

## **Elmwood Park Public Library Travel Expense Reimbursement Policy**

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

### **A. Definitions**

#### **Travel Expenses**

“Travel Expenses” are those expenses “directly incident” to official travel by employees or officials which 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 Elmwood Park Public Library.

#### **Entertainment Expenses**

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.

### **B. Types Of Travel For Which Travel Expenses Will Be Allowed**

For those activities which involve training or study as recommended or directed by law or by an applicable agency or entity with oversight or regulatory authority over the Library or for activities which further the knowledge or expertise of the employee or official, or involve the sharing of such knowledge or expertise, or which involve professional collaboration with others in the employee’s or official’s professional field.

### **C. Maximum Allowable Reimbursement Without Board Action Reimbursement**

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

1. The maximum allowable reimbursement for travel expenses shall be the per diem expense or the actual, ordinary and reasonable expenses incurred.
  - i. Per diem expenses are based on federal per diem rates. Refer to the Internal Revenue Service (“IRS”) per-diem rates guidelines according to the geographic areas involved in travel. IRS per-diem rates can be found in the *IRS Publication 1542* and the US General Services Administration ([GSA.gov](http://GSA.gov)).
  - ii. For actual expenses, the original receipts or proofs of payment are required.
2. These guidelines as applied to specific categories are as follows:

**Fees:**

The cost of conference fees, supplies, and books for approved educational expenses are allowed and must be included in expense request form.

**Transportation:**

Allowance for air, rail, or bus travel will be authorized on a coach fare basis. Every effort should be made to obtain the lowest reasonable rate and to take advantage of special fare discounts. Rail or bus fare should not exceed airfare. Actual cost will be reimbursed.

Use of public transportation, taxi, shuttle or rideshare services will be reimbursed at the actual reasonable rate. If needed, and preapproved, a rental car may be reimbursed at the lowest reasonable rate for a midsize or compact car.

Costs associated with the use of private vehicles shall be reimbursed at the standard mileage rate currently allowed for business use of a vehicle by the Internal Revenue Service. Responsibility for proper insurance rests with the owner or driver of the car.

**Meals and Incidentals:**

Rates for meals, including prorated amounts for first and last day of travel, will be reimbursable according to the IRS/GSA per diem amounts for the date(s) and location of travel. Alcohol or liquor will not be reimbursed.

Tips for meals should be factored into the maximum rate per meal and documented within the receipt.

**Lodging:**

Rates for lodging will be reimbursable according to the IRS/GSA per diem amounts for the date(s) and location of travel.

**Entertainment:**

Entertainment expenses, as defined above, are NOT allowed and must be paid for personally by the traveler, and no costs for alcohol or liquor are permitted.

## **D. Procedure for Reimbursement**

### **Expense Authorization**

The Library's travel expense request form must be completed and authorization for travel expenses obtained prior to the activity or travel, unless preapproval is not reasonably possible. The form requires all information as stipulated in the Act, including whether per diem or actual reimbursement allowances will be requested. The lowest reasonable cost option(s) should be chosen whenever possible. The expenses allowable under this Policy can be exceeded only due to an emergency or other extraordinary circumstance, as determined by the Library Board of Trustees.

Expense form must have receipts or estimates (with reservations and confirmation numbers) attached. In the event that travel expense is prepaid, actual receipts must be turned in and attached to the

reimbursement request form within 30 days of the completion of travel. Any amount paid in excess of the actual receipts filed must be repaid to the Library within 30 days.

**E. Approval of Certain Reimbursable Expenses By Board**

The following expenses for travel, meals, and lodging may only be approved by a roll call vote at an open meeting of the Elmwood Park Public Library:

- a. Any reimbursable expenses of an Elmwood Park Public Library administrator, officer or employee that exceeds the maximum allowed.
- b. Any reimbursable expense of a member of the Board of Trustees of the Elmwood Park Public Library
- c. Any other reimbursable expenses incurred because of an emergency or other extraordinary circumstances.
- d. In addition to regulations set forth in the Act, a not-to-exceed amount for out-of-state travel has been set at \$3,000.

**Policy Review and Revision**

Elmwood Park Public Library Board of Trustees will review this document at least triennially.

Approved and Adopted by Library Board, December 2016