

T. TRAVEL REGULATIONS

GENERAL POLICY

It is the policy of Scott County to pay reasonable expenses related to travel or meetings which are deemed to be necessary and/or beneficial to Scott County.

SCOPE

This policy is applicable to the following:

All members of the Scott County Board of Supervisors;

All employees responsible to the Board of Supervisors;

All employees responsible to a county elected office holder including the elected office holder and Deputies;

All employees not directly responsible to either the Board of Supervisors or an elected office holder and whose governing body and the Board of Supervisors have certified its applicability.

Whenever the provisions of this policy are in conflict with the Code of Iowa, or with a collectively-bargained agreement between the County and a certified bargaining unit, the provisions of the collectively-bargained agreement and/or the Code of Iowa will prevail.

AUTHORITY TO TRAVEL

All travel outside of the Quad-City Area and incurrence of related travel expense shall be approved in advance of departure by the responsible department head.

Each department head is fully responsible for expenditures from the department's travel and school of instruction budget, and he/she must certify that funds are available. All travel and mileage reimbursements for authorized travel shall be reviewed and approved by the department head and the County Auditor in accordance with regulations herein described.

EMPLOYEE RESPONSIBILITY

County employees are expected to exercise the same care in incurring expenses that they would if traveling on personal business. Travel expenses that will be reimbursed are confined to those necessary for the approved travel. County employees shall complete page two of the Scott County Travel Approval Form and submit to his/her Department Head and return any unused travel advance funds to the County Treasurer within five (5) working days upon return from travel.

If the travel required overnight lodging then a Scott County Overnight Travel Expense Summary Report should be completed by the employee and signed by both the employee and the Department Head and filed with the County Auditor's Office within ten (10) working days from return of travel. This form is available from the County's Print Shop.

IRS REGULATIONS - TAXABLE MEALS AND MILEAGE REIMBURSEMENTS

IRS regulations require that mileage reimbursements for County Board of Supervisors for commuting between the Board member's home and the County Courthouse is taxable income subject to income tax withholding as well as social security and Medicare tax. Meal allowances for all County employees while traveling (both within the Quad Cities or outside of the area) on County business are also taxable, according to IRS regulations, if the trip does not require over night lodging.

The aforementioned mileage and meal allowance reimbursement requests shall be submitted directly to the Auditor's office payroll division for processing. These reimbursements will be included on the employee's payroll warrant or payroll direct deposit as taxable income. Meal receipts may be required in accordance with the section of this policy entitled "Local Meeting Expenses".

INELIGIBLE EXPENSES

Travel-related expenses that are not eligible for reimbursement include, but are not limited to, alcoholic beverages, valet, bell hop, laundry services and entertainment.

MODE OF TRAVEL

The mode of travel must 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 appropriate mode of travel.

Normally, the most reasonable and economical mode of transportation should be selected. For example, if air travel is more economical than driving (mileage, meals, lodging, etc.), the County may reimburse only for the cost of the air fare.

REQUEST FOR TRAVEL APPROVAL

Travel approval shall be requested on a Scott County Travel Approval Form (available through the County Print Shop). The travel expense estimate portion of the form should include all costs to be incurred directly by the employee and those costs which will be billed directly to the County. The request shall be submitted to the responsible department head for his/her approval. Separate travel requests are required for each employee traveling. Once approved, the original request form is then returned to the requesting employee, representing the authority to travel, and will be used for subsequent reimbursement of appropriate expenses. The department head may wish to retain a copy for his/her records.

Reimbursement by state and federal governments and other entities, must be indicated on the Scott County Travel Approval Form. It is the department's responsibility to apply for reimbursement and to submit these reimbursements to the Treasurer's Office on a timely basis.

REQUEST FOR TRAVEL ADVANCE

Employees requesting a travel advance should indicate the amount requested on the Scott County Travel Approval Form prior to submitting this form to his/her department head for approval. The form shall include a provision that the employee agrees to an assignment or deduction from his/her wages for failure to reimburse the County for unused advances not repaid in accordance with this policy.

After receiving approval, County employees may receive a travel advance from the Treasurer's Office by providing the Treasurer with a copy of the approved Scott County Travel Approval Form no earlier than three (3) working days prior to departure. All Travel Advance Requests should be made to County Treasurer's office prior to 4:00 p.m. on the day of the Requests.

Travel advance amounts should be kept to a minimum whenever possible. Pre-payment of registration fees, use of travel agencies, use of County purchase cards (except for meals), and billing of the County for lodging expenses are authorized and encouraged to keep travel advances to a minimum.

All travel advances shall be issued in the form of Treasurer's Bank Check. The minimum advance granted will be \$100. Except as may be necessary for the transport of prisoners, a travel advance shall not exceed \$750. Upon specific approval of the Sheriff, an employee involved in the transport of prisoners may receive a travel advance above \$750 but not to exceed \$1,000. Employees involved in the transport of prisoners should submit meal receipts for the reimbursement of actual meal costs for attendants, inmates and themselves instead of the meal allowance amounts referred to in the section below entitled "Documentation of Expenses".

