

BOARD AGENDA ITEM

October 11, 2011

SUBJECT:

Amendment to Policy DKC (Expense Authorization / Reimbursement)
First Reading

BACKGROUND:

Board Policies relating to compensation, including reimbursements for travel expenses, are necessarily limited by, or subject to, available state funding. During substantial funding shortfalls, measures to reduce expenditures have been necessary in order to meet budgets with available funding. In some instances travel and supply accounts have been reduced by as much as fifty per cent. These emergency measures (which may last for an indeterminate period of time) become, to the extent necessary, implicit limitations on what might otherwise be considered expected benefits under one or more Board policies. These changes are merely clarifying amendments, and they also incorporate by reference administrative procedures authorized by the Board in order to facilitate consistency in implementation.

ADMINISTRATIVE CONSIDERATION:

The District Administration, the Comptroller, and legal counsel have developed proposed administrative procedures that we believe will serve as an effective guide for consistent use of travel budgets at all times. These procedures have been discussed twice by Cabinet, refined, and distributed to building principals also.

RECOMMENDATION:

Approve the proposed policy changes on first reading.

ATTACHMENT:

- 1) Policy DKC with proposed amendments.
- 2) Recommended Administrative Procedures (for review or incorporation as an Administrative Rule per the policy development process)

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Policy DKC Expense Authorization/Reimbursement

Issued ~~8/06~~ 10/11

Purpose: To establish the basic structure for expense authorization/reimbursement for District employees.

District employees who have prior authorization from the employee's supervisor to travel will be reimbursed for approved incurred expenses subject to available funding and to the District's administrative procedures. Out-of-District travel has priority for reimbursement under the terms of this policy. Out-of-District travel will not be mandated unless funding is available for such travel; however, out-of-District travel may be authorized at an employee's expense where funding is not available. Occasional in-District travel for administrative staff, and for certified and professional, or employees, including, but not limited to, in-service or other necessary meetings operational needs, may constitute a reasonable expectation for such employees' responsibilities, and may be required even if travel reimbursement funding is not then available. All travel reimbursement references within this policy are subject to the provisions of this paragraph and the District's administrative procedures.

Mileage

When traveling by private conveyance, in or out of the district, mileage will be documented with a "trip record" form showing destination and number of miles driven. Employees will be reimbursed for mileage at the prevailing rate allowed by the Internal Revenue Service. When traveling by airplane, bus, train or any other form of public transportation, the employee will be paid the actual cost of the ticket, a copy of which must be submitted with the travel voucher.

Travel will be conducted by the most economical means, as determined by the district superintendent or his/her designee. Public transportation rates must not exceed those for tourist or coach class accommodations. First class accommodations may not be used except in cases of emergency and must be fully explained on the travel voucher. Taxi fare will be reimbursed at the actual cost and a receipt will be obtained. Rental car cost will be documented by receipt or duplicate credit card bill and will be submitted with the travel voucher. An employee finding it necessary to rent a car while traveling on district business must have prior approval from his/her supervisor and must request the commercial discount rate.

Lodging expenses

Lodging expenses will be fully reimbursed for a single room rate or one-half the cost of a double room shared with another district employee. Employees are expected to obtain reasonably priced accommodations. Supporting receipts and original paid bills covering lodging accommodations must be submitted with the travel voucher. No reimbursement for overnight accommodations

will be paid within 50 miles from the official headquarters and/or residence of the employee unless for multi-day activities and with prior approval from his/her supervisor.

It will be the responsibility of the employee's supervisor to provide the monitoring of the charges for lodging which are claimed, in order to determine if such charges are reasonable, taking into consideration location, purpose of travel or other extenuating circumstances.

Meals

Meals will be reimbursed according to the district's meal allowance when an employee is traveling on official business. Fixed costs for banquets, luncheons or other meals over which the employee can exercise no control will be reimbursed at full cost.

Annually, prior to July 1, the comptroller will prepare a meal allowance table that will indicate the number of meals daily for which the employee may be entitled to claim reimbursement. The maximum cost per meal allowable will be based on the prevailing rate as published by the general service administration. Upon approval by the district superintendent, the meal allowance table will be used to determine the amount an employee may be reimbursed.

