Travel Policy Template

Prepared for

The adoption and use of Special and Special Service Districts in Utah in consultation with their legal counsel

Prepared by
The Utah Association of Special Districts
November 9, 2023 Update

____
(insert name of District)
TRAVEL POLICY

A. **Purpose:** This shall be known as the ___________________________________ ("District") Travel Policy. The purpose of this Travel Policy is to establish rules for District officials and employees when planning travel and to provide efficient accounting of travel expenses. It is the intent of the District to cover all reasonable travel expenses, and to require those who travel to avoid unreasonable or unnecessary expenses.

B. **Authorized Exceptions:** Except as otherwise stated below, exceptions to any requirement stated in this Travel Policy may be approved by the District's General Manager or Executive Director (the "GM") if the traveler is a District employee or paid consultant, or by the governing body of the District (the "Board"), if the traveler is the GM or a member of the Board, in response to unusual circumstances or any other justifiable basis, provided, however, that the exception does not violate any applicable law. Notwithstanding the foregoing, there shall be no exceptions to any per diem rates and expense maximums stated in this Travel Policy. Any determination granting an exception should be in a writing that is maintained by the District for the applicable record retention period.

C. APPROVED TRAVEL

1. **Board Member Travel:** Board members are authorized to attend conventions, conferences, seminars, meetings and workshops if they are participants or, in the judgment of the Board, their attendance will benefit the District and funds sufficient to cover the expense have been authorized by the Board.

2. **Employee Travel:** Travel will be allowed for an employee when considered necessary to further the execution of an employee's work or when considered training for the employee's job or, in the judgment of the GM, the employee's attendance will benefit the District and funds sufficient to cover the expense have been authorized by the Board.

3. **Approval of Employee Travel:** All employee travel must be approved on the "Travel Authorization and Cash Advance" form before travel arrangements are made. All travel involving out-of-state travel, or expenses totaling more than $500 per employee, including training registration fees, shall be approved by the Board. In-state travel involving expenses of $500 or less per employee may be approved by the GM provided, however, that such travel by the GM must be approved by at least one Board member and the entire Board must be informed at the next regularly scheduled meeting of the Board.

4. **Approval of Board Member Travel:** Travel by a Board member shall be approved by the Board prior to the District incurring expenses for travel. A Board member may participate in approving travel regardless of whether the Board member may be one of the travelers.

5. **Informal Board Approval:** Notwithstanding anything in this Travel Policy to the contrary, if travel requiring Board approval must be incurred prior to a scheduled Board meeting, the GM shall make a reasonable effort to contact each individual Board member and shall obtain the oral approval of a majority of the Board members prior to the Board member or employee incurring any expense for travel. The travel will be presented to the Board for ratification at the next regularly scheduled Board meeting.

6. **Reporting:** A report of Board member and employee travel expenses shall periodically be provided to each member of the Board.

7. **Payroll System:** All District travelers, including Board members for up to but not more than 12 meetings or activities per year as stated in Subsection K.1 of this Travel Policy, may be paid their meeting compensation (per diem) through the District payroll system in order to calculate and withhold the appropriate taxes.

D. REIMBURSABLE EXPENSES

1. **Reimbursement:** The District intends to reimburse District employees and Board members (herein sometimes referred to as "travelers") for reasonable costs associated with authorized District business travel, consistent with the guidelines and regulations of the Internal Revenue Service. A vehicle allowance may be allowed to the GM and other designated employees in lieu of a mileage reimbursement.

2. **Costs:** Each properly authorized traveler shall be reimbursed for reasonable actual out-of-pocket costs for incidental items such as reasonable baggage tips, parking fees, toll fees, taxi and bus fares. All expenses, where possible, shall be supported by written receipts or other acceptable documentation.

3. **Telephone Calls:** In recognition of the fact that travelers may need to call home to handle issues that arise and, were they not traveling for the District, those issues could be handled in person or with local calls, the District may issue cell phones and/or phone cards that may be used by a District traveler for reasonable personal calls in addition to calls that relate to District business. If the traveler does not have a District cell phone or a District issued phone card, the District may reimburse or pay the actual expense of personal calls up to 20 minutes per travel day, cumulated for each separate trip. No other personal telephone calls will be reimbursed.

4. **Entertainment:** Personal entertainment expenses, which are not part of the activities offered or sponsored as a part of the meeting, conference, event, activity or seminar being attended by the traveler, will not be reimbursed.

5. **Receipts:** Board members and employees shall submit requests for reimbursement to the GM on a "Travel Authorization and Cash Advance" form (see attached sample) accompanied by receipts or documentation for all expenses.

6. **Timing of Request**: Reimbursement requests shall, absent extenuating circumstances, be closed within 30 days after the completion of travel.

