

Travel and Expense Reimbursement Policy

GENERAL POLICY

It is the policy of Polk County to pay reasonable amounts related to travel, meetings and expense reimbursement which are deemed to serve the public purpose of being necessary and/or beneficial to the operation of Polk County.

APPLICABILITY

This policy applies to all persons, departments and entities for which the Board of Supervisors is budgetarily responsible. Thus, the following entities are not subject to this policy unless they elect to be covered by the policy:

County Assessor Emergency
Management

OVERNIGHT TRAVEL

Definitions and Authorization

1. Overnight travel is defined as any travel while on County business requiring an employee or elected official to stay away from home and out of the County overnight.
2. All requests for overnight travel shall be submitted by employees to an Elected Official/ Department Head on the —Polk County Request for Travel Form. Employee overnight travel shall have prior approval on this form from an Elected Official/Department Head or their designee.

Department Head overnight travel shall have prior approval from the County Administrator. Veteran Affairs Director and Conservation Director overnight travel shall have prior approval from their respective Boards. County Administrator overnight travel shall have prior approval from the Chair of the Board of Supervisors.

3. Code of Iowa mandated overnight travel for transporting prisoners, witnesses, juveniles, etc is exempt from the above prior authorization requirements and use of the —Request for Travel Form.

Reimbursement Process

1. Claims (payment vouchers) for reimbursement of overnight travel expenses should be filed with the Polk County Auditor's Central Accounting Division after expenses have been incurred. Expenses shall be summarized on the —Request for Travel Form and supported by receipts as described in other sections of this Policy.
2. Prepayment of registration fees, lodging and transportation (excluding mileage) can be obtained at the discretion of the County Auditor with the prior approval of the Elected Official/ Department Head. Requests for prepayment should be filed with the Polk County Auditor's Central Accounting Division at least ten days before the prepayment check is desired.

Registration Fees

1. Registration fees are reimbursable if prior approval has been obtained from an Elected Official/Department Head. Claims for reimbursement shall be accompanied by receipts.
2. Registration fees for separate social events, tours, excursions, etc. associated with a meeting or conference are not reimbursable.

Transportation

1. Air travel will be reimbursed at —coach rates. Receipts, showing point of departure, intermediate and final destinations are required. Alternate air travel arrangements (i.e. depart from other than Des Moines, stay over on a Saturday night, etc. will be reimbursed if cost savings to the County can be documented.
2. Reasonable costs for transportation to/from the airport and/or parking will be reimbursed.
3. Claims for other forms of commercial carrier transportation, i.e. rail, bus, etc are allowable if rate does not exceed coach air fare, and receipts are provided.

4. When a personal car is used for overnight travel, reimbursement will be based on the cost of coach class air travel, or actual mileage, whichever is the lesser amount. En route meals and lodging expenses will be reimbursed to the extent they would have been incurred had travel been via air. The use of a personal car for overnight travel is also subject to the following provisions:
 - a. When using a privately owned vehicle for overnight travel, mileage shall be figured at the prevailing rate per mile, as set by the Board of Supervisors.
 - b. If two or more County employees are transported in the same vehicle, mileage will be paid to the driver only.
 - c. Persons driving a County-owned vehicle for overnight travel may not apply for mileage reimbursement.
5. Local Transportation
 - a. Local transportation costs, including such costs as taxi fare, may be reimbursed. When possible, receipts are to be obtained.
 - b. Individuals are permitted to rent cars in those cases where estimated local transportation will exceed the cost of car rental. Claims for reimbursement for car rental shall be accompanied by receipts. Car rental contract collision damage insurance and comprehensive coverage should be accepted or utilized.
6. Parking shall be reimbursed based on the fee charged to park. When possible, receipts are to be obtained.

Lodging

1. The hotel and type of room selected should be reasonable. For example, luxury hotels and/or suites are not considered to be reasonable unless lodging is pre-assigned by the organization hosting the conference.
2. The County will only reimburse the single room rate per employee unless two or more County employees share the same room.
3. When reserving lodging, inquiries should be made to determine if a discounted government rate is available.
4. Lodging includes the cost of the room and related taxes. Expenses incurred for items such as in-room movies and use of health club facilities are not considered —lodging—and will not be reimbursed. Gratuities for hotel luggage services or housekeeping are considered to be personal expenses not subject to reimbursement.
5. Requests for reimbursement of lodging expenses must include the original hotel bill detailing all charges.

Meals and Miscellaneous Expense

1. Payment for meal costs (including tips and gratuities) shall not exceed the current federal daily per diem rate based on the city/county of the traveler's destination. Cities and/or counties not specifically listed on the federal daily per diem rates will be paid at the current standard overall per diem rate. Current federal per diem rates are available at www.gsa.gov

The daily per diem rate shall be allocated to individual meals as follows:

Breakfast	20%
Lunch	30%
Dinner	50%

For example, the above percentages applied to a \$50 daily per diem would result in meal amounts of \$10.00 for breakfast, \$15.00 for lunch and \$25.00 for dinner.

