DEKALB COUNTY GOVERNMENT
TRAVEL POLICY

(Adopted March 15, 2017; Amended March 21, 2018)

A. State Statute

The Local Government Travel Expense Control Act (Public Act 99-604) requires that DeKalb County adopt a Resolution related to the approval of travel expenses and meal purchases. The law provides that the County regulate the reimbursement of all travel, meal, and lodging expenses of officers and employees.

B. Policy Statement

It is the policy of DeKalb County to pay on behalf of or to reimburse its employees and officers, within established budget restraints, for all reasonable expenses related to travel or meetings which are deemed to be necessary and beneficial to DeKalb County. Employees and officers are expected to exercise the same care in incurring expenses for official business as a prudent person would in spending personal funds.

"Travel" means any expenditure directly incident to official travel by employees and officers of DeKalb County or by wards or charges of the County involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.

C. Authorized Types of Official Business

Travel, meal, and lodging expenses will be reimbursed to employees and officers of the County only for purposes of official business conducted on behalf of the County. These include but are not limited to:

1. Training and professional development associated with the individual's function at the County.
2. Professional association meetings related to the individual's function at the County.
3. Business meetings associated with functions related to the individual's function at the County.
4. Site visits to current or potential vendors of the County or associated with current or future County projects.
5. Case site visits and client meetings associated with the performance of the individual's function at the County.
6. Transportation of prisoners, probationers, or other persons in the County's custody.
7. Law enforcement activities and investigative efforts undertaken in connection with the individual's function at the County.
8. Transportation of County equipment.
9. Travel between County offices as authorized by the Department Head.
10. Marketing of locations in the County to prospective businesses/consultants.
11. Other travel as authorized by the County Board Chairman or Department Head in compliance with County regulations.

D. Maximum Allowable Reimbursement for Travel Expenses

1. Mileage –The maximum allowable expense is the privately owned vehicle mileage reimbursement rate as determined by the United States General Services Administration (GSA). This rate is adjusted periodically and the current and historical rates are available via the GSA website: www.gsa.gov/perdiem. Rate changes will become effective on the same date as the GSA rate change.

2. Meals and Incidentals (which includes tipping and taxes)

    a. For overnight travel, the maximum allowable expense is 100% of the meals and incidental per diem determined by the GSA for the geographic region. This rate is adjusted periodically and the current and historical rates are available via the GSA website: www.gsa.gov/perdiem. The amount determined as of January 1st of each year shall remain in effect for the entire calendar year.

    b. For overnight travel, the maximum allowable expense for meals and incidentals is limited in the total amount for all days of travel combined and not by each individual day or each individual meal per day, with the allocation of the total combined per diem for meals amongst days and amongst meals within a day being left to the discretion of the employee or officer, provided that the total combined per diem for all meals and incidentals for all days of the travel event is not exceeded.

    c. For same day travel or partial day travel where all three meals are not reimbursable, the maximum allowable expense per meal is:

        i. Breakfast (leave home before 7:00 a.m.)
            - 25% of the overnight travel per diem total

        ii. Lunch (away from workplace between 11:00 a.m. and 2:00 p.m.)
            - 25% of the overnight travel per diem total

        iii. Dinner (arrive home after 6:00 p.m.)
            - 50% of the overnight travel per diem total

    d. Taxes and incidentals are included in the maximum amounts listed above and will not be reimbursed separately.

    e. Reasonable gratuities (not to exceed 20%) may be included as part of the cost of the meal but, if included, the total cost of the meal plus applicable taxes plus the gratuity plus any incidentals cannot exceed the maximum amounts established above.

f. There will be no reimbursement for alcoholic beverages of any kind except for the limited exception described in Paragraph D(5) below.

g. Incidental expenses include fees and tips given to porters, baggage carriers, and hotel staff and are included as part of the maximum amounts listed above.

3. Lodging – For overnight travel, the maximum allowable expense is 100% of the lodging per diem as determined by the GSA for the geographic region of the overnight stay. This rate is adjusted periodically and the current and historical rates are available via the GSA website: www.gsa.gov/perdiem. The amount determined as of January 1st of each year shall remain in effect for the entire calendar year.

   The foregoing limitation does not apply to conference lodging charges at or near the conference hotel when approved by the Department Head. In such cases, the group rate negotiated for conference attendees shall be the maximum allowable expense provided that confirmation of the published group rate (i.e. lodging rate page from conference brochure, organization's website, etc.) is attached to the Travel Expense Report submitted for the travel event.

   Lodging taxes (i.e. hotel tax, room tax, etc.) are not included in the GSA lodging per diem rates and will be reimbursed at the same tax rate in addition to the maximum lodging per diem rate specified above.

   Tips for hotel staff are not included in the GSA lodging per diem rates but are included as part of the meals and incidentals per diem described in Paragraph D(2) above and will be reimbursed subject to the per diem limitations of that paragraph.

