

COUNTY OF MARIN
OFFICE OF THE COUNTY ADMINISTRATOR
ADMINISTRATIVE REGULATION NO. 1

SUBJECT: REIMBURSEMENT OF EMPLOYEE EXPENSES AND USE OF CREDIT CARDS
EFFECTIVE DATE: April 25 2000

This regulation is issued pursuant to Chapters 2.08 and 2.84 of the Marin County Code and has been approved by the Board of Supervisors. This regulation applies to all County employees (appointed and elected) and members of select County commissions, committees, and boards.

Definition

This regulation covers: (A) local expenses incurred on trips that do not involve approved overnight lodging; (B) travel that is a result of the regular activities of a county employee in carrying out responsibilities prescribed by law and policies of the Board of Supervisors, and (C) travel by County commissions, committees or boards.

A. LOCAL TRAVEL EXPENSES

1. Reasonable and necessary local expenses incurred by a County employee while engaged in official County business may be reimbursed upon authorization of the department head, provided:
 - a. The total amount claimed does not exceed the limits promulgated by the County Administrator, exclusive of automobile mileage, bridge tolls, parking costs and registration fees;
 - b. Claimed expenses for meals and related items, if any, conform with Paragraphs 2, 3, and 4; and
 - c. Claimed expenses for automobile mileage, if any, conform with Paragraphs 7 and 8.
2. Reimbursement per day by employee, in excess of that specified in Paragraph 1.a above, may be approved by the County Administrator, subject to the limitations specified in this regulation.
3. Expenses for meals and related items may be reimbursed if:
 - a. The meals are for members of an oral board convened by the Department of Human Resources.

b. The meals occur during meetings in which County business is transacted with County employees or, where appropriate, other individuals.

c. The meal, other than lunch in Marin County, is for a County employee engaged in County business that occurs during normal mealtime periods.

4. The cost of meals should not exceed the amounts authorized. When the cost of a meal is unavoidably in excess of this amount, the actual amount will be paid upon approval of the Department Head. MAPE employees will be reimbursed in accordance with the MAPE contract.

5. Claims for meal reimbursement for MAPE employees should clearly indicate their position title and the letters "MAPE" following that title. This will allow the Auditor-Controller to differentiate between MAPE employees and other County employees.

6. All claims for reimbursement of meals in-lieu of the applicable meal per diem must be accompanied by a receipt or other proper certification as to cost, and must be approved by the Department Head. Receipts or certifications for items other than meals, such as parking costs, must accompany claims.

7. When authorized, private mileage will be reimbursed at the current approved rate.

a. Reimbursement for mileage to or from an employee's home (as distinguished from mileage to and from the regular work location) will not be made unless the first or last stop of the workday is not the regular place the employee reports to work. In such cases, travel at the beginning of the work day will be reimbursed for mileage either from home to the regular work location or from regular work location to the first stop, whichever is less. Likewise, travel at the end of the work day will be reimbursed for mileage from either the last work stop to home or from last work stop to the regular work location, whichever is less.

b. An officer or employee who has been assigned a County-owned or leased vehicle shall not be entitled to mileage reimbursement unless the assigned vehicle is unavailable for use or the County Administrator determines that, in special cases, it would be inappropriate to use the assigned vehicle. An officer or employee who receives a flat auto allowance from the County shall not be entitled to mileage allowance.

c. An officer or employee who is temporarily absent from the County, on vacation or personal business, may claim mileage reimbursement from the vacation or business location, if required to return to Marin on County business, provided the location from which mileage is claimed is not more than 150 miles from San Rafael.

d. All claims for reimbursement of travel expenses over \$10.00 shall be submitted to the Auditor-Controller for payment within 30 days after the travel is concluded.

8. Department heads shall insure that each employee driving on County business has a current driver's license and the minimum auto liability insurance coverage when required by Section 2.84.030 of the Marin County Code and Administrative Regulation No. 2.

