



LOGAN COUNTY TRAVEL AND EMPLOYEE REIMBURSEMENT POLICY

BOARD OF LOGAN COUNTY COMMISSIONERS

LOGAN COUNTY, COLORADO

Handwritten signature of David G. Donaldson in blue ink.

David G. Donaldson, Chairman

Handwritten signature of Gene A. Meisner in blue ink.

Gene A. Meisner, Commissioner

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Rocky L. Samber, Commissioner

Adopted 09/04/2012, Amended 03/05/2013

Effective Period: Until Superseded

Review Schedule: Annual

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FORWARD AND STATEMENT OF POLICY: To establish uniform Policy and Procedures for reimbursement of travel, travel-related expenses and other employee reimbursements.

SCOPE: This Policy and Procedure applies to all offices, divisions and departments of the Logan County Government. Board of County Commissioners may approve exceptions on a case by case basis.

RESPONSIBILITY: All Elected Officials, County employees and those authorized to travel on behalf of the County are responsible for adhering to this policy. The Finance Office shall monitor compliance with the provisions presented below.

KEY REQUIREMENTS: The IRS requires adequate records for all employee reimbursement of travel expenses.

DEFINITIONS:

CONUS –The 48 continental United States.

Employee – defined as full-time, part-time, and temporary employees. Elected Officials for the purpose of this policy will also be defined as employees.

Expenses incurred for the benefit of Logan County - Expenses incurred that enable a County Employee or Elected Official to perform assigned duties or to carry out responsibilities required by law.

In-State Travel – Travel within the State of Colorado.

Incidental Expenses – Fees and tips given to porters, baggage carriers, bellhops, hotel maids, and skycaps for airport check-in. Incidental Expenses do not include expenses for laundry, cleaning and pressing of clothing, and lodging taxes.

Lodging – Any commercial accommodations available or offered for use for which a rental schedule has been established and payment is required.

Non-County Employees – May include County Appointees, Independent Contractors, or specific Volunteers.

Out-of-State Travel – Travel outside of Colorado.

Out-of-Town Trips – trips outside of Logan County for County business purposes.

Transportation – Travel by commercial airline, railroad, bus, taxicab, County owned, leased, or privately owned automobile or airplane or any other means of conveyance.

Travel and Miscellaneous Expense Record – A request for reimbursement of travel expenses submitted by an attendee.

TRAVEL AUTHORIZATION

Travel authorization for out of town trips must be approved by the Elected Official or Department Head prior to the commencement of the trip.

MEETING AND CONFERENCE EXPENSES:

1. Conference or seminar registration should be paid to the organization sponsoring the conference/seminar.
2. Early registration for conferences/seminars is encouraged when discounts are offered.
3. Payment of conference or seminar registration should be made using County Check whenever possible.
4. A copy of the seminar or conference agenda showing starting and ending dates must be attached when submitting for payment.

LODGING :

1. The County will reimburse a reasonable rate per night for overnight travel.
2. Claims for necessary lodging expenses will be reimbursed only when documented by actual detailed itemized receipts. Elected Officials or Department Heads are responsible for ensuring that the claimed lodging is reasonable and if government rates are available. Payment for lodging should be made with a County Check to avoid paying sales tax but can be "reserved" with County Credit Card to hold the room. An employee's personal credit card may be required at time of check-in which covers incidentals typically not reimbursable by the County.
3. Only single room rates will be allowed unless the room is shared by multiple employees traveling on County business.

TRANSPORTATION:

1. Employees shall be reimbursed only the most cost beneficial method of transportation available which will satisfactorily accomplish County business.
2. A County vehicle, when available, should be used for all travel when driving time and other relevant factors are appropriate. Fuel and other necessary expenses can be paid by using the County credit card or using personal funds. Reimbursement will be made according to actual detailed itemized receipts.
3. Only County employees or Elected Officials are allowed to operate County owned vehicles.
4. A privately owned vehicle may be used if no County vehicle is available. An employee using their privately owned vehicle will sign the "Agreement to use Motor Vehicles for County Business" form assuring the county they have coverage as required by state law. **Mileage will not be reimbursed if form is not signed.**
5. If an employee chooses to use a privately owned vehicle in lieu of airfare, a schedule showing vehicle mileage, lodging, and meal costs will be compared to airfare for the destination. Only the lesser of the constructed or actual cost can be claimed for reimbursement.

6. Other methods of ground transportation (taxi, shuttle, etc) shall be authorized when it can be clearly demonstrated that it is the most economical and reasonable method to accomplish County business. Reimbursement will be made according to actual detailed itemized receipts.
7. Should circumstances necessitate a vehicle rental while on County Business, the following procedure shall be followed:
 - i. Type of vehicle should be economy or mid-size.
 - ii. Leasing agreements are legal contracts between the employee and the rental company. The rental company, and Logan County, will hold the employee personally liable if the agreement is not adhered to.
 - iii. Vehicle rental expenses will be allowed when actual detailed itemized receipts are presented but only for the business-use portion.

Contact the Finance Department for further information regarding the rental process.

8. If a Department has a specific internal policy for the use of rental cars and is a cost savings measure for the County, the Department policy will over rule said policy as approved by the Board of County Commissioners.

MILEAGE REIMBURSEMENT RATE:

Employees shall be allowed mileage reimbursement of 90% of the prevailing IRS rate per mile for each mile necessarily traveled while on official County business using their personal vehicle.

Rate will be updated once per year on the first of January.

