

Expense Reimbursement

Section 1: Definitions

- “Entertainment” includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event.
- “Qualifying Travel Expenses” means ordinary and necessary expenses incurred by an employee or Trustee for travel, lodging, meal, and/or incidental expenses for travel away from home in connection with attendance at workshops, seminars and conferences, and participation in professional organizations.

Section 2: Maximum allowable reimbursement for travel expenses is limited to

- The standard IRS mileage allowance.
- Surface and air transportation are reimbursed or advanced at the face value of the ticket/receipt and are limited to the amount of the lowest airfare coach ticket available, plus the cost of one checked bag, if so charged by the airline.
- Transportation to and from the airport (including parking) will be reimbursed at no more than the cost of an equivalent taxi ride.
- Meals and incidentals will be reimbursed at their actual cost and must be accompanied by receipt or supporting documentation, but the maximum allowable reimbursement is limited to the current U.S. General Services Administration per diem rate for the location at the time of travel. Please refer to the GSA website: www.gsa.gov/perdiem for per diem rates according to the geographic areas involved in travel.
- In the event of an emergency or other extraordinary circumstances, expenses that exceed the maximum allowable travel, meal, or lodging expenses may be considered for approval by the Board of Library Trustees.

Section 3: Requirements

- With the exception of mileage, the library will not honor requests over \$25.00 per incident unless a receipt is presented.
- Costs for conference and meeting registration, lodging, meals, and transportation must be budgeted for and approved by the department manager/Executive Director for staff travel, and by Board roll call vote for Trustee travel in advance.