9. Employees assigned County vehicles or who receive an auto allowance will not be reimbursed for mileage in connection with in-County trips.

B. NON-LOCAL TRAVEL EXPENSES

1. Other than local expenses defined above, travel expenses of County employees eligible for reimbursement shall comprise three classifications: 1) normal duty, 2) statutory meetings, and 3) other meetings and training sessions.

a. Normal Duty. Travel in the course of the regular activities of the department in carrying out responsibilities prescribed by law and policies of the Board of Supervisors. Examples of travel under this category include: a probation officer delivering a child to an institution or foster home; a sheriff's deputy picking up a prisoner; an investigator procuring evidence; an employee studying procedures used in other counties as part of an authorized study; travel to present information to legislative committees in support of the County's legislative program. Advance authorization by the department head is required.

b. Statutory Meetings. Attendance at meetings convened by State officials or others mandated by State law may be authorized by department heads.

c. All Other Meetings or Training Sessions. Travel to meetings or training sessions within or outside the State of California shall be approved by the department head-

2. Reimbursement Methods and Criteria. The limitations specified below shall apply to all reimbursement for travel authorized under Section B. of this regulation.

a. The County will reimburse all actual expenses that are reasonable and necessary for which a receipt or certification is provided. The department head must assure that the most economical means of transportation and subsistence is used. Air travel shall be used whenever possible in order to reduce the amount of time the County employee is absent from regular duty. Travel authorization requests shall indicate estimated expense.

b. Receipts shall be required for reimbursement of costs of registration, common carrier transportation, lodging, and supplemental parking and ground transportation.

c. In the case of travel originating or ending at an employee's residence, mileage reimbursement shall be based on the lesser of (a) the number of miles between the residence and the

travel destination and (b) the number of miles between the place of employment and the travel destination.

d. All claims for reimbursement of travel expenses shall be submitted to the Auditor-Controller for payment within thirty days after the travel is concluded.

e. It is the responsibility of department heads to assure that each employee driving on County business has a current driver's license and the minimum auto liability insurance coverage when required by Section 2.84.030 of the Marin County Code and Administrative Regulation No. 2.

f. Actual and necessary costs of transportation and registration fees will be fully reimbursed upon presentation of a receipt or proper certification. Transportation includes common carrier costs, supplementary ground transportation, including travel to and from a common carrier terminal (including parking), and private auto mileage, when authorized, for the sole means of transportation to and from the meeting. County vehicles should normally be used when the sole means of transportation is auto. Generally, County vehicles should not be used for supplementary ground travel. (See Administrative Regulation No. 2)

g. Unless otherwise authorized, reimbursement for all costs of meals and supplementary ground travel, outside the scope of Paragraph f. above, shall be included in a per diem, based on the amounts promulgated each year by the County Administrator in accordance with Board of Supervisors' policy . The schedule of per diem amounts shall be adjusted from time to time based on a review of factors affecting the cost of meals and transportation, including the most recent Bay Area Consumer Price Index. Such adjustments shall not exceed 9 1/2%. Per diem claims shall be reduced by (a) meal costs paid by third parties, or (b) costs claimed on an itemized basis by the employee.

h. For separate periods of less than 12 hours, per diem shall not be paid. Meal Travel expenses shall be reimbursed on the basis of actual expenditures verified by or proper certification. Reimbursement should be consistent with paragraphs A.4 and A.5 of this regulation.

i. Claims will give the exact time of departure from and return to the County. No allowance is authorized for meals within the County except as provided for in Section A. above.

j. Employees will be reimbursed for approved lodging expenses upon presentation of a receipt for the actual amount expended. Estimated lodging costs should be included on the Request for Travel Authorization form. The costs of overnight lodging within 75 miles of the County Civic Center will not be reimbursed unless previously authorized by the County Administrator.

k. If a travel advance is required in connection with any travel authorized by this regulation, the department head should so request by means of a payment voucher submitted to the office of the Auditor-Controller in accordance with procedures prescribed by that office. The Auditor-Controller

is authorized to advance funds to County employees for travel expenses up to 90% of estimated non-prepaid costs.

