

**DEKALB COUNTY COMMISSIONERS
RESOLUTION NUMBER 2020-R-1
DEKALB COUNTY CODE 22-1-6**

DEKALB COUNTY TRAVEL POLICY

THE DEKALB COUNTY COMMISSIONERS NOW RESCIND RESOLUTION NUMBER 2008-R-1, TRAVEL POLICY DATED FEBRUARY 25, 2008, AND ANY SUBSEQUENT CHANGES OR AMENDMENTS TO THAT POLICY SINCE 2008.

THE DEKALB COUNTY COMMISSIONERS HEREBY RE-ESTABLISH A TRAVEL POLICY FOR COUNTY EMPLOYEES AND PUBLIC OFFICIALS 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 pre-approved by the DeKalb County Commissioners regardless of the source of funding from which the travel will be paid. Any travel requests submitted *after* travel has occurred due to unforeseen circumstances will only be considered at the discretion of the DeKalb County Commissioners on a case-by-case basis.

A travel request form must be signed by the department head (or designee as allowed by the County Commissioners) indicating the department's approval of the request and then submitted to the County Commissioners in advance of the travel. It is the employee's responsibility to be aware of the County Commissioners' meeting schedule and to submit a travel request in sufficient time for it to be considered and pre-approved by the County Commissioners.

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 pre-approved travel request.

All travel claims must be submitted in accordance with the pre-approved travel request. No other travel expenses claimed will be considered for reimbursement unless accompanied by specific approval or claim exception by the DeKalb County Commissioners.

Travel within the City of Auburn for training must be pre-approved for liability purposes, even if the estimated cost to the County is zero (\$0).

Where an employee combines business travel with personal travel, the employee will not be considered to be in travel status during that portion of the trip, which is not reasonably necessary for the business portion of the trip. The traveling employee shall be responsible for paying the increase in costs necessary to accommodate the personal travel. Payment for personal travel shall accompany the County's payment to the vendor when applicable.

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 County Commissioners

in sufficient time and with sufficient details so the County Commissioners can make a decision in advance of the travel, or it will automatically be denied.

Emergency travel is travel involving County business of *safety and security* requiring the response of the employee to be immediate in nature. Emergency travel is not a last-minute request due to the oversight of an individual for upcoming travel. Emergency travel requests should be emailed to the President of the County Commissioners using his/her County business e-mail address and to the Auditor's attention as soon as possible and marked as high importance. The following information should be placed in the memo line of the email: EMERGENCY TRAVEL – (DEPT NAME) – DEPARTURE DATE. Include justification for the emergency travel request in the body of the e-mail. You will receive word from a County Commissioner whether the emergency travel is deemed justified and travel plans may be pursued.

The policy does not permit department heads to transfer funds from one part of that department budget to a travel account without prior approval of the County Commissioners, and, if the Commissioners deem it appropriate, the County Council as well.

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 pre-approved by the County Commissioners before any type of reservation is made, whether for registration, airfare, hotel accommodations, or the like.

MEALS

Meal expenses are only allowed when overnight stay is involved or when a meeting registration includes the cost of a meal.

Reimbursement for meals shall not exceed \$32.00 per day, including tax and tip, based on vendor receipt, and assuming two or three meals are necessary for that day.

The County Commissioners may make an exception when the Commissioners determine that either the region of the country is recognized as a high cost area, or that the event's location requires a greater cost. To claim a meal cost exception, the employee must prepare a written request in addition to his/her travel request for such exception treatment.

Direct billing by the County to a food provider is prohibited unless included in prepaid costs approved by the Commissioners.

DeKalb County Government shall not pay for a person's meal more than once. This includes, but is not limited to, meals included in registration fees or by hotels that may include meal charges in the room fee (which is not the same as room-service, a non-allowable expense).

Review Non-Allowable Expenses below.

MILEAGE

Employees shall use County owned vehicles for authorized travel when available and when used are 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: Meeting locations must be located in excess of one hundred twenty (120) miles from the employee's place of work in DeKalb County before lodging will be considered when the meeting lasts one day. If the one way distance exceeds one hundred twenty (120) miles but does not exceed two hundred forty (240) 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 two hundred forty (240) miles, overnight accommodations both the night before such program begins *and* the night after such program ends may be considered.

Multiple-day meetings: Meeting locations located less than one hundred twenty (120) 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 one hundred twenty (120) miles but does not exceed two hundred forty (240) 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 two hundred forty (240) miles, overnight accommodations 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 traveler, 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 total cost of travel. The savings must be documented when requesting pre-approval by the County Commissioners. 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.

Review Non-Allowable Expenses below.

AIR TRAVEL

No airline tickets and associated travel arrangements shall be secured until approval by the County Commissioners 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 ticket 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 County Commissioners 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 County Commissioners 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 pre-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 DeKalb County Commissioners.

Review Non-Allowable Expenses below.

NON-ALLOWABLE EXPENSES

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

- Alcohol
- Tips in excess of 15%
- Mileage, when using a County vehicle
- Beverages not consumed with a meal
- Snack items (candy, candy bars, chips, etc.)
- 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 cause 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
- Meals between home and the official workplace
- 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 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 pre-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.**

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 Commissioners. 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 pre-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 pre-approved by the County Commissioners, 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 with the exception of the mileage reimbursement rate. Changes to the policy will be posted to the employee intranet site and available in the Auditor's Office during normal business hours.

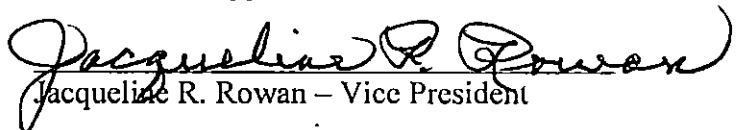
This Travel Policy, Resolution 2020-R-1, DeKalb County Code 22-1-6, has been adopted by the DeKalb County Commissioners on this 6th day of January, 2020.

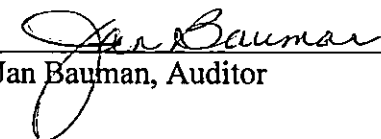
Dated and approved this 6th day of January, 2020.

BY: DEKALB COUNTY COMMISSIONERS


William L. Hartman - President


Donald D. Grogg - Vice President


Jacqueline R. Rowan - Vice President

Attest: 
Jan Bauman, Auditor