

## **Expense Reimbursement Policy**

Reimbursement of travel expenses for employees and officials of District 101 shall be in compliance with the Illinois “Local Government Travel Expense Control Act” (the “Act”) and pursuant to the requirements set forth herein.

### *Travel Expenses*

“Travel expenses” are those expenses “directly incident” to official travel by employees or officials (or “wards or charges”<sup>1</sup>) that involve reimbursement or direct payment to private companies providing “transportation or related expenses.” These expenses include ordinary and reasonable travel, meal, and lodging costs incurred for the authorized and legitimate purposes of the District.

### *Entertainment Expenses*

No employee or official may receive payment for any entertainment expense, unless such expense is additional and secondary to the purpose of the program or event. Entertainment expenses include, but are not limited to, shows, amusements, theaters, circuses, sporting events, or any other activity of public or private entertainment or amusement. No alcohol-related expenses will be authorized or reimbursed by the District.

### *Expense Authorization*

The standard travel expense reimbursement form provided by the District must be completed and authorization for travel expenses obtained prior to the activity or travel, unless pre-approval is not reasonably possible. The information is to include the employee or official’s name, title/office, travel dates, cost estimates for transportation, lodging, meal, and other necessary costs or receipts for the cost of the travel, meals, or lodging if the expenses have already been incurred. The employee or official should indicate whether per diem or actual reimbursement allowances will be requested. The lowest reasonable cost option(s) should be chosen whenever possible. A roll call vote at an open meeting of the Board of Education (“the Board”) is required to approve the travel expenses of any member of the Board, or to approve any travel expense that exceed the expenses allowable under this Policy due to an emergency or other extraordinary circumstance.

Pre-approval of travel expenses that will exceed \$1,500 aggregately requires the advance approval of the Superintendent or Assistant Superintendent. If the request for travel expenses is made by the Superintendent, pre-approval must be made by the President of the Board of Education.

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<sup>1</sup> These terms are not defined in the Act. A "ward" is ordinarily "a person, usually a minor, under the legal care and control of an entity or guardian appointed by their parents or a court"; a "charge" of a governmental unit basically involves "the responsibility of taking care or control of someone."

### *Reimbursement*

Payment or reimbursement for an authorized employee's or official's travel expenses shall be as follows:

1. Payment or reimbursement shall be limited to those activities that involve training or study as recommended or directed by law or by an applicable agency or entity with oversight or regulatory authority over the District; that further the knowledge or expertise of the employee or official;
2. The maximum allowable reimbursement for travel expenses shall be the per diem expense or the actual, ordinary per diem and reasonable expenses incurred.
  - a. Per diem expenses are based on federal per diem rates. Refer to the Internal Revenue Service ("IRS") per-diem rates guidelines according to geographic areas involved in travel. IRS per-diem rates can be found in the *IRS Publication 1542*. Because rates for specific localities may change frequently, the employee or official should ensure that the applied rate is appropriate to the actual dates of travel. Documentation substantiating or confirming the travel expenses (confirming travel, meals, activity attendance, etc.) must be submitted for reimbursement.
  - b. For actual expenses, the original receipts or proofs of payment are required.

The Superintendent, or his/her designee, is hereby authorized to develop guidelines that substantially conform with this Policy for its implementation. This Policy shall be in addition to any current regulations, requirements or guidelines on expense reimbursement for employees or officials of the School District. In the event of any inconsistency or conflict, the provisions of this Policy shall control.

**Legal Reference:** 105 ILCS 5/10-22.32  
105 ILCS 150 et seq.

**Policy adopted:** March 19, 2018

BOARD OF EDUCATION, School Dist. 101, Western Springs, IL

## **ADMINISTRATIVE GUIDELINES**

### **REIMBURSEMENT EMPLOYEE AND OFFICER TRAVEL, MEAL, AND LODGING EXPENSES**

#### **A. PURPOSE**

The District will reimburse employee's and official's business travel, meal, and lodging expenses incurred in connection with pre-approved travel, meal, and lodging expenses per school policy. Employees and officials are expected to exercise the same care in incurring expenses for official business as a prudent person would in spending personal funds, using the least expensive, reasonable and available option(s). Expenses will be reimbursed for actual, ordinary, and reasonable expenses, as reasonably determined by the District per school policy, unless the employee or officer has sought and received prior approval by the Superintendent/Assistant Superintendent/Principal as evidenced by a signed trip itinerary or expenses request at least 7 days in advance of the expense, unless such advanced planning is not determined practical by the business office.

