

RESOLUTION 2002-15

A RESOLUTION AMENDING TOOELE COUNTY PERSONNEL POLICIES AND PROCEDURES SECTIONS 12.C.4 REGARDING MEAL ALLOWANCES

WHEREAS, the Tooele County Commission desires to amend the county's personnel policies and procedures to amend the meal allowance rates.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF TOOELE COUNTY AS FOLLOWS:

SECTION 1 - SECTION AMENDED: Section 12.C.4. of the Tooele County Personnel Policies and Procedures is hereby amended to read:

4. Meal costs are paid as follows:

a. Meal allowance per diem are:

| | <u>Same-day Travel</u> | <u>Overnight Travel</u> | <u>Premium City Travel</u> |
|-----------|------------------------|-------------------------|----------------------------|
| Breakfast | \$ 7.00 | \$ 9.00 | \$11.00 |
| Lunch | 9.00 | 11.00 | 13.00 |
| Dinner | 14.00 | 18.00 | 26.00 |

b. Meal allowance per diem includes tax, tips and all other costs associated with meals.

c. Costs of alcoholic beverages are not reimbursable.

d. Requests for reimbursement for same-day travel costs requires submission of receipts. Reimbursement will be made at the lesser of the receipted amount or the rate specified in Subparagraph a.

e. The value of meals included in the registration for a function will be deducted according to the allowance listed in Subparagraph a. A copy of the conference or a travel agenda must be attached to the per diem request.

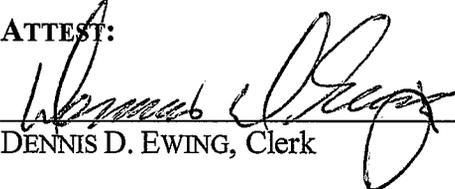
f. The traveler may choose to accept the per diem rate for travel or to be reimbursed at the actual meal cost with original receipts as required by IRS guidelines. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only.

- g. To qualify for the Premium City rate, the traveler must be entitled to all meals for that day. The Premium City rate is for Atlanta, Boston, Chicago, Honolulu, Los Angeles, New York, New Orleans, San Francisco, and Washington D.C. Additional cities may qualify as premium cities as determined by the department head.
- h. Home base is the location the employees leave from and/or return to. The traveler may leave from one home base and return to a different home base. For example, if the traveler leaves from his residence then the home base for departure calculations is his residence. If the traveler returns to the county courthouse, the home base for arrival calculations is the county courthouse.
- i. Special circumstances and condition adjustments may be made by the elected official or department head to accommodate the traveler.

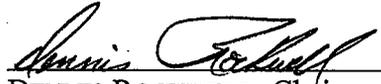
EFFECTIVE DATE: This resolution shall take effect immediately upon passage.

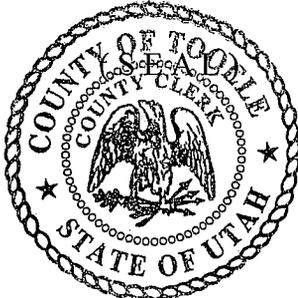
DATED this 10th day of September 2002.

ATTEST:


 DENNIS D. EWING, Clerk

TOOELE COUNTY LEGISLATIVE BODY


 DENNIS ROCKWELL, Chairman



Commissioner Rockwell voted aye
 Commissioner Hunsaker voted absent
 Commissioner White voted Aye

APPROVED AS TO FORM:


 DOUGLAS J. AHLSTROM
 Tooele County Attorney

**SECTION 12
EXPENSES AND REIMBURSEMENTS**

- A. TRAVEL EXPENSES:** Travel expenses on authorized trips on county business for attendance at conventions, conferences, or meetings will be reimbursed by the county. Advance approval from the department head is required for in-state travel for other than elected officials where reimbursement exceeds ten dollars. All out-of-state travel requires advance approval of a county commissioner. Whenever possible, county vehicles will be used for county business.
- B. DEPARTMENTAL TRAVEL BUDGET:** Travel expenses must be included in an annual budget for each department anticipating travel, as part of the budget process. Any travel expenses in excess of the amount budgeted must have the prior approval of the county commission.
- C. REIMBURSABLE EXPENSES:** The following expenses will be considered for reimbursement upon completion of the Travel Expense Report Form and if accompanied by the required receipts:

