

**DEKALB COUNTY COMMISSIONERS  
RESOLUTION NUMBER 2023-R-14  
DEKALB COUNTY CODE 22-1-6(a)**

**DEKALB COUNTY TRAVEL POLICY**

THE DEKALB COUNTY COMMISSIONERS NOW RESCIND RESOLUTION NUMBER 2020-R-1, TRAVEL POLICY DATED JANUARY 6, 2020, AND ANY SUBSEQUENT CHANGES OR AMENDMENTS TO THAT POLICY SINCE 2020.

THE DEKALB COUNTY COMMISSIONERS HEREBY RE-ESTABLISH A TRAVEL POLICY FOR COUNTY EMPLOYEES AND PUBLIC OFFICIAL AS FOLLOWS:

**PURPOSE**

The purpose of this policy is to provide guidelines to employees and public officials regarding the County's travel policy and to identify valid business-related travel expenses for which reimbursement may be sought. The overriding objective is for the County to meet business needs but minimize the cost to the County taxpayers and DeKalb County Government.

**POLICY STATEMENT**

This policy sets forth the maximum amount of reimbursement allowable for travel expenses and does not create any contractual obligation on the part of the County to reimburse any employee for any particular item of expense.

All employees seeking reimbursement must strive to incur the lowest possible travel expense and must exercise care to avoid impropriety or the appearance of impropriety. Public funds must never be used for personal gain.

This policy requires that all official travel must be properly authorized, reported, and reimbursed in accordance with the travel policy document.

The policy should be reviewed before incurring any expenses on official County business for which reimbursement may later be sought. Claimants have the responsibility to become knowledgeable about all policy provisions and requirements.

**GENERAL PROVISIONS**

All business travel expenses must be for "authorized travel". "Authorized travel" means any travel by a County employee or County public official for the purpose of official County business.

All travel must be approved by the appropriate DeKalb County Elected Official or Department Head regardless of the source of funding from which the travel will be paid.



It is the employee's responsibility to be aware of the County's current travel policy. Travel request forms are available on the employee intranet site. Travel request forms are subject to change without notice, and the most current travel form should be used.

Reimbursement shall be made for actual expenses incurred.

Travel expenses must be incurred directly by the claimant and/or authorized travelers under the authority of the claimant at authorized meetings, conventions, or conferences. If one claimant such as a department head is paying the expenses for other authorized travelers under the claimant's authority, the receipt(s) shall include the name of each authorized traveler and his/her expenses incurred. All authorized travelers' names shall be verified against the approved travel request.

All travel claims must be submitted in accordance with the approved travel request. No other travel expenses claimed will be considered for reimbursement unless accompanied by specific approval or claim exception by the appropriate DeKalb County Elected Official or Department Head.

Where an employee combines business travel with personal travel, all personal expenses must be paid separately from County travel expenses.

If changes in travel plans occur that are the result of County business requirements, any associated costs shall be paid by the County. Any increase in the cost of travel due to changes for personal convenience will be borne by the employee.

The County shall have the sole discretion to vary from these rules for extenuating circumstances, but any claim of extenuating circumstances must be brought before the appropriate DeKalb County Elected Official or Department Head in sufficient time and with sufficient details so the Elected Official or Department Head can make a decision in advance of the travel, or it will automatically be denied.

#### **ADMINISTRATION**

It shall be the responsibility of the County Auditor to enforce procedures consistent with the policy. To effectively carry out the provisions of this policy, the County Auditor, with the permission of the County Commissioners, may periodically issue guidelines for administration of the policy.

#### **OUT OF STATE TRAVEL**

All out-of-State travel must be approved by the appropriate DeKalb County Elected Official or Department Head before any type of reservation is made, whether for registration, airfare, hotel accommodations, or the like.

## **MEALS**

The County shall pay a per diem of \$40.00 per day for all employees for seminars that require an overnight stay.

## **MILEAGE**

If a County owned vehicle is used it is REQUIRED that a document be kept that tracks the amount of mileage the vehicle is used for training purposes, what the training was for, and submitted to the Auditor quarterly.

If a County owned vehicle is used for authorized travel it is not subject to mileage reimbursement.

Employees who use personal vehicles for authorized travel in the course of conducting County business shall receive mileage reimbursement at the rate equivalent to that received by State employees plus five (5) cents, not to exceed the federal mileage reimbursement rate, and is subject to change. The current mileage reimbursement rate can be obtained from the Auditor's Office.

Mileage shall be calculated as the most efficient and safest round-trip route from the employee's work place (located on DeKalb County Government property) to their final destination.

