

### **SECTION 3.03      EXPENSE REIMBURSEMENT**

Employees of Jefferson County Board of Developmental Disabilities (JCBDD) shall receive reimbursement for allowable expenses incurred while traveling on official and approved business. Employees are eligible for expense reimbursement only when travel has been authorized in writing in advance by the Superintendent or his/her designee, and the amounts necessary to pay these expenses have been certified to exist free of any other encumbrance and by purchase order.

All expenses shall be promptly filed within 90 days of the return date on an approval form with original receipts attached for allowable expenses associated with approved travel. Falsification of this report as a first offense may be cause for termination from employment.

#### **Mileage, Parking and Tolls**

Employees shall be reimbursed for actual miles while on official and approved business at the rate established by the Internal Revenue Service, when using their personal vehicle. Such payment is total reimbursement for all vehicle-related expenses (e.g., gas, oil, depreciation, etc.). Mileage reimbursement is payable to only 1 of 2 or more individuals traveling on the same trip, in the same vehicle.

Mileage begins from the employee's building assignment, not from or to home, unless the employee is attending a full-day event, in which case, the mileage begins and ends from the employee's home. Employees are encouraged to conserve costs by riding together and when doing so on full-day trips, mileage is calculated from the building assignment of the driver or from the driver's home. JCBDD reserves the right to utilize computer calculated mileage in any given circumstance and that right may not be appealed.

Charges incurred for car rental, parking at the destination and any highway tolls are reimbursable at the actual amount. Receipts for parking costs and highway tolls are required.

No expense reimbursements are paid for travel between home and office.

#### **Registration Fees**

In most circumstances' registration should occur with sufficient time to obtain supervisor permission to attend the event and to process a valid purchase order issued directly to the event sponsor.

In the limited circumstances where event sponsors do not accept purchase orders, a valid purchase order must be open and certified in the name of the employee paying the registration. Originals of fee schedules and receipts for payment acceptable to JCBDD must be submitted to the business office prior to a reimbursement being issued.

### **Meals**

Meals will be reimbursed if travel or stay extends overnight. Meals will be reimbursed up to a maximum of \$30.00 per day, including tips, with any one meal not to exceed \$15.00. JCBDD reserves the right to adjust requests that in its opinion represent an abuse of privilege. No reimbursements will be approved for alcoholic beverages nor will reimbursements be approved without original receipts.

No reimbursements shall be provided for meals which are otherwise included in the cost of a hotel or in-service registration fee, including continental breakfasts.

A maximum of 20% will be reimbursed for meal tips unless proof is submitted that a higher tip rate was automatically calculated and added to the meal total by the restaurant due to the size of the dining group.

No reimbursements will be issued for meals purchased in Jefferson County unless authorized in advance by the Superintendent. Employees who have been authorized by the Superintendent to represent JCBDD on approved civic organizations shall have the cost of such meals reimbursed even when they are purchased in Jefferson County.

### **Overnight Expenses/Lodging**

When an employee's travel in the sole opinion of JCBDD requires an overnight stay, lodging shall be reimbursed. JCBDD reserves the right to make reservations at accommodations if, in its judgment, the rate is favorable to taxpayers. Absolutely no lodging costs or cost increases will be reimbursed for anyone other than the employee.