



## *INCORPORATED COUNTY OF LOS ALAMOS ADMINISTRATIVE PROCEDURE GUIDELINE*

Index No. 910  
Approved by Council on August 10, 2021

Revised - Effective: September 1, 2021

### **TRAVEL POLICY**

#### **I. Purpose**

The purpose of this travel policy is to establish rules and regulations implementing the requirements of County Code Section 2-142. County Public Officials, employees and non-employees (“Los Alamos County Traveler”) shall be reimbursed for travel-related costs only as specified in this policy.

#### **II. Policy**

This policy is necessary to ensure travel and business reimbursements made to County employees shall NOT be considered taxable income. Pursuant to IRS regulations, in order to exclude travel reimbursements from income, the County must maintain an “accountable plan” for business expenses of County employees. This policy constitutes the plan for Los Alamos County. In conformance with IRS regulations, expenses reimbursed and later found not to comply with County policy must be refunded to the County.

The guiding principles of this policy are:

Los Alamos County travelers shall be reimbursed for legitimate, reasonable approved travel expenses when directly connected with or pertaining to Los Alamos County business based on established allowances in this policy.

Los Alamos County travelers are expected to be conscientious in their use of Los Alamos County funds and to travel by economical and efficient means.

#### **III. Responsibility**

##### **A. Travelers**

Travel arrangements are the responsibility of the traveler or designated department employee(s).

**B. Approving Authority**

When authorizing and approving payment of travel expenses, the approving authority:

1. Must limit the authorization and payment of travel expenses to travel that is necessary to accomplish the departmental objectives in the most effective manner;
2. Shall give consideration to budget constraints, adherence to travel policies, and reasonableness of expenses; and
3. Shall consider alternatives, including teleconferencing, prior to authorizing travel.

Requests for travel shall be approved at the following levels:

Organizational Level	Approved By:
County Councilors, County Manager & County Attorney	Council Chair or Vice-Chair
Council Chair	Council Vice-Chair
Council Vice-Chair	Council Chair
Other Elected Officials	Elected Official self-approval or Designee
CMO staff & Department Directors	County Manager or Designee
Utility Board Members & Utilities Manager	Utility Board Chair or Vice-Chair
Utility Board Chair	Utility Board Vice-Chair
Utility Board Vice-Chair	Utility Board Chair
Chief Deputy Staff Member to an Elected Official	Elected Official or Designee
Department Staff	Department Director or Designee
Staff within Elected Official Departments	Chief Deputy Staff Member to Elected Official
Other Board, Commission & Committee Members, Official Appointees, and other non-employees	Department Directors or Designees

**IV. Procedure/Administration**

Through a County-issued Purchasing Card (P-Card), the County shall pay expenses incurred on employee-approved travel. Only mileage and meal allowances shall be reimbursed to the employee upon return from travel. P-Cards shall be used to pay travel expenses for County business and are subject to the same restrictions under the Use of

County Purchasing Cards Policy, Index No. 0922, and respective Purchasing Card Manual administered by the Finance Division's Purchasing Card Administrator.

**A. Travel Pre-authorization and Arrangements**

Except for emergencies or other urgent or unplanned travel needs, all intended employee travel, which requires overnight lodging, shall be authorized in advance by the Approving Authority. All anticipated travel expenses including registration fees, transportation, lodging, meal allowance, etc., shall be included in a travel pre-authorization request. The Approving Authority shall be presented in advance with the full estimated cost of travel.

