



Travel Expenses and Reimbursements Policy 3.08

Board Approval Date: 06-08-2021

Supersedes Policy Dated: 09-07-2010

Policy

Implementation of this policy is effective the first full pay period after County Board approval. It is the policy of Winona County to reimburse authorized personnel for expenses incurred in the normal course of performing county business or while in travel status. Expenses will be reimbursed when submitted through the Concur website <https://www.concursolutions.com/nui/signin> and with proper authorization by a department head or designee and original itemized receipts for each type of expense. Reimbursement will occur through the payroll system with taxes withheld for items considered income according to the Internal Revenue Service (IRS) regulations.

Scope

This policy applies to Winona County employees, Winona County officers, and persons eligible for reimbursement by the County of Winona for expenses incurred while performing the work of the County. Hereinafter, Winona County employees, Winona County officers, and persons eligible for reimbursement by Winona County shall be referred to as “authorized personnel.”

General Procedures

- A. Authorized personnel who have access to County vehicles are encouraged to use those vehicles whenever they are able to do so as this is the least costly option. If a County vehicle is not available, authorized personnel may use a privately-owned vehicle.
- B. Authorized personnel should use the least expensive method of transportation including rental if it is less than alternative methods of transportation and then only if a Department Head or designee has authorized the rental.
- C. Travel is allowed only in performing the work of the County.
- D. Travel advances will be allowed pursuant to the provisions of Minnesota Statute §471.97. Authorized personnel can receive travel advances whenever the Department Head or the County Administrator (where there is no Department Head) determines it is reasonable to allow a travel advance.
- E. Authorized personnel attending the same function or event should share transportation and other expenses, including lodging expenses, whenever it is practical to do so.
- F. Authorized personnel will not use the Winona County credit card to fuel a personal or non-County vehicle.



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Procedures

A. Approval and Notification of Travel

1. Expense reimbursement will be provided to authorized personnel under the following conditions:
 - a. When the County Board has approved a budget that includes an amount for the expenses incurred.
 - b. When the County Administrator approves a line-item transfer when funds are available elsewhere within the department budget.
2. Department Heads or their designees must approve all travel for their employees.
3. Non-elected department heads must have discretionary out-of-state travel approved by the County Administrator or designee. Elected Officials must follow the Travel for Winona County Elected Officials Policy, Section 3.09.

B. Use of County Vehicles

County authorized personnel, their verifiable clients, or other people who have received prior approval from a department head or County Officer may ride in County vehicles. Under the County's "Tobacco Policy," all County vehicles are considered non-tobacco areas. Seat belt use is required in all County vehicles. Cell phone use must follow the Hands-Free Law and the Winona County Employee Safety Program policy.

1. Scheduling Motor Pool Vehicles

Authorized personnel requiring transportation for performance of duties may schedule the use of a County vehicle through the Help Desk system. A confirmation email will be sent to the requestor.

2. Using County Motor Pool Vehicles

- a. Vehicle keys and log book may be picked up at the Household Hazardous Waste building 2nd Street entrance reception area. For trips starting outside normal business hours, arrangements to pick up keys can be coordinated with the Maintenance Department. Vehicles will be parked in the designated location



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where they may be picked up and returned as scheduled.

- b. For fueling on long trips or if the Highway Department pumps are not available, a WEX credit card and instructions for its use are in the Winona County Motor Pool Log book. Obtain a receipt if using the WEX card.
 - c. If an emergency arises while using a County vehicle, consult the Winona County Motor Pool Log book.
3. Return of Vehicles
- a. Before returning a County vehicle, authorized personnel are responsible for filling the gas tank when the gauge reads three-quarters full or less. This normally is done at the Highway Department. The Highway Department pump procedures can be found in the Winona County Motor Pool Log. Authorized personnel are also responsible to ensure trash, litter, or other debris is removed from the vehicle and the vehicle is reasonably clean.
 - b. Complete a page in the Winona County Motor Pool Log only if:
 - Fueled at the Highway Department,
 - Fueled with the WEX card (place the receipt in the logbook), or
 - To report any vehicle malfunction or issue.
 - c. Return the keys and log book to the Household Hazardous Waste reception area immediately upon return. If you are returning the vehicle during non-working hours lock the book in the vehicle's trunk and drop the key fob in the drop box located at the 2nd Street entrance of the Household Hazardous Waste building.

4. County Vehicles Assigned for Take-Home Use

An employee may be assigned a county vehicle for take-home use if circumstances make such assignment necessary when recommended by the department head of said employee. If an employee is assigned a county vehicle, the employee is expected to report non-business usage, which shall be compensated by the employee. Special reporting instructions need to be obtained from the Finance Department.

Key Concept: The employer must require the employee to use the vehicle for a business purpose; it cannot be voluntary on the employee's part. The applicable Department Head will supply, in writing, said requirements to the Finance Department.



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C. Reimbursable Expenses

Authorized personnel will be reimbursed for the following expenses, subject to the listed limitations:

1. Use of Private Automobile

Mileage will be paid at the rate allowed by the Internal Revenue Service (IRS). When the Personnel Department ascertains the IRS has changed this rate, the allowance for authorized personnel will change. An itemized claim needs to be submitted through Concur for reimbursement to be made.

