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# SNOHOMISH COUNTY PUBLIC FACILITIES DISTRICT

## TRAVEL POLICY

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**PURPOSE:** *This policy governs the payment of the Public Facilities District (PFD) Board Members for travel expenses incurred in connection with official PFD business.*

**APPROVED BY:** PFD Board

**EFFECTIVE:** July 16, 2020

*Revised Code of Washington 36.100.110 authorizes PFD Board of Directors to adopt a resolution to establish basic methods and amounts of reimbursements. The Snohomish County PFD adopted resolution No. 2013-02 authorizing reimbursement of PFD board members for qualifying expenditures.*

### **DEFINITIONS:**

**CONTINENTAL UNITED STATES** – As used in this policy, all areas in the 48 contiguous states and the District of Columbia.

**DE MINIMIS** – No more than 50 percent of the current applicable per diem rate.

**DETAILED RECEIPTS** – Receipts that itemize (list) items purchased including their cost and method of payment. A receipt showing only the total of the purchase does not qualify for a detailed receipt.

**FOREIGN TRAVEL** – Travel in all areas of the world outside of the United States of America and its possessions.

**INCIDENTALS** – Examples of incidentals include monetary exchange rates, fees and tips given to porters, baggage carriers, hotel maids, stewards or stewardesses, transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site.

**NON-CONTIGUOUS UNITED STATES** – As used in this policy, all areas in Alaska, Hawaii, Commonwealth of Puerto Rico and all areas in possession of the United States of America throughout the world.

**OFFICIAL RESIDENCE** – The city, town or other location where the PFD board member maintains a residence that is used as their primary domicile.

**PER DIEM** – Pre-defined flat travel rate that is used in place of actual receipts for daily travel costs covering meal and incidental expenses while in travel status.

**QUALIFIED LODGING EXPENSES** – Traveling 50 miles or more or an average 1 hour travel time from the closer of the PFD board member's official residence.

**A. General Travel Policies**

1. **Authorization & Documentation:** The Snohomish County PFD will reimburse PFD board members for expenses incurred in conjunction with travel on official PFD business *only* when properly documented and authorized.
2. **Vacation in Conjunction with Business Travel:** When personal vacation time is added to a business trip, any cost variance in airfare, car rental, lodging, etc. must be clearly identified on the Travel Expense Reimbursement form. The PFD will not prepay any personal expenses with the intention of being “repaid” at a later time, nor will any personal expenses be reimbursed.
3. **Timing of Reimbursement Claims:** Each board member is responsible for the timely claim (prior to next scheduled board meeting after return) of his or her own reimbursements.
4. **Unusual Circumstances:** If a circumstance arises that is not specifically covered in this policy, then the most conservative course of action should be taken.
5. **Alteration of Pre-Approved Events:** Health and safety of travelers is a top priority in the conduct of travel-related activities. It is considered advantageous to the PFD for travel plans and itineraries to be established and altered with consideration of hazardous inclement weather, situations that could threaten the health and safety of travelers and other unplanned situations.
  - a. **When Severe Inclement Weather Is Not Involved** – Alteration of travel plans and itineraries for health, safety or work emergency, when severe inclement weather is not involved, and that will result in extra travel expenses, including meal and/or lodging costs, must generally be pre-approved by the PFD Board. In emergency situations, such as sudden on-set of incapacitating illness or delay of travel due to interruption of transportation, the Board Chair should be contacted as soon as possible. The condition must also be noted on the traveler’s travel expense reimbursement form. The notation on/or attached to the travel expense form must include an explanation of the health or safety issue and the date and time of approval.
  - b. **When Severe Inclement Weather Is Involved** – Travel plans and itinerary alteration because of severe inclement weather that may cause additional costs to be incurred, require prompt notification to the Board Chair. The condition must also be noted on the traveler’s travel expense reimbursement form. The notation on the travel expense form must include a short description of the severe inclement weather and the date and time of notification.

**B. Authorization & Reimbursement of Expenses**

1. **In-State Day Travel:**
  - a. *Authorization:* Prior approval by the PFD Board.
  - b. *Reimbursement:* Requires completion of the “Expense Reimbursement” form and authorization from the PFD Board.
2. **In-State Overnight Travel:**
  - a. *Authorization:* Prior approval by the PFD Board.
  - b. *Reimbursement* for travel requires completion of the “Expense Reimbursement” form and authorization from the PFD Board.
3. **Out-of-state travel, including out-of-state day trips:**

- a. *Authorization*: Prior approval by the PFD Board.
- b. *Reimbursement*: Requires completion of the "Expense Reimbursement" form and authorization from the PFD Board.