**B. Allowable Travel Expenses**

The following travel expenses are considered allowable and shall be purchased by employees with a County issued P-Card if applicable:

1. Shuttle, bus, subway, taxi, airfare and peer-to-peer ride-sharing (i.e. Uber, Lyft, etc.) fares only if business-related;
2. Non-meal Gratuities: Normal, reasonable gratuity amounts (e.g., for taxi or baggage handlers). Gratuities shall not be reimbursed for restaurant meals separately. They are included in the existing daily meal allowance rates;
3. Business-related tolls and parking fees;
4. Rental cars or charter aircraft if necessary or when less expensive public transportation, taxi service or shuttle services are not available or not practical;
5. Registration fees;
6. Books, manuals, and other materials directly related to approved training events;
7. Hotel or motel lodging;
8. Air freight;
9. Currency conversion fees;
10. Overnight delivery postage;
11. Internet connectivity charge;
12. Baggage fees;

13. Any other reasonable costs directly associated with conducting County business while on travel.

**C. Unallowable Travel Expenses**

1. The following expenses are unallowed under this policy:
  - a) Non-business related activities, such as entertainment, tours, competitions, sight-seeing, travel to other locations of personal interest, etc.;
  - b) Unless otherwise authorized in advance under the Discretionary Expenses Policy, Index No. 0960, or described as part of a training facility program referenced in Section H., or allowed under Emergency Deployments referenced in Section IV., Paragraph K., actual cost of meals at restaurants or purchase of food items are not reimbursable to the employee and are not allowed to be charged to a P-Card. Reimbursement for meals is provided according to the rates in Appendix A in the form of a meal allowance;
  - c) In-room movies, games or other for-pay entertainment;
  - d) Cost of alcoholic beverages, mini bar refreshments or tobacco products;
  - e) Expenses for travel companions (spouse/family/guest) who are not on official County business;
  - f) Expenses related to vacation or personal days while on business trip;
  - g) Parking tickets and/or fines for traffic violations;
  - h) Use of spa at the hotel or other for-pay amenities;
  - i) Expenses for the repair of privately owned vehicles;
  - j) Personal expenses are not allowable, and are assumed to include any expenses which are not a necessary consequence of travel on behalf of Los Alamos County for a business purpose;
  - k) Fuel for personal vehicle;



- I) All other expenses not allowed under the P-Card Policy, Index No. 0922.
2. If an employee uses a County-issued P-Card for an unallowable expense as noted above, he/she shall be required to reimburse the County for such expense and may be subject to infractions and disciplinary action referenced under the P-Card policy.
3. Non-employees shall not be reimbursed for any unallowable travel expense as noted above.

**D. Travel Reimbursements – Employee Expense Claims**

1. Travel reimbursements shall be processed as employee expense claims through the payroll system.
2. P-Cards are generally intended to replace the need for a travel advance, which includes payment for lodging, airfare, car rental, conference registration fees, or any other allowable travel-related expenses. Only mileage and meal allowances are reimbursable when the traveler returns from travel.
3. If a P-Card is either unavailable, not accepted by the merchant, lost, stolen, or deactivated for reasons of fraud or for any other reason at no fault of the employee, the employee may use their personal credit card, cash, or other personal means, as a method of payment, provided that he/she notifies the Finance Division as soon as possible. In such situations, the employee shall be reimbursed provided actual receipts are attached to the employee expense claim and approved. This clause is intended as an exception to standard policy and may be subject to disapproval if an employee repeatedly loses a County issued P-Card or has repeated infractions.
4. Mileage calculations shall be based on online map mileage charts, such as maps.google.com or mapquest.com, as an acceptable method to substantiate mileage. For personal vehicle use, the traveler must certify he/she meets the minimum limits of insurance as set forth in the State of New Mexico's Mandatory Financial Responsibility Act, as may be amended from time to time. Los Alamos County shall use the IRS standard mileage rate, which is updated from time to time.
5. Meals included in the registration fee and provided by the conference, workshop, event, or paid by the County by any other means shall not be reimbursed to the employee. If any meals are provided or paid for as provided in the Discretionary Expenses Policy, no reimbursement shall be made. Continental breakfasts or snacks provided by the conference, workshop, etc. shall not be considered a meal for this purpose. If a traveler has a dietary restriction, which prevents him/her from eating a meal,

provided by the conference, workshop, or event he/she may claim the meal allowance and indicate it was due to the dietary restriction.

