

4402 – MILEAGE REIMBURSEMENT

School personnel who are required to use their own automobiles for regularly scheduled authorized travel in carrying out the responsibilities of their positions will be compensated at the IRS rate (See Policy and Regulation #5800).

5800 – EXPENSE REIMBURSEMENT

School District employees, officials and members of the Board of Education will be reimbursed for reasonable out-of-pocket expenses incurred while traveling for school business or educational activities.

Only expenses necessary to the purpose of such travel shall be reimbursable. Transportation costs such as taxicabs are allowable only for essential transportation. Mileage reimbursements will be paid at the rate published annually by the United States Internal Revenue Service. Tax exemption certificates shall be issued and utilized as appropriate. Reimbursement for New York State Sales Tax will not be paid in instances where tax exemption certificates should have been requested and utilized.

The Superintendent or her/his designee shall determine whether attendance by District staff at any conference or professional meeting is in the best interest of the District and eligible for either full or partial reimbursement of expenses under this policy.

To obtain reimbursement, the claimant must complete and sign an expense voucher, attach all receipts or other expense documentation, a copy of the approved conference attendance request authorization and a conference report, and submit the same to the appropriate administrator. Credit card receipts for meals must be accompanied by a listing of the members of the party and, whenever available, and itemized bill. No reimbursement is permitted for alcoholic beverages.

Adopted: November 28, 2005

5800.1 – MEALS AND REFRESHMENTS

The Board of Education recognized that from time to time it may be appropriate to provide meals and/or refreshments at District meetings and/or events which are being held for a business or educational purpose. Any expenditure made on such meals and/or refreshments should be appropriately planned, documented and submitted to the District's Business Office in accordance with established budgetary and purchasing practice for the purposes of payment, audit and possible reimbursement.

Examples of authorized expenditures include, but are not limited to refreshments for: staff on teacher orientation day at the beginning of each year, staff recognition events, Superintendent's Conference days; community and district meetings, receptions for volunteers, half or full day staff training, New York State assessment scoring, professional development workshops and other meetings at which District business is conducted.

5800.2 – CREDIT CARDS

The Board of Education recognizes that issuance and usage of credit cards must be carefully monitored and controlled. District issued credit cards shall be used prudently and only for official school business.

Credit cards may only be used for legitimate school District business expenditures. The issue of credit cards is not intended to circumvent the District's policy on purchasing.

Users must take proper care of these credit cards and take all reasonable precautions against damage, loss, or theft. Any damage, loss, or theft must be reported immediately to the Business Office and to the appropriate financial institution. Failure to take proper care of credit cards or failure to report damage, loss or theft may subject the employee to financial liability.

Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature or violate the intent of this policy may result in credit card revocation and discipline of the employee.

Users must submit detailed documentation, including itemized receipts for commodities, services, travel and/or other actual and necessary expenses which have been incurred in connection with school-related business for which the credit card has been used.

The Superintendent must approve issuance of any new credit card, notifying the Board of Education. Procedures are to be developed and implemented to monitor usage.

Each cardholder shall be apprised of the procedure governing the use of the credit card and a copy of this policy and accompanying regulations shall be given to each cardholder. The Superintendent shall periodically, but no less than twice a year, monitor the use of each credit card and report and serious problems and/or discrepancies directly to the Board.

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Two categories of credit cards are permitted: gas station cards and general-purpose cards. Debit cards are not permitted.

1. Gas credit cards have been issued to the following:

- Maintainer in charge
- Director of Transportation
- Cafeteria van driver
- School bus drivers

The Director of Transportation shall monitor and maintain records of all gas credit card usage.

2. General Purpose credit cards are issued to the Superintendent, Deputy Superintendent, and District Clerk.

The District Clerk/Transportation Clerk will monitor and maintain records of credit card usage.

TRAVEL EXPENSES/CONFERENCE REIMBURSEMENT POLICY

It is the responsibility of all District employees to exercise due care in the expenditure of District funds, to maintain records of all expenses, and to submit the required expenses report with supporting original receipts in a timely manner.

Expenses incurred by employees that are reimbursable are those that are considered customary and ordinary relating to school business travel. Generally, these expenses include fees for conferences and meetings, transportation, meals and lodging. Expenses that are excessive or exorbitant in relation to the services received will not be reimbursed. If school business travel is combined with personal travel, the District will not reimburse the employee for that portion of the trip related to personal travel.

Prior Approval of Travel – Conference Requests

The Superintendent, or designee, will approve conference requests recommended by the building principal. It is the District's practice to reimburse employees for registration fees for conferences and meetings for which the participant's attendance has been approved (Conference Request and Approval Form). Details related to the conference should be submitted with the paperwork seeking authorization.

TRAVEL

Transportation expense should be kept to a minimum commensurate with good judgment.

Air / Rail / Bus:

The required class of service is the lowest applicable coach fare available. Unless it is not possible to do so, advance discount tickets should be purchased. Any upgrades or enhancements are considered personal expenditures and will not be paid for by the District. Air carrier selection cannot be biased by any traveler's frequent flyer affiliation or personal preferences. An adjustment of the departure or return date to include a Saturday night stay may be approved if requested in advance and documented with evidence of a net savings to the District.

Rental Vehicles:

Car rentals by employees must be pre-approved by the Superintendent of Schools. Rental vehicles are only to be used when no other transportation is available, or when alternate transportation would be more expensive or impractical. Individuals should rent the most economical class size car to adequately accommodate the people traveling. Any upgrades or enhancements are considered personal expenditures and will not be paid for by the District. It is recommended that individuals contact their insurance carrier prior to renting a vehicle to determine the need to purchase supplemental insurance coverage. Use of certain cards may permit waiver of some or all of the rental carrier's insurance options.

