

Section 2 - Board of Education

Policy 2:125

Board Member Expenses

No School Board member may receive compensation for services, except that a Board member serving as the Board Secretary may be paid an amount up to the statutory limit if the Board so provides.

The Board may advance or reimburse members the actual and necessary expenses incurred while attending:

1. Meetings sponsored by the Illinois State Board of Education or by the Regional Superintendent of Schools;
2. County or regional meetings and the annual meeting sponsored by any school board association complying with Article 23 of the School Code; and
3. Meetings sponsored by an organization in the field of public school education.

In addition, the Board may reimburse a member for registration fees or tuition for a course that allowed the member to comply with the mandatory training described in policy 2:120, *Board Member Development*.

Expense reimbursement is not guaranteed and Board members should seek pre-approval of expenses, except in situations when the expense is diminutive. A Board member must return to the District any portion of an expense advance not used. Members must submit an itemized, signed voucher to support any expense advanced or to seek expense reimbursement. The voucher must show the amount of actual expense, attaching receipts if possible. A Board member submitting a bill for a group function should record participating members' names on the receipt. Money shall not be advanced or reimbursed for: (1) the expenses of any person except the Board member, or (2) anyone's personal expenses.

The Superintendent shall review the submitted vouchers for compliance with this policy. If any voucher's compliance appears uncertain, the Superintendent shall notify the Board President or Vice President if the voucher in question is from the President, as well as the Board member who submitted the voucher. The Superintendent shall include the voucher in the monthly list of bills that is presented to the Board for approval or rejection.

Registration

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

Transportation

The least expensive transportation will be used, providing that no hardship will be caused to the Board member. Board members will be reimbursed for:

1. Air travel at the coach or single class commercial airline rate. First class air travel will be reimbursed only if emergency circumstances warrant. The emergency circumstances must be explained on the expense voucher. Copies of airline tickets must be attached to the expense voucher.

2. Rail or bus travel at actual cost. Rail or bus travel costs may not exceed the cost of coach airfare. Copies of tickets will be attached to the expense voucher 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. Toll charges and parking costs will be reimbursed.
4. Automobile rental costs when the vehicle's use is warranted. The circumstances for such use must be explained on the expense voucher.
5. Taxis, airport limousines, or other local transportation costs.

Hotel/Motel Charges

Board members should request conference rate or mid-fare room accommodations. A single room rate will be reimbursed. Board members should pay personal expenses at checkout. If that is impossible, deductions for the charges should be made on the expense voucher.

Meal Charges

Meal charges to the School District should represent mid-fare selections for the hotel/meeting facility or general area. Tips are included with the meal charges. Expense vouchers must explain the meal charges incurred.

Miscellaneous Expenses

Board members may seek reimbursement for other expenses incurred while attending a meeting sponsored by organizations described herein by fully describing the expenses on the expense voucher, attaching receipts if possible.

LEGAL REF.: 105 ILCS 5/10-20 and 5/10-22.32.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 2:120 (Board Member Development), 4:50 (Payment Procedures)

ADOPTED: December 19, 2012

School Board

Administrative Procedure – Reimbursement of Travel, Meal, and Lodging Expenses

I. Overview

The Local Government Travel Expense Control Act (P.A. 99-604) requires all school districts to adopt regulations governing the reimbursement of all travel, meal, and lodging expenses of Board members and employees, including, but not limited to: (1) the types of official business for which travel, meal, and lodging expenses are allowed; (2) maximum allowable reimbursement for travel, meal, and lodging expenses; and (3) a standardized form for submission of travel, meal, and lodging expenses supported by the minimum documentation required by the Act. These regulations may allow for approval of expenses that exceed the maximum allowable travel, meal, or lodging expenses because of emergency or other extraordinary circumstances.

II. Approval by Roll Call Vote

The Act requires that expenses for travel, meals, and lodging of any member of the Board of Education may only be approved by roll call vote at an open meeting of the Board of Education.

III. Documentation

Public Act 099-0604 requires specific documentation of expenses. All documents and information submitted are public records subject to disclosure under the Freedom of Information Act. Before an expense for travel, meals, or lodging may be approved, the following minimum documentation must first be submitted, in writing using the district Request for Approval of Conference/Workshop form 2:125-E1:

- a. An estimate of the cost of travel, meals, or lodging if expenses have not been incurred or a receipt of the cost of the travel, meals or lodging if the expenses have already been incurred;
- b. The name of the individual who received or is requesting travel, meals, or lodging if the expenses have been incurred;
- c. The job title or office of the individual who received or is requesting the travel, meal, or lodging expense; and
- d. The date or dates and nature of the official business in which the travel, meal, or lodging expense was or will be expended

IV. Registration Fees for Conferences and Professional Development

When possible, registration fees for Board members will be paid by the District in advance. Knowing that conference fees are often discounted when submitting a registration request early, Board members are urged to make plans so that all available discounts can be realized. For example, payment of conference registration fees should be submitted via the District's purchase order/requisition process if applicable. The Superintendent or her/his designee may assist Board members with this process.