2. Receipts for meal costs are not required. However, the amount of per diem allowed for each meal cannot exceed the amounts calculated in conformity with Section 1 above. In addition, meal per diem cannot be claimed for meals provided by the conference or event as part of the overall registration fee. The use of per diem amounts for alcoholic beverages is prohibited.
3. Snacks and incidental beverages are not reimbursable unless they are claimed as a substitute for regular meals of breakfast, lunch or dinner.

Other Provisions

1. Overnight travel expenses paid by private interests are prohibited.
2. The following expenses will not be reimbursed:
 - a. Entertainment
 - b. Alcoholic beverages

- c. Lodging and meals before the beginning or after the ending of a conference unless business purpose or monetary savings can be documented.
- d. Travel expenses for employee's spouse, other family members and/or acquaintance that accompany the employee on County-related travel.
- e. Snacks or items of a similar nature.
- f. Coffee or soft drinks unless part of a meal.

EXPENSE REIMBURSEMENT

Definition

Expense reimbursement is defined as direct payment or reimbursing County employees and Elected Officials for expenses incurred while on County business (other than expenses associated with overnight travel). Examples of reimbursable expenses include mileage, registration costs at local seminars, food for in-house meetings, etc.

Reimbursement Process

1. Claims (payment vouchers) for expense reimbursement should be filed with the Polk County Auditor's Central Accounting Division after the expenses have been incurred. However, prepayment of local seminar registration fees can be obtained at the discretion of the County Auditor. All claims (payment vouchers) for expense reimbursement should be approved by the Department Head/Elected Official or their designee.
2. Claims for mileage reimbursement must be supported by a Polk County Mileage Reimbursement Form. Other claims for expense reimbursement shall be supported by invoices, paid receipts or other documentation at the discretion of the County Auditor.

Mileage Expense and Allowances

1. When using a privately owned vehicle on County business, mileage shall be figured at the prevailing rate per mile, as set by the Board of Supervisors.
2. If two or more County employees are transported in the same vehicle, mileage will be paid to the driver only.
3. Mileage shall be summarized on a Polk County Mileage Reimbursement Form. The following items are required on the form:
 - Date
 - Point of Departure Intermediate
 - Destinations Final Destination
 - Total Miles Driven (rounded to the nearest whole mile)

Special mileage situations such as leaving from home instead of from work site will be addressed in mileage reimbursement procedures set forth by Central Accounting.

Elected officials who are paid for mileage, via a monthly mileage allowance, are not required to summarize mileage on the Polk County Mileage Reimbursement Form.

4. Board of Supervisors

Board members may receive mileage reimbursement for actual miles driven or a mileage allowance, both as authorized by Code of Iowa, Sections 331.215(2) and 70A.9. The aggregate maximum reimbursement set forth in the Code of Iowa 331.215(2) shall be divided equally among the members of the Board of Supervisors. All mileage allowances are subject to tax withholding and will be included on the Board member's annual W-2 form. Mileage allowances will be paid as part of payroll on the first two paydays of each month.
5. Mileage allowances for employees, other than Board of Supervisors, must be approved by separate resolution of the Board of Supervisors.
6. Persons driving a County owned vehicle may not apply for mileage reimbursement. However, they may apply for reimbursement for gasoline, oil or repairs in the event that the securing of these items becomes necessary while traveling on County business outside of Polk County. All requests for reimbursement shall be accompanied by receipts.
7. Mileage for travel between the official domicile (home) and work site shall be paid only when the employee is not in an on-call status and/or not subject to on-call time provisions and is required to make a special trip (not contiguous with regular scheduled work hours) to the work site on official County business. However, in accordance with a January, 1970 Iowa Attorney General's opinion, members of the Board of Supervisors may be paid for mileage between home and work

- site.
8. Mileage should only be claimed from the work site to the destination and then back to the work site. Mileage relating to any intermediate personal destination should be subtracted when computing total mileage.
 9. Mileage claims are required to be submitted for reimbursement within three months after mileage has been driven.

Technology Stipend

1. Elected officials have the option of either submitting actual cellular phone billings and personal digital assistant (PDA) billings for reimbursement or receiving a monthly technology stipend as described below. Only those PDA devices identified by the County will be eligible for reimbursement or technology stipend.
2. The technology stipend will be made available to elected officials upon submission of a signed cellular phone package contract and PDA contract to the County Auditor's Office. The monthly allowance amount for each elected official will equal the total of these two submitted items subject to an overall technology stipend maximum established annually by the County General Services Department.
3. Elected officials are responsible for notifying the County Auditor's Office of any changes in the contracted amounts and providing supporting documentation of the changes.
4. Initial cellular phones and all PDA devices will be furnished by the County to the elected officials.

Local Meetings

1. Meal expenses and registration fees at conferences, seminars, etc which are directly related to the effective performance of an Elected Official's or County employee's official duties shall be reimbursed by the County, if approval has been obtained from an Elected Official/Department Head or their designee.
2. Meal expenses for Elected Officials or County employees at meetings such as Advisory Boards, Citizen Boards, etc will be reimbursed if the meetings are directly related to official County duties. Reasonable meal expenses for limited departmental or office planning retreats, budget retreats, etc may be reimbursed. Claims for reimbursement of local meeting meal expenses shall list purpose of the meeting and summarize who was in attendance, i.e. external board, department head, program manager, etc. An Elected Official/Department Head or their designee signature on such meal claims for employees will denote that the employees were required to attend the meeting.