6. Travelers seeking mileage and meal reimbursement shall complete the following forms:
  - a) For travel which required overnight lodging within the state, complete the Los Alamos County "In-State Travel Pre-authorization and Reimbursement" form;
  - b) For travel which required overnight lodging outside of the state, complete the Los Alamos County "Out-of-State Travel Pre-authorization and Reimbursement";
  - c) Travelers seeking mileage and meal reimbursement which required one-day travel shall complete the Los Alamos County "One-Day Travel Reimbursement";
  - d) In addition to completing the applicable travel reimbursement form, evidence to substantiate the travel must be attached to the travel reimbursement form for review and consideration. Supporting documentation can be an agenda, conference brochure, meeting email, or any other document that states the date, time, place, and purpose and shall be used to substantiate calculations of meal allowances. Travel expenses charged to a P-Card should be attached as supporting documentation and shall be reported in the "P-Card Expense Information" section of the Travel Reimbursement Form for the ease of the Approving Authority's review of the entire cost of the travel event.
  
7. To ensure proper accounting and compliance with Los Alamos County policy, the Approving Authority shall adhere to the following guidelines prior to approving an employee expense claim:
  - a) Verify the dates and times of travel and ensure meals provided have been properly deducted from the meal allowance;
  - b) Ensure limits described in Appendix A have been adhered to or properly justified if necessary as described in high-cost areas, per the Discretionary Expenses Policy, or due to a valid business purpose as allowed in Section IV.G.1. below;
  - c) Verify all travel expenses that were purchased by a County issued P-Card are allowable expenses;
  - d) If any unallowable expenses are discovered to be purchased by a P-Card, the Approving Authority shall notify the Finance Division

immediately in order to seek reimbursement from the traveler for unallowable charges, and/or to issue an infraction; and

- e) As appropriate, approve the employee expense claim on a timely basis.
8. Approved employee reimbursement claims shall be due to the Finance Division by close of business the second Thursday of the pay period, unless otherwise announced by payroll, to be included in the employee's paycheck on the following Thursday. Travelers shall submit travel claims within 10 (ten) business days of return from travel, or sooner, to ensure processing deadlines are met. Unforeseen volume or a rejected claim may cause a traveler's claim to be processed on the following pay period.

**E. Travel Reimbursements – Non-Employee**

Non-Los Alamos County employees shall be reimbursed through the Finance Division Accounts Payable office and must submit a completed Form W-9, "Request for Taxpayer Identification Number and Certification," to the Los Alamos County Procurement office before a payment for travel reimbursement shall be processed. Expense reimbursements of this kind are subject to IRS 1099 reporting rules.

**F. Transportation**

The most economical means of transportation including the time spent on travel shall be used.

- 1. **Commercial Airlines**  
Economy fare rates shall be the standard maximum allowable transportation expense. Early check-in fees are allowable at the discretion of the Approving Authority.
- 2. **Rail or Bus**  
Rail or bus fares shall be based on the actual fare purchased and not to exceed the available economy class airline fare.
- 3. **County Vehicles**  
Whenever possible and practical, County vehicles shall be used for official travel. County vehicles shall not be used for unofficial or personal business. County vehicles used for out of town travel shall not be parked or left unused for longer than one (1) week when they may be required for other County service. The use of County vehicles is subject to all provisions in the County Vehicle Use Policy, Index No. 0435.
- 4. **Government-owned Vehicles**  
  
If government-owned vehicles are used for official County travel, travelers shall not submit a mileage reimbursement request if fuel has been provided for by other means.