Ground Travel:

Employees should utilize good judgment in determining the least expensive means of available ground service between destinations (e.g. taxis should be used if rates are more favorable than a car service). When available, complimentary hotel shuttle vans and buses should be utilized. Whenever possible, ground transportation should be shared.

Personal Vehicles:

Use of personal vehicles will be reimbursed at the prevailing IRS rate. Expenses such as tolls and parking will be reimbursed.

The District does not assume liability for damage to personal automobiles used on District business and does not assume liability for deductibles of any other uninsured loss to the vehicle. The District does maintain liability insurance protection that provides for excess coverage after the owner's liability insurance limits are exhausted and when the vehicle is used for school business purposes.

LODGING & MEALS

In all cases, authorization for lodging is to be obtained prior to travel. It is the practice of the District that no lodging be provided when attending a meeting or conference that is within a commutable distance from the employee's residence.

Lodging:

When traveling out of town or when travel requires an overnight stay, the cost of room accommodations is reimbursable. Lodging shall be arranged at the most economical rate available for good quality. Consideration should be given to a location either at or within a reasonable distance from the conference site. When making lodging reservations, ask about any available discounts for government employees or the attendees of the conference you are attending. Frequently, when attending a conference, the sponsoring organization has arranged for hotel rooms at a discounted rate. If there is no conference lodging rate, IRS guidelines established annually will be followed.

IRS regulations require original receipts for all lodging expenses regardless of amount. For travel within New York State, a NYS and Local Sales and Use Tax Exemption Form can be obtained from the Business Office prior to travel. Check with the hotel prior to departure. Some hotels will not accept the exemption form, unless accompanied by a purchase order and/or check covering the room cost. This can be arranged through the business office.

Meals During Overnight Travel:

Meal expenses should be reasonable and customary for the cities visited. Reimbursement for meals will not be granted in instances where meals are covered by conference or registration fees, or other instances in which the employee does not pay for the meal.

It is sometimes more convenient to have one District employee pay for meals for other District employees attending the same meeting that qualify for a meal reimbursement. This practice is acceptable providing the names of all the individuals are noted on the receipt when it is submitted for reimbursement.

Whenever possible obtain a printed or written receipt for meals.

Tips and Gratuities:

The District will reimburse for reasonable restaurant gratuities (up to 18%).

Telephone Usage:

While traveling on school business, phone calls related to school business will be reimbursed. In addition, reasonable calls made to one's primary residence will also be reimbursed.

To minimize the additional charges added by hotels for room-telephone usage, a calling card, credit card, or public phone should be used whenever possible. The District will reimburse for cellular phone usage provided the charge exceeds allowable plan limits. Use of cellular phones for long distance calls is discouraged unless the user has a plan that includes reasonable long distance rates.

Miscellaneous:

While traveling on school business expenses will be reimbursed for such services as internet access, photocopies and faxes that relate to school business.

An employee who will stay overnight in a hotel located within New York State, or anticipates taking a group for a meal within New York State must obtain New York State and Local Sales and Use Tax Exempt forms from the Business Office.

Employees will not be reimbursed for purchases made directly from a vendor at a conference. Such purchases, if approved, require the attendee to have the District issue and fax a purchase order to be presented to the vendor.

If travel must be curtailed due to illness or weather, all reasonable efforts should be made to cancel travel and lodging reservations. Under such circumstances payment of a cancellation or rescheduling fee for air travel is reimbursable.

Entertainment:

The District does not consider as reimbursable any entertainment expenses (inclusive of theatre, sporting events, tours and the like) that are separate from those that have been considered as part of participation in the conference or meeting and have been approved prior to participation.

NON-REIMBURSABLE EXPENSES

The following will not be considered as reimbursable expenses:

- *Magazines, newspapers and other personal reading materials*
- *Alcoholic beverages*
- *Medical expenses incurred while traveling*
- *Clothing and toiletry items*
- *Premium television services*
- *Health club, sauna or massage fees*
- *In-flight charges related to telephones, movies, headset rentals, etc. In flight charges for meals are reimbursable.*
- *Personal air travel, baggage or other personal insurance*
- *Contributions and donations to charitable organizations*
- *Loss or theft of personal funds or property*
- *Fines for parking or other traffic violations*
- *Additional expenses associated with spouse, dependent and/or guest travel*

Adopted: April 2008

MEALS AND REFRESHMENTS POLICY

From time to time, meals and/or refreshments may be deemed appropriate for a particular meeting or event.

Whenever meals and/or refreshments are ordered, the person authorized to make the request shall indicate the date, purpose of meeting and identify the individuals in attendance on either the purchase order or the request form submitted to the District food service. It is acknowledged that meal and/or refreshments expenditures may be incurred as an extension of the responsibilities of employees, to permit uninterrupted continuation of a specific activity into the meal time, or to enhance an activity or event that is being held for a business or education purpose. Any expenditure made on such meals and/or refreshments should be appropriately planned, documented and submitted to the District's Business Office in accordance with established budgetary and purchasing practice for the purposes of payment, audit and possible reimbursement.

The Superintendent, or designee, may authorize reimbursement for a meal. Examples of an authorized expense include, but are not limited to a meal with a consultant employed by the District, where the work must take place during meal time, a meal provided to a committee or working group whose responsibilities require working through the meal hour, or other specific circumstances when working through the meal hour is advantageous to the District.

There are school and community events which Board Members, Superintendent and Deputy Superintendent are expected to attend as representatives of the school district. Costs for Board Members, Superintendent and Deputy Superintendent attending events approved by the Board will be paid by the School District. Examples include but are not limited to PTA dinners, retirement dinners and Chamber of Commerce Installation.