resolution before the expense is incurred.

1120.50 Cost Control. To conserve District resources and keep expenses within community standards for public officials, expenditures will adhere to the following guidelines:
1120.501 **Transportation.** The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements must be used, using the most direct and time-efficient route. In the event that a more expensive transportation form or route is used, the cost borne by the District will be limited to the cost of the most economical, direct, efficient and reasonable transportation form.

1120.5011 The District may or may not prepay all transportation costs for air, train, or bus. This includes shuttle costs if known.

1120.5012 Automobile mileage is reimbursable at IRS rates in effect at the time the mileage is incurred (www.irs.gov).

1120.5013 The District will reimburse the trustee/staff member for any additional approved authorized transportation costs not prepaid.

1120.5014 Trustees purchasing transportation tickets (i.e. airline, bus, train) on their own will be reimbursed only up to the authorized transportation costs as determined by the District Manager, or their actual costs, whichever is less.

1120.502 **Lodging.** Lodging costs will be reimbursed or paid in advance when travel on official District business reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging costs should not exceed any group rate published by the conference sponsor for the meeting in question.

1120.5021 The District will make every effort to prepay all lodging costs. The District will reimburse the trustee/staff member for any additional approved lodging costs.

1120.5022 When lodging is offered in conjunction with a conference, the District will make every effort to use such lodging, therefore early registration generally is necessary.

1120.503 **Meals**

1120.5031 **Meal Reimbursement for members of the Board of Trustees.**

1120.50311 Reimbursement for travel expenses for Board members is governed by California Government Code 25008 SECTION 1 (as amended by AB1234 in 2005).

1120.50312 Meal expenses and associated gratuities should be moderate, taking into account community standards and the prevailing restaurant costs of the area.

1120.50313 The following reasonable reimbursement rates should be followed:

- **1120.503131** Breakfast $20.00
- **1120.503132** Lunch $30.00
- **1120.503133** Dinner $40.00
1120.50314 The maximum allowed daily total is $90.00.

1120.50315 Alcohol and in-room “mini-bar” expenditures are not an appropriate use of District resources and will not be reimbursed.

1120.50316 Gratuities should not exceed 20% of any given bill.

1120.50317 Board members must submit receipts for food and drinks, the receipt must show the items purchased and to demonstrate that no alcohol is included in the reimbursement request.

1120.5032 Reimbursement for Meals and Incidentals Expenses for Staff. Staff members will receive a per diem to cover the cost of meals and incidentals as contained in the United States Governmental Accountability Office (US GAO) per diem rate tables at http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GS_BASIC. Partial meal and incidental expense allowances will be for be paid for multiple-day conferences, seminars, and business that require partial day travel.

1120.5033 No meal allowance will be provided if meals are included in the conference or training package. If only some meals are included, a deduction from the daily rate will be made for included meals according to the Maximum Meal Expense Rate cited above for the meal that is provided.

1120.504 Telecommunications. Trustee/staff members will be reimbursed for actual telephone and fax expenses and internet access and computer expenses incurred on District business. Hotel and telephone bills should identify internet access expenses and Trustee/staff must maintain documentation identifying which telephone/fax communications was made on District business. Required expense form must be filled out and turned in with all receipts.

1120.505 Airport Parking. Long-term parking should be used for travel exceeding 24-hours. Required expense form must be filled out and turned in with all receipts.

1120.60 Cash Advance Policy for District Trustees. The District does not provide cash advances to Trustees. All expenses not prepaid by the District are to be the responsibility of the Trustee, to be reimbursed by the District in accordance with the procedures set forth in this policy.

1120.70 Cash Advance Policy for District Staff Members. From time to time, it may be necessary for a staff member to request a cash advance to cover anticipated expenses (i.e. parking and tolls) while traveling or doing business on the District’s behalf. Such request for an advance must be submitted prior to the need for the advance with the following information.