Gratuities

Gratuities or tips are allowable up to a maximum of 15 percent of the cost of meals. When possible, tips should be included in checks for meals. Gratuities for other services, i.e., bell hops, maids, taxi drivers, porters, etc., are to be limited to amounts that are reasonable and customary, as determined by the approving authority.

Parking

Parking fees are reimbursable for district-owned and privately owned vehicles, including the period of time a vehicle is left in an airport, train or bus parking lot while an employee is traveling by public transportation. Supporting receipts must be submitted with the travel voucher.

Travel advances

Travel advances are not permitted to exceed the total estimated cost of the trip, upon approval of the employee's supervisor. Requests for travel advances must be submitted to the department of business services at least one week prior to departure (except in cases of emergency) on a form to be provided by the district. The employee will make a full accounting within 10 working days after return to the district.

Insurance

Travel insurance is not a reimbursable expense.

Adopted 1974; Revised 9/29/81, 9/27/83, 12/14/93, 2/8/94, 10/9/01, 8/8/06, 10/ /11

(ADMINISTRATIVE PROCEDURES PURSUANT TO POLICY DKC)

Travel Reimbursement Procedures:

All travel:

- Any travel must be *authorized* to be reimbursable.
- An employee must submit timely documentation in order to be reimbursed.
- Travel from home to an employee's regular workplace (including equivalent-or-less mileage to an initial alternate location for a special meeting or in-service purpose) and similar travel from the regular workplace or such alternate work location to home is not reimbursable travel.
- Travel required for any initiative or program that includes funding for such travel shall be charged to such appropriate (non-Fund 1) account. Supervisors should review travel documents for proper designation of the chargeable accounts.
- Normal mileage between work and home that otherwise would have been incurred by an employee should be deducted from any mileage reimbursement involving overnight travel. [Example: An employee departs for a conference Monday and returns on Thursday. The employee did not incur mileage between work and home on Tuesday or Wednesday. If the employee travels 40 miles between work and home on a typical day, he should deduct 80 miles before claiming travel reimbursement for the overall trip.]

Out of district

All out-of-district travel must be pre-approved by the employee's immediate supervisor.

Out-of-state travel must be pre-approved by the Cabinet.

When funding is limited, priority should be given to staff who are attending training required for their certification or who are presenting at conferences. Travel may be *authorized* without funding reimbursement if requested and paid by the employee and approved by the supervisor.

Within district

Faculty and staff who must travel within the district due to job responsibilities, including itinerant teachers and teachers or administrators split between multiple schools, will be eligible for reimbursement for their mileage. Other staff eligible for travel include home-bound teachers; technology personnel; school-assigned coordinators; bookkeepers; attendance department staff; and student services workers and home visitor(s) under federal programs; and teachers on improvement plans that require school visits.

All administrators (superintendents, academic officers, principals, assistant principals, directors, and similar) will be eligible for reimbursement for their mileage to district

principals' meetings, school visits, and recurring intra-District travel, or extraordinary non-recurring travel required by specific job responsibilities.

Special professional development workshops and district committees

Certified Employees and Administrators participating in special professional development endeavors (excluding sessions designed for early release days), and participants serving on District committees will be eligible for travel reimbursements, subject to funding availability, pursuant to policy DKC and to these administrative procedures. In such instances reimbursement would be for all participants.

Whenever possible, participants will be informed prior to the training if they will be eligible for reimbursement for their travel related to special professional development workshops and district committees. Participants who receive a stipend or a supplement will not typically be eligible for mileage reimbursement.

Special circumstances/hardships

Travel reimbursements in unusual circumstances, or for undertakings not contemplated in any of the categories or eligibility classifications outlined in these procedures, and which might otherwise impose an inequitable burden or hardship if not addressed, may, upon prior approval of the building level administration in consultation with the Director of Administrative Services, or upon the prior approval of a Department Head in consultation with the Director of Administrative Services, request reimbursements for travel pursuant to these procedures and Policy DKC.