Mileage is paid on the most reasonable direct route as follows:

- a. When traveling from the normal work location and then returning to it, the mileage allowance is the actual miles traveled and all time associated with this travel is work time.
- b. When traveling from an employee's residence to a work site, to the normal work location, mileage is the miles in excess of those which the employee normally would have driven from the residence to the normal work location i.e. odometer reading minus normal miles to work. All time in excess of the normal travel time to work is work time.
- c. When traveling from a normal work location to a work site and then to the employee's residence, mileage is the miles in excess of those which the employee normally traveled and the travel time from the work site to the employee's residence is work time to the extent it is in excess of the normal travel time from the employee's normal work location to the employee's residence.
- d. When traveling from the residence to a conference and then returning to the residence, mileage in excess of mileage normally driven to and from the normal work location is reimbursable as well as the travel time.
- e. The normal work location for employees assigned to multiple work locations, is the work location scheduled for the day on which the expense was incurred.

2. Air Transportation



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Authorized personnel traveling on County business and utilizing air transportation will be reimbursed for their travel expense by coach airfare rates when such accommodations are available. Airfare should be billed to the County at the lowest available rate, based on inquiries to travel or ticket agents.

3. Lodging Expenses

- a. Charges for lodging may be reimbursed for the night prior to the formal start of a conference, seminar, convention, meeting, or workshop, and those nights when the event is actually in session. One additional night of lodging will be reimbursed under those circumstances where the air transportation cost is reduced an amount greater than the cost of expenses incurred as a result of delaying air transportation by one day. The department head or their designee may approve one additional night of lodging in the event of inclement weather (tornadoes/icy roads/closed highways) which prevent traveling in a safe manner.
- b. Lodging should be billed to the County whenever possible. Employees who incur expenses for approved lodging will be allowed actual reasonable costs for lodging. Authorized personnel are expected to use good judgment in incurring lodging costs. Authorized personnel should obtain the government rate where possible when making lodging arrangements. Reimbursement for lodging costs is always based on the single room rate. When traveling for Winona County business authorized personnel will be reimbursed only when staying at hotels that do not offer adult pay-per-view pornography in their sleeping rooms. A list of Minnesota clean hotels can be found at <https://www.genderviolenceinstitute.org/mn-clean-hotels-initiative>.

If a preferred site is not available to an employee within a reasonable distance from the business activity or the cost of the preferred site is more than 15% above the cost for comparable services at a non-preferred site, the employee must document these reasons and approval granted before reimbursement is authorized. Additionally, if a particular function “requires” staying at a non-preferred site, the employee must document the reasons for staying at a non-preferred site and approval granted before reimbursement is authorized.

4. Meal Allowance

- a. Authorized personnel will be reimbursed for meals purchased and consumed outside of Winona County, at the times delineated, in the following amounts:



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Breakfast (4:00 AM to 11:00 AM)	--	\$10.00
Lunch (11:01 AM to 3:00 PM)	--	\$15.00
Dinner (3:01 PM to 2:00 AM)	--	\$22.00

- b. The above maximum amounts *include* food, non-alcoholic beverages, taxes, and a tip not to exceed 15%.
 - c. If the meal is part of a conference, seminar, convention, meeting, or workshop, the County will reimburse for the actual expense of the meal.
 - d. To be eligible for reimbursement of the breakfast meal, authorized personnel must leave Winona County boundaries prior to 6:00 a.m. To be eligible for lunch reimbursement, authorized personnel must purchase and consume lunch outside of Winona County boundaries during the specified period above. To be eligible for dinner reimbursement, authorized personnel must be unable to reach Winona County boundaries prior to 7:00 p.m.
 - e. When overnight travel is involved, meals are treated as an expense (not taxable).
 - f. When no overnight travel is involved, meals are treated as income (taxable).
 - g. Itemized receipts are required for reimbursement; credit card receipts do not qualify as an acceptable receipt.
5. Conferences, Seminars, Conventions, Meetings, and Workshops

The County will pay for or reimburse authorized personnel for the cost of work-related conferences, seminars, conventions, meetings, or workshops. Employees are encouraged to sign up for events well in advance to allow proper authorization and payment by the County.

6. Rental Vehicles

The County will pay for or reimburse authorized personnel for the expense of vehicle rental. Use of rental vehicles must have prior approval by the Department Head or designee with the exception of an emergency.

7. Miscellaneous Items

- a. The County will pay for or reimburse authorized personnel for business-related parking fees, cab fare, fax, copy charges, room taxes, energy surcharges, laundry,



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cleaning and pressing of clothes, and business-related telephone calls incurred while traveling.

- b. When overnight travel is involved, miscellaneous items are treated as an expense (not taxable).
- c. When no overnight travel is involved, miscellaneous items are treated as an income (taxable).

D. Submitting Travel Expense and Reimbursements

1. To obtain travel reimbursement authorized personnel must submit the travel expense reimbursement through Concur within 45 days from the date of travel. Expenses turned in after 45 days will not be reimbursed. IRS guidelines will be followed with reimbursements.

2. Requesting Reimbursement

- a. All expenses shall be submitted using Concur through their website: <https://www.concursolutions.com/nui/signin>. Attach all original receipts to the claim. Expenses cannot be reimbursed without original itemized receipts. Receipts will include the name of the establishment, time, place, and other information necessary to determine proper reimbursement. Credit card receipts (that list the total but not the items purchased) do not qualify as an acceptable receipt.

Room charges including movie rentals, room service, personal phone calls, and any other non-business-related charge will not be reimbursed.

Note: A claim for reimbursement of parking fees and cab fares shall include a receipt, documenting the expense, whenever possible, from the entity which provided the service.

- b. Supervisors shall approve and submit completed claims to the Finance Department by 12:00 p.m. on the Thursday, eight days prior to payday.