



STANDARD OPERATING GUIDELINE
SAN JUAN ISLAND EMERGENCY MEDICAL SERVICES
SAN JUAN COUNTY PUBLIC HOSPITAL DISTRICT NO.1

Travel and Meals

SOG #
137-10

Approved: Chief Jim Cole

ISSUED
9/28/10

PURPOSE: To give specific and detailed guidance to the payment of and or reimbursement of travel and meals for San Juan Island EMS personnel.

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I. INTRODUCTION

It is the general policy of San Juan Island EMS that employees or volunteers of the District should be reimbursed for reasonable expenses incurred in the conduct of District business, including travel for District business and certain non-travel meals and events at which District business is conducted. "Reasonable" must be interpreted in light of Federal and State statute and guidelines, and the recognition that District travel is paid with public funds. The purpose of this policy is, to the extent possible, to apply those statutes and guidelines to our local organization and situation. Ultimately, many decisions as to the reasonableness of travel and meal expenditures are left to the discretion of the Chief.

II. TRAVEL AUTHORIZATION

All travel on official District business must be authorized in advance by the Chief, within the guidelines of this document and the constraints of the departmental budget. Approval of travel and expenses will be indicated by the Chief's signature on the Advance Travel Voucher and/or the travel Claim of Expense.

A. **Out-of-State Travel**

Additional advance written approval is required for out-of-state travel by all District employees except elected officials. Out-of-state travel by District employees must be approved by the Chief. For approval, the employee or volunteer should submit a letter to the Chief at least two weeks prior to the planned date of travel.

Approval will be based on the following criteria:

- Travel is already approved by the Chief
- Travel is within the mission of the District
- Travel is within the scope of the position of the employee/volunteer traveling

- Travel is within budget, including temporary restrictions on expenditures

B. Out-of-Country Travel

Rules for out-of-state travel also apply to out-of-country travel. In addition, Claims of Expense must document exchange rates and show the calculation of amounts to be reimbursed. Whenever possible, expenses for foreign travel should be charged on District credit cards.

III. ADVANCE TRAVEL FUNDS

Employees/volunteers may submit a signed Advance Travel Voucher form to the Chief for approval of advance travel funds. Upon approval of the proposed travel, the Chief will sign the Advance Travel Voucher form and forward it to the Administrative Assistant at least one week prior to the planned travel date for processing of advance travel check.

C. What Advance Travel Funds Can Cover

Advance travel funds may be requested for flights, shuttles, hotels, meals, ferry expenses, and conference registration. It may not be used for mileage/gas.

D. Accounting for Advance Travel Funds

Advance travel pay must be accounted for and/or reimbursed to the District on or before the fifteenth calendar day (or next business day following the fifteenth day, if the fifteenth day falls on a weekend or holiday) following the return to work after completion of travel. Accounting is made by submitting to the Chief a properly completed Claim of Expense, with original receipts attached. If the employee owes the District money from travel funds advanced, payment of amount owed must be submitted with the completed Claim of Expense. Payment must be made in the form of cash or check made payable to the San Juan Island EMS.

If advance travel reimbursement is not submitted within the time allowed, outstanding advance travel may be deducted from the employee/volunteer's pay, but no sooner than at least one payroll cycle past the completion of the travel. In addition, the District will charge

interest on the advance of up to 10% per annum, until repayment or justification of expense has been made (RCW 42.24.150).

IV. TRANSPORTATION

A. Commuting

Employees are responsible for commuting expenses to and from their normal place of employment. If an employee has multiple “regular workplaces”—that is, goes to one location on one day and a different location on a different day—transportation expenses to either location are commuting expenses.

B. Travel by Common Carrier

Approved travel by common carrier (regularly scheduled transportation at published prices) will be reimbursed.

C. Travel by Washington State Ferries

Ferry travel within San Juan County and between San Juan County and Anacortes will be reimbursed, except with specific Chief approval, at current “commute” prices only. If an employee/volunteer is unable to pick up a discounted ticket ahead of time, and the only way he or she can travel at the discounted rate is by purchasing a full multi-trip ticket, the District will purchase for re-sale the excess “commute” tickets.

Ferry travel on routes other than San Juan County routes will be reimbursed at single-ticket rates.

Ambulances should use the Washington State Ferry Rider card in each vehicle.