**5. Private Vehicles**

- a) Reimbursement may be granted for the use of personal vehicles for required business travel inside or outside the County; however, County or government-owned vehicles shall be used whenever possible. The Approving Authority may grant exceptions to this rule.
- b) Carpooling is encouraged to reduce travel costs when more than one person travels to the same destination for the same purpose. When carpooling, only one person shall be reimbursed for mileage.
- c) Use of a private vehicle to travel to and from a County sponsored training activity conducted within Los Alamos County and considered to be the assigned worksite for the full day is not reimbursable.
- d) For use of private vehicles used for official business to non-duty sites within Los Alamos County, a "Mileage Claim Form" shall be submitted for reimbursement. The Approving Authority must approve mileage claims in advance. Mileage claims must be submitted for reimbursement on a regular periodic basis not to exceed quarterly.

**6. Rental Cars**

Car rental is an allowable expense for official business and shall be charged to a P-Card. If available, a standard or economy car shall be used. County officials, employees or volunteers are not covered for auto liability, nor for damages to the rental vehicle, by the County's liability insurance. Therefore, any County employee renting a vehicle shall obtain liability and damage insurance through the rental company, as the County's insurance will not cover county employees driving rental vehicles.

**7. Taxis & Other**

The use of a taxi, peer-to-peer ridesharing (i.e. Uber, Lyft, etc.), and other shuttle services is an allowable expense for official business and shall be charged to a P-Card. Travelers shall not use a P-Card for personal travel destinations under these modes of transportation.

**8. Private Airplane**

- a) If the use of a private airplane is approved on the travel request, reimbursement shall be at the current rate per mile for a private vehicle plus 60% based on NM Aeronautical Charts published by

NMSHTD, Aviation Division for a direct flight to that destination. Certification of actual air mileage is required if the destination is not included on an air map. Only one (1) person shall receive mileage reimbursement. Proof of insurance must be provided to the Approving Authority. Traveler shall conform to the minimum limits for insurance set forth in the State of New Mexico's Mandatory Financial Responsibility Act effective January 1, 1984.

- b) Notwithstanding the above, private airplane reimbursement, including shuttle or taxi service from the airport to the meeting destination, shall be the lesser of reimbursement calculated for travel to the same destination by private vehicle or travel to the same destination by commercial airline.

**9. Insurance Claims**

Because a portion of the mileage reimbursement rate covers private insurance costs, any insurance claims that arise when personal vehicles or airplanes are used must initially be filed against the traveler's carrier.

**10. Alternative Transportation Allowance**

Sometimes the traveler may prefer to drive his/her personal vehicle for out-of-state travel instead of traveling by airline. In this instance, the County may reimburse the traveler an amount not to exceed what would otherwise have been the cost of airfare, provided airfare estimates are obtained from the lowest fare airline, at economy class. A comparative analysis with supporting documentation shall accompany the travel pre-authorization request and reimbursement.

**G. Lodging**

- 1. P-Cards shall be used for lodging expenses. Standard accommodations for motels or hotels shall not exceed the lodging limitations in Appendix A. If the actual cost exceeds this amount, the Approving Authority may only approve full reimbursement upon justification of the exception and subject to budget availability at the time of the final claim approval. An example of this is when a conference has a designated host hotel, or when travel is scheduled during peak travel times in a given city, etc.
- 2. If a travel companion (spouse, family, or guest) who is not on official County business accompanies the traveler, the cost of accommodations for a single occupancy shall only be allowed to be charged to the traveler's P-Card. The traveler is responsible for ascertaining the single occupancy rate and ensuring single occupancy charges are reflected.
- 3. Use of an RV is an allowable form of lodging. RV Park fees shall be charged to the traveler's P-Card at actual costs for the duration of the business trip and are subject to the lodging limitations in Appendix A.

4. If the special needs of disabled persons cannot be met by hotel rooms within the maximum rates, lodging costs for disabled persons may be allowed at the actual cost of the least costly lodging that is most accessible to their needs.