Mileage paid for attendance at approved local seminars/conferences and meetings shall be calculated to and from the place of employment and the meeting place; however, mileage will be paid from the official domicile provided the meeting is conducted outside of the established working hours.

In-House Meetings

1. Food and beverage expenses (as defined below) for County-wide training sessions will be reimbursed.
2. Food and beverage expenses (as defined below) for in-house meetings with the public, vendors or other local government officials are considered customary and reasonable and will be reimbursed. Claims for reimbursement of such expenses should list purpose of the meeting and summarize who was in attendance.
3. Allowable food and beverage expenses for the above in-house meetings consist of coffee, bottled water, soft drinks, doughnuts, cookies and items of a similar nature. In addition, reasonable meal expenses for in-house meetings conducted over the lunch hour are also allowable.
4. The purchase of food and beverages strictly for the use of County employees (i.e. for regular office use, regular staff meetings, etc) is prohibited, other than meals allowed under item #3 of Other Food and Beverage Expenditures below.
5. Reasonable amounts of coffee, related supplies and bottled water may be purchased and made available for vendors, auditors, grantors, etc while performing work at County facilities.

Other Food and Beverage Expenditures

1. Reasonable business meal expenses for an employee or elected official and an external contact will be reimbursed when purpose of the business meal is to gather or provide specific information from or to an external contact in furtherance of the interest of Polk County. Business meals should normally be restricted to management level employees and shall be approved by a department head/elected official. Claims for

reimbursement of business meal expenses shall summarize who was in attendance and note the nature of the business discussed.

2. The Board of Supervisors or other Elected Officials may authorize limited reasonable public receptions for purposes such as open houses for office facilities, honoring new or departing elected officials, department heads, visiting dignitaries, etc. As is the case with all County expenditures however, any such receptions must be for the public benefit and not simply be —employee parties as discussed in an April 25, 1979 Iowa Attorney General's opinion. All claims for reimbursement of such expenses shall summarize the public purpose of the event (i.e. a public reception to honor departing public official Jane Doe).
3. A department head or elected official may authorize limited and reasonable meals to be provided on County premises for the convenience of the employee when employees are required to take a minimal break and remain on County premises to resume work as soon as possible. The use of this provision should be restricted to times of peak workload when work schedule flexibility, etc. is not feasible.
4. Employees scheduled for a work assignment outside Polk County boundaries may be reimbursed for meal costs if employee is out of the County at a normal meal time.

Motivational and Goodwill Expenditures

1. Reasonable expenditures for plaques or items of a similar nature recognizing employee achievement or special merit may be reimbursed upon the request of a department head or elected official.
2. Annual or semiannual departmental or office meal to recognize outstanding job performance by a specific department, division or individual may also be reimbursed.
3. A retirement honorarium of up to \$75.00 will be allowed from departmental budgets to reimburse the cost of a plaque, cake, etc honoring a retiring County employee who has completed a minimum of ten years of service with the County.
4. A floral remembrance on behalf of Polk County upon the death of a current County employee will be reimbursed from departmental budgets. All other floral items or items of a similar goodwill nature for ill employees, other local governmental officials, etc. are considered to be personal expenditures.

Interview and Moving Expenditures

Interview expenses for candidates not from Polk County, or adjoining counties will be reimbursed for department head or other specialized positions. Allowable interview expenditures for candidates include the following:

- Mileage and meals for candidates from the State of Iowa who are not from the counties specified
- Transportation, meals and lodging for candidates from outside the State of Iowa

Interview expenses will be charged to the respective department or elected office budget and are limited to the initial interview. All interview expenses must be in compliance with the Polk County Travel Policy. Exceptions to interview expenses must be approved by the County Administrator and the Human Resources Director.

Limited moving expenses for individuals moving to Polk County from outside the State of Iowa may be reimbursed for a department head position or other specialized positions. Moving expense reimbursement offers for departments reporting to the County Administrator must be coordinated through the Human Resources Department and approved by the County Administrator. If the moving expense reimbursement is for the County Administrator position, offers will be coordinated between the Human Resources Department and the Chair of the Board of Supervisors. Moving expense offers for elected offices must be coordinated between the elected official and Human Resources.

Prohibited Expenditures

The following types of expenses will not be reimbursed (except as specifically authorized by the Business Promotion and Employee Performance Expenditures Policy for the Iowa Events Center or other specific Board of Supervisors resolution):

- a. Entertainment
- b. Alcoholic beverages
- c. Retirement parties and gifts
- d. Charitable contributions
- e. Common courtesy expenditures such as flowers or cards for ill County employees or local governmental officials
- f. Expenses for employee's spouse, other family members or acquaintance

Contact: Polk County Board of Supervisors
515-286-3120

Revised: 7/8/2014