

RESOLUTION NO. 3435

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF CORTE MADERA  
ADOPTING A TRAVEL AND REIMBURSEMENT POLICY  
PURSUANT TO AB 1234

WHEREAS, AB 1234 became effective January 1, 2006, and requires the adoption of a travel and expense reimbursement policy as a condition precedent to the Town's reimbursement of expenses incurred by a Council member on or after January 1, 2006; and

WHEREAS, the Council determines it is in the best interest of the Town to provide the Council and the citizens of the Town clear standards and criteria to govern the circumstances under which Councilmembers are entitled to be reimbursed for Town expenses properly incurred by the Councilmember's:

NOW, THEREFORE, THE TOWN COUNCIL FOR THE TOWN OF CORTE MADERA RESOLVES:

1. That the Travel and reimbursement Policy attached hereto as Exhibit A is hereby approved and adopted.
2. The Town Manger is directed to forthwith prepare the necessary expense report forms said policy required Councilmember's to use in seeking reimbursement pursuant to said policy.

I HEREBY CERTIFY that the foregoing resolution was duly and regularly adopted by the Town Council of the Town of Corte Madera, Marin County, California, at a regular meeting hereof, held on the 4<sup>th</sup> day of April, 2006, by the following vote, to wit:


AYES: Council Members Condon, Dupar, Gill, Lappert

NOES: Council Members - None -

ABSTAIN: Council Members - None -

ABSENT: Council Members Yang

  
Christine Green, Town Clerk

  
Melissa Gill, Vice Mayor

2. Political or charitable contributions or events;
3. Family expenses, including partner's expenses when accompanying official on agency-related business, as well as children- or pet-related expenses;
4. Except for cultural events that are provided as part of and cannot be segregated from the cost or charge for an expense that is otherwise reimbursable under this policy, 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;
5. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
6. Personal losses incurred while on Town business. Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

**B. COST CONTROL**

To conserve Town resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In the event that expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the Town will be limited to the costs that fall within the guidelines.

**1. Transportation**

The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements must be used, using the most direct and time-efficient route. Government and group rates must be used when available.

**a. Airfare.** Airfares that are equal or less than those available through the Enhanced Local Government Airfare Program offered through the League of California Cities ([www.cacities.org/travel](http://www.cacities.org/travel)), the California State Association of Counties (<http://www.csac.counties.org/default.asp?id=635>) and the State of California are presumed to be the most economical and reasonable for purposes of reimbursement under this policy.

**b. Automobile.** Automobile mileage is reimbursed at Internal Revenue Service rates presently in effect (*see* [www.irs.gov](http://www.irs.gov)). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls, which are also reimbursable.

**c. Car Rental.** Rental rates that are equal or less than those available through the State of California's website (<http://www.catravelmart.com/default.htm>) shall be considered the most economical and reasonable for purposes of reimbursement under this policy.

**d. Taxis/Shuttles.** Taxis or shuttles fares may be reimbursed, including a 15 percent gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time-efficiency.

**2. Lodging**

Lodging expenses will be reimbursed or paid for when travel on official Town business reasonably requires an overnight stay. If travel is out of the State of California, a written report shall be submitted with the expense report. The written report must state the purpose of the trip and any and all observations and/or knowledge acquired that may be of value to the citizens of the Town of Corte Madera.

**a. Conferences/Meetings.** If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking. If the group rate is not available, see next section.

**b. Other Lodging.** Travelers must request government rates, when available. A listing of hotels offering government rates in different areas is available at <http://www.catravelmart.com/lodguideframes.htm>. Lodging rates that are equal or less to government rates are presumed to be reasonable and hence reimbursable for purposes of this policy. In the event that government rates are not available at a given time or in a given area, lodging rates that do not exceed the IRS per diem rates (set forth in IRS Publications 463 and/or 1542) for a given area are presumed reasonable and hence reimbursable.

**3. Meals**

Meal expenses and associated gratuities will be reimbursed at the following rates:

Breakfast	\$15
Lunch	\$25
Dinner	\$50

The Town will not pay for alcohol/personal bar expenses. If an event includes alcohol, the City shall reimburse only that portion of the expenses for said event that do not include charges for alcohol. Any expenses exceeding the above rate shall be submitted to the Town Council by the Council member after the expense is incurred and upon the Council member's return from the event for consideration of reimbursement, accompanied by the proper receipts for the actual costs.

**4. Telephone/Fax/Cellular**

Officials will be reimbursed for actual telephone and fax expenses incurred on Town

business. Telephone bills documenting the charges sought to be reimbursed must be submitted along with the appropriate expense report form (see ¶D below). Telephone bills shall identify which calls were made on Town business. For cellular calls when the official has a particular number of minutes included in the official's plan, the official is permitted to identify the percentage of calls made on public business in lieu of identifying specific Town business calls.

**5. Airport Parking**

Long-term parking must be used for travel exceeding 24 hours.

**6. Other**

Baggage handling fees of up to \$1 per bag and gratuities of up to 15 percent will be reimbursed.

**7. Reimbursement by Another Agency**

Expenses for which Town officials receive reimbursement from another agency are not reimbursable.

**C. CASH ADVANCE POLICY**

From time to time, it may be necessary for an official to request a cash advance to cover anticipated expenses while traveling or doing business on the Town's behalf. Such request for an advance should be submitted to the Town Manager ten (10) days prior to the need for the advance with the following information:

1. The purpose of the expenditure(s);
2. The benefits of such expenditure to the residents of Town;
3. The anticipated amount of the expenditure(s) (for example, hotel rates, meal costs, and transportation expenses); and
4. The dates of the expenditure(s).

Any unused advance must be returned to the Town treasury within two (2) business days of the official's return, along with an expense report and receipts documenting how the advance was used in compliance with this expense policy.

In the event the Town Manager is uncertain as to whether a request complies with this policy, such individual must seek resolution from the Town governing board.

**D. EXPENSE REPORTS**

All cash advance expenditures and expense reimbursement requests must be submitted on an

expense report form provided by the Town. This form shall include the following advisory:

*All expenses reported on this form must comply with the Town's policies relating to expenses and use of public resources. The information submitted on this form is a public record. Penalties for misusing public resources and violating the Town's policies include loss of reimbursement privileges, restitution, civil and criminal penalties as well as additional income tax liability.*

Expense reports must document that the expense in question met the requirements of this policy. For example, if the meeting is with a legislator, the local agency official should explain whose meals were purchased, what issues were discussed and how those relate to the Town's adopted legislative positions and priorities.

Officials must submit their expense reports within 30 days of an expense being incurred, accompanied by receipts documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation.

Inability to provide such documentation in a timely fashion may result in the expense being borne by the official.

All expenses are subject to verification that they comply with this policy.

At the next Town Council meeting, each official shall briefly report on meetings attended at Town expense. If multiple officials attended, a joint report may be made.

#### **E. COMPLIANCE WITH LAWS**

Town officials should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All city expenditures are public records subject to disclosure under the Public Records Act and any other relevant law.

#### **F. VIOLATIONS OF THIS POLICY**

Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following: 1) loss of reimbursement privileges, 2) a demand for restitution to the Town, 3) the agency's reporting the expenses as income to the elected official to state and federal tax authorities, 4) civil penalties of up to \$1,000 per day and three times the value of the resources used, and 5) prosecution for misuse of public resources.