7. **Limits**: All requests for reimbursement shall be paid only up to the limits set forth in this Travel Policy.

8. **Double Payments or Reimbursements Prohibited**: A District traveler may not receive per diem or travel expenses from the District if the traveler is being paid or reimbursed by a different governmental entity, including another district, for the same meeting, event or activity.

9. **Waiver**: A District traveler may decline to receive per diem and expense reimbursements, at the traveler's discretion.

10. **Lodging Reimbursement Limitations**: Except as otherwise provided in Subsection K.4 of this Travel Policy, unless an exception is approved by the GM, if the traveler is a District employee or consultant, or by the Board, if the traveler is the GM or a member of the Board, a District traveler who will travel less than _______[1] miles, one way, from the traveler's home base (either the traveler's home or the District's primary place of business) is not entitled to a lodging reimbursement or to lodging paid for by the District. In approving an exception, the GM or the Board, as applicable, should consider whether the lodging request is reasonable and in the best interest of the District.

11. **Travel by Private Motorcycle[2]**: Travel using a private motorcycle must be approved prior to the trip by the GM or, if the traveler is the GM or a Board member, by the Board. The reimbursement rate for motorcycle travel shall be not more than 50% of the rate for a private vehicle other than a motorcycle.

E. AIRLINE TRAVEL

1. **In-State and Out-of-State**: In-state travel will generally be by motor vehicle rather than by air. Out of state travel will usually be by commercial airline.

2. **Coach**: Airfare shall be limited to coach, or its functional equivalent.

F. LODGING

1. **Reimbursement**: Unless shared by two or more authorized District travelers, lodging shall be paid or reimbursed at the single occupancy rate or at the applicable convention rate. Where accommodations are shared by District travelers, the actual cost of the lodging shall be paid or reimbursed by the District. Room service meals and similar charges will normally not be reimbursed.

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[1] Until the blank is filled in, 50 will be the applicable mileage number.

[2] Due to liability concerns, a District may choose to ban the use of a motorcycle for official District travel.

2. **Alternate Lodging:** If a District traveler elects to stay with friends or relatives, the traveler will be reimbursed $30.00 per night, with no receipts required. If a traveler elects to use a personal camper or trailer for travel, the traveler will be reimbursed $30.00 per night or actual documented expenses, such as a signed receipt from a facility such as a campground or trailer park.

3. **Family Members:** Should the District traveler share his/her hotel or motel room with one or more family members or anyone else who is not a properly authorized employee, Board member or paid consultant of the District, and should there be any extra charge as a result of such increased occupancy, the District shall not be liable for or be required to reimburse the traveler for such expense in excess of the single occupancy rate. If, however, there is no difference in rate occasioned by the number of people in the room, the District will pay the normal rate for the room. If additional rooms are used to accommodate other family members, friends and/or anyone else who is not an authorized District traveler, the District shall not pay or reimburse the traveler for the same.

G. VEHICLE RENTAL

Vehicle rental may be reimbursed when rental expenses would be less than other forms of transportation or other forms of transportation are either impractical or unavailable. The rental of a vehicle should be approved prior to travel by the GM, if the traveler is a District employee or consultant, or the Board, if the traveler is the GM, or a member of the Board.

H. USING PRIVATE VEHICLE INSTEAD OF FLYING

1. **Using a Privately Owned or Rental Vehicle:** If the destination is not more than ______[3] miles from the traveler's starting point, the traveler may drive a privately owned vehicle, with reimbursement to be at the then current rate allowed as authorized under Internal Revenue Service ("IRS") rules or may fly with a commercial airline, with the reimbursement to be based upon the fare actually paid. If the destination is more than _____[3] miles away, the traveler may elect to drive a privately owned vehicle, but reimbursement will be based on either the then current mileage rate allowed as authorized by the Internal Revenue Service rules or the available airfare, whichever is less.

2. **Calculations:** If more than one day's driving time (one-way) is involved, and the traveler elects to use his or her privately owned vehicle, allowable amounts for meals and lodging will be paid for the same period of time that would have been required had the traveler flown, unless the mileage reimbursement and per diem is less than the airfare, in which event meals and lodging will be covered by the District for the actual travel time up to but not more than an amount which, when added to the mileage reimbursement, is equal to the cost that would have been incurred had the traveler flown.

3. **Mileage Computation:** If the District disputes the submitted mileage, mileage will be computed using MapQuest or another generally accepted map or routine

[3] Until the blank is filled in, 500 miles will apply.

planning website, or from the latest official state road map or other source reasonably selected by the District and will be limited to the most economical, usually-traveled routes.