C. AUTHORIZED EXPENSES FOR COUNTY COMMISSIONS, COMMITTEES, OR BOARDS

1. Persons serving on certain County commissions, committees, or boards may claim per diem and/or expenses in accordance with the budget and as authorized below:

- (a) Assessment Appeals Boards¹
- (b) Child Care Commission
- (c) Commission on Aging
- (d) Cultural Services Commission
- (e) Health Council
- (f) Housing Authority
- (g) Human Rights Commission
- (h) Library Commission
- (i) Parks & Open Space Commission
- (j) Personnel Commission
- (k) Planning Commission
- (l) Retirement Board
- (m) Women's Commission

2. Either per diem or expenses (but not both) may be claimed for a meeting.

3. Neither per diem nor expenses shall be claimed for more than two (2) meetings per month except for the groups identified below and as authorized by the Board of Supervisors for special and time-limited activities.

- (a) Assessment Appeals Board
- (b) Housing Authority Commission
- (c) Personnel Commission
- (d) Planning Commission
- (e) Retirement Board

4. County funds, equipment, supplies (including letterhead), titles, and staff time must only be used for authorized County business. Expenses incurred in connection with the following types of activities

¹ Assessment Appeals Boards are not considered legislative bodies and are therefore not subject to the Brown Act or AB 1234

generally constitute authorized expenses, as long as the other requirements of County policy are met:
(Required by AB 1234)

- (a) Communicating with representatives of regional, state and national government on County-adopted policy positions;
- (b) Attending educational seminars designed to improve officials' skill and information levels;
- (c) Participating in regional, state and national organizations whose activities affect the county's interests;
- (d) Recognizing service to the County (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);
- (e) Attending County events;
- (f) Implementing a County-approved strategy for attracting or retaining businesses to the county, which will typically involve at least one staff member; and
- (g) Meetings such as those listed above for which a meeting stipend is expressly authorized under this policy or under law.

5. All other expenditures require prior approval by the County Board of Supervisors.

6. The following expenses also require prior governing body approval:

- (a) International and out-of-state travel;
- (b) Expenses which exceed the annual limits established for each office holder; and
- (c) Expenses exceeding \$200 per trip.

7. Examples of personal expenses that the County will not reimburse include, but are not limited to:

- (a) The personal portion of any trip;
- (b) Political or charitable contributions or events;
- (c) Family expenses, including partner's expenses when accompanying official on agency-related business, as well as children or pet-related expenses;
- (d) Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
- (e) Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and

(f) Personal losses incurred while on county business. Any questions regarding the propriety of a particular type of expense should be resolved by the Board of Supervisors before the expense is incurred.

8. Travel expenses authorized hereunder shall be governed by the same rules and restrictions applicable to County employees.

D. COSTS INCURRED BY EMPLOYEES ON EXTENDED TRAVEL

County employees on travel status for more than ten consecutive business days in any month shall be entitled to reimbursement for actual lodging expenses and per diem expenses pursuant to a schedule for extended travel adopted by, and amended from time to time, by the Board of Supervisors.

E. USE OF COUNTY ISSUED CREDIT CARDS

1. Subject to the approval of the County Administrator and the Department Head, county credit cards may be issued by the Auditor-Controller to County employees to facilitate the conduct of County business.

2. While additional specific policies and procedures may be set forth by the County Administrator and the Auditor-Controller, all employees issued credit cards are subject to the following:

a. Use of credit cards shall be limited to authorized County business travel (including meals and related travel expenses) and payment for County supplies not exceeding \$1,000 per purchase.

b. Without exception, no personal purchases may be charged to County issued credit cards. Unauthorized use of a County credit card shall be deemed a violation of this policy. The Auditor-Controller shall be requested to immediately cancel a credit card determined to be used for personal purposes. In addition, personal use of a County credit card constitutes unauthorized use of County funds and may be subject to criminal prosecution.