

RESOLUTION OF THE BOARD OF SUPERVISORS OF  
THE COUNTY OF SANTA BARBARA  
STATE OF CALIFORNIA

AUTHORIZATION TO USE PRIVATE VEHICLES)  
FOR OFFICIAL TRAVEL AND REVISION OF ) RESOLUTION NO. \_\_\_\_\_  
VEHICLE ALLOWANCES )

WHEREAS, Section 27-13 of the Santa Barbara County Code provides for the reimbursement of travel expenses to County officers and employees while traveling on official business, and

WHEREAS, Section 27-13(d) provides that all employees use county-owned vehicles for all official travel unless the Board or their department head authorizes them to use a private vehicle, and

WHEREAS, Section 27-13(d) provides that travel allowances and mileage reimbursements for official travel in a private vehicle be established by Resolution of the Board of Supervisors, and

WHEREAS, Section 27-13(d) provides for the Board to authorize the use of private vehicles and establishment of a monthly travel allowance for the use of private vehicles, and

WHEREAS, the Board of Supervisors last amended and adopted the employee business expense policy effective May 8, 2001 including revisions to travel allowance policies, and

WHEREAS, the policy continues the provision for officers and employees to receive automobile allowances and travel reimbursements, and

WHEREAS, the policy provides that the Board of Supervisors, assistants to board members, county executive officer, department heads and assistant department heads use a private vehicle in order to reduce the number of vehicles owned and maintained by the County, except those employees designated as "standby status" (duties require availability on a 24 hour basis, e.g. emergency service personnel) may be assigned a county vehicle, and

WHEREAS, to reduce the number of employee assigned vehicles the policies provide for a bi-weekly vehicle allowance and a mileage rate reimbursement for private use of a vehicle for the Board of Supervisors, assistants to board members, county executive officer, department heads and assistant department heads, and

WHEREAS, the policy does not prohibit these same employees from using county pool vehicles or departmental assigned vehicles in lieu of mileage reimbursement in situations where it is cost effective, is convenience of the employer or carpooling with other County employees, and

WHEREAS, to make this policy more equitable to department heads or assistant department heads on standby status who drive assigned county vehicles, the vehicle allowance is extended to these employees,

partially offset by a payroll deduction to the county motor pool to offset the capital cost of an assigned county vehicle, and

WHEREAS, the fixed vehicle allowance is included as part of the employees' final average salary for retirement calculations, for pre-PEPRA retirement plans only and the allowance is considered taxable income, and

WHEREAS, since 2001 the following changes have transpired and the resolution is being updated for these changes,

- a. The Board of Supervisors, on December 2, 2014, approved Ordinance No. 4905 that sets the bi-weekly vehicle allowance which is now included for the Board of Supervisors at \$225.00, and
- b. The Board of Supervisors continues to set the County Executive Officer vehicle allowance within a separate employment contract currently at \$300.00 biweekly, and
- c. As a result of the implementations of Public Employees' Pension Reform Act (PEPRA) by the State legislature in January 2013; and per a prior "Ventura County retirement lawsuit settlement"; the Santa Barbara County Board of Retirement continued their determination that the vehicle allowance is includable as part of an employee's final average salary for retirement calculations for pre-PEPRA retirement plans only, and

NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara as follows:

1. The Board of Supervisors, assistants to board members, county executive officer, department heads and assistant department heads, receive a bi-weekly vehicle allowance.
2. The bi-weekly allowance is currently set as follows: county administrator is fixed and set by employment contract at \$300.00; Board of Supervisors is fixed and set by ordinance #4905 at \$225.00; department heads \$230.00; board assistants \$193.00; and assistant department heads \$92.00. The bi-weekly allowance is considered compensation earnable for retirement calculations, for pre-PEPRA retirement plans only and taxable income within the IRS definitions.
3. The bi-weekly capital cost deduction for employees who drive an assigned county vehicle is currently set as follows: department heads (full size vehicle rate) \$148.00; and assistant

department heads (economy rate) \$67.00. The bi-weekly capital cost deduction reimburses the motor pool for the capital cost of the vehicle.

4. A mileage rate travel reimbursement at the current IRS rate is continued for all officials and employees who are approved to use a private vehicle for County business purposes.
5. The variable rate is established at the allowable IRS mileage reimbursement rate (currently \$0.575 per mile). Mileage may be claimed for travel necessary to carry out official or employee's regular duties. Commuting miles to and from an employee's residence to their regular work site may not be claimed.
6. The vehicle allowance will be adjusted periodically (in the pay period the Auditor-Controller becomes aware a change in the IRS rate adjustment) by the Auditor-Controller by applying the incremental change in the variable rate to the fixed portion of the reimbursement for the board assistants, department heads and assistant department heads. Changes to the bi-weekly capital cost deduction based on current county motor vehicle rates will be made concurrently.
7. To claim mileage reimbursement, officers and employees should refer to the policies established for Reimbursement of Employee Business Expense.

BE IT FURTHER RESOLVED that this Resolution supercedes Resolutions 81-332, 88-333, 88-334, 88-335, 88-543, 92-15 and 01-151.

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this \_\_\_\_\_ day of January 2015 by the following votes:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
JANET WOLF, CHAIR  
BOARD OF SUPERVISORS

ATTEST:  
MONA MIYASATO  
CLERK OF THE BOARD

BY \_\_\_\_\_

APPROVED AS TO FORM:  
MICHAEL GHIZZONI  
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:  
ROBERT W. GEIS  
AUDITOR-CONTROLLER

BY \_\_\_\_\_  
Deputy County Counsel

BY \_\_\_\_\_  
Auditor-Controller