4. **Mileage Reimbursement:** Mileage reimbursement for a private vehicle shall be at the rate established from time-to-time by the IRS. The private vehicle reimbursement rate is intended to include vehicle insurance, maintenance and repair costs. Additional en route expenses such as parking fees, toll fees, etc., will be reimbursed at actual cost, supported by receipts to the extent they are available.

5. **Travel Time:** If a traveler voluntarily elects to drive and travel time taken for driving during the employee's normal work week is greater than the travel time that would have been required had the employee flown, the excess working time used will be taken as annual leave. Notwithstanding the foregoing, however, to the extent that travel expenses being reimbursed by the District, including meals, lodging, incidental expenses, mileage and the employee's salary or wage, are less than travel expenses that would have been paid by the District if the traveler had flown, the traveler shall be entitled to receive payment for the excess travel time up to the amount of that difference, and shall only be required to take annual leave with respect to additional time for which the traveler is not paid under the foregoing formula. The lowest fare available within 30 days prior to the departure date will be used when calculating the cost of travel for comparison to the private vehicle travel cost. If an employee elects to do so, the employee may drive over a weekend or holiday or at a time that is not included in the employee's normal work day hours, without compensation for his or her time, and avoid being required to take annual leave for part of the travel time.

6. **Car Pooling:** Whenever convenient, District employees and Board members shall make a reasonable effort to ride together in the same vehicle so as to reduce costs. The private vehicle reimbursement rate shall be calculated on a per vehicle basis, with only the driver or owner of the vehicle being entitled to receive the reimbursement.

I. TRAVEL ADVANCES

1. **Advances:** Travel advances may be made at the request of the traveler.

2. **Form:** A travel advance may be obtained by submitting a "Travel Authorization and Cash Advance" form (see attached sample) to the GM.

3. **Payment to Traveler:** The travel advance shall be payable to the traveler.

4. **Timing of Request:** The traveler shall submit the cash advance request in sufficient time prior to traveling to allow the travel advance request to be processed in a routine manner.

5. **Travel Reconciliation:** Upon completion of travel, the traveler shall re-submit the "Travel Authorization and Cash Advance" form listing actual expenses to

justify the travel advance. Receipts shall be attached to the claim form and be submitted to the designated District official, who will reconcile the advance with actual expenditures. If the traveler is the designated District official, the reconciliation will be made by the GM, unless the GM is the designated District official, in which event the reconciliation will be made by the Board Chair. In the event that the traveler is unable to substantiate actual expenses at least equal to the amount of the travel advance, the difference shall be repaid to the District by the traveler. In the event that the traveler is able to substantiate actual, reasonable expenses that exceed the amount of the travel allowance, such difference shall be reimbursed to the traveler, provided that the expenses were properly approved and are otherwise in harmony with this Travel Policy.

6. **Close of Account:** Travel advances shall, absent extenuating circumstances, be closed within 30 days after the completion of travel.

J. MEAL EXPENSES AND MISCELLANEOUS COSTS

1. **Per Diem or Documented Expenses:** The United States General Services Administration ("GSA") establishes per diem rates for meals and incidental expenses applicable to travel for the federal government within the continental United States (CONUS) which are referred to as the meals allowance and the incidental expense allowance. The established CONUS per diem rates may differ by travel location. If CONUS per diem rates have been established for the locality to which a traveler goes on District business (generally a county or equivalent), the CONUS per diem rate for the meals allowance and the incidental expense allowance, as in effect from time-to-time, will be adopted as part of this Travel Policy. At the election of the traveler, meal expenses and incidental costs shall either be reimbursed at the applicable CONUS per diem rate or the traveler may document and receive reimbursement of actual expenses (including reasonable gratuities). To receive the full CONUS per diem payment, the traveler shall have been involved in properly approved District business for a minimum of seven hours during the day at a location outside the County where the District's primary place of business is located and/or have been in transit to and/or from such business for the required time. If the traveler meets the foregoing requirements, other than the amount of time spent working and/or traveling, but does work and/or travel a minimum of four hours on District business during the day, the traveler shall be entitled to receive an allowance equal to one-half of the applicable CONUS rate. If a traveler does not qualify for per diem as set forth above, the traveler may nevertheless receive reimbursement for properly authorized expenditures based upon proper documentation of the amount of those expenditures. Registration fees and lodging paid by the District for seminars, conferences and other events sometimes include meals. If the traveler consumes a meal that has already been paid for by the District or a third party, through an event registration or otherwise, the traveler shall not be entitled to a meal allowance or other reimbursement for that meal. Should there be no CONUS per diem rate applicable to the locality, the standard CONUS per diem meals allowance and incidental expense allowance will apply. In the alternative, the traveler may document and receive a reimbursement of reasonable actual meals

and incidental expenses as provided above. Parking fees, taxi and shuttle fees, and miscellaneous tips are separately reimbursable.

