

General Personnel

Expenses

The Board regulates the reimbursement of all travel, meal, and lodging expenses by resolution. Money shall not be reimbursed for: (1) the expenses of any person except the employee, (2) anyone's personal expenses, or (3) entertainment expenses. 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 the entertainment is ancillary to the purpose of the program or event. Employees must submit the appropriate itemized, signed, standardized form(s) to support any requests for expense reimbursements that show the following:

1. The amount of the actual expense, with attached itemized receipts for actual incurred expenses.
2. The name and title of the employee who is requesting the expense reimbursement. Receipts from group functions must include the names, offices, and job titles of all participants.
3. The date(s) of the official business on which the expense reimbursement was expended.
4. The nature of the official business conducted when the expense advancement, reimbursement was expended.

Reimbursements

Expense reimbursements may be issued by the Superintendent or designee to employees, along with other expenses necessary for the performance of their duties, provided the expenses fall below the maximum allowed in the Board's expense regulations.

Expense reimbursements are not guaranteed. If an employee needs to purchase something needed to complete his or her job responsibilities, then the employee must receive pre-approval from his or her supervisor. Expense reimbursements shall be presented to the Board in its regular bill process.

Use of Credit and Procurement Cards

Credit and procurement card usage is governed by policy 4:55, *Use of Credit and Procurement Cards*.

Exceeding the Maximum Allowable Expense Amount(s)

All requests for expense reimbursements exceeding the maximum allowed in the Board's expense regulations may only be approved when:

1. The Board's resolution to regulate expenses allows for such approval;
2. An emergency or other extraordinary circumstance exists; and
3. The request is approved by a roll call vote at an open Board meeting.

Registration

When possible, registration fees will be paid by the District in advance.

Travel

The least expensive method of travel will be used, provided that no hardship will be caused to the employee. Employees will be reimbursed for:

1. Air travel at the coach or economy class commercial airline rate. First class or business class air travel will be reimbursed only if emergency circumstances warrant. The emergency circumstances must be explained on the expense form and Board approval of the additional expense is required. Copies of airline tickets must be attached to the expense form.
2. Rail or bus travel at actual cost. Rail or bus travel costs may not exceed the cost of coach airfare. Copies of tickets must be attached to the expense form to substantiate amounts.
3. Use of personal automobiles at the standard mileage rate approved by the Internal Revenue Service for income tax purposes. The reimbursement may not exceed the cost of coach airfare. Mileage for use of personal automobiles in trips to and from transportation terminals will also be reimbursed.
4. In order to receive mileage reimbursement, the employee must submit documentation showing the distance traveled. Under no circumstances will an employee receive reimbursement for gasoline put in his or her personal vehicle. Toll charges and parking costs will be reimbursed.
5. Automobile rental costs when the vehicle's use is warranted. The circumstances for such use must be explained on the expense form.
6. Taxis, airport limousines, or other local transportation costs.

Meals

Meals charged to the District should represent mid-fare selections for hotel/meeting facility or general area tips are included with meal charges. Expense forms must explain the meal charges incurred. Alcoholic beverages will not be reimbursed.

If the employee attends a one-day conference, only lunch will be approved. If an employee is attending a multi-day conference, meals will be reimbursed based on the rates below (including tip).

- If multiple meals are eaten, then a maximum of \$40 per day will be reimbursed.
- If only one or two meals are eaten, then reimbursements will be based on the following:
 - Breakfast - \$15
 - Lunch - \$15
 - Dinner - \$25

If the conference provides meals for its participants, then the employee will not be permitted to receive reimbursement for that meal.

Lodging

Employees should request conference rate or mid-fare room accommodations. A single room rate will be reimbursed. Employees should pay personal expenses at checkout. If that is impossible, deductions for the charges should be made in Skyward.

Miscellaneous Expenses

Employees may seek reimbursement for other expenses incurred while attending a meeting sponsored by organizations described herein by fully describing the expenses on the expense form, attaching itemized receipts. The following expenses will not be reimbursed: alcohol, tobacco, snacks, gasoline put in an employee's personal vehicle, purchases for non-District employees or students, extra charges to your hotel room (i.e. snack bar), or taxes.

LEGAL REF.: 105 ILCS 5/10-22.32.
Local Government Travel Expense Control Act, 50 ILCS 150/.

CROSS REF.: 2:125 (Board Member Compensation; Expenses), 2:240 (Board Policy Development), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards)

Adopted: November 14, 1994

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