

**ADMINISTRATIVE ORDER
OF THE
JEFFERSON COUNTY COMMISSION
93-1**

PURSUANT to the authority vested in the Jefferson County Commission by the Code of Alabama, the following Administrative Order is hereby issued:

PURPOSE

To establish policies and procedures with respect to staff development and other out-of-county travel. Replaces Administrative Order Nos. 77-2, 84-1, 88-1, 91-1, and 91-2.

1. GENERAL POLICY

- (a) All staff development shall result in a benefit to the County. Accordingly, only those persons who direct the activities of others, serve in a management function, whose professions require specific training or those persons identified by the affected department head and approved by the Commission shall be authorized to incur expenses for staff development. Training seminars attended shall be appropriate to the level of responsibility and job requirements.
- (b) Each employee of Jefferson County who authorizes, directs or receives staff development or who reviews, certifies, or otherwise authorizes payments of reimbursement of staff development expenses is expected to exercise due care and to practice economy in all matters involving staff development costs. However, consistent with such care and economy, no officer or employee of Jefferson County shall be put to personal expense as a result of his performance of properly approved staff development.
- (c) (C) Whenever possible staff development shall be on a planned basis, utilizing available funds in the County's annual budget. All staff development for whatever purpose must be approved by the Commission either by official act of the full Commission or, if an emergency situation occurs, by obtaining the signatures of at least three Commissioners prior to staff development traveling. Trips taken without Commission approval may result in the official/ employee not receiving reimbursement from the County for their travel cost. Employees must contact the County's travel agent to make arrangements for all

trips involving air travel. The employee must inform the agent of conference room rates and reduced airline rates, if applicable. Employees shall complete the form Travel Request, BMO-30 (rev. 3-91) including: (1) purpose and duration of the trip; (2) estimated costs of travel, transportation, accommodations, meals, incidental expenses and registration form including fees; (3) attach any brochure/itinerary providing starting and ending dates and times, and a detailed listing of conference activities; (4) reasons for multiple attendance, if applicable, and (5) the identification of all individuals requesting authority to attend at County expense. Employees that travel without submitting the Travel Request form will not receive reimbursement from the County for their staff development costs.

- (d) Except as provided in Paragraph 2 below, it shall be the policy of the Jefferson County Commission that the minimum number of persons considered practical or necessary (whether County official or County employee) shall attend, at the expense of Jefferson County, any such meetings, annual associations and conventions, seminars, specialized training or other staff development. The County officials or County employees in attendance and performing such travel shall obtain the relevant information from such meeting and make it available to all other County officials and employees that need to know the information.
- (e) The Budget Management Office will accumulate all staff development requests from all areas of the County and submit them in the form of a Staff Development Memorandum to the Commission at its next weekly Pre-Commission Meeting. Staff Development requests received by the Budget Management Office by noon of each Wednesday will appear as regular business on the next Commission agenda. If an employee must travel at County expense and the Staff Development request is not included in the weekly Memorandum, the Staff Development Request Form may (1) be presented by the Commissioner as new business at the next Commission meeting or (2) the employee may obtain three Commissioners' signatures for approval to travel. The Staff Development Memorandum will be divided into three parts.

The first part will list multiple staff development; the second part will list all single staff development requests; and the final part of the memorandum will list all other travel to be authorized.

- (f) The following types of staff development must be explained to the County Commission at a Pre-Commission Meeting in advance of the regular County Commission Meeting at which such staff development request would be approved;
 - (1) Annual associations and conventions;
 - (2) Seminars;
 - (3) Specialized training; and
 - (4) Other discretionary out-of-county travel.

For such explanation the Staff Development Memorandum shall include a written explanation from the department showing how the proposed staff development shall result in a benefit to the County, including how the purpose of the staff development is appropriate to the level of responsibility and job requirements of all persons who will attend.