County employees desiring traveler's checks may take the Treasurer's Bank Check to the main office of the bank on which the Treasurer's Bank check is drawn. The bank will issue traveler's checks in the amount of the Treasurer's Bank Check at no charge to the County.

DOCUMENTATION OF EXPENSES

Upon return from travel, the employee must complete the reverse side of the Scott County Travel Approval Form within five (5) working days and submit it, with receipts, to his/her department head. The department head determines whether monies are due to the County or due to the employee. If the travel required overnight lodging then a Scott County Overnight Travel Expense Summary Report should be completed by the employee and signed by both the employee and the Department Head and filed with the County Auditor's Office within ten (10) working days from return of travel. This form is available from the County's Print Shop.

Travel expenses should be itemized on the reverse side of the request form as follows:

1. Transportation. If the employee personally pays for transportation, the coupon or receipt must be attached to the request form and the amount entered in the "Travel" column. Travel arrangements made through travel agencies, etc. should be billed directly to the employee's department. In selecting appropriate transportation, the employee should refer to the section of this policy entitled "Mode of Travel".

A. Air Travel. Air travel will be reimbursed at the "Coach" or economy rates. Receipts are required.

B. Rail, Bus, Subway and Taxi Travel. Appropriate expenses for rail, bus, subway and taxi travel are eligible for reimbursement when used for County-related business. Receipts for rail and inter-city bus service are required, and these amounts should be entered in the "Travel" column. Intra-city bus service, subway and taxi expenses are entered in the "Miscellaneous" column. Enter the amount and the purpose of the trip (e.g., \$5.75 - taxi from airport to hotel).

C. Car Rental. Car rental expenses may be eligible for reimbursement provided they are reasonable and economical. Receipts and a copy of the rental agreement are required. When using a rental car, the employee will be reimbursed for actual expenses related to fuel, oil, necessary repairs, parking and tolls. Receipts are required. Car rental expense is entered in the "Miscellaneous" column.

D. Use of County Vehicle. When appropriate to the travel destination, employees should use a County vehicle (if available) when traveling on County business. When using a County vehicle, the employee will be reimbursed for actual expenses related to fuel, oil, necessary repairs, parking and tolls. Receipts are required, and these expenses are entered in the "Miscellaneous" column.

E. Use of Personal Vehicle. The use of an employee's personal vehicle for County travel should only occur when a County vehicle is not available. When using his/her personal vehicle, the employee will be reimbursed for mileage, parking and tolls. The mileage allowance for use of a personal vehicle shall be at the rate allowed for such purposes by the U.S. Internal Revenue Service. Mileage expense reimbursement requests for County Board of Supervisors members' commute between their home and the county Courthouse are considered taxable by the IRS and should be submitted to the Auditor's office payroll division for processing. These commuting mileage reimbursements will be included on the Board member's

payroll warrant or payroll direct deposit as taxable income.

2. Lodging. Employees are encouraged to seek the most reasonable lodging rate available. If a reasonable rate is not available, a written explanation should be attached to the request form. Receipts are required for all lodging expense (including tax) should be entered in the "Lodging" column.

Note: All restaurant charges to the room should be entered in the "Meals" column.

If traveling with spouse and/or other family members on County-related business, see section below entitled: "Travel Expense of Other Family Members."

If the travel requires overnight lodging then a Scott County Overnight Travel Expense Summary Report should be completed by the employee and signed by both the employee and the Department Head and filed with the County Auditor's Office within ten (10) working days from return of travel. This form is available from the County's Print Shop.

3. Conference or Seminar Registration. Registration expense not previously paid by the County must be reported in the "Miscellaneous" column. Receipts are required.
4. Meal allowances. Employees shall be provided meal allowances when traveling on County business. Meal allowances are as follows:

Breakfast: \$8.00 (employee leaves home before 7 a.m.);

Lunch: \$12.00 (away from work place between 11 a.m. and 2 p.m.);

Dinner: \$25.00 (employee arrives home after 6 p.m.).

Gratuities are included in the above meal allowances. No meal receipts are required to be submitted.

According to IRS regulations, meal expense reimbursements are considered taxable income for employees traveling (both within the Quad Cities or outside of the area) on County business where over night lodging is not required. These meal expense reimbursement requests should be submitted directly to the Auditor's office payroll division for processing and will be included on the Employee's payroll warrant or direct deposit as taxable income.

Whenever a meal is included in the conference or seminar fee, that particular meal allowance should not be submitted .

5. Miscellaneous Expenses. Amounts to be entered in the "Miscellaneous" column discussed under number 1 above include taxi and car rental expenses, parking and tolls, etc. Other allowable miscellaneous expenses include conference registration costs, telephone, telegraph and postage expenses. These expenses are eligible for reimbursement if related to County business. In addition, a personal, safe-arrival call is allowed upon reaching one's destination. On extended trips of three days or more, additional personal telephone

calls are allowed if kept to a reasonable minimum. All calls should be categorized in the "Miscellaneous" columns as either personal or business.

