



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

Index No. 910  
Approved by Council on June 25, 2024

Revised - Effective: July 1, 2024

### **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, collectively referred to as the 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 the Traveler 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 accountable 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:

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

The Los Alamos County Traveler is expected to be conscientious in their use of Los Alamos County funds and to travel by economical and efficient means.

#### **III. Responsibility**

##### **A. Traveler**

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:

<b>Organizational Level</b>	<b>Approved By:</b>
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 while the Traveler is on approved travel. Only mileage and meal allowances shall be reimbursed to the Traveler 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**

Compliance with Travel Pre-authorizations will be the responsibility of the individual departments. Except for emergencies or other urgent or unplanned travel needs, all intended 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 in accordance with individual department requirements.

**B. Allowable Travel Expenses**

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

1. Shuttle, bus, subway, taxi, airfare and peer-to-peer or 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; they are included in the existing daily meal allowance rates;
3. Business-related tolls and parking fees;
4. Rental cars and auto liability and damage insurance if pre-authorized, necessary, cost effective, and 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 mutual aid deployments referenced in Section K, actual cost of meals at restaurants, purchase of food items, room service, meal delivery service fees and gratuities are not reimbursable to the Traveler 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 or other for-pay amenities, whether or not at hotel;
  - 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 or electric charge for personal vehicle;

- l) All other expenses not allowed under the P Card Policy, Index No. 0922.
2. If the Traveler uses a County-issued P Card for an unallowable expense as noted above, the Traveler will be required to reimburse the County on a timely basis for such expense and may be subject to infractions and disciplinary action referenced under the P Card policy.
3. Non-employees will 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. Mileage and meal allowances are payable when the employee 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. In such situations, the employee shall be reimbursed provided itemized receipts reflect approved expenses and are attached to the employee expense claim. This clause is intended as an exception to standard policy and may be subject to disapproval if an employee repeatedly loses or uses 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 or other forms of internet-based mapping source, as an acceptable method to substantiate mileage. For personal vehicle use, the Traveler must certify coverage on the personal vehicle 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 them from eating a meal provided

by the conference, workshop, or event, the meal allowance may be claimed.

6. The Traveler seeking mileage and meal allowance payment shall complete the following forms, available at <https://lacnm.sharepoint.com/sites/Finance/Travel/Forms/AllItems.aspx>.
  - a) For travel which required overnight lodging within the state, complete the Los Alamos County "In-State Travel Reimbursement" form;
  - b) For travel which required overnight lodging outside of the state, complete the Los Alamos County "Out-of-State Travel Reimbursement" form;
  - c) The Traveler seeking mileage and meal reimbursement which required one-day travel shall complete the Los Alamos County "One-Day Travel Reimbursement" form;
  - 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 shall be attached as supporting documentation and shall be reported in the "Other Expense Information" section of the travel reimbursement forms 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 that the limits described in Appendix A have been adhered to and are properly justified, and ensure that any discretionary expenses comply with the Discretionary Expenses Policy, Index

0960, and is a valid business expense as allowed in Section IV.H.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 employee for unallowable charges, and/or to issue an infraction; and
  - e) As appropriate, approve the employee expense claim on a timely basis.
8. Approved reimbursement claims shall be due to the Finance Division no later than 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. The Traveler 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. If County-owned vehicles are used for official County travel, the Traveler is not eligible to submit a mileage reimbursement.

**4. Government-owned Vehicles**

If government-owned vehicles are used for official County travel, the Traveler 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, at the discretion of the Approving Authority.
- 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 is not reimbursable.
- d) For use of private vehicles used for official business to non-duty sites within Los Alamos County, a "Mileage 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 in accordance with Section IV.D.8 and not to exceed quarterly.

**6. Taxis & Ride-Sharing**

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



**7. Rental Cars**

Car rental may be allowable as a last resort as a method of transportation and only with Department Head pre-authorization.

Car rental for official business along with the purchase of auto liability and damage insurance shall be charged to a P Card. If approved, the most cost-effective vehicle shall be used.

**8. Insurance Claims**

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

**9. Alternative Transportation Allowance**

Sometimes the Traveler may prefer to use their 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 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. The Traveler shall be conscientious in their use of Los Alamos County funds and to travel and lodge by economical and efficient means. 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. 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. 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 at actual costs for the duration of the business trip and are subject to the lodging limitations in Appendix A. The Traveler is responsible for ascertaining the single occupancy rate and ensuring single occupancy charges are reflected.

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 Traveler. 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 the Traveler has a dietary restriction, which prevents the employee from eating a meal, provided by the conference, workshop, or event, the employee 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, or other specialized training facilities or programs. 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 requests 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. The Traveler 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 report the actual charges in the "Other Expense Information" Section of the reimbursement form(s).
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.

**J. Travel Expenses for Non-Employees and Other Recruitment Participants**

1. Non-Employees - This policy 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 may reimburse actual costs for up to a maximum of two days lodging and meals based on the rates specified in Appendix A of this policy, unless otherwise approved by the Approving Authority.
2. Other Non-Applicant Participants in Recruitments - This policy 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.
3. As part of the qualification for reimbursement, the non-employee Traveler must present a written reimbursement request responding to an assignment approved in advance by the Human Resources Division.

**K. Mutual Aid Deployment**

If a County employee is mobilized for mutual aid 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.B and C, must still be adhered to.


**L. Exceptions to These Rules**

Other exceptions to this policy 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 July 1, 2024.

Prepared by: Finance Division – Administrative Services Department

  
Anne W. Laurent  
County Manager

6.26.2024  
Date

### APPENDIX A

The Traveler shall be conscientious in their use of Los Alamos County funds and to travel and lodge by economical and efficient means.

#### A. Meal Allowance – Out-of-State and In-State Overnight Travel

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

##### Multiple Day

For each full consecutive 24-hour travel period where lodging was required, meals shall be payable in the form of a meal allowance without receipts in the amount of \$90.00.

For return travel for a partial day, following overnight travel where lodging was required, the meal allowance shall be calculated at the rate of \$3.75 for each additional hour.

For meals included in registration or otherwise provided, deduct:

Breakfast	\$ 20.00
Lunch	\$ 30.00
Dinner	\$ 40.00
Total	\$ 90.00

For the purpose of calculating the meal allowance for 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

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

##### One-Day Travel (Both In-State and Out-of-State)

less than 5 hours	None
for 5 or more hours, but less than 12 hours	\$20.00
for 12 or more hours, but less than 18 hours	\$30.00
for 18 or more hours	\$40.00

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 \$20.00, 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 and adequate insurance in accordance with this policy. The Traveler shall conform to at least 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 payable 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 1) or 2) above is less than the County employee's normal commute distance to work. Normal commute distance is defined as the round-trip distance from employee's residence to Los Alamos work location.

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 employees' personal vehicles over an extended period. The following mileage reimbursement rules apply to paramedic training:

1. Mileage 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 employee's 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 payable to the extent they exceed the normal commute distance calculated in Paragraph 2 above.

**D. Lodging**

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

Not to exceed \$250.00 base rate per night excluding tax.

Higher rates are permitted with written approval by the Approving Authority. Justification for approving a rate that is higher than the established limit must be attached to the Travel Reimbursement Request.

Every two (2) years, beginning on or before December 31, 2026, the County's Finance Office will review U.S. inflationary data for the lodging and restaurant industry, and may recommend to the County Manager adjustments to the lodging and meal allowance rates. Example of source data may be derived from the US Bureau of Labor Statistics or other Consumer Price Indicator reports.