



*LOGAN COUNTY TRAVEL AND EMPLOYEE REIMBURSEMENT POLICY*

BOARD OF LOGAN COUNTY COMMISSIONERS

LOGAN COUNTY, COLORADO

  
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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.

**RESPONSIBIITY:** 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 – Miscellaneous items to include but not limited to: vending machine snacks, coffee, pop, etc. Items \$5.00 or less, no receipts are required. **Incidental expenses apply to overnight travel only.**

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 lower mileage reimbursement rate, the Department's rate will apply if approved by the Board of County Commissioners.

#### **MEALS:**

Meal expense reimbursement for meals consumed by employees while conducting County business on out-of-town trips will be based on the General Services Administration (GSA) per diem rates for destinations within the lower 48 Continental United States (CONUS). Rates are set by fiscal year, effective October 1 each year. Web Site: GSA.gov then follow the link to the Per Diem Rates.

The reimbursement rate can vary depending on the location. When pulling up the rates you will need to look for the Meal and Incidental Expense (M&IE) amount. The example illustrated below includes rates for the time period occurring between October 2017 and September 2018 for travel to Brighton Colorado. In the example the Primary Destination rate and Standard Rate is listed. Employee's traveling on out-of-town trips should attach the per diem print out from the GSA.gov webpage and attach to their meal expense reimbursement request or credit card statement. **If it is not attached to the original reimbursement request, the employee's reimbursement will be based on the standard rate.**

The reimbursement rate is a flat amount allowed for each full day on **out-of-town travel**. A "full day on out-of-town travel" occurs when an employee is on an out-of-town trip for the duration of all hours occurring between two hours prior to regular shift hours and two hours after regular shift hours. If traveling a "full day on out-of-town travel" the employee may expend the entire daily reimbursable amount on one meal or split it out amount several meals. If traveling on day trips less than a "full day on out-of-town travel," the employee may only be reimbursed up to the maximum amount allowed for each indicated meal that is actually consumed while traveling on an out-of-town trip. Breakfast and dinner are not reimbursable unless the day trip begins prior to two hours before regular shift hours or ends later than two hours after regular shift hours.

October 2017 - September 2018 within Brighton, Colorado. *Your search inquiry returned more than one possibility. Here are the possible rates.*

Primary Destination (1)	County (2,3)	M&IE
Denver / Aurora	Denver / Adams / Arapahoe / Jefferson	\$69
Standard Rate	STANDARD RATE	\$51

1. Traveler reimbursement is based on the location of the work activities.
2. Unless otherwise specified, the reimbursement locality is defined as "all locations within or entirely surrounded by, the corporate limits of the key city.
3. Reimbursable localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties.

The breakdown for meals and incidental expenses (M&IE Expenses) in the above example is as follows:

M&IE Total (1)	Continental Breakfast/ Breakfast (2)	Lunch (2)	Dinner (2)	Incidental Expenses (3)
\$51	\$11	\$12	\$23	\$5
\$54	\$12	\$13	\$24	\$5
\$59	\$13	\$15	\$26	\$5
\$64	\$15	\$16	\$28	\$5
\$69	\$16	\$17	\$31	\$5
\$74	\$17	\$18	\$34	\$5

1. This column illustrates the full daily amount employees may be reimbursed for a "full day on out-of-town travel" when that day is neither the first nor the last day of travel.
2. The separate amounts for breakfast, lunch and dinner listed in the chart are provided for meals consumed while on less than a "full day on out-of-town travel." In addition, these amounts should be used if you need to deduct any of those meals from your trip voucher. For example, **if your trip includes meals that are already paid for (such as through a registration fee for a conference), you will need to deduct those meals from your M&IE total on your expense report.**
3. Incidental expenses are miscellaneous items to include but not limited to: vending machine snacks, coffee, pop, etc. They are included in the M&IE total. If an employee uses the \$5.00 for incidentals no receipt is necessary for reimbursement. **Incidental expenses apply to overnight travel only (Example, you leave 2 hours prior to your shift and have one overnight stay but back the next day by the end of your shift, you would be allowed 1 incidental expense for this trip).**
4. Actual detailed meal receipts indicating meal and/or beverage must be provided if purchased with a County Credit Card or when a request for reimbursement is made. Submission of a credit card invoice without the individual meal receipts is not acceptable. If a meal receipt is lost, a detailed explanation must be provided. Receipts need not be provided for incidentals

The tip is included in the listed meal allowance and is not reimbursable in addition to it. The employee should bear in mind that the normal tip is up to 20%. If no tip is given, tip allowance is not reimbursable. Any tip in excess of 20% (rounded to the nearest 50 cents) will not be reimbursed unless a larger amount is added by the establishment.

Exceptions for any overruns above the GSA amount approved by the Elected Official and/or Department Head will be absorbed in their budget.

**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.

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