Any other allowable travel expense for which reimbursement is requested must be identified in the "Miscellaneous" column with receipts attached.

6. Total Expenses. All expense columns on the reverse side of the travel request form should be added across and down and should agree. The total amount of travel expense should also be listed on the front side of the request form. If applicable, the amount of any travel advance should be listed on the next line. If expenses exceed the amount of the travel advance, the balance should be entered on the line labeled "Amount Due Employee". If the total expense is less than the travel advance, the balance should be entered on the line labeled "Amount Due County".

Should a required receipt be lost or not obtained by the employee, a signed statement explaining the circumstances and documenting the expense should be completed by the employee for the Auditor's review. If the expense is deemed reasonable by the Auditor's office it shall be reimbursed to the requesting employee.

Following review and approval by the department head, any excess travel advance due the County should be taken immediately to the Treasurer's office. The Treasurer's office shall indicate on the travel request form the amount of travel advance returned. Failure by an employee to promptly return unused travel advance can result in the loss of travel advance privileges and possible paycheck garnishment.

SUBMISSION OF TRAVEL REIMBURSEMENT REQUEST TO THE COUNTY AUDITOR

All employee requests for reimbursement of travel expenses must be reviewed and approved by the appropriate department head prior to submitting a claim to the Auditor's office for processing. Expense reimbursements considered taxable by IRS regulations (Board of Supervisors members' commuting mileage between their homes and the County; and County employees' meal allowance reimbursements when traveling on County business not requiring over night lodging) should be itemized on separate travel claim forms and submitted directly to the Auditor's office payroll division. These reimbursements will be included on the employee's payroll warrant or payroll direct deposit as taxable income.

When total expenditures exceed the amount of the travel advance, the department must submit two claim forms to the Auditor's office. One claim should be made payable to the traveling employee in the amount found in the box labeled "Amount Due Employee". A second claim should be made payable to the Treasurer's Travel Advance Account in the amount of the travel advance.

When the travel advance exceeds the amount of total expenditures, only one claim need be completed and made payable to the Treasurer's Travel Advance Account in the amount of the total expenditures. As noted above, the employee should already have reimbursed the Treasurer for any excess travel advance.

If the travel required overnight lodging then a Scott County Overnight Travel Expense Summary Report should be completed by the employee and signed by both the employee and the Department Head and filed with the County Auditor's Office within ten (10) working days from return of travel. This form is available from the County's Print Shop.

TRAVEL EXPENSE OF OTHER FAMILY MEMBERS

In the event an employee's spouse, other family members and/or acquaintances accompany the employee on County-related travel, the employee must bear all additional costs of transportation, meals, conference registration, etc. In the case of lodging, the County will pay only the single room rate. Such single rate must be entered on the lodging receipts.

LOCAL MEETING EXPENSES

Meeting expenses not requiring employee travel outside the Quad-City metro area are eligible for reimbursement in accordance with the provisions of this section.

Basic, non-alcoholic beverages and refreshments may be provided at regular meetings of the Board of Supervisors, including Committee of the Whole meetings, work sessions, etc. A petty cash fund shall be established in the Office of the Administrator to service all Board-sponsored meetings. A County purchasing card may also be used.

In the event the Board invites a guest to meet on a matter pertaining to County business, ordinary out-of-pocket expenses such as travel, lodging and meals may be reimbursed in amounts deemed appropriate by the Board.

Basic, non-alcoholic beverages and refreshments also may be provided at County-sponsored meetings when outside, invited guests are in attendance. The purpose of the meeting should be documented on the claim form submitted to the Auditor's office for processing.

If authorized by the appropriate department head, employees may be reimbursed for reasonable meal costs related to local meetings with outside groups or other County employees which involve County business or concerns. The purpose of the meeting should be documented on the claim form submitted to the Auditor's office payroll division for processing. Since a local meeting does not require over night lodging this meal expense reimbursement is considered taxable income by the IRS. (See section entitled "IRS Regulations - Taxable Meals and Mileage Reimbursements" of this policy for further information.) Meal receipts are required for this type of local meeting expense. .

ADMINISTRATIVE PROCEDURES

1. An employee may be reimbursed for other travel expenses related to County business, but not referenced in this policy, upon approval by the Board of Supervisors. In no case will an employee be reimbursed for more than his/her actual out-of-pocket expenses.
2. Failure to submit an expense claim form within five (5) working days upon return from travel can result in a forfeiture of claim for reimbursement or in an assignment or deduction from wages for funds due Scott County on Account of Travel Advance, and/or in the loss of travel advance privileges in accordance with Paragraph 3 hereafter.

3. In the event that a travel claim has not been submitted in a timely manner, the Assistant County Administrator shall first contact the individual, in writing, to ensure the claim will be submitted during the next claim cycle. If the claim is not submitted after this notification, the Assistant County Administrator shall again contact the individual in writing and require the claim be submitted during the next claim cycle. Failure to submit the claim following this second notification shall result in the deduction from wages for the amount advanced. If an individual has suffered an assignment or deductions for wages twice, due to this policy, he/she shall lose travel advance privileges.