2. MULTIPLE STAFF DEVELOPMENT AUTHORIZED

- (a) Multiple staff development must be supported by a memo explaining the need for such staff development.
- (b) For any staff development that involves costs but that does not involve overnight accommodations and/or common carrier transportation, the respective County Commissioners and their department heads shall recommend for authorization such multiple attendance which is in the best interest of the County.
- (c) All other exceptions to the policy require prior specific approval of the Jefferson County Commission. Such approval shall be requested by completion of the multiple staff development block on the Staff Development Request form.
- (d) To ensure that the County receives the best rates possible and at minimum cost, requests for multiple staff development must be submitted for approval at the same time and paid or finalized at the same time.

3. TYPES OF STAFF DEVELOPMENT

(a) Staff Development (object 53501)

1) Annual associations and conventions:

Activities resulting from professional associations designed to foster the development of its members and other professionals.

2) Seminars: Activities designed to foster professional development through interaction and discussion of specific problems relevant to the participants.

3) Specialized Training: Specific training activities designed to increase job effectiveness.

(b) Each appointing authority may authorize without any forms or receiving additional Commission approval an employee request for staff development costing less than \$100.00 where the following conditions are observed: (1) The employee incurs no other costs except salary and fuel; (2) The County makes no advance; (3) The employee obtains a valid receipt for the course; (4) The appointing authority signs the receipt; And (5) the employee presents the signed receipt at the Treasurer's Office for petty cash reimbursement.

(c) Requests for staff development that involve no County expenditures other than salary and fuel and is one of the three types listed above may be authorized by each appointing authority without completing any forms or receiving additional Commission approval.

4. OTHER TYPES OF STAFF TRAVEL:

(a) Other Travel (Object 53503)

- 1) Site Visitation;
- 2) Tax audits;
- 3) Grant-in-aid briefings; and
- 4) Court or litigation requirements

(b) Requests for authorization for these types of travel shall be made on the same request form, and listed on the Staff Development Memorandum. There is no requirement for written justification except when there is multiple staff travel.

- (c) Each appointing authority may authorize without any forms or receiving additional Commission approval an employee request for other travel costing less than \$100.00 where the following conditions are observed: (1) The employee incurs no other costs except salary and fuel; (2) The County makes no advance; (3) The employee obtains a valid receipt for the session; (4) The appointing authority signs the receipt; And (5) the employee presents the signed receipt at the Treasurer's office for petty cash reimbursement.
- (d) Requests for travel outside of the County that involve no County expenditures other than salary and fuel and is one of the four types listed above may be authorized by each appointing authority without completing any forms or receiving additional Commission approval.

5. REIMBURSEMENT POLICY

- (a) Advances to employees for approved travel may be issued by the Finance Department no sooner than 30 days in advance of the actual travel date(s). In instances where registration fees and travel arrangements are made in excess of 30 days prior to the travel date, the Finance Department is authorized to make direct payments to applicable vendors for registration fees, hotel reservations, etc. Upon request, the Finance Department may reimburse employees the cost of tickets for common carrier travel to an approved staff development course prior to the date of travel. Where the ticket was purchased but was unused, and its residual value remains in the name of the employee, the Commission will take action on each individual circumstance on a case by case basis based on the facts of the situation.
- (b) Transportation: The method of travel selected shall result in the greatest economies of costs and time. The use of tourist, excursion and discount fares is encouraged in all cases. Transportation costs are reimbursable on an actual cost basis and include:

Receipt required:

Common carriers

Rental car

Ground transportation, to and from
airport, required to conduct official
business

Parking and tolls (maximum amount \$50)
County auto
Personal Auto Mileage-Odometer readings
required: rate established by
separate resolution; mileage and
expenses in transit limited to tourist
rate for trips in excess of 300
miles one-way

Transportation for multiple travel will be authorized for County or personal autos based on the number of employees attending during the same time period and each auto will include up to three employees:

1-3 employees = 1vehicle
4-6 employees = 2vehicles
7-9 employees = 3vehicles

Employees are required to obtain cost comparisons (flying versus driving) for trips in excess of 300 miles one-way. For trips of less than 300 miles one-way, the mode of travel shall be by vehicle unless specifically authorized by the Commission.