## **C. Travel Expenses - Meals**

### **1. General Meal Expenses**

- a. Reimbursement payment will be based upon per diem and will be in-lieu of the actual cost of the meal, tip and incidentals. *Actual* expenses will be reimbursed only in special circumstances and will be based upon receipts. In those cases, tips shall not exceed 15%. Per diem will, to the extent sufficient available resources exist, equal the Meals and Incidental Expense Allowance of the U.S. Federal Government, per Internal Revenue Service Publication 1542, Per Diem rates (for travel within the contiguous United States). Per diem for travel to non-contiguous U.S. locations and foreign travel will be reimbursed based on rates attached to the GSA website (US General Services Administration). Visit: [US General Services Administration Per Diem Rates](#) for the most up-to-date per diem rates.
- b. Per Diem: Types of costs included in per diem include:
  - The basic cost of the meal,
  - Any incidental expenses,
  - Any applicable sales tax, and
  - Any customary tip or gratuity.
- e. Reimbursement for meal expenses **is not** to be authorized when a board member typically would not incur expenses for meals because they are furnished by the hosting party. The only exception would be if dietary restrictions cannot be met by the hosting party.
  - Regular per diem reimbursement is not given when meals are provided by the host facility visited or when included in the registration fee for a meeting, conference, workshop, seminar or convention.
  - Meal reimbursements are not required to be reduced or eliminated due to meals served on airlines. Similarly, meal reimbursements are not required to be reduced for continental breakfast included in the registration fee of a meeting, conference, workshop, seminar or convention.
- f. See Section H of this policy, Documentation of All Expenses Required, for travel and reimbursement documentation requirements.

### **2. Meals - Day Travel**

No meal will be reimbursed while in travel status that does not involve an overnight stay.

### **3. Meals - Overnight Travel**

- a. Per diem for the first day of overnight travel and last day of overnight travel will be reimbursed at 75%. The seventy five percent per diem rates can be found by visiting [US General Services Administration Per Diem Rates](#) (GSA) website.
- b. When a meal or meals are provided at no cost in conjunction with travel events, the full meals per diem reimbursement rate is reduced by the full amount of the provided meal(s). The full incidental amount is still allowed.
- c. When meals are provided on a travel departure or return day, the full meal per diem reimbursement rate is reduced by the full amount of the appropriate meal(s) followed by a 75% prorating of the balance. A meal breakdown, "Meals and Incidental Expense Breakdown" of breakfast, lunch, dinner and

incidentals can be found on the GSA website [US General Services Administration Per Diem Rates](#).

#### **D. Travel Expenses – Lodging**

1. The PFD will reimburse board members for qualified lodging expenses incurred while on official PFD business trips previously approved by the PFD Board based on **original** detailed receipts for actual expenses. Per diem will *not* be paid for lodging.
2. Reimbursement for lodging expenses incurred within or equaling fifty (50) miles (most direct road miles measured from the lodging facility) of the board member's residence is **not allowed** except under one of the following three conditions:
  - a. An overnight stay in commercial lodging to avoid having a board member drive back and forth for back-to-back late night/early morning official PFD business (late night/early morning defined as total time, including travel, is more than 12 hours).
  - b. When an emergency or the health and safety of travelers is of concern as provided in Section A.5.
  - c. When the Board determines that staying overnight is more efficient and/or effective.

Refer to Section B of this policy for required authorizations.

#### **E. Travel Expenses - Transportation**

1. The PFD will reimburse board members for transportation expenses, such as taxi fare or train fare, other than vehicle mileage incurred while on official PFD business trips based on **original** detailed receipts for actual expenses.
2. PFD board members are encouraged to use the least cost method of transportation. Where possible, they are also encouraged to carpool.
3. Personal vehicle mileage will be reimbursed at the rate established pursuant the IRS.

#### **F. Other Travel Expenses**

1. The PFD will reimburse board members for other related travel expenses (e.g. parking, business telephone calls) incurred while on official PFD business based on **original** detailed receipts for actual expenses.
2. Expenses of \$10 or less per day for which no receipt is issued (such as parking, tolls, etc.) will be considered for reimbursement provided the PFD Board deems the expense reasonable and not excessive in total. An explanation of what the expense was for, date and cost must be submitted with the reimbursement form.

#### **G. Disallowed Expenses**

1. The PFD will not provide reimbursement for the following:
  - a. Fines, penalties, and/or forfeitures;
  - b. Tobacco, vaping or cannabis products, alcoholic beverages, entertainment, personal clothing, sundries, personal telephone calls or telegrams, or other like personal services or items;
  - c. Meals or lodging in lieu of other meals and/or lodging expense which are included in a convention or other registration fee, see section C.1e for exceptions;
  - b. First-class travel accommodations, unless pre-authorized by the PFD Board.
  - c. Expenses in excess of per diem which are deemed excessive by the PFD Board.

#### **H. Documentation of All Expenses Required**

1. All requests for reimbursement must be submitted on a travel expense reimbursement form adopted by the PFD Board.
2. **Original** detailed receipts must be attached to the expense reimbursement form for lodging, transportation and other travel expenses claimed, other than mileage, except when receipts are not issued. If a receipt is lost a "Missing Receipt" note must be completed and attached to the reimbursement request.