V. Transportation CostsTravel Requiring a Flight and/or Rental Car

All travel should be selected based on the lowest fare available and not according to the traveler's preferred airline carrier or travel rewards program preferences. Sedan car service / limousine service is not allowed unless it is documented as a less expensive option. Rental car insurance should not be selected as the District's insurance policy covers the Board members and damage expenses. The cost of a taxi/shuttle service from an airport to a hotel will be reimbursed, but Board members should select the least expensive mode of travel.

Coach airfare is preferable. First class and business class travel is prohibited unless an upgrade is made using frequent flyer miles, is free or is less expensive than other travel options, or if warranted by emergency circumstances. Copies of airline tickets must be attached to the expense report. When needed for travel, the least expensive rental car should be selected. It is understood that the rental car size will be determined by the number of travelers. Thus, a mid-size vehicle and/or van may be the most economical option based on the number of Board members traveling. A Board member will be reimbursed for baggage fees.

Rail or Bus Travel

Rail or bus travel shall be reimbursed at actual cost, not to exceed the cost of coach airfare. Copies of tickets will be attached to the expense report to substantiate amounts.

Travel Changes

In the event of travel changes that result in an additional fee, the Board member should include an explanation on the reimbursement form. Travel arrangement changes which result in an additional fee should be carefully considered and have a reasonable explanation. Paying additional fees to take an earlier flight is generally not acceptable.

VI. Lodging

Lodging should be in a safe location, at a reasonable rate, and conveniently located near the location of business (e.g., conference, meeting location, etc.). Reimbursement at a single room rate will be made. If available, the conference rate should be chosen.

Board members will pay personal expenses that are charged to hotel room bills at check-out. If this is not possible, deductions for the charges should be made on the expense report.

VII. Reimbursement of Expenses

All reimbursable expenses must be directly related to or associated with the conduct of District business, are limited to actual and necessary expenses, and must adhere to the guidelines within this administrative procedure. Board members should submit the District's "Out of District Travel and Meal Expense Report Form 2:125-E2" as part of the reimbursement request.

VIII. Meals

Meals are reimbursable as follows. Board members are expected to dine at reasonably priced midfare establishments and should exercise professional judgment in this area. On the day of departure and/or the day of return from a trip, a full day's allowance for meals is not always considered reasonable. The time of departure/return and meals provided during transportation are taken into consideration. Alcohol is not a reimbursable expense. Expense reports must include individual receipts with itemized order costs, date, place, and total cost of the meal including tip. A maximum tip of 20% per meal will be reimbursable. Meals for individuals not employed by the District or not on the Board of Education are not reimbursable and must be deducted from meal receipts. Meals will be reimbursed at a reasonable rate consistent with the facility or general location of the meal. The following guidelines should be used when calculating per day meal reimbursement:

- One day conference meals are not reimbursable unless the meal is included as part of the conference fee.
- Multi-day conference meal rate allotment is \$30.00 per day. Tips shall be included with the meal charges. Expense reports must explain the meal charges incurred.

IX. Mileage

Mileage reimbursement for use of the Board member's personal vehicle is at the current IRS rate plus highway tolls and parking fees. Board members will be reimbursed for mileage from their home to the ultimate destination (e.g., airport, conference location, etc.). Mileage reimbursement will not exceed the cost of commercial coach or single class air fare. Mileage reimbursement for non-conference activities may be reimbursed using the Non-Conference Travel Reimbursement form 2:125-E3.

X. Other Expenses

Valet services should be avoided if at all possible but will be reimbursed as necessary. Internet access fees while traveling is not reimbursable. Reasonable tips for bell hops, maid service, and valet services are reimbursable. Reasonable is defined as up to \$2/bag, \$5 per day for maid service, and \$5 per taxi/shuttle ride, respectively.

The following items are not reimbursable:

- Entertainment expenses as defined by Public Act 099-0604 (e.g., 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.
- Childcare and pet care
- Purchase of clothing or accessories
- Spa and other personal services such as barber, shoeshine, manicurist
- Fines for parking or other traffic violations
- Rental car insurance
- Maintenance, towing, or repairs to personal vehicles
- Personal grooming items and personal medicines/sundries

- Health club/exercise room fees
- In-room movies, games, and snacks
- Alcohol

Board members should submit reimbursement requests to the Superintendent or her/his designee within 10 days of travel or date of incurring the expense. If a receipt is lost or not readable, efforts should be made to contact the vendor (hotel, restaurant, etc.) to request a copy of the receipt. If a receipt is not submitted, the employee or Board member must clearly document the date, amount, and description of the expense, and reason for submittal without a receipt.

XI. Grant Funded Expenses

If reimbursement is to be provided by grant funding, the grant requirements for reimbursement will supersede these regulations in the event of a conflict or inconsistency between them.

Attached forms:

2:125-E1

2:125-E2

ADOPTED: _____