Where staff plan to use rental vehicles, there must be separate justification as to why other common ground transportation such as taxi service is inadequate for the anticipated need.

- (c) Lodging: Lodging costs, including applicable taxes shall be reimbursed on an actual cost basis and must be supported by a receipt. Lodging does not include tips, movies, room service and cleaning bills. Telephone calls will be reimbursed for calls returned to Jefferson County for official business. No calls home or for personal reasons will be reimbursed by the County.
- (d) Meals and Incidental Expenses: In some instances the actual expense of meals and other incidental items may exceed the per day allowance. In situations such as these, expenses shall be reimbursed on a actual cost basis and must be supported by receipts. The actual cost basis, if elected by the employee, shall be used for the entire trip. An employee cannot use the per diem basis for one quarter, switch to actual cost basis, and switch back to per diem basis. A per diem rate of \$26 per day is established as reimbursement for low cost areas and \$34 per day for high cost areas (indicated on the attached schedule of business expenses per diem rates) for the cost

of meals and incidental expenses associated with official, overnight out-of-county travel. If the travel involves same day return to the County, no per diem will be paid. (For example, no per diem will be paid for an employee's trip to Montgomery for a meeting in which the employee returns the same day.) The per diem shall be allocated in quarter-day segments from midnight. Per diem will be calculated based on the latest possible registration time prior to the first session of the conference. (Normally, conferences have an afternoon registration the day before the conference and a registration the morning prior to the first session of the conference.) A maximum of two quarters of per diem will be allowed for travel to an event and a maximum of two quarters of per diem will be allowed for travel from an event.

- (e) Registration Fees: Registration fee forms for conferences attached to the travel request indicating dates for early registration, etc. will be paid directly to the conference sponsor. Registration fees not pre-paid by Finance shall be reimbursed on an actual cost basis and must be supported by a receipt or a copy of the registration form.
- (f) Unusual expenses shall be accompanied by a written explanation as required by the Department Head and County Commission. Expenses determined by the County Commission (with a recommendation of the Department Head) to be unreasonable shall be disapproved.
- (g) In some instances, it may be cheaper for an employee to leave or return on Saturday to take advantage of the cheaper airfares which require a Friday or Saturday night stay over. The department must document the cost savings including lodging and additional per diem costs and submit it with the request for travel.
- (h) Within 30 days of an employee's return from travel, the employee must submit a final accounting of travel costs to the Finance Department. The total amount of any employee travel costs not accounted for within 30 days of return will be deducted from an employee's compensation. By the 25th day, the Finance Department will notify the employee and department head that the travel costs have not been accounted for and on the 30th day, the Finance Director is authorized to deduct the total amount of the staff travel costs from the employee's next paycheck.

ORDERED at the County Courthouse, Jefferson County, Alabama, to
be effective Sept 17 1996.

9-17-96
Date Approved

Mary M Bucklew
President
Jefferson County Commission

Minute Book: 114 Page: 360-64

Reporting Employee Business Expenses

For 1989, new rules apply to amounts you pay your employee for business expenses. (Under section 62(c) of the Internal Revenue Code, you must report amounts paid to your employee for business expenses as wages in box 10 of Form W-2, Wage and Tax Statement, if: (1) your employee is not required to or does not substantiate those expenses to you (i.e., furnish receipts or other documentation), or (2) you advance an amount to your employee for business expenses and your employee is not required to or does not return any amount to you or she does not use for business expenses.

If your employee substantiates all of his or her business expenses to you and returns any excess, do not include those amounts as wages on your employee's Form W-2.

If you reimburse your employee a per diem or other fixed allowance amount (that is, similar in form to an allowance specified by the Federal Government and the employee establishes the time, place and business purpose of the expense) and the reimbursement exceeds the government-

specified rates (that is, the standard mileage rate for auto expenses and the government per diem rate for travel away from home), include as wages in box 10 on Form W-2 only the amount that is more than the government specified rates. Also, show in box 16 the amount that is equal to the applicable government specified rate. Label the amount in box 16 "EOL" (for employee business expenses).