D. Travel by District Vehicle

Employees traveling in District-owned vehicles, on District business, will be reimbursed out-of-pocket expenses for fuel or other unexpected auto-related expenses. Original receipts are required. Whenever practical, fuel should be charged to District’s fleet gas cards

provided in the vehicles. Guidelines for cost-effective travel, listed under “**Travel by Private Vehicle,**” below, apply to travel by District vehicle, as well.

E. Travel by Private Vehicle

1. Properly insured privately-owned vehicles may be used for official travel.
2. The District will reimburse employees for the use of private vehicles on District business. If two or more employees travel in the same vehicle, only one employee may request mileage reimbursement.
3. Two or more employees traveling to the same location on District business should travel in one car whenever it is feasible to do so. It is the responsibility of the Chief to ensure that travel is made in the most efficient and cost effective way possible. When carpooling is an option, but personal errands or non-employee companions necessitate taking an additional vehicle, mileage will not be reimbursed. If an employee has contiguous personal travel before or after a trip for District business, mileage for personal travel will be excluded from the mileage calculation.
4. Mileage between travel points may be calculated from actual odometer readings or from mileage charts or maps.
5. The reimbursement rate is the allowable IRS rate, which is typically adjusted at the beginning of each calendar year. Contact the Auditor’s office or refer to the current Claim of Expense to find the current mileage reimbursement rate.
6. The District will not reimburse gas, oil, breakdown or other maintenance costs of personal vehicles; these expenses are factored into the mileage reimbursement rate.

F. Travel by Rental Vehicle

San Juan County has a contract with a rental car company in Anacortes. The use of rental cars for off-island travel is encouraged when efficient and cost effective. The use of a vehicle rented under this program will be billed directly to the Auditor’s office and forwarded to the renting department for expenditure coding prior to payment.

The cost of a rental vehicle at the travel destination, when travel has been by common carrier, is reimbursable. Multiple travelers at the same destination should share the same rental. Upgrades to premium or luxury vehicles will not be reimbursed without justification.

G. Travel by Private Boat

Where the use of private boats is deemed by the Chief to be efficient and cost effective, employees will be reimbursed for use of their personal boats for District travel at a rate determined annually. The rate will be set to cover the cost of fuel for a vessel of moderate size and speed. The cost of travel by private boat, allowing for the cost of labor, may not exceed the cost of travel by common carrier.

H. Travel by Chartered or Private Airplane

The cost of travel by chartered or private airplane, where the use of such transportation is deemed by the Chief to be necessary or efficient and cost effective, will be reimbursed. The service provider must be licensed and insured.

There will be no business travel permitted by employee-owned airplane.

V. LODGING

When employees are away from home overnight on District business, the District will pay for or reimburse lodging expense at a rate not to exceed 150% of the per diem rates established annually by the State Office of Financial Management (current rates are available in the County Auditor's office), or at a documented conference rate, whichever is greater. Applicable taxes are in addition to the stated rate.

Lodging may be charged to District cards. The itemized lodging receipt must accompany the credit card statement when it is submitted for payment. Under no circumstances may any personal expenses, including bar tabs, movie rentals, etc., be charged on District credit cards. Meals at the site of a conference or meeting may be charged "to the room account" for District personnel only, and are not to exceed the daily totally of allowable per diem reimbursement.

If family members accompany the employee and there is an additional charge for the extra person(s), the employee must pay the extra charge. In that case, the cost of lodging must not be charged on a District credit card. If the hotel is paid by personal credit card, the itemized hotel receipt must be included with the Claim of Expense.

VI. TRAVEL MEALS (see also “Non-Travel Meals and Food,” below)

A. Reimbursement Rates

Meals will be reimbursed at actual cost, limited by the current per-meal, per diem rates for San Juan County, as set by the State Office of Financial Management. Rates are typically adjusted annually.

If an employee/volunteer attends a business meal at which a fixed per-person price is charged, the employee will be reimbursed the full cost of that meal, with documentation.

B. Reimbursement Guidelines

1. Travel time begins when the employee leaves his or her residence or workstation. Time and date of departure and return must be shown on the expense claim form.
2. The District will reimburse employees for travel expenses for only the time involved in completing District business as promptly as possible. Meal and mileage reimbursements are not available for side trips to accomplish personal errands on a business trip.
3. Eligibility for reimbursement for specific meals is based on travel times as delineated below.
 - a. On the first and last day of travel:
 - i. If travel time begins before 6 am, the employee is eligible for reimbursement for breakfast.
 - ii. If travel time includes all of the time between 11:30 am and 1:30 pm, the employee is eligible for reimbursement for lunch.
 - iii. If travel time extends two hours beyond the regular workday, the employee is eligible for reimbursement for dinner.

