



BOARD OF COUNTY COMMISSIONER POLICY CONCERNING EMPLOYEE EXPENSES  
AND REIMBURSEMENT  
June 23, 2015

The purpose of this policy is to ensure that employee expenses and reimbursement requests are for matters of official County business and expenses are reasonable and promote the efficient use of taxpayer dollars. Expenses must be ordinary and necessary costs of conducting County business, and must be directly related to or associated with the County's operations. This policy applies to all Grand County Elected Officials and Appointed Officials (Department Heads) and hourly and contract County Employees.

All expense reimbursements shall be submitted and itemized on a Grand County Expense Statement. Expenses must be listed in order by date and each day's expenses shall be shown separately. Supporting itemized receipts must be attached for all expenses. Expenses submitted for reimbursement should generally not exceed a 30 day period. Expenses must be submitted for reimbursement within 60 days of when the expense was occurred, in compliance with IRS guidelines. All expense reimbursements must follow the Travel Advance or Reimbursement Procedures outlined below.

## **EXPENSES**

### Mileage

It is strongly recommended that all Elected Officials, Department Heads and County Employees use County Motor Pool vehicles for traveling on official County business. The use of personally owned motor vehicles for official County business travel in lieu of using County Motor Pool vehicles may be authorized by a Department Head. Employees traveling on official County business using a personal vehicle are responsible for carrying their own auto insurance coverage as required by Colorado law. The County does not provide coverage for employee-owned personal vehicles. The mileage reimbursement set annually by Resolution of the Board of County Commissioners is deemed to be full compensation for County business use of a personal vehicle, which includes but is not limited to charges for gasoline, lubrication, repairs, antifreeze, towing, tires and other vehicle related expenditures.

Standard Mileage Rate reimbursement will be set annually by Resolution of the Board of County Commissioners according to IRS Standard Mileage Rate. All mileage must utilize the most direct route possible. Mileage reimbursement is for actual mileage necessary for County business and does not include mileage for personal business. Mileage will be allowed based on a documented computer-based mileage calculation, such as MapQuest or Google Maps. Dates of departure and mileage to, from and arrival at home or place of employment must be shown on the Grand County Expense Statement.

Mileage expenses are not permitted for travel between an Elected Official, Department Head or County Employee's home and their place of employment. Mileage is from the place of employment to the event and then from the event back to the place of employment. If travel to the event requires an employee to leave from their home rather than place of employment (due to need to leave before start of regular working time to arrive at start of event), then mileage begins

when employee leaves his/her home. If return from event occurs after end of work day and employee returns to his/her home, then mileage ends when employee returns home.

In a circumstance whereby an Elected Official, Department Head or County Employee has the ability to request or is entitled to mileage reimbursement from an entity other than Grand County, the Elected Official, Department Head or County Employee is encouraged to first seek mileage reimbursement from the other entity. In no circumstance should a Department Head or County Employee seek mileage reimbursement from both entities. Seeking mileage reimbursement from another entity is prohibited when utilizing a County Motor Pool Vehicle, unless said mileage reimbursement is from the State of Colorado or similar and is paid to the Department pursuant to a current contract.

#### Parking Expenses

Reimbursement for parking charges while on official County business is permitted. Receipts must be attached to the Grand County Expense Statement for all parking expense claims, except that reimbursement for parking meter charges will be paid without receipts if reasonable and approved by the Department Head. Parking expenses are not included as part of the Maximum Employee Daily Allowance for meals and incidental expenses.

#### Transportation Expenses

Reimbursement for transportation expenses, such as taxi, shuttle van, bus and subway services, while on official County business is permitted. Receipts must be attached to the Grand County Expense Statement for all transportation expense claims. Transportation expenses are not included as part of the Maximum Employee Daily Allowance for meals and incidental expenses.

#### Meals and Incidental Expenses

Travel: Meals and incidental expenses may be reimbursed for employees attending a County business meeting or training where travel is required outside the County and which has been approved by a Department Head and/or the Board of County Commissioners, as applicable. Maximum Employee Daily Allowance for meals and incidental expenses is set annually by Resolution of the Board of County Commissioners according to IRS Special Per Diem Rate. Employees must follow either the travel advance or reimbursement procedure outlined below.

