

COUNTY BUSINESS TRAVEL AND EXPENSE REIMBURSEMENT

Policy 512

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Policy Statement

Polk County will reimburse employees for reasonable business travel expenses incurred while on assignments away from their normal work location. Such travel and associated expenses shall be subject to the approval requirements and monetary limits outlined in this policy. This policy shall be applicable to all employees, department heads, elected officials, and County Board members of Polk County except as provided for in specific resolutions or contract provisions which have been approved by the County Board. In addition, this policy shall apply to all departments, committees, boards, and governing authorities of Polk County, including but not limited to members of and individuals subject to County Board committees, the Golden Age Manor Board of Directors, the Polk County Library Federation, the Polk County Agency on Aging, the Polk County Board of Health, and the Polk County Human Services Board.

The limits and procedures outlined in this policy shall apply in all cases except where the County Board has approved contracts with bargaining units or individuals that provide for specific limits and/or procedures that are different.

For purposes of this policy, the term "employee" shall be defined as any employee not identified more specifically in this policy, department head, elected official, County Board member, or a public member of any Board or governing authority created by or subject to the direction of the Polk County Board of Supervisors.

Approval Process

As a general rule, business associated travel and related expenses for any person subject to this policy must be approved in advance by an appropriate supervisory authority. The supervisory authority for various categories of employees or other persons is defined as follows:

<u>Category</u>	<u>Supervisory Authority</u>
Employees	Department Head and/or Immediate Supervisor
Department Heads/Elected Officials	Governing Committee/Board
Committee/Board Members	County Board Chair
County Board Chair	Finance Committee Chair

Only travel that is approved in advance by the person's supervisory authority shall be eligible for

reimbursement. Supervisory authorities may grant approval for travel in any manner it deems appropriate, including blanket approval for travel expenses that may be incurred on a regular basis.

An exception to this general rule is that Department Heads and Committee/Board Members do not need to seek prior approval for travel within state or within 75 miles of the state border if the travel is for the purpose of carrying out or delivering a county operation or service. Attendance by department heads at professional meetings that are not routine or administrative in nature, conventions, training sessions and similar functions should be discussed with governing committees in advance, and are subject to the availability of funding.

Persons attending meetings and training sessions shall be responsible upon their return to provide a report of their activities, in a form to be determined by the supervisory authority.

Supervisory authorities shall not have the power to approve travel that cannot be paid for out of the department's existing budget. Any requests for travel that require additional county funding for the department must also be approved by the Finance Committee and/or the full County Board as necessary.

In addition to the above requirements, out of state travel more than 75 miles beyond the state border must be approved in advance by the appropriate governing committee.

Eligible Travel Types

Each supervising authority, subject to the exclusions listed in this section, shall determine the types of travel that qualify for expense reimbursement. Illustrative examples of these are expenses related to:

Delivery or performance of county provided service at a remote site or private residence.

County sponsored events or meetings that require the attendance of the employee training and educational seminars

Expenses that are not eligible for reimbursement are:

Meals purchased within the county unless prior approval is obtained from the supervisory authority

Meetings in which the individual is serving as the representative of an organization other than Polk County

Expenses that exceed the limits set forth in this policy.

Unless specifically approved in advance by the employee's supervisory authority, travel shall be by auto/motor vehicle.

Expense Reimbursement Limits

Meals

Meals shall be reimbursable subject to a daily limit of \$40.00, including tipping, not to exceed 15%. This limit shall apply unless a greater amount is approved in advance by the supervising authority. Itemized receipts of meal expenses must be provided to the Department of Administration in order to receive reimbursement.

Mileage for use of Privately Owned Vehicles

Unless otherwise provided for by contract, resolution, or statute, the mileage rate shall be as determined by the IRS, with adjustments based on the effective date of changes to that rate. The determination of miles incurred shall be the shorter of the distance from the employee's normal place of work to destination, or the distance from the person's residence to destination if they are leaving from their place of residence, unless otherwise provided for by contract or statute. In order to be eligible for mileage expense reimbursement, persons must provide written documentation verifying they possess a valid driver's license and the minimum auto insurance coverage mandated by law.

The reimbursement for travel mileage shall only apply in those instances where a county vehicle was unavailable for travel, or, in the determination of the supervising authority, usage of a county vehicle was impractical.

Lodging

Paid at the rate established for rooms at the conference or convention attended, or up to \$85.00 per overnight stay outside the county where a rate is not designated. This limit shall apply unless a greater amount is approved in advance by the supervisory authority. When it is not possible to secure lodging within a reasonable distance of the person's destination that is within the limit proscribed in this section, or when this limit it is not economically advantageous to the county, the person shall ask the supervisory authority to make and/or approve lodging reservations which exceed the dollar limit set forth in this section.

Persons of the same gender traveling to the same destination shall use double room accommodations where possible to reduce lodging expense to the county. If when traveling as a group a person is unable to use double room accommodations because of an odd number of persons in a group, the supervisory authority may approve lodging

reimbursement which exceeds this limit. An employee may request separate accommodations if they do not believe it to be practical or acceptable to share accommodations with another person. Supervisory authorities shall not unreasonably withhold approval of such requests.

Other Appropriate Expenses

Other appropriate travel related expenses will be reimbursed as needed. Illustrative examples are:

- Airfare or train fare for travel in coach or economy class or the lowest available fare.
- Parking fees
- Car rental fees, only for compact or mid-sized cars.
- Fares for shuttle or airport bus service, where available; costs of public transportation for other ground travel.
- Taxi fares, only when there is no less expensive alternative.
- Charges for telephone calls, fax, and similar services required for business purposes.

Miscellaneous Provisions

Persons who are involved in an accident while traveling on business must promptly report the incident to their-supervising authority and follow the provisions of other county safety and accident policies that may apply.

Vehicles owned, leased, or rented by Polk County may not be used for personal use, except for emergency and on call use. Polk County shall credit each person for personal use for income tax purposes and a mileage log clarifying work versus personal use must be kept. Such logs must be filed on a regular basis with the County Department of Administration.

With prior approval, persons on business travel may be accompanied by a family member or friend, when the presence of a companion will not interfere with successful completion of business objectives. Generally, persons are also permitted to combine personal travel with business travel, as long as time away from work is approved in advance. Additional expenses arising from such non-business travel are the responsibility of the person.

When travel is completed, persons must submit completed travel expense reports within 60 days. All reports filed shall be in a format determined by the Department of Administration and/or the Finance Committee, and must be accompanied by receipts for all individual expenses.

Abuse or violation of any section of this policy, including falsifying expense reports to reflect costs not incurred by the person, can be grounds for disciplinary action, up to and including termination of employment, censure, or removal from office as deemed appropriate by the supervisory authority.