1. If a commercial airline is used, coach fare must be requested and used if available. First class fare will be allowed only if coach space was not available between specified points.
2. If railway, bus, or boat is used, first class fare, plus necessary lower berth or roomette is allowable. Coach facilities, when considered reasonable and satisfactory accommodations, should be used whenever possible.
3. Personal cars may be used if economical or advantageous to the county. When a personal car is used for long trips, the county's reimbursement for the use of the car, plus meals and lodging required en route, shall not exceed the cost of coach air fare. Mileage reimbursement shall be at the rate set by the United States Internal Revenue Service.
4. Meal costs are paid as follows:
 - a. Meal allowance per diem are:

| | <u>Same-day Travel</u> | <u>Overnight Travel</u> | <u>Premium City Travel</u> |
|-----------|------------------------|-------------------------|----------------------------|
| Breakfast | \$ 7.00 | \$ 9.00 | \$11.00 |
| Lunch | 9.00 | 11.00 | 13.00 |
| Dinner | 14.00 | 18.00 | 26.00 |

- b. Meal allowance per diem includes tax, tips, and all other costs associated with meals.
 - c. Costs of alcoholic beverages are not reimbursable.
 - d. Requests for reimbursement for same-day travel costs requires submission of receipts. Reimbursement will be made at the lesser of the receipted amount or the rate specified in Subparagraph a.
 - e. The value of meals included in the registration for a function will be deducted according to the allowance listed in Subparagraph a. A copy of the conference or a travel agenda must be attached to the per diem requested.
 - f. The traveler may choose to accept the per diem rate for travel or to be reimbursed at the actual meal cost with original receipts as required by IRS guidelines. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only.
 - g. To qualify for the Premium City rate, the traveler must be entitled to all meals for that day. The Premium City rate is for Atlanta, Boston, Chicago, Honolulu, Los Angeles, New York, New Orleans, San Francisco, and Washington D.C. Additional cities may qualify as premium cities as determined by the department head.
 - h. Home base is the location the employees leave from and/or return to. The traveler may leave from one home base and return to a different home base. For example, if the traveler leaves from his residence then the home base for departure calculations is his residence. If the traveler returns to the county courthouse, the home base for arrival calculations is the county courthouse.
 - i. Special circumstances and condition adjustments may be made by the elected official or department head to accommodate the traveler.
5. A tabulation of total subsistence costs must be submitted on the Travel Expense Report Form. (Res. 02-11, 7/9/02)
6. Toll road charges, parking fees, storage charges, emergency repairs and like items

may be reimbursed when using county or privately-owned vehicles. Charges for car rental or similar services shall not be reimbursed unless approval is obtained from the elected official or department head. Reasonable taxi and limousine charges are allowable and receipts are not required. Conference registration fees and extraordinary expenses, such as purchase of incidental supplies or publications shall be eligible for reimbursement when accompanied by a receipt.

D. NON-SPECIFIED EXPENSES: Reimbursement for expenses not provided in this section require the advance approval of the county commission.

E. RECEIPTS: Receipts or affidavits for expenditures shall be required for commercial air, railway, bus or boat transportation, lodging, repairs or fuel for county vehicles, and all extraordinary expenses, such as purchase of incidental supplies or publications and registration fees.