#### **H. Meals**

1. Meals included in the registration fee and provided by the conference, workshop, event, or paid by the County by any other means shall not be reimbursed to the employee. If any meals are provided or paid for as provided in the Discretionary Expenses Policy, no reimbursement shall be made. Continental breakfasts or snacks provided by the conference, workshop, etc. shall not be considered a meal for this purpose. If a traveler has a dietary restriction, which prevents him/her from eating a meal, provided by the conference, workshop, or event he/she may claim the meal allowance and indicate it was due to the dietary restriction.
2. Meals shall not be reimbursed during attendance at a County paid or sponsored training event held in Los Alamos County and during normally scheduled working hours. However, the County may provide meals as part of the training.
3. *Training facility programs* include the National FBI Academy, the National Fire Academy, the State Police Academy, the State Fire Training Facility, etc. In cases where it is impractical to submit an expense claim for a meal allowance, the Approving Authority may request pre-approval from Finance to allow the employee assigned to attend a training facility program to use a P-Card to purchase meals in lieu of claiming a reimbursement for a meal allowance. Such request must identify the timeframe, meals that will be provided by the facility that shall not be reimbursed, and a business justification prior to approval. The same daily meal allowance limits in Appendix A will apply if approval is granted.

#### **I. Purchasing Cards (P-Cards)**

1. Travelers either shall be issued a temporary P-Card prior to intended travel or shall be regular P-Cardholders. P-Cards shall be used to pay for registration fees, lodging, airfare, car rental expenses, and all other allowable travel expenses pursuant to this Policy. The traveler must provide the last four digits of the P-Card on the Travel Reimbursement Form and

report the actual charges in the "P-Card Expense Information" Section at the bottom of the form.

2. At the discretion of the Approving Authority, a P-Card issued to designated departmental staff may be used to book travel-related expenses on behalf of the traveler. Designated departmental staff may also process travel reservations on the individual traveler's card once pre-authorization from the Approving Authority has been processed.

**J. Travel Expenses for Interviewees and Other Recruitment Participants**

1. Interviewees - These rules may also apply to those applicants residing out-of-state and requested by the County to attend a personal interview in Los Alamos County as a result of recruitment. The County shall reimburse up to a maximum of two days actual lodging and meals based on the rates specified in Appendix A of this policy, unless otherwise approved by the Approving Authority.
2. As part of the qualification for reimbursement, the applicant must also present a written reimbursement request responding to an assignment approved in advance by the Human Resources Division.
3. Other Non-Applicant Participants in Recruitments - These rules may also apply to other non-applicant participants in recruitments who are not County employees but who render service to the County as a qualified member of an interview panel, assessment center board, etc. The number of days eligible for reimbursement shall be limited to no more than two days, unless otherwise approved by the Approving Authority.

**K. Emergency Deployment**

If a County employee is mobilized for an emergency deployment that is reimbursable to the County by another agency, then exceptions to reimbursable expense limits in Appendix A may be approved by Finance, but limited to what shall be billed and recovered from that agency. Under these conditions, purchases of actual meals while on travel are allowable with a P-Card, if they are reimbursable under the agreement, and as such shall be capped at the amount subject to reimbursement. Compliance with all other allowable and unallowable expenses as referenced in Section IV., Paragraphs B and C, must still be adhered to.

**L. Exceptions to These Rules**

Members of the Labor Management Relations Board shall be reimbursed lodging, mileage, and meal per-diem in accordance with the State Per Diem and Mileage Act as required by 30-37 (D) of the County Code.


Other exceptions to these Rules may be instituted by ordinance, collective bargaining agreement or amendment by the Council to these rules.



**M. Effective Date**

This policy is effective for travel that begins on or after September 1, 2021.

Prepared by: Finance Department

 9/1/21  
STEVE LYNNE Date  
County Manager

**APPENDIX A**

**A. Meal Allowance**

Meals are to be paid at a daily rate for travel that includes overnight lodging.

**Multiple Day  
In-State Overnight Travel**

For each full 24 hour travel period where lodging was required meals shall be reimbursed in the form of a meal allowance without receipts in the amount of \$45.00.

For return travel for a partial day, following overnight travel where lodging was required, the meal allowance shall be calculated at the rate of \$1.88 for each additional hour.

