

RESOLUTION 2008-14

A RESOLUTION AMENDING PERSONNEL POLICIES AND PROCEDURES SECTION 12, EXPENSES AND REIMBURSEMENTS

WHEREAS, the Tooele County Commission finds it necessary to revise Personnel Policies and Procedures Section 12, Expenses and Reimbursements, to ensure consistency and compliance with federal law.

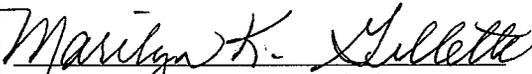
NOW, THEREFORE, BE IT RESOLVED BY THE TOOEELE COUNTY COMMISSION that Personnel Policies and Procedures Section 12, Expenses and Reimbursements, is hereby amended to read as attached hereto, which attachment is, by this reference, made a part hereof.

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

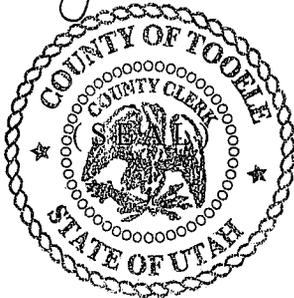
DATED this 19th day of August 2008.

ATTEST:

TOOELE COUNTY COMMISSION:


Marilyn K. Gillette, Clerk


Colleen S. Johnson, Chairman



Commissioner Johnson voted aye
Commissioner Clegg voted aye
Commissioner Hurst voted aye

APPROVED AS TO FORM:



DOUG HOGAN
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 the department head or elected official. 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 Tooele County Expense Report and if accompanied by the required receipts. A request for reimbursement may be denied if not accompanied by a Tooele County Expense Report, receipts, and any other document required by the Auditor's Office.
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. Advance purchase of tickets is encouraged. Authorization by the department head or elected official must be granted prior to purchasing tickets.
 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. Advance purchase of tickets is encouraged. Authorization by the department head or elected official must be granted prior to purchasing tickets.
 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 and ground travel, which may include car rental or other ground transportation. Mileage reimbursement shall be at the rate set by the United States Internal Revenue Service.

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. Actual meal cost includes tip. Alcoholic beverages are not reimbursable.
 4. Meal costs are paid as follows:
 - a. Per diem meal allowance shall be the same as the per diem rate used by the United States General Services Administration (see www.gsa.gov). The per diem rates differ by the travel location, and the primary destination shall be used to determine which per diem rate

applies. Employees are only eligible for 75 percent of the total per diem meal allowance rate for the location to which they are traveling on the first and last day of travel.

- b. Meal allowance per diem includes tax, tips, and all other costs associated with meals.
 - c. Costs of alcoholic beverages are not reimbursable.
 - d. No meal allowance or reimbursement for same-day travel will be allowed. Same-day travel is defined as a trip which begins and ends at the home base and occurs in one calendar day (i.e., begins on Monday and ends on Monday).
 - 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.
5. Overnight stay is allowable if one day's travel time is burdensome. Lodging shall be obtained at a reasonable rate which provides for safe, clean, convenient, and quality accommodations. The cost of hotel lodging shall be no higher than the prevailing standard single rate for a conference hotel in the destination city. Conference location hotels are encouraged as they reduce the cost of transportation between the hotel and the conference site.
6. 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.
7. Special circumstances and condition adjustments may be made by the elected official or department head to accommodate the traveler.
8. 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:** All elected officials, department heads, and employees shall be required to provide receipts or affidavits for expenditures 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 non-county 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 _____, _____.

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. A request for travel advance shall be submitted no later than 14 days, but no earlier than 45 days, prior to travel. Within 14 days following travel, the recipient of the travel advance shall file a Tooele County Expense Report and return any unused funds to the county.
- I. CELLULAR TELEPHONES:**
1. Elected officials, department heads, and other employees, if required by their elected official or department head, shall have a cellular telephone which is owned by the employee, not the county.
 2. Elected officials, department heads, and employees required by their elected official or department head to possess a cellular telephone shall elect by December 15th of each year whether to receive reimbursement for their cellular telephone use or to receive a monthly allowance for cellular telephone use.
 3. If the monthly allowance of cellular telephone use is elected, then the amount of the allowance shall be set by the applicable elected official or department head. The amount of the allowance shall be reviewed upon request of the employee or applicable elected official or department head to determine if the allowance amount is appropriate. The amount of the allowance may be considered taxable income under Internal Revenue Service guidelines.
 4. If reimbursement for cellular telephone use is elected, then a Tooele County Expense Report must be submitted and accompanied by the cellular telephone bill with all employment related telephone calls clearly marked.

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~~ the department head or elected official. 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 Tooele County Expense Report Form and if accompanied by the required receipts: A request for reimbursement may be denied if not accompanied by a Tooele County Expense Report, receipts, and any other document required by the Auditor's Office.
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. Advance purchase of tickets is encouraged. Authorization by the department head or elected official must be granted prior to purchasing tickets.
 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. Advance purchase of tickets is encouraged. Authorization by the department head or elected official must be granted prior to purchasing tickets.
 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 and ground travel, which may include car rental or other ground transportation. Mileage reimbursement shall be at the rate set by the United States Internal Revenue Service.

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. Actual meal cost includes tip. Alcoholic beverages are not reimbursable.
 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 |

- a. Per diem meal allowance shall be the same as the per diem rate used by the United States General Services Administration (see www.gsa.gov). The per diem rates differ by the travel location, and the primary destination shall be used to determine which per diem rate applies. Employees are only eligible for 75 percent of the total per diem meal allowance rate for the location to which they are traveling on the first and last day of travel.
- 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. No meal allowance or reimbursement for same-day travel will be allowed. Same-day travel is defined as a trip which begins and ends at the home base and occurs in one calendar day (i.e., begins on Monday and ends on Monday).~~
- 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.~~
5. Overnight stay is allowable if one day's travel time is burdensome. Lodging shall be obtained at a reasonable rate which provides for safe, clean, convenient, and quality accommodations. The cost of hotel lodging shall be no higher than the prevailing standard single rate for a conference hotel in the destination city. Conference location hotels are encouraged as they reduce the cost of transportation between the hotel and the conference site.
- h.
6. 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.

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7. 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.~~

6 8. 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: All elected officials, department heads, and employees shall be required to provide 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.

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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 non-county 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.
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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

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H. ADVANCEMENTS: Money may be advanced for anticipated expenses upon request to the elected official or department head. A request for travel advance shall be submitted no later than 14 days, but no earlier than 45 days, prior to travel. Within 14 days following travel, the recipient of the travel advance shall file a Tooele County Expense Report and return any unused funds must be returned to the county.

I. CELLULAR TELEPHONES:

1. Elected officials, department heads, and other employees, if required by their elected official or department head, shall have a cellular telephone which is owned by the employee, not the county.

2. Elected officials, department heads, and employees required by their elected official or department head to possess a cellular telephone shall elect by December 15th of each year whether to receive reimbursement for their cellular telephone use or to receive a monthly allowance for cellular telephone use.
3. If the monthly allowance of cellular telephone use is elected, then the amount of the allowance shall be set by the applicable elected official or department head. The amount of the allowance shall be reviewed upon request of the employee or applicable elected official or department head to determine if the allowance amount is appropriate. The amount of the allowance may be considered taxable income under Internal Revenue Service guidelines.
4. If reimbursement for cellular telephone use is elected, then a Tooele County Expense Report must be submitted and accompanied by the cellular telephone bill with all employment related telephone calls clearly marked.