

**BOARD OF COUNTY COMMISSIONERS
DOUGLAS COUNTY, NEBRASKA**

WHEREAS, the Douglas County Purchasing Guidelines contains a policy for the reimbursement of eligible County business related travel expenses; and,

WHEREAS, this Board desires to revise that travel policy.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS, DOUGLAS COUNTY, NEBRASKA, that the attached Douglas County Travel Policy is hereby approved and adopted, and shall replace the current travel policy contained in the Douglas County Purchasing Guidelines.

DATED this 17th day of June, 2008.

Motion by Boyle, second by Tusa to approve. I move the adoption of the resolution.

Adopted: June 17, 2008

Yeas: Borgeson, Boyle, Hutchings, Maxwell, Rodgers, Tusa, Duda

(CERTIFIED COPY)

Douglas County Clerk
Certified copies to: Commissioners (2), Clerk

Resolution No. 355
ADOPTED: June 17, 2008

DOUGLAS COUNTY TRAVEL POLICY

The Douglas County Board of Commissioners authorize the reimbursement of reasonable expenses incurred to employees in their performance of duties with the belief that their claims for expenses are made in good faith and based on the following guidelines.

Authority

These travel regulations are adopted by the authority of the Douglas County Board of Commissioners.

Purpose

This policy establishes guidelines and procedures for the amount and type of travel expenses eligible for reimbursement. For purposes of this policy, “employee” includes all county employees, elected officials and appointed members of boards, commissions and councils.

Scope

This policy is applicable to all county departments and entities. Elected officials, department directors and court administrators may apply additional requirements as long as they are equal to or more restrictive than the requirements outlined in this policy.

Guidelines

1. Covered Expenses

- a. Travel expenses must have a public purpose and serve the public interest. All travel expenditures must be reasonable and necessary, and reimbursement for expenses solely for the benefit of the individual is not allowable.
- b. County credit cards may not be allowed for personal use for purchases.
- c. Qualified Expense Categories
 - i. Airfare
 - ii. Lodging
 - iii. Taxi
 - iv. Mileage/other transportation
 - v. **Meals and meal tips – out of town (meal tips should be kept within a reasonable amount)**

- vi. Meals and meal tips - in town if it is a part of a registration for a workshop or conference or special meetings approved by the elected official or department director (meal tips should be kept within a reasonable amount).
- vii. Telephone and internet
- viii. Airport Parking
- ix. Baggage Handling
- x. Conference Publications

d. Non-reimbursable Expenses

- i. Alcohol
- ii. Car repair
- iii. Credit card interest charges
- iv. Fees for upgrades of air, hotel or auto
- v. Laundry
- vi. Personal books, magazines or other entertainment
- vii. Movies (either in-room or at the theater)
- viii. Personal travel portion during county business trip
- ix. Toiletries
- x. Traffic citations
- xi. Spouse/guest expenses of accompanying employee
- xii. The traveler is responsible for class upgrades and itinerary or booking changes which are not the result of an emergency or required to satisfy the business needs of the county.
- xiii. Costs for room upgrades (e.g. suite, ocean view, Jacuzzi, etc.)

2. Administration

- a. Elected officials, department directors, court administration are responsible for:
 - i. The implementation of the policy within their departments
 - ii. Employee compliance with the travel policy.
 - iii. Prior authorization of travel; approval of travel advances
 - iv. Management of expenditures within budgetary constraint
- b. The County Clerk/Comptroller shall audit all requests for reimbursement for travel and transportation costs and submit to the Board for approval only such costs which fulfill the provisions set forth in this policy.

3. Air Transportation

- a. All commercial air travel should be by the least expensive service available.
- b. If a lower airfare can be obtained with an additional overnight stay, the county will pay the extra day's meals and lodging, provided that the anticipated total cost of the lower airfare, additional night lodging and meals remains less than the higher airfare.
- c. Frequent users of airline travel will be issued a United Air Travel Card by the Purchasing Department.
 - i. All requests for airline travel credit cards must be submitted in writing and signed by the elected official/department director before being forwarded to the Purchasing Department.
 - ii. Requests must specify the cardholder's name and the fund/org. codes to be charged.
 - iii. Elected officials/department directors are responsible for returning the United Air Travel Card to the Purchasing Department when an employee transfers or leaves county employment.
 - iv. If an employee chooses to use a personal vehicle over a common carrier, mileage reimbursement may not exceed the cost of airfare.

4. Personal Vehicle

- a. Personal vehicle mileage will be reimbursed based on the most current mileage rate established by the State of Nebraska Department of Administrative Services.
- b. Mileage to and from home to any Douglas County office is not reimbursable.
- c. Destination and total mileage claimed must be included on the Mileage Record Worksheet A.
- d. If the elected official/department director adopts a more stringent policy that requires employees to document odometer readings due to their employee's frequent use of a personal vehicle, Worksheet B is to be used.