If the amount you reimburse your employee is the same as or less than the government specified rates (and the employee establishes the time, place and business purpose of the expense) do not include that reimbursement on Form W-2.

Unsubstantiated business expenses or unreturned excess amounts are generally subject to income tax withholding, social security taxes, and Federal unemployment tax as stated in the 1989 instructions for Form W-2. However, for 1989, if you reasonably believe that your employee used an amount for business purposes, those amounts are not subject to income tax withholding, social security taxes, and Federal unemployment tax even though the amount was an unreturned excess or was not substantiated. In these

cases, the amounts paid to your employee should still be reported on Form W-2 in box 10 as other compensation not subject to withholding. Return to your employee any amount of social security tax you withheld on excess amounts for employee business expenses or amounts not substantiated that you reasonably believe were used for business expenses. You can make an adjustment of social security taxes on Form 941, Employer's Quarterly Federal Tax Return. If you are not able to adjust any social security taxes, you may be able to claim a refund by filing Form 943, Claim.

The Federal per diem rates are published periodically by the General Services Administration in the Federal Travel Regulations. These rates are also printed below.

Note: These rules are subject to change for 1990. The Service will issue guidance on reporting employee business expenses for 1990 at a later date.

Business Expense Per Diem Rates

Locations Eligible for \$34 a day Standard Meal Allowance

(Locations not listed are eligible for \$26 a day)

City	County*	City	County*	City	County*
California					
Death Valley	Inyo	Florida		New Mexico	
Los Angeles	Los Angeles, Kern, Orange, Ventura; Edwards AFB, China Lake Naval Center	Miami	Dade, Monroe	Cloudcroft	Otero
	Alameda, Marin, Contra Costa	West Palm Beach	Palm Beach	Santa Fe	Santa Fe
Oakland	Riverside	Georgia		New York	
Palm Springs	Sacramento	Atlanta	Clayton, De Kalb, Cobb, Fulton	Monticello	Sullivan
Sacramento	San Diego			New York City	Broox, Brooklyn, Manhattan, Staten Island, Queens; Nassau, Suffolk
San Diego	San Francisco	Illinois		Saratoga Springs	Saratoga
San Francisco	Santa Clara	Chicago	Cook, Lake, Du Page	White Plains	Westchester
San Jose	San Luis Obispo	Louisiana		Ohio	
San Luis Obispo	San Mateo	New Orleans	Jefferson, St. Bernard, Orleans, Rapides	Cleveland	Cuyahoga
San Mateo	Santa Barbara	Maryland (see also District of Columbia)		Pennsylvania	
Santa Barbara	Santa Cruz	Annapolis	Anne Arundel	Chester	Delaware
Santa Cruz	Sierra	Baltimore	Baltimore, Harford	King of Prussia/ Fort Washington	Montgomery
Sierra	Yuba	Columbia	Howard	Philadelphia	Philadelphia
Sierra		Ocean City	Worcester	Valley Forge	Chester
Sierra		Massachusetts		Rhode Island	
Sierra		Andover	Essex	Newport	Newport
Sierra		Boston	Middlesex, Norfolk, Suffolk	South Carolina	
Sierra		Martha's Vineyard/ Nantucket	Nantucket, Dukes	Hilton Head	Beaufort
Sierra		Michigan		Texas	
Sierra		Detroit	Wayne	Dallas/Fort Worth	Dallas, Tarrant
Sierra		Minnesota		Houston	Harris; LBJ Space Center, Ellington AFB
Sierra		Nebraska		Virginia (see also District of Columbia)	
Sierra		Las Vegas	Clayton, Neills AFB	Williamsburg	Williamsburg
Sierra		New Jersey		Washington	
Sierra		Atlantic City	Atlantic	Seattle	King
Sierra		Edison	Bergen, Essex, Hudson, Union		
Sierra		Elizabeth	Passaic, Union		
Sierra		Princeton/Trenton	Cape May		
Sierra			Mercer		

*Includes parishes, boroughs, military installations, etc.