1120.701 The purpose of the expenditure(s).

1120.702 The benefits of such expenditure to the residents of District.

1120.703 The anticipated amount of the expenditure(s).
1120.704 The dates of the expenditure(s).

1120.705 Examples of these expenses include parking and tolls.

1120.706 Any unused advance must be returned to the District within two business days of the staff member’s return, along with an expense report and receipts documenting how the advance was used in compliance with this expense policy.

1120.707 The maximum cash advance for a District staff member is $30.00.

1120.80 **Credit Card Use.** The District does not issue credit cards to Trustees but does have credit cards for use by District Management for selected District expenses. The District will use those credit cards to pre-purchase the Trustees conference registration, Trustees must secure their own transportation and will be reimbursed by the District.

1120.801 District staff members with District credit cards may only use those cards for official agency business consistent with this expense policy. The District Board will periodically review credit card expenses. Each credit card holder will, as a part of that individual’s expense report, document compliance with this expense policy.

1120.90 **Expense Report Content and Submission Deadline.** Expense reports must be submitted on the required form, signed by the submitting employee or trustee to certify that each expense claimed has met the requirements of the policy and complies with state laws.

1120.901 Trustees and Staff must submit their expense reports within 30 days of an expense being incurred, accompanied by receipts documenting each expense.

1120.902 To the maximum extent possible, receipts for gratuities and tolls are also required.

1120.903 Inability to provide such documentation in a timely fashion shall result in the expense being borne by the District staff or Trustee. Either the District Manager or Board will review exceptions.

1120.100 **Reports to District Board.** Each conference attendee will provide a brief oral or written report on meetings or functions attended at District expense at a subsequent District Board meeting.

1120.110 **Compliance with Laws.**

1120.1101 The District may authorize trustee travel and payment of expenses pursuant to California Health and Safety Code Section 2051.

1120.1102 The District Policy 1120 complies with the requirement of Government Code Section 53232.2.
1120.1103 The District Policy 1120 complies with Assembly Bill 1234.

1120.1104 District Trustee should keep in mind that some expenditure may be subject to reporting under the Political Reform Act and other state and federal laws and compliance therewith is the responsibility of each individual Trustee.

1120.1105 All District expenditures are public records subject to disclosure under the Public Records Act.

1120.120 Violation of this Policy. Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following:

1120.1201 Loss of reimbursement privileges as approved by Board of Trustees.

1120.1202 Demand for restitution to the District.

1120.1203 The District’s reporting the expenses as Trustee or Staff member income to state and federal tax authorities.

1120.1204 Referral to law enforcement for potential prosecution for misuse of public resources.

Issued: July 10, 2002
Revised: April 10, 2013
Legal Review: May 29, 2012
Board Approval November 2016 (no change)
Policy Committee Review October 2019
Meals & Incidentals (M&E) Breakdown

Use this table to find the following information for federal employee travel:

**M&E Total** - the full daily amount received for a single calendar day of travel when that day is neither the first nor last day of travel.

**Breakfast, lunch, dinner, incidentals** - Separate amounts for meals and incidentals. M&E Total = Breakfast + Lunch + Dinner + Incidentals. Sometimes meal amounts must be deducted from trip voucher. See More Information

**First & last day of travel** - amount received on the first and last day of travel and equals 75% of total M&E.

<table>
<thead>
<tr>
<th>Primary Destination</th>
<th>County</th>
<th>M&amp;E Total</th>
<th>Continental Breakfast/Breakfast</th>
<th>Lunch</th>
<th>Dinner</th>
<th>Incidental Expenses</th>
<th>First &amp; Last Day of Travel</th>
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<tr>
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I'm interested in:

Meals & Incidentals (M&IE) Breakdown

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<tr>
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Meals & Incidentals (M&IE) Breakdown

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<table>
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<tr>
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I'm interested in:
MEALS
Note: This section covers travel related meal expenses. Business meals are covered in a separate policy, Business Meal Policy (Non-Travel).