Regardless of the duration of the conference, only one (1) mileage reimbursement will be allowed to the authorized traveler furnishing the vehicle although more than one (1) employee may be transported in the vehicle. The County encourages carpooling. If two or more employees are each requesting mileage for the same meeting, an explanation shall be submitted with the travel request form.

No mileage reimbursement will be given for an employee's personal vehicle when driving from their residence to work or from work to their residence.

Review Non- Allowable Expenses below.

## **LODGING**

One-day meetings AND Multiple-day meetings: Meeting locations located less than sixty (60) miles away from the employee's place of work in DeKalb County will be considered upon request on a case-by-case basis when the meeting lasts multiple, consecutive days. If the one-way distance exceeds sixty (60) miles but does not exceed one hundred twenty (120) miles, overnight accommodations either the night before such program begins *or* the night such program ends may be considered. If the one-way distance exceeds one hundred twenty (120) miles, overnight accommodation both the night before such program begins *and* the night after such program ends may be considered.

An employee may claim reimbursement for actual lodging expenses not exceeding the single occupancy room charge. Employees are encouraged to share lodging. If a room is shared by authorized travelers and double occupancy is charged, each employee may claim a prorated share of the total room charge if the expense was paid personally. Or, if one employee pays for the lodging of two authorized travelers, he/she may request reimbursement for lodging and shall note on the receipt and claim voucher the name of the co-worker who shared the room.

Employees are urged to stay in hotels which offer reasonable government rates. These reduced rates must be requested of the hotel in advance.

Employees may claim lodging expense for Saturdays, Sundays, or holidays in order to reduce the cost of travel. Lodging may not be claimed if the employee is using paid time off, including when paid time off encompasses a holiday.

### **REGISTRATION FEES**

Every effort should be made to have registration fees paid directly to the Association or entity conducting the conference, meeting, or training.

Employees may be reimbursed for the cost of registration fees associated with attendance at conferences and meetings if paid directly by the employee.

All registration fees shall be paid directly to the vendor/association through the accounts payable process. County credit cards, personal credit cards, personal checks or cash shall not be used for paying registration fees, unless approved by DeKalb County Auditor.

Review Non-Allowable Expenses below.

### **AIR TRAVEL**

No airline tickets and associated travel arrangements shall be secured until approval by the appropriate DeKalb County Elected Official or Department Head has been obtained.

Whenever feasible, travel arrangements should be made at least five (5) weeks in advance of the departure date.

The most cost effective, efficient airline tickets shall be purchased. If a direct flight is in the best interest of the County, either by cost or efficiency, it is to be utilized.

The coach class of travel by commercial air carrier for a regularly scheduled flight to the destination as specified in the travel request by the requesting department will be reimbursed.

The department's authorized procurer will purchase the tickets, and the employee will be advised of the arrangements for acquiring the tickets.

Employees who obtain airline tickets on their own must pay the costs of the travel and seek reimbursement along with all other travel expenses after travel has been incurred. Direct billing of airfare to the County is allowed only if arranged for or approved by the appropriate DeKalb County Elected Official or Department Head in advance.

The cost of parking at a terminal may be reimbursed at long-term economy rates.

Mileage may be reimbursed for the round-trip distance between the employee's place of work in DeKalb County and the airport when traveling by air.

Shuttles between the destination airport and meeting location shall be utilized first and foremost. When shuttles are not available, the most reasonable method of transportation should be sought. Justification shall be presented to the appropriate DeKalb County Elected Official or Department Head for the destination transportation method chosen, such as between public transportation, Uber/Lyft, taxi, and vehicle rental.

Review Non-Allowable Expenses below.

#### **OTHER TRAVEL EXPENDITURES**

Parking, tolls (road, ferry, bridge), bus, subway, rail, Uber/Lyft, taxi, and vehicle rental may be reimbursed as indicated on the approved travel request form.

Out of area cost of vehicle operation by a County owned vehicle may be authorized for fuel, oil, tires, and necessary repairs.

Unexpected emergency expenses during the course of authorized business travel may be reimbursed if deemed appropriate and granted in writing by the appropriate DeKalb County Elected Official or Department Head.

Review Non-Allowable Expenses below.

