

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 council.
- 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.
 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, other than continental breakfasts, 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. If circumstances arise where the traveler does not participate in provided meals, the traveler may receive the per diem rate for those meals with prior approval from the department head.
 - g. When there is an additional fee paid by the county for a traveler to attend an associated breakfast, luncheon, dinner, or banquet, the cost of such meals will be deducted from the traveler's per diem allowance for that day.
 - h. 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, non-travelers' meals 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 a county facility, then the home base for arrival calculations is the county facility.
7. Special circumstances and condition adjustments may be made by the elected official or department head to accommodate the traveler.
8. Public transportation charges, taxi and similar transportation charges, toll charges, parking fees, storage charges, emergency repairs, and similar charges, may be reimbursed when accompanied by a receipt. Charges for car rental or similar services shall not be reimbursed unless approval is obtained from the elected official or department head.

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 council.
- 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. RESERVED**
- 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 manager. 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 receive a monthly allowance for cellular telephone use.
 3. 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 allowance may be considered taxable income under Internal Revenue Service guidelines.

4. The county-related use of an employee's cellular telephone for de minimis tasks such as timekeeping and two-factor authentication is insufficient to warrant reimbursement or a monthly allowance.