County Business: A meal that an Elected Official, Appointed Official or County Employee purchases when attending or conducting a meeting for the purpose of County business may be authorized and/or reimbursed provided said meal is detailed on the Grand County Expense Statement with an itemized receipt. Department Heads shall use discretion when purchasing or authorizing the purchase of meals, and ensuring all meals, costs and reimbursements are reasonable and are for matters of County business. County Employees shall obtain Department Head approval prior to incurring meal expenses. All meals and incidental expenses purchased with a County credit card are subject to the receipt and documentation requirements of the Credit Card Policy.

Guests: The cost of guest meals is allowable when incurred by Department Heads only if it can be shown that such costs was reasonable and associated with County business. Receipts for the

meal must be attached to the Grand County Expense Statement, along with an explanation that identifies the reason for the County business and the name of the guest and their position held.

#### Lodging

Lodging expenses may be authorized for employees attending a County business meeting or training where travel is required outside the County and which has been approved by a Department Head and/or the Board of County Commissioners, as applicable. Department Heads and County Employees shall use discretion in determining when lodging is necessary for a County business meeting or training, while considering the safety of County Employees. All Department Heads and County Employees are strongly recommended to request a county warrant in the normal weekly payable cycle to the lodging property prior to departure to take with them for direct payment, along with county tax exempt certificate posted at [ourpage.co.grand.co.us/forms](http://ourpage.co.grand.co.us/forms). Any lodging purchased with a County credit card is subject to the receipt and documentation requirements of the Credit Card Policy.

### **PROCEDURES: TRAVEL ADVANCE & REIMBURSEMENT**

#### Grand County Travel Advance Procedure

For employees attending meetings or trainings out of the County, which has been approved by a Department Head and/or the Board of County Commissioners, as applicable.

Travel Advances shall be requested in the normal weekly payables cycle prior to departure.

Employee will receive a Travel Advance equal to the BOCC approved Maximum Employee Daily Allowance for the number of days involved to be used for travel expenses which include meals and incidentals.

Upon completion of the training or meeting, employee is to submit a County expense statement within 5 working days. Use the Grand County Expense Statement posted at [ourpage.co.grand.co.us/forms](http://ourpage.co.grand.co.us/forms)

Submit the expense statement along with all receipts for which the advance was spent including documentation/description of the meeting or training, date(s), location. For meals the total charge receipt and the actual *itemized* receipts. Credit card charge slips that don't itemize what was purchased are not acceptable as reimbursable receipts.

Any amount not accounted for with allowable receipts itemizing reimbursable charges is to be returned to the County.

In the case of allowed expenses exceeding the travel advance, copies of the receipts and expenses should be processed pursuant to the Reimbursement Procedure below.

If a receipt has been lost, a written description of the expense may only be substituted if signed/approved by a Department Head.

## Grand County Expense Reimbursement Procedure

For employees using their personal credit card or cash for expenses incurred while attending meetings or trainings, either in or out of County or when a County department is hosting a meeting or training, which has been approved by a Department Head and/or the Board of County Commissioners, as applicable.

Use the Grand County Expense Statement posted at [ourpage.co.grand.co.us/forms](http://ourpage.co.grand.co.us/forms) to submit reimbursable expense receipts.

Include a copy of each *itemized* receipt. Credit card charge slips that don't itemize what was purchased are not acceptable as reimbursable receipts.

Also include documentation/description of the meeting or training, date(s), location, such as a brochure or agenda.

If this training/meeting was put on by/hosted by a County Department, also list full name, title & organization of attendees.

If non-County individuals have benefited from the expense (i.e. County employee took non-County employed guest to a meal and discussed county-related issues), the expense reimbursement must document full name, title & organization of guest and why they were included in the expense amount.

If a receipt has been lost, a written description of the expense can be substituted if signed/approved by a Department Head.

Non-reimbursable expenses: (*why itemized receipts are needed*)

\*Alcoholic beverages

\*Tips over 20%

\*Room service charges over and above the normal meal cost in the hotel's restaurant

\*Expense for a non-County-employed guest for non-work related reasons

\*Personal charges

\*Receipts for a single day totaling more than the daily allowance of BOCC set allowance

\*In-County meals at the beginning or end of travel to a meeting/training, whether in-County or out-of-County.

Colorado Sales Tax on receipts: Employees shall make every effort to request sales tax exemption when incurring in-state business-related expenses and present the County's Tax Exemption Certificate. Employees may be reimbursed for sales tax if it was not possible for the vendor to grant sales tax exemption or refused to do so or it wasn't practical for the employee to make such a request.