In the event an individual Department has a more conservative mileage reimbursement rate, the Department will over rule said policy as approved by Board of County Commissioners.

MEALS:

1. Meal expense reimbursement will follow (in general) the State of Colorado Allocation of Domestic (CONUS) rates. The following table lists the per meal expense breakdown as of date adopted.¹

	Base Cost	High Cost
Breakfast	8.00	11.00
Lunch	15.00	20.00
Dinner	23.00	30.00
Total	46.00	61.00

2. Areas within Colorado which would qualify for reimbursement in the high cost category are –
 - a. Pitkin County
 - b. San Miguel County
 - c. Eagle County
 - d. Routt County

3. All other areas within Colorado would fall within the base cost.
4. Out of state meal allowances will follow the high cost rate.
5. Meal allowances will be updated once per year on the first of January.
6. Meals (with gratuity included) will be reimbursed up to the limits defined if actual **detailed itemized receipts** are provided.
7. The tip is included in the meal allowance. The employee shall bear in mind that the normal tip is 15%. If no tip is granted, tip allowance is not reimbursable. Any tip in excess of 15% (rounded to the nearest 50 cents) will not be reimbursed unless a larger amount is added by the establishment.
8. If out of town business purposes require you to leave prior to 6:00 a.m., breakfast is reimbursable.
9. Dinner is reimbursable day of returning home if arriving after 8:00p.m due to business purposes.
10. Actual detailed meal receipts indicating meal and/or beverage must be provided if purchased with a County Credit Card or when request for reimbursement is made. Credit card receipt is not acceptable. If receipt is lost, a detailed explanation must be provided.
11. Foregoing a meal does not allow the employee to accumulate eligible meal allowances. For example: if an employee is eligible for breakfast and lunch but elects not to eat breakfast, only the eligible lunch allowance will be eligible for reimbursement..
12. If a meal is included in a registration fee, in the transportation cost or provided as an official function, the above amounts will be deducted from the meal allowance. Therefore, if a continental breakfast is provided at the seminar, no allowance for breakfast will be allowed

OTHER MEALS AND EXPENSES – (Day Trips/Non-overnight Travel)

This section covers the policies and procedures for business expenses unrelated to overnight travel. These practices are required to maintain an Accountable Plan under IRS guidelines.

1. Meals – generally meals unrelated to overnight travel are considered taxable to employees by the IRS. However, meals that are small in value can be provided occasionally or infrequently without violating IRS rules.
2. Reimbursable (allowable) meals, according to the IRS, have these qualities:
 - a. Are small in value.
 - b. Are provided occasionally or infrequently.
 - c. Meals, whether on or off site, when the main purpose of the combined business meeting and meal is to actively conduct County business.
 - d. Meals for Boards and Commission business meetings.

Claims for reimbursements must be documented with detailed itemized receipts and must contain specific purpose of meeting, conference, employees attending if multiple meals on one ticket, or event. Detailed information is required.

TRAVEL AUTHORIZATION AND EXPENSE REQUEST FORM:

Employees will be reimbursed for travel expenses incurred while on County business. Request for travel must be approved by the appropriate Elected Office or Department Head otherwise no reimbursement will be allowed.

1. Proper receipts must accompany requests for reimbursement of expenses incurred during travel.
2. Credit card receipts only are not acceptable.
3. Incomplete documentation may result in a partial reimbursement, or may be denied in total.
4. Requests shall be submitted within thirty (30) days of the date of travel to be eligible for reimbursement. Requests submitted after that time will be denied.

REIMBURSEMENTS NOT ALLOWED:

Under no circumstances will reimbursement be allowed for the following expenses:

1. Mileage reimbursements between the employees' residence and the employee's principle place of business(s).
2. Liquor and/or liquor gift purchases.
3. Personal or family entertainment expenses (such as rental of movies at hotel or motels).
4. Travel Insurance.
5. Personal expenses such as personal hygiene items, magazines, etc.
6. Personal telephone calls.
7. Laundry expenses including dry cleaning.
8. Expenses for any parking tickets or traffic violation tickets.
9. Any fees and/or tips given to service personnel for baggage handling, hotel room service or room cleaning, concierge services, or other personal services.
10. Meal expenses over the allowed limits.
11. Meals for meetings that do not have a clear business purpose are non reimbursable.
12. The County will not pay for travel, meals, or incidental expenses for the employee's spouse, family member, or traveling companion. In case of lodging, the attendee will be required to pay the difference in room rates over the single rate.
13. If an employee arrives more than one day prior to any meeting or conference, or extends an out-of-town stay for personal reasons, the expenses associated with such extra time are considered personal and not reimbursable by the County.
14. Use of County vehicle is not authorized for personal use due to an extended stay.

OTHER CONSIDERATIONS:

1. Grants and Contracts: Expenditures funded by grants and other contracts are to follow Logan County Travel and Reimbursement policy.
2. Receipts: Receipts which have been altered or appear incomplete will not be accepted. The Finance Office retains the right to refuse acceptance of any document or receipt which is incomplete or of questionable validity.
3. Non-County Employees: Non-County employees who have been authorized to incur travel expenses on behalf of the County will be reimbursed in accordance with this policy with prior approval of the Board of County Commissioners.

CONDUCT

All employees traveling on County business should be reminded that they are representing the citizens of Logan County, their Department, and the County as a whole. They should conduct themselves in an appropriate and professional manner at all times so as not to bring discredit upon themselves, their Department, or Logan County.