- b. On all other travel days, the employee is eligible for reimbursement for breakfast, lunch, and dinner.
4. Meal reimbursement is not provided when:
 - a. Meals are furnished by the host facility visited.
 - b. Meals are included in the lodging rate for the hotel where the employee stays.
 - c. Meals are included in the registration fee for a meeting, conference, or convention, whether or not the employee attends the meal.
5. Meal reimbursement may be paid for otherwise ineligible meals under the following circumstances:
 - a. A dietary restriction, such as religious beliefs or vegetarianism, makes the provided meal inappropriate.
 - b. A “continental” breakfast is provided in lieu of a full breakfast.
6. Receipts are required to document meal reimbursements. When submitting for reimbursement of meal expenses, please note the following guidelines:
 - a. Detailed receipts are required. Credit card receipts which show only the total meal and tip amount are not adequate.
 - b. Alcoholic beverages are not reimbursable expenses.
 - c. Sales tax and a reasonable tip (not more than 20%) are reimbursable, to the allowed limits.
 - d. District employees may not be reimbursed for meals of other District employees, or of non-employees, except as noted below.
 - e. Employees may be reimbursed for guests of the District, such as event speakers, at actual cost, limited to current per diem rates. Most speakers are on expense accounts, however, and it is recommended that employees allow them to purchase their own meals.

VII. MISCELLANEOUS EXPENSES

A. Receipts Required

In addition to allowable expenses named above, the following miscellaneous expenses are reimbursable. Original receipts are required for reimbursement.

- Registration fees
- Room rental, to transact official District business
- Printing or copying services, to transact District business
- Fax charges for District business
- Temporary Internet access, if used for District business
- Foreign currency exchange fees
- Taxi, shuttle or limousine fares
- Ferry fares within the San Juan routes at single-ticket prices
- Any ferry fares on non-San Juan routes

B. Receipts Not Required

The following miscellaneous expenses are reimbursable without receipts:

- Day parking fees. Receipts are required for overnight parking
- Ferry fares within the San Juan Routes at Wave-2-Go (“commute book”) prices
- Mass transit fares
- Bridge tolls
- Telephone calls between employee and District for business, or to employee’s family to advise of a change in travel plans

C. Not Reimbursable

- Valet services such as bellhops, laundry, etc.
- Alcoholic beverages
- Personal phone calls, unless to advise family members of a change in travel plans
- Entertainment expenses, such as movie rentals or show entries
- Any expense which requires a receipt and is submitted without a receipt will also not be reimbursed.

VIII. CLAIM OF EXPENSE

All reimbursable expenses including transportation, lodging, meal expenses, and eligible miscellaneous expenses, must be detailed on a District Claim of Expense form. Original receipts

are required for all expenses except as noted above. For meals, documentation must show individual items and the total. Sales tax and a reasonable tip are reimbursable subject to the limits. Credit card receipts or credit card statements that show only the total amount are not adequate and may be rejected for refund.

The Claim of Expense form, with proper documentation attached, must be submitted to the Chief as soon as possible after the travel takes place and no later than 45 days following the return to work after completion of travel. Claims submitted after 45 days may not be reimbursed. Claim of Expense forms are available at the EMS building. If advance travel funds are used, the claim for reimbursement must be submitted to the Chief within 15 days of the return to work following travel. Claims of Expense must be approved by the Chief.

IX. COMPENSABILITY OF TRAVEL TIME

Travel time is compensated consistent with guidelines established by the Fair Labor Standards Board (FLSB).

A. One-Day Trips

1. Hourly pay starts at the time the employee leaves the home or the workplace, whichever is closer to the ferry terminal, airport, or other point of departure.
2. Hourly pay stops at the time the employee returns home or to the workplace, whichever is closer to the ferry terminal, airport, or other point of departure.

B. Overnight Trips

1. Hourly pay starts at the time the employee leaves the home or the workplace, whichever is closer to the ferry terminal, airport, or other point of departure.
2. Hourly pay stops at the end of the official meetings for day 1, or when employee arrives at the destination for the meetings.
3. Hourly pay starts again when the meeting starts on day 2, or, if no meeting, when the person begins travel back to the home island.
4. Hourly pay stops on day 2 (and subsequent days) at the conclusion of the day's meetings, if the employee is not returning home that day; or, if the employee is

returning home that day, at the time the employee returns to the home or workplace, whichever is closer to the ferry terminal, airport, or other point of departure.