For meals included in registration or otherwise provided, deduct:

Breakfast	\$ 10.00
Lunch	\$ 15.00
<u>Dinner</u>	<u>\$ 20.00</u>
Total	\$ 45.00

For the purpose of calculating meals for in-state travel, travel time shall not exceed the total time in travel including round-trip travel from point of departure to the point of destination. Travel time shall always be as minimal and reasonable as practical.

**Multiple Day  
Out-of-State Overnight Travel**

For each full 24-hour travel period where lodging was required meals shall be reimbursed in the form of a meal allowance without receipts in the amount of \$60.00.

For return travel for a partial day, following overnight travel where lodging was required, the meal allowance shall be calculated at the rate of \$2.50 for each additional hour.

For meals included in registration or otherwise provided, deduct:

Breakfast	\$ 13.00
Lunch	\$ 20.00
<u>Dinner</u>	<u>\$ 27.00</u>
Total	\$ 60.00

For the purpose of calculating the meal allowance for out-of-state travel, travel time shall not exceed the total time in travel including round-trip travel from point of departure to the point of destination. Travel time shall always be as minimal and reasonable as practical.

**B. Meal Allowance – One Day Travel**

1. For one-day travel where lodging was not required, meals shall be reimbursed in the form of a meal allowance to cover the cost of meals according to the requirements of this section.

<b>One-Day Travel (Both In-State and Out-of-State)</b>	
less than 5 hours	None
for 5 or more hours, but less than 12 hours	\$10.00
for 12 or more hours, but less than 18 hours	\$25.00
for 18 or more hours	\$45.00

2. For medical transports performed by Fire Department personnel, if an employee is on a transport during a meal period the employee shall be eligible for a meal reimbursement of \$10.00, regardless of the length of time. This reimbursement shall be paid through Fire petty cash with a Medical Transport Reimbursement form.

**C. Mileage**

For personal vehicle use, the traveler must certify on the respective "Travel Reimbursement" form that they possess current insurance. The traveler shall conform to the minimum limits of insurance as set forth in the State of New Mexico's Mandatory Financial Responsibility Act, as may be amended from time to time.

Private vehicle use shall be reimbursed at the standard mileage rate for business miles driven as established from time to time by the Internal Revenue Service.

Map mileage shall be used to determine the number of miles.

Mileage shall be calculated using the lesser of:

1. Residence as the point of departure to point of destination; or
2. Los Alamos post of duty, as the point of departure to point of destination, or
3. Mileage shall be zero if a) or b) is less than normal commute distance to work.

The total mileage reimbursement for out-of-state travel shall not exceed Economy class commercial airfare plus mileage from the departure point to the airport.

Paramedic training requires extensive use of trainees' personal vehicles over an extended period. The following mileage reimbursement rules apply to paramedic training:

1. Paramedic training shall be reimbursed based upon a weekly calculation (Sunday through Saturday)
2. Normal commute distance for the week shall be defined as the round trip distance from trainees residence to Los Alamos work location times a factor of 1.25 (average number of weekly round trips is based on five round trips in a four week period under the current 48/96 shift schedules )
3. Miles traveled during the week shall be logged using map miles and shall document points of departure and arrival.
4. Miles traveled shall be reimbursed to the extent they exceed the normal commute distance calculated in Paragraph 2 above.

**D. Lodging**

Standard accommodations for lodging are permitted at actual costs as specified below. Limits for lodging are as follows:

1. Not to exceed \$185.00 base rate per night excluding tax except for high-cost areas.
2. Not to exceed \$250.00 base rate per night excluding tax for the following high-cost areas:

New York City	Dallas/Fort Worth
Washington, D.C.	San Francisco
Chicago	Miami
Los Angeles	Orlando
Palm Springs	Houston
Boston	Denver
Philadelphia	Phoenix
Seattle	Portland

Other high-cost areas, including those located outside of the United States, are allowable if approved by the Approving Authority.