#### **NON-ALLOWABLE EXPENSES**

Although it is impossible to list all non-allowable expenses, the following list encompasses most:

- Mileage, when using a County vehicle
- Expenses of spouse or other unauthorized traveler
- Pay television or movie rental
- In-room dry bar
- Room service
- Valet parking (unless not cost effective or practical, or when self-parking is not available)
- Hotel/motel late check-out fees
- Porter, bellman, and maid service
- Laundry

Personal sundries  
Gift shop items  
Entertainment  
Personal telephone calls  
Early departure or late return for personal reasons  
Trip insurance  
Damage costs caused by County employee or public official actions  
Fines, penalties, and/or forfeiture expenses incurred  
Limousine services  
Personal postage or reading materials  
Health care expenses except as/unless covered by the County health plan  
Child care expenses  
Tobacco/ Vaping products  
Mileage between home and the official workplace  
Expenses that violate any law, statute, policy, circular or regulation, or court order  
Expenses paid by others

Since it is impossible to list all non-allowable expenses, the County Commissioners have given the County Auditor the authority to determine whether the questionable travel expenses may be reimbursed. This will be done on a case-by-case basis.

#### **CLAIM REQUIREMENTS**

For reimbursement of travel expenses, the following must accompany the claim voucher:

- a. Copy of approved travel request
- b. Original, itemized receipts (name of vendor, breakdown of items/services purchased, name of payee, amount paid, date of payment, purpose of payment)
- c. Registration Certification (if applicable) or Agenda/Brochure/Email description
- d. Mileage validation if applicable (odometer readings/Google Maps/MapQuest, etc.)

All receipts submitted must include solely the claimant's expense(s). Expenses for spouses or other unauthorized travelers' must be on a *separate* receipt and should *not* be submitted to the Auditor's Office. Receipts that include a combination of charges for a spouse or other unauthorized traveler shall be disallowed unless approved by the County Auditor. This should be avoided.

Travel reimbursement claims should be submitted to the County Auditor immediately upon completion of the trip. A claim that is not submitted within sixty (60) days may result in a denial of the claim.

All reasonable steps shall be done to obtain original, itemized receipts. If a receipt is lost or unobtainable, an employee certification signed by his/her department head or by a County Commissioner if the employee is a department head, may serve as a substitute for a receipt at the sole discretion of the County Auditor. The certification should include the same itemized receipt information as described earlier in this section. Repeated use (three or more times) of

an employee certification for lost/unobtainable receipt by the same employee may result in subsequent denials of that employee's certifications.

All expenses will be checked against the approved travel request and policy guidelines and adjusted if necessary. Claimants will be notified of changes.

If a pre-cut check is requested for allowable expenses, claims should be turned in to the accounts payable clerk in the Auditor's Office (not to the County Commissioners) no later than the day the travel request is approved by the appropriate DeKalb County Elected Official or Department Head, not including late or last-minute submissions.

Most Indiana hotels/motels will exempt the sales tax and possibly other taxes if a County credit card or County check is presented along with the ST-105 Sales Tax Exemption Certificate. If an employee pays with their personal credit card or cash, State taxes will apply; the employee may be reimbursed for such taxes. The ST-105 form may be obtained from the accounts payable clerk in the Auditor's Office.

#### **STATE CALLED MEETINGS**

The County will reimburse employees for a State Called Meeting specified by statute or the State Board of Accounts.

#### **CREDIT CARDS**

To the extent that County credit cards may be available for usage, that usage is controlled by DeKalb County Ordinance No. 2019-R-25, DCC 22-1-5.

#### **INCOME TAXES**

An employee will be responsible for income taxes for applicable travel expenses in accordance with the Internal Revenue Service guidelines.

#### **RECOVERY OF EXPENSES ERRONEOUSLY PAID**


The County may recover any expense paid to any person or entity which was erroneously paid for any reason; which was paid because of illegality or fraud on the part of any person or entity; or which was paid under the mistaken belief, at the time payment was made, that such payment was in accordance with this policy.

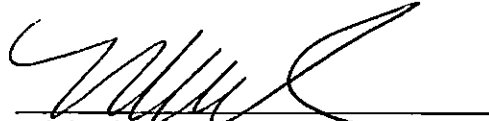
#### **POLICY SUBJECT TO CHANGE**

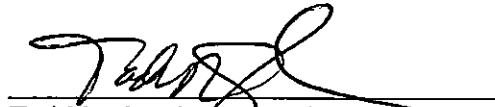
This policy is subject to change as approved and adopted by the DeKalb County Commissioners. Changes to this policy will be posted to the employee intranet site and available in the Auditor's Office during normal business hours.

The Travel Policy, Resolution 2023-R-14, DeKalb County Code 22-1-6, has been approved and adopted by the DeKalb County Commissioners on this 7<sup>th</sup> day of August, 2023.

BY: DEKALB COUNTY COMMISSIONERS

  
William L. Hartman – President

  
Michael V. Watson - Vice President

  
Todd R. Sanderson – Vice President

Attested:

  
By Susan Sleeper, DeKalb County Auditor