5. Time spent at conference meals, unless business is being transacted, is not compensable.
6. Notwithstanding the above, the employee shall be deemed to have worked at least 8 hours on any day during which he or she is away from home the entire day.

C. Weekends

1. When an employee is transacting District business on a scheduled weekend work day, the same guidelines for hours worked shall apply as for Overnight Trips, above.
2. When District business outside the regular or predetermined shift requires an employee to travel on a weekend day, hours spent traveling shall be considered compensable time. When travel is not required, but requested by the employee and authorized by the supervisor (such as enrichment or promotional training), hours spent will not be considered compensable working time, including the time spent in the training or enrichment activity.

X. NON-TRAVEL MEALS AND FOOD

In addition to all of the guidelines below, alcoholic beverages are not permitted to be purchased with District funds under any circumstances.

A. Meals at Employee Meetings

The District will reimburse departments or employees for meals at meetings only under the following circumstances:

1. The purpose of the meeting is to conduct official District business or to provide training to District employees or officials; and
2. The meal is an integral part of the business meeting or training session (that is, business and/or training are conducted during the meal); and
3. The meeting or training session takes place away from the employee/volunteer's regular workplace.

Reimbursement for approved meals will be at actual cost, not to exceed current per diem rates. If a department purchases the meals for a group, a description of the event, including the names of persons in attendance, must accompany the request for payment or reimbursement.

B. Meals at Meetings of Boards, Commissions, etc.

Meals may be provided for meetings of advisory boards, commissions, etc., under the following circumstances:

1. The purpose of the meeting is to conduct official District business.
2. The meeting extends through an entire normal meal time, either for the convenience of the District or for the convenience of the board/commission members. “Normal meal times” will be interpreted here as:
 - a. Breakfast: 6:00 am through 8:00 am.
 - b. Lunch: 11:30 am through 1:30 pm.
 - c. Dinner: 5 pm through 7 pm.
3. Business is conducted during the meal.

Reimbursement for meals will be at actual cost, not to exceed current per diem rates. A description of the event, including the names of persons in attendance, must accompany the request for payment or reimbursement.

C. Employee Recognition Events

1. **Event Criteria.** Employee recognition events may include meals or light refreshments. However, meal reimbursement for employee recognition events must meet the following criteria:
 - a. No expenses will be reimbursed for employee recognition events held within or for single departments.
 - b. No expenses will be reimbursed for events held to celebrate elections or agency anniversaries, or to celebrate new or retiring employees or officials.
2. **Employee Recognition Events.** Two types of employee recognition events are currently approved in San Juan Island EMS:

- a. Semi-annually, employees who have achieved five-year service anniversary intervals with the District during the previous six months are recognized at a Council meeting. Light refreshments are served.
- b. An employee appreciation event, to which all employees of the District are invited along with one guest, and which may include a meal, may be held once annually. The cost must fall within current per diem guidelines.

D. Public Celebrations

Light refreshments may be served at public celebrations, such as the re-dedication of the 100-year old Courthouse, or at public meetings with a public purpose. All such events must be approved in advance by the Chief, and the cost may not exceed \$5 per expected attendee.

E. Grant-Funded Events

In some cases, grants specifically encourage the provision of food at public outreach events. Where grant funds are to be so used, the expenditure must fall within current per diem rates, and must be either approved in writing by the granting agency prior to a specific event or generally authorized in the grant contract or administrative rules. A copy of the letter of approval or authorization must accompany request for payment or reimbursement of expenses.

F. Hosting Events

Unless one of the types of events listed in this section applies, the District generally does not pay for meals for non-employees. However, there may be times when it is in the interest of good government to host non-employees at special events. Hosting events may not be for the purpose of lobbying a legislator or other governmental official, and may not be primarily social events. Hosting events must be approved in advance by the Chief, and the request for payment or reimbursement must include who was hosted, the number of persons in attendance, the location of the meeting, and the business purpose of the meeting. Hosting events are limited to the current per diem rates.

References:

RCW 42.24.090; RCW 42.24.150

SJC Ordinance 28-89; SJC Resolution 89-1978; SJC Resolution 122-1996; SJC Resolution 79-2004
Fair Labor Standards Act; Personnel memo dated 11/5/91.

State Administrative and Accounting Manual - www.wa.gov/ofm/policy

Office of the Attorney General Memorandum of May 14, 1987, on “Eating and Drinking at Public
Expense”