12

Memo

To: Wise County Commissioners Court

From: County Judge J.D. Clark

cc: Auditor; Treasurer; Commissioners Court Attorney

Date: July 14, 2016

Re: Updated Travel Policy

Commissioners:

Attached is an updated travel policy for your consideration. Anything highlighted in yellow is new; anything that has been struck out with a black line is recommended for removal. Some of these items have been part of the practice of the County but not specifically written in the policy. Other items are recommended to tighten up our travel spending.

As far as what the major changes are, here is a quick summary:

-Hotel nightly rates as paid by the County will be capped at $200/night.

-Valet parking will not be covered by the County except in the rare event that a hotel requires it.

-Hotel rooms for the night prior to an event will be considered by the Auditor's office on a case-by-case basis depending on itinerary and location.

-Mileage will be calculated from the courthouse.

-Multiple employees from the same department who are attending the same event should carpool as vehicles allow. Mileage incurred by an employee who has the option to carpool with other employees but opts not to for personal reasons will not be paid by the County.

-If a meal is included on the agenda for an event, the employee will not receive County meal funding for that meal.

-If an employee does not use the full per diem for meals, it is expected and encouraged that the employee will return the difference to the County.

-The County will not reimburse any tips that may be paid by an employee during travel.

-If an employee spends an extra day or days on a trip for personal reasons, it will be at the employee's expense.

I appreciate your consideration of this updated policy.

Travel Reimbursement Policy

The objective of this policy is to define under what circumstances and on what basis employees are to be reimbursed for travel expenses incurred. The following rules in this regard are hereby established.

Policy

1. No reimbursement shall be due for any travel without prior written approval of which said travel having first been obtained from the head of the county department for which the employee works.

2. If an employee seeks reimbursement for travel expenses incurred in connection with an approved seminar (or other training), the request for reimbursement shall also include registration forms and/or attendance verification forms signed by the head of the employee's department.

3. The rate for **overnight lodging is not to exceed $200 per night.** ~~Per Diem rates for overnight lodging and food are regulated by the State of Texas. The reimbursement rate for mileage is regulated by the Internal Revenue Service. These rates are subject to change each year. The County will reimburse employee's travel expenses following the rates at the time the travel expense is incurred.~~

   If, owing to unusual circumstances, an employee incurs greater than the rate set for overnight lodging, the employee must provide the receipt and a written request explaining the circumstances for exceeding the set ~~per diem~~ **lodging** rate. The request for additional reimbursement would then be considered by the Commissioners Court.

   In the event that an employee's lodging bill is paid for by the County, and the employee's hotel stay is shortened, then the employee shall promptly turn over any refunds received by the employee to the County Treasurer's Office.

   The County will only cover the costs of room rates, applicable taxes, and self-parking. Valet parking will not be paid for or reimbursed by the County except in the rare event that valet parking is required by the hotel.

   Hotel rooms for the night prior to the start of an event will be considered by the Auditor's office on a case-by-case basis dependent on the location and itinerary.

4. When an employee uses a personal vehicle in connection with approved travel, the employee will be reimbursed for mileage based on the amount per mile allowable as a deduction for business use of a personal vehicle under the Internal Revenue Code as same exists or may be amended in the future. **These rates are subject to change each year. The County will reimburse employee's mileage following the rates at the time the mileage is incurred.** Documentation of

the reason for travel and amount of mileage is required. Forms for such documentation, such as a "Mileage Affidavit" and an "Event Attendance Calculation and Reimbursement Form," may be obtained from the Wise County Auditor's Office. **Mileage will be measured from the courthouse.** Employees seeking any type of reimbursement should submit the proper paperwork by the end of the month during which the travel occurred. **If multiple employees from the same department are attending the same training or conferences, it is expected that those employees will carpool as vehicles allow. Mileage will not be paid for an employee who is electing to self-drive if a carpooling option within his or her department is available.**

5. Notwithstanding anything herein above to the contrary, no reimbursement shall be made for the purchase of alcoholic beverages.

6. Notwithstanding anything herein above to the contrary, no reimbursement shall be made for any food purchased within the boundaries of Wise County, Texas.

7. **If the agenda or itinerary for a conference/meeting/workshop/etc. reflects that a meal will be provided, no advance payment or reimbursement will be made to the employee for that meal. Meals will be valued at $10 for breakfast, $14 for lunch, and $22 for supper, based on the State of Texas per diem rate of $46 per day for meals.**

8. **If an employee does not use or need the full per diem for meals, it is expected and encouraged that the employee will return the difference to the County.**

9. In accordance with the Internal Revenue Service regulations, under no circumstances will food purchases be paid without an overnight stay through the Accounts Payable Office. In the event an employee is out of Wise County for the day to conduct work-related business, they may submit receipts for their meals to the County Treasurer's Office. The reimbursement will be made through the payroll department.

10. If an employee is otherwise entitled to reimbursement from the County for an amount less than $15.00, then that employee may obtain reimbursement in cash from the Wise County Treasurer's Office if that employee provides an original receipt for the goods or services that has been signed by the employee's Department Head stating the reason for reimbursement and approving the employee's expenditure.

11. **The County will not reimburse tips that may be paid by an employee during any travel.**

12. No reimbursement shall be made without receipt with exception of mileage or certain travel expenditures. Reimbursement without receipts shall be presented to Commissioners Court.

13. **If an employee spends an extra day or days on the trip for personal reasons, it will be at the employee's expense.**