#### **B. DEFINITIONS**

"Entertainment" includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other activity of public or private entertainment or amusement.

"Travel expenses" are those expenses "directly incident" to official travel by employees or officials that involve reimbursement or direct payment to private companies providing "transportation or related expenses." These expenses include ordinary and reasonable travel, meal, and lodging costs incurred for the authorized and legitimate school-related and educational purposes.

#### **C. AUTHORIZED TYPES OF OFFICIAL BUSINESS**

Travel, meal, and lodging expenses shall be reimbursed for employees and officers only for purposes of official business, which includes but is not limited to off-site or out-of-town meetings related to official business and pre-approved seminars, conferences, and other educational events related to the employee's or official's duties.

**D. ALLOWABLE EXPENSES**

No employee or officer shall be reimbursed for any entertainment expense, unless ancillary to the purpose of the program, event, or other official business. When expenses involve others not on or part of official business, any lodging, transportation, meals, or other expenses above those incurred for the authorized employee or official shall not be reimbursed. No alcohol-related expenses will be authorized or reimbursed by the District.

**Airfare**

All airfare reservations should be made in advance through the administrative office.

**Personal Vehicle**

Use of a personal vehicle for business must be pre-approved. When attending a training event or other off-site official business directly from an employee's or officer's residence, no reimbursement will be made if the distance is less than the mileage of a normal commute to the workplace. If the distance is higher than the employee's or officer's normal commute, reimbursement will be paid based on the differential of the commute less the mileage of a normal commute to the workplace. An employee or officer will be reimbursed at the prevailing IRS mileage rate. The traveler will only be reimbursed up to the price of a coach airfare ticket if they drive to a location for which airfare would have been less expensive.

**Rentals**

If a rental vehicle is required, reimbursement shall be as provided above unless the reservation is made in advance and approved by the administrative office.

**Local Travel and Parking** (Taxis, Trains, Buses, etc.)

Any local transportation and parking will be reimbursed as provided above, with receipts. Staff using personal vehicles for travel will be reimbursed for mileage based upon the current government mileage rate.

**Hotel/Motel Accommodations**

All hotel accommodations will be reimbursed as provided above unless the arrangements are approved in advance through the administrative office. The hotel bill must be presented in order to be reimbursed for the stay and for any approved ancillary business expenses related to the stay that were charged to the room. Personal related expenses are not reimbursed.

**Entertainment**

Any approved expenses incurred during your trip for business entertainment may be reimbursed upon completion of your travel expense report. A receipt detailing the guests entertained and explanation of expenses must accompany the report.

**Conference Registration**

Conference approval and registration should be arranged through the Administrative Offices, per normal District approval procedures that initially includes approval from the Principal/Supervisor and then the Superintendent/Assistant Superintendent.

**Meals**

Reimbursement of the actual cost of meals will be made as provided above upon submitting your expense report. A receipt is required for reimbursement of meal expense. No alcohol-related expenses will be authorized or reimbursed by the District.

**E. APPROVAL OF EXPENSES**

Travel, meal, and lodging expenses to be incurred by any employee or official in excess of authorized expenses under this Policy must be previously approved by the Board of Education ("the Board").

Travel, meal, and lodging expenses incurred by any member of the Board (or in excess of authorized expenses under this Policy) must be approved by roll call vote at an open meeting of the Board.

**F. DOCUMENTATION**

To qualify for reimbursement under this Policy, the following minimum documentation must first be submitted, in writing, to the administrative office:

1. an estimate of expenses (if not incurred) or a receipt for the expenses;
2. the name, job title/office of person requesting the travel, meal or lodging expense; and
3. the date(s) of expenses, and nature of expenses which were or will be expended.

All documents and information submitted herein are public and subject to release under the Freedom of Information Act.

Upon return from/completion of any official business involving travel expenses, an expense report must be completed.