5. Rental Vehicle

- a. A rental vehicle is a justifiable expense for non-local travel if it is cheaper than other forms of transportation or if a personal or county-owned vehicle is not available. Anyone requesting the use of a rental vehicle must demonstrate that it is the least cost alternative.
- b. The elected official/department director must approve a rental vehicle prior to travel.

6. Taxis, Airport Limousines, Shuttle Buses, Parking, Tolls

- a. Such expenses are reimbursable and receipts are required (parking meters excepted).
- b. Taxi fares, including gratuities not to exceed 20% are allowable with receipts.
- c. Valet parking, unless the only parking option available, and parking violation tickets are not eligible for reimbursement.

7. Receipts

- a. The following original **itemized** receipts are required with travel vouchers for amounts over \$10.00.
 - i. Rental car receipts (not the rental agreement, but the final receipt with the amount actually paid).
 - ii. Gasoline receipts if not covered in the rental agreement.
 - iii. Bus, taxi, train (for travel between cities) receipts must be complete with dates, destination and cost.
 - iv. Lodging receipts.
 - v. Registration receipts (if paid by the employee).
 - vi. Meals
 - vii. Airport Parking
 - viii. Conference Publications
 - ix. Airfare

8. Lodging, Per Diem and Miscellaneous Expenses

a. Lodging

- i. Employees required to stay overnight while on official county business are eligible for reimbursement of actual lodging costs.
- ii. In the event of double occupancy for county employees on official travel, both employees should attach an explanation to his/her travel claim detailing dates and other employees with whom the room was shared.
- iii. The lodging cost may be claimed by the employee who incurred the cost, or one half of the double occupancy charges may be allowable for each employee.
- iv. Lodging expenses with receipts will be reimbursed.

b. Meal/Incidental Expense

- i. The per diem allowance is intended to cover the cost of meals, tips and incidentals while on official business that requires the employee to stay overnight.
- ii. An employee may elect to be reimbursed for meals and incidental expenses without submitting receipts by claiming a flat daily per diem as ascertained by the U. S. General Services Administration for federal employees within the continental United States (CONUS).
- iii. The CONUS list, available on the General Services Administration website, contains a standard reimbursement rate for lodging and meals and incidentals, and several pages of exceptions.
- iv. Most destinations for out-of-state travel fall within the list of exceptions.
- v. The employee may elect not to use the per diem as outlined above and to be reimbursed for actual meal and incidental expenses while on official business that requires the employee to stay overnight. Any expenses superseding the CONUS maximum require receipts of all expenses incurred during the travel days.
 1. These expenses must also be approved by the elected official/department director before submission to the Clerk/Comptroller for reimbursement.

**Per diem allowance or flat daily per diem (whichever is selected) must be used for the entire travel period.

- c. Meal expenses that do not require an overnight stay.
 - i. Meal costs incurred in connection with official county business are generally reimbursable.
 - 1. Employees are asked to keep meals within reasonable amounts.
 - 2. Receipts are not required for reimbursement if under the guidelines; however, employees must maintain documentation regarding their meal costs.
 - 3. The IRS requires some form of documentation or logbook that lists the date, place, the meal and related costs.
 - 4. Taxes and tips are included in the GSA guidelines listed.
 - 5. No reimbursement may be made for alcoholic beverages.
 - 6. The Clerk/Comptroller will provide the GSA guidelines.
- d. Reimbursement on Travel Days shall be at 75% of the daily per diem.

9. Travel Advances

- a. Travel advances are permitted when payment for travel related expenses creates a financial hardship for the employee.
- b. Travel advances must be requested a minimum of 21 days prior to the travel. All travel advance requests must be submitted using a Travel Advance Request Form and approved by the appropriate elected official/department director.
- c. The amount of the travel advance will be based on 80% of the total estimated costs of travel. Advances will not be issued for less than \$100.
- d. Within 7 calendar days of return the employee must submit to the Clerk Comptroller a request for reimbursement regardless of whether he/she owes advance monies back to the county or is due additional reimbursement.
- e. Each employee receiving a cash advance must sign a payroll deduction authorization form, which will allow the county to recover the advance from any salary owed the employee in the event of termination of employment or failure to submit a travel claim.
- f. If the travel request is associated with a program or grant that is administered outside any department's purview, the program or grant coordinator may approve the advance.

10. Preparation of Travel Expense

- a. All travel expense reimbursement claims must be documented and submitted on the appropriate Mileage Form and/or Report for Reimbursable Travel Expenses. The employee must attach all supporting documentation, such as receipts and invoices as required and stated within the Douglas County Travel Policy for all travel related expense items for which reimbursement is being sought.
- b. All requests for reimbursement must be approved by the appropriate elected official/department director.
- c. At a minimum, reimbursement forms must contain or be accompanied by the following information:
 - i. Date of travel
 - ii. Place of travel
 - iii. Purpose of travel
 - iv. Expense amounts
 - v. Amount of advance (if applicable)
 - vi. Employee name and address
 - vii. Employee signature
 - viii. Elected official/department director signature
 - ix. Supporting documentation as applicable