2. **Alcoholic Beverages:** Alcohol expenses will not be reimbursed.

3. **Board Meeting Meals:** When the Board meets and conducts business activities during mealtime, the cost of the meals may be paid for as a District expense. When employees of the District or other District advisors or consultants must, of necessity, attend such a Board meeting in order to enable the Board to carry on its business, the meals of such employees, advisors, and consultants may also be paid by the District.

K. BOARD MEMBER TRAVEL

1. **Statutory Authority:** Utah Code Ann. § 17B-1-307(2) authorizes the Board "to allow a member [of the Board] to receive per diem and travel expenses for up to 12 meetings or activities per year in accordance with rules adopted by the" Board.

2. **Application of the Travel Policy:** Except as otherwise provided in this Section K, the Travel Policy shall apply to authorized Board member per diems and travel the same as to other District employees, but Board members shall not be entitled to per diem compensation payments for attending regular meetings of the Board and other routine Board member activities, the compensation for which may be approved by the Board, not to exceed $5,000 per year or such greater or lesser maximum amount as may be provided from time-to-time in Utah Code Ann. § 17B-1-307(1).

3. **Rates:** Per diem compensation rates payable to Board members shall be the same as the rates established by the Director of the Division of Finance of the state of Utah for a board member's attendance at an official meeting (presently $60.00 per day for each official meeting, event or activity that lasts up to 4 hours and $90.00 per day for each official meeting, event or activity that is longer than 4 hours).

4. **Travel Distance:** A Board member may stay overnight at or in the vicinity of a conference, convention or other approved official meeting, event or activity regardless of the distance from the Board member traveler's home or the District's primary place of business if the approved meeting, event or activity involves an evening or an early morning function or for any other reason deemed sufficient by the Board. In any event, a Board member who will travel at least 25 miles on authorized official District business, one way, from the Board member's home base (either his or her home or the District's primary place of business) may, with Board approval, be entitled to a lodging reimbursement or to lodging paid for by the District.

L. SPOUSE OR OTHER COMPANION EXPENSES

The District will not pay or reimburse the airfare or other expenses of a spouse, family member, friend or other companion who is not a District employee or consultant or another Board member who is authorized to accompany the traveler on the trip. Upon approval by the GM, however, the District may pay such expenses provided that the employee or Board member agrees to reimburse the District for the same. The failure of the employee or Board member to reimburse the District through salary withholding or otherwise, in accordance with the reimbursement schedule agreed to by the GM, will be grounds for discipline, including termination. The traveler shall strictly distinguish allowed travel expenses from spouse, family, friend or other companion expenses.

M. CREDIT CARDS

1. **GM to Control:** One or more credit cards or payment cards may be issued in the name of the District and/or the GM. Such cards may be used by the GM. The card may also be used by an employee designated by the GM to purchase airline tickets, for lodging reservation deposits, and for other authorized purchases.

2. **Travel Expenses:** Credit or payment cards may be issued to the District and authorized by the GM for travel expenses while a traveler is traveling in a District owned vehicle on District business.

3. **Calling Cards:** One or more long distance telephone credit cards ("calling cards") may be issued to the District and used by travelers.

Approved by the governing body of the District on the ___ day of ___________________, 20___.

____
Title: ___________________________

(insert name of District)

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(insert Name of District)
TRAVEL AUTHORIZATION

Name of Traveler: ______________________

Date(s) of Travel: ______________________

Purpose of Travel: ______________________

Destination: ______________________

Travel Information: Advance Needed: Yes / No

Commerical Airline: District Prepay: Yes / No

- Shuttle Service: District Prepay: Yes / No Amount: ________

Personal Vehicle: Miles Roundtrip: ________ at ________ Per Mile

Advance Needed: Yes / No Amount: ________

District Vehicle: Yes / No

Lodging Information: Need Lodging: Yes /No KID Prepay: Yes / No

Hotel Name: ______________________ Location: ________

Date(s): ________

Meals Breakdown:

Breakfast $ ________ Lunch $ ________ Dinner $ ________ Incidental $ ________

INFO	SUN	MON	TUES	WED	THURS	FRI	SAT
Date							
Meals Included							
Notes:							
Totals							

Amount: ________

I hereby request permission to travel as outlined above, and to receive a cash advance of $ ________ associated with this travel.

Traveler's Signature: ______________________ Date: ________

Management Approval: ______________________ Date: ________

(insert District Name)
Travel Expense Reimbursement Request

Name of Traveler: ______________________ Date: __________

Date	Description of Reimbursement	Amount
	TOTAL	

Date	Reimbursement to District	Amount
	TOTAL	

Signature: ______________________ Date: __________

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