

Meeting Date: 12/13/2022 (24)

ORDINANCE NO. 10816 (N.S.)

**AN ORDINANCE AMENDING THE SAN DIEGO COUNTY ADMINISTRATIVE CODE
ARTICLE XXVIa, RELATING TO OUT-OF-COUNTY/IN-COUNTY BUSINESS**

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. Section 472 of the San Diego County Administrative Code is hereby amended to read as follows:

SEC. 472. NORMAL MAXIMUM REIMBURSABLE RATES AND AMOUNTS.

Pursuant to Sections 913 and 913.1 of the County Charter, the normal maximum rates and amounts to be paid as reimbursement for actual and necessary expenditures related to authorized County business are established in this Section and Section 472.1. The Auditor & Controller shall periodically review these reimbursable rates and amounts and, as necessary, prepare adjustments for the Board's approval.

Transportation

The amount of reimbursement shall equal the actual cost of carrier services, including taxi-cabs, ride share services (Uber, Lyft), shuttles, vehicle rental and storage of vehicle.

For transportation by privately owned aircraft, the amount of reimbursement shall equal the equivalent fare for the appropriate available out-of-County public carrier as determined by the Auditor & Controller. For transportation by privately owned vehicle, the reimbursable amount shall be equivalent to the fare of the most appropriate available public carrier as determined by the Auditor & Controller, or the calculated actual mileage reimbursement, whichever is less. Mileage shall be reimbursed using the IRS mileage rate in effect at the County at the time of travel. In the event the IRS increases or decreases the reimbursement rate for mileage, the County will adjust its rate of reimbursement to equal the IRS rate within sixty (60) days of the effective date of the IRS increase.

When out-of-County travel is authorized using a privately owned vehicle or aircraft, the cost of the actual and necessary transportation, including parking fees at the destination shall also be eligible for reimbursement. The number of meals, nights of lodging, and days in a duty out-of-County business status shall be limited to the number which would have been required if transportation were furnished by the most appropriate available public carrier.

When available and cost-effective, use of a County Pool Vehicle is encouraged.

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Lodging

The cost of lodging is limited to the amount arranged through the approved County travel agent. If booked outside the County travel agent, reimbursement shall be limited to the lesser of the published GSA per diem rate for the time and location of travel (GSA rates can be accessed via the Auditor and Controller's website) or the actual cost incurred. For locations not specifically listed in the schedule of GSA schedule, the per diem rate for the closest location to the vicinity of travel, as determined by the Auditor & Controller shall be used as the basis for reimbursement. Actual room tax may be reimbursed even if it is computed on room costs which exceed the stated rate.

Reimbursement for lodging involving the use of field camping equipment, including tents, campers, trailers, mobile homes, and similar portable or vehicular lodging equipment provided by the person in the service of the County shall be based upon the type of equipment used and the nature of the out-of-County business. Such reimbursement shall not exceed either: the amount arranged through the approved County travel agent; the relevant GSA per diem rate as determined by the Auditor & Controller; a reasonable amount determined by the Chief Administrative Officer, or authorized designee; or a combination of any of the items listed above.

Meals and Incidentals

GSA per diem rates based on the location of travel will be used for the reimbursement of meals and incidentals. These rates include any applicable tax and gratuity. Where the cost of a meal or meals is included as part of a registration charge or fee, there shall be no per diem meal reimbursement for the applicable meal period covered by such registration.

Incidentals include fees and tips given to porters, baggage carriers, bellhops, and hotel staff.

Same Day Travel — meal reimbursements for same day travel (in- or out-of-County) will be subject to federal and state taxes and be reported as taxable wages on Form W-2 according to IRS guidelines. This also applies to operational travel and other same day meal reimbursements with the exception of meals meeting the IRS's definition of business entertainment or *de minimis* costs.

No reimbursement shall be made for alcoholic beverages of any kind.

No reimbursement shall be made for breakfast unless such out-of-County travel commences from office or place of residence by 7:00 a.m. or such travel is completed by return to office or place of residence at or after 8:00 a.m.; no reimbursement shall be made for lunch unless such travel commences at or before 11:30 a.m. or is completed at or after 1:00 p.m.; and no reimbursement shall be made for dinner unless such travel commences by, or is completed at or after, 7:00 p.m. GSA first and last day meals and incidentals reimbursement rates do not apply.

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Telephone - Fax - Internet - Registration

The actual cost of business related telephone, fax, internet and registration charges or fees shall be reimbursed.

Rental of Work or Conference Facilities

A reasonable amount determined by the Chief Administrative Officer, or authorized designee, based upon the type of meeting, course, or session, and the number of participants shall be the basis for reimbursement.

Miscellaneous Expenses

Depending on the duration of the out-of-County business, miscellaneous items such as laundry and dry cleaning may be reimbursed in an amount that is determined by the Chief Administrative Officer, or authorized designee, to be reasonable and necessary for the conduct of County business. In addition to any reimbursement for use of a privately owned vehicle, 40% of the effective IRS mileage rate or a reasonable amount determined by the Chief Administrative Officer, or authorized designee, shall be reimbursed for each mile an authorized privately or publicly owned trailer is towed on business for the County by that vehicle.

Section 2. Section 476 of the San Diego County Administrative Code is hereby amended to read as follows:

SEC. 476. FURNISHING MEALS DURING MEETINGS.

(a) The head of any County office or department, upon approval of the Chief Administrative Officer, and any member of the Board may provide at County expense or be reimbursed for the expense of providing meals to any person in the service of the County, including themselves, when such persons in performing their duties are attending conferences or meetings, at which County business is conducted during a meal period. The cost of such meals shall not exceed the amounts specified in Section 472. Reimbursement for such expenses shall be on an exceptional basis rather than a routine basis. Meetings should be scheduled outside of meal periods whenever possible. Exceptions can be made only when it can be clearly demonstrated that the County will either directly or indirectly benefit from such expenses.

(b) Any member of the Board and head of any County office or department may provide at County expense or be reimbursed for the expense of providing refreshments to any person in the service of the County, including themselves, when such persons in performing their duties are attending conferences, workshops, or meetings, at which County business is conducted. The cost of refreshments, including minor snacks and supplies such as cups, napkins, etc., shall not exceed \$5.00 per person unless approved by the Chief Administrative Officer, or authorized designee. This reimbursement allowance is not intended for routine meetings, but should be limited to select instances where circumstances warrant, such as offsite retreats, team building, and other special events.

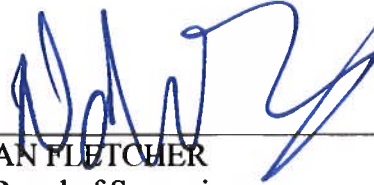
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Section 3. This ordinance shall take effect and be in force thirty days after its passage, and before the expiration of fifteen days after its passage, a summary hereof shall be published once with the names of the members of this Board voting for and against it in a newspaper of general circulation published in the County of San Diego.

APPROVED AS TO FORM AND LEGALITY
COUNTY COUNSEL

By: Christina Snider, Chief Deputy County Counsel

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 13th day of December 2022.



NATHAN FLETCHER
Chair, Board of Supervisors
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Vargas, Anderson, Lawson-Remer, Fletcher,
ABSENT: Desmond

ATTEST my hand and the seal of the Board of Supervisors this 13th day of December 2022.

ANDREW POTTER
Clerk of the Board of Supervisors

By 
Nancy Vizcarra, Deputy



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