F. CREDIT CARD:

1. Each department head may authorize the issuance of a county-sponsored credit card for any employee in their department to use for county purposes.
2. County-sponsored credit cards shall be issued in the name of the employee. They shall only be used for the payment of official county business, travel and related expenses. These cards shall not be used for paying personal expenses. The privilege of use of a card will be withdrawn and disciplinary action taken against any employee who misuses the card.
3. The monthly bill for the credit card will be sent directly to the employee named on the card who shall be personally responsible for paying the same. The total amount due each month shall be paid by the employee. It is the employee's responsibility to ensure that the reimbursement is requested as soon as practicable. The county will not pay or be responsible for interest or late charges.
4. Employees shall obtain necessary receipts for all expenses charged to the county card and attach them to the reimbursement request form in order to obtain reimbursement.
5. Lost or stolen cards should be reported immediately to the credit card office in person or by telephone. The employee shall immediately, after contacting the bank, notify his or her department. The employee will not be liable for any charges made on the card after it has been reported lost or stolen.
6. Upon termination, the employee must return the credit card to the department head. The department shall destroy the card and notify the bank in writing when

any employee's privilege to use the card is revoked by administrative action or by termination.

7. Each department shall receive monthly reports from the bank listing each employee and showing the charges made and the balances owing. Each department head shall ensure that this section is complied with.
8. If an employee fails to completely pay off a monthly county credit card bill when due, or uses a county credit card for noncounty purposes, the department head or Tooele County Auditor shall be authorized to immediately terminate the employee's privilege to use the card, and may authorize the payment of all or a part of accrued amounts on the account from county funds to protect the county's credit rating or maintain the integrity of the credit cards. If county funds are used to make payments for any such credit card account, the auditor shall deduct the entire payment from the employee's salary or wage, until the amount paid is fully reimbursed to the county. A condition of the issuance or use of a county credit card shall include the employee's agreement that moneys may be withheld from his or her wage or salary to repay amounts paid by the county toward credit card accounts.
9. Before a county credit card is issued to a county employee, the employee shall read and execute an acknowledgment of the policy, which shall be kept and filed in the employee's personnel file. The acknowledgment shall state:

ACKNOWLEDGMENT

I, the undersigned, acknowledge that I have read, understand and agree to Tooele County's policy on the use of corporate credit cards. I understand and agree that:

Any card issued to me is to be used solely for county purposes.

I am personally responsible for paying promptly and entirely any monthly bills incurred because of my use of the credit card. I am personally responsible for any late fees or interest charges that may accrue on the account.

I must timely submit a travel expense report with the necessary receipts in order to obtain reimbursement for allowed credit card usage.

I will return my county credit card to my department head

immediately upon termination of employment and will not use the same after my termination.

I may be responsible for any unauthorized use of my credit card prior to the time I report it lost or stolen.

If I misuse my county credit card and the county makes payments on my credit card account, that the entire amount paid by the county may be withheld from my county wages or salary until the county is fully reimbursed.

I will agree to pay all costs and a reasonable attorney's fee if the county is required to take legal action against me to enforce the provisions of this acknowledgment or the county's policy on credit card use.

Dated this _____ day of _____, 19____.

Typed name of employee

Signature of employee

(Witness) Department Head
or other County Official

Date

Issuance of County Credit Card authorized to the above-named employee:

Department Head

Date

- G. EXPENSE REPORTS:** All requests for reimbursement of travel or other allowable expenses shall be processed pursuant to procedures specified by the county auditor. Employee expenses shall be reported on a monthly basis and shall be submitted to the auditor within 30 days following the end of the preceding month or within 15 days following the end of the budget year. Expense reports submitted after the above-stated periods must be reviewed and approved by the county commission. Expenses will not be reimbursed if they are submitted later than 90 days after the end of the month in which they are incurred. Each department shall keep copies of all expense reports and receipts submitted for reimbursement.

H. ADVANCEMENTS: Money may be advanced for anticipated expenses upon request to the elected official or department head. Unused funds must be returned to the county.

*History: Res. 2002-15, 09/10/02;
Res. 2002-11, 07-09-02;
Res. 97-5*