4. Mode of Travel - The mode of travel shall be identified when making a request to travel. The factors of distance, expense, convenience, and travel time shall be taken into account when selecting the mode of travel. Transportation should be arranged in the most reasonable and economical manner. For example, if air travel is more economical than driving (mileage, meals, lodging, etc.), the County will reimburse only for the cost of the air fare.

5. Stays at Private Residences – For overnight travel, individuals may opt to stay in the private residence of friends or relatives if they so desire. In such incidences, the County will not pay a lodging fee; however, the employee or officer can be reimbursed for a small gift given in appreciation for the hospitality and cost savings, provided the value of the gift does not exceed twenty-five dollars ($25) per stay. For purposes of this paragraph only, a limited exception to the prohibition of reimbursement for alcoholic beverages is allowed if prepackaged alcohol is given as the gift for the stay. A receipt for the cost of the gift is required. All overnight stays must be necessary for the business trip and not done for the convenience of the individual.

E. Standardized Reimbursement Form

In accordance with Public Act 99-604, DeKalb County has created a standardized form for submission of travel, meal, and lodging expenses. The Travel Expense Report will be maintained and updated by the Finance Director as rates change or other modifications are required. The current version of the Travel Expense Report is available on the County's website at www.dekalbcounty.org. Substitute Travel Expense Reports will only be accepted if all of the receipts and documentation required by State Statutes, as listed in Section H below, are attached and summarized in an easily readable format.

F. Expenses Exceeding the Maximum Allowable Reimbursement

Travel, meal, and lodging expenses that exceed the maximum allowable reimbursement amount as stated in this policy because of emergency or other extraordinary circumstances, must be approved by the DeKalb County Board via a roll call vote either before or after the travel occurs.

G. County Board Expenses / Reimbursement

Travel, meal, and lodging expenses that are submitted by or on behalf of a member of the governing board, must be approved by the DeKalb County Board via a roll call vote either before or after the travel occurs.

H. Receipts & Required Documentation

Approval of reimbursement may only occur after specified documentation has been submitted to the Finance Office in compliance with this policy and accounts payable procedures.

Required documentation includes: (a) receipts for the cost of travel, meals, or lodging if the expenses have already been incurred, or the estimated cost of travel, meals, or lodging for travel advances if the expenses have not yet been incurred; (b) the name, job title, and department of the individual requesting the reimbursement; (c) the date(s) of travel; and (d) a description of the nature of the official business with supporting documentation (agenda, itinerary, brochure, etc.) as necessary to validate the travel.

Receipts submitted that cover the cost of multiple individuals must list the names of each individual for which reimbursement is being requested, as well as the amount allocated to each individual.

Receipts are required for all travel, meal, and lodging expenses, and the per diem amounts referenced earlier are for purposes of establishing maximum allowable amounts only. Any excess funds remaining from travel advances upon returning from travel, must be reimbursed to the County.

It is also encouraged to submit a copy of the GSA rate sheet for the geographic region as substantiation of the maximum allowable amounts eligible for reimbursement or advance and to assist with the reconciliation process.

I. Insufficient Documentation

Insufficient documentation is in violation of State Statutes and compliance is the responsibility of the officer or employee who incurred the applicable travel expenses. The Finance Office is authorized to reduce reimbursement requests submitted with incomplete or insufficient documentation to an amount equivalent to the amount supported by properly reconciled receipts. The unreconciled receipts will be returned to the submitting department for re-submittal with the appropriate supporting documentation. Once sufficient documentation is received, reimbursement will be made in accordance with established County claims processing procedures and timelines.

Reductions to reimbursements to individual officers or employees shall directly reduce the amount of reimbursement made to that officer or employee. For travel expenses that have been advanced via a County issued credit card or cash travel advance, the credit card or cash travel advance balance will be paid in full to avoid interest charges and disruption to other cardholders' purchases or petty cash shortages, however, sufficient supporting documentation is required to be submitted to the Finance Office within 14 days of notification of the reporting deficiency. If the appropriate supporting documentation is not received within that 14 day period, credit card and cash travel advance privileges shall be suspended until such time as the supporting documentation is submitted.

J. Approval by the County Board

Approval by the DeKalb County Board may occur either before or after the travel occurs. Travel advances can be made at the sole discretion of the Treasurer and, if approved, must be reconciled with actual expenses within five (5) business days after returning from the travel event, with any balance due to either the County or the individual documented and processed accordingly.

K. Entertainment Expenses Prohibited

Public Act 99-604 prohibits reimbursing entertainment expenses for all local public agencies. "Entertainment" is defined to include shows, amus ements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event.

L. Freedom of Information Act Applicability

All documentation submitted as proof for reimbursement shall be subject to disclosure under the Freedom of Information Act.

M. Effective Dates

This policy was originally approved by Resolution of the DeKalb County Board on March 15, 2017 and subsequently amended on March 21, 2018. All travel, meal, and lodging expenses that exceed the maximum allowable reimbursement as stated in this policy, or any expenses submitted by a member of the governing board, must be approved by a roll call vote.