Travel Meals
Travel-related meal expenses include meals consumed while traveling for business purposes on the County's behalf, as well as while attending training, education or conferences that require travel and the completion of a Trip Expense Voucher. Where a Trip Expense Voucher is not required, the County’s Business Meal Policy (Non-Travel) shall be followed. Travelers will be reimbursed for meal expenses, including tax and tips (tipping allowances can be found in Appendix C), not to exceed established per idem rates.

Meal Reimbursement Rates
For any meal that the traveler is entitled to, the traveler will be reimbursed at the per diem rate for the area and receipts are not required. Payments in excess of the per diem rate are not allowed. However, the followings are exceptions to the no receipt rule:

- Meals for members of the Board of Supervisors and appointed commissions and committees per Government Code section 53232.3 (c), and
- Meals purchased with a P-Card.

For both exceptions, receipts are required and reimbursement will be capped at the allowable per diem rate. Tipping allowances can be found in Appendix C.

Please check GSA's website for current federal per diem rates for specific travel destination city or region, using “lodging per diem” for reference. Same as lodging per diem, a standard meal per diem rate for travel within the continental U.S. applies to any location not otherwise specified.

Meals Provided as a Part of the Program
Employees are generally expected to take advantage of meals which are considered part of a conference, special event or program, and for which the cost is covered by payment for the event itself.

When a meal is provided as part of the cost of an event, employees will not be additionally reimbursed for the same meal unless it is not a substantial meal or if other business reasons can be explained. For example, a continental breakfast may not be substantial enough for employees with special dietary needs. In such cases reimbursement will be provided up to per diem rates, but an explanation must be provided on the Trip Expense Voucher.

In addition, in cases where there is a legitimate reason to make alternate plans from the provided meal, the employee may submit written justification for reimbursement of the cost of a separate meal and attach to the Trip Expense Voucher.
Alcoholic Beverages
Expenditures for alcoholic beverages including related tax and tip will not be reimbursed.

Meals at Protocol Events
There are times when traveling on County business, when meals are served in conjunction with authorized protocol events where the County traveler is representing the County and/or has hosting responsibilities. Protocol events are official events held during conferences, meetings, or trainings in which the attendance by the traveler will enhance the County’s stature, benefit the County through increased business contacts, or increase the traveler’s work related knowledge. In cases when the cost of the meal surpasses the per diem rate, but there is no choice in cost paid, the traveler may be reimbursed actual cost. Such cases require an itemized receipt and written justification. Protocol events that clearly indicate that alcohol will be part of the event will not be reimbursed by the County.

Same Day Travel
For Same-Day Travel to a destination outside Santa Clara County with no overnight stay, meal reimbursement is allowed if the work plus travel causes an “extended work day.” An “extended work day” is when the actual work plus travel causes the normal workday to be extended by two or more hours at either end.

Example:
Assuming an 8:00 a.m. to 5:00 p.m. workday, if work and travel time extend the day past 7:00 p.m., then a travel meal (dinner) would be allowed. For this example, if the traveler left his home at 6:00 a.m., breakfast would also be allowed.

Moreover, for Same-Day travel with a destination outside of Santa Clara County, reimbursement will also be allowed if the time away for travel exceeds five hours during the normal work day. Per IRS guidelines, these reimbursements are treated as taxable income and are added to the employees’ income as reported on W-2 forms. Travel meals are not the same as overtime meals. Both cannot be claimed simultaneously for the same meal.
Per Diem Policy for City of Burlingame

1. Meals and incidental expenses
   a. Daily meal allowance and allowance for incidental expenses, such as laundry, tips, and similar expenses, are based on the maximum Meal and Incidental Expense Rate established by the U.S. General Services Administration for that location. The current rates are available on the GSA Website at http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GS_BASIC. Partial meal and incidental expense allowances can be paid for multiple-day conferences, seminars, and business that require partial day travel.
   b. No meal allowance will be provided if meals are included in the conference or training package; if only some meals are included, the following deductions from the daily rate will be made for included meals: $7 for breakfast; $14 for lunch; and $20 for dinner.

2. Original receipts are not required for meals if the officer or employee is only seeking reimbursement within the meal and incidental expense rate described in Travel Subsection 1a above.