



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

May 2, 2013

FCD Resolution

Proposed No. FCD2013-05.2

Sponsors

1 A RESOLUTION approving a policy for reimbursement of
2 Flood Control Zone District employees, officials and
3 contractors for travel and District related expenses.

4 WHEREAS, chapter 42.24 RCW authorizes the Board of Supervisors to enact a
5 resolution governing the reimbursement of employees and officials for travel and Flood
6 Control Zone District ("District") related expenses; and

7 WHEREAS, the Board of Supervisors desires to adopt policies and procedures for
8 the reimbursement of District employees, officials and contractors for such expenses;
9 now, therefore

10 BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE KING
11 COUNTY FLOOD CONTROL ZONE DISTRICT:

12 SECTION 1. The Board of Supervisors adopts the "Reimbursement Expenses
13 and Travel Advance Policy," Attachment A to this resolution.

14 SECTION 2. The Policy adopted in Section 1 of this resolution shall apply to:

15 A. District employees and elected and appointed officials; and

16 B. Persons who perform services for the District pursuant to contract, unless
17 provided otherwise in the contract for services; provided, that the Policy shall not apply
18 to King County employees and officials who perform services for the District pursuant to

19 interlocal agreement between the District and King County, as those employee and
20 officials are governed by King County Code and related policies and procedures.
21

FCD Resolution was introduced on and passed as amended by the King County Flood Control District on 4/29/2013, by the following vote:

Yes: 7 - Mr. Gossett, Ms. Hague, Ms. Patterson, Ms. Lambert, Mr. Dunn, Mr. McDermott and Mr. Dembowski
No: 0
Excused: 2 - Mr. Phillips and Mr. von Reichbauer

KING COUNTY FLOOD CONTROL DISTRICT
KING COUNTY, WASHINGTON


Reagan Dunn, Chair

ATTEST:



Anne Noris, Clerk of the Board

Attachments: A. Reimbursable Expenses and Travel Advance Policy

Attachment A
Reimbursable Expenses and Travel Advance Policy

Effective Date: April 29, 2013

SECTION 1. GENERAL

It is the purpose and intent of this policy to reimburse the King County Flood Control Zone District ("District") elected and appointed officials and employees and persons who perform services for the District pursuant to contract for their necessary and reasonable expenses incurred in the conduct of their official business for the District and to authorize expenditure of District funds for certain travel and non-travel related expenses. Reimbursement for such necessary and reasonable expenses will be made subject to the rules contained in this policy and with Chapter 42.24 RCW. In all cases, the employee should be able to demonstrate the public purpose served by the expenditure for which reimbursement is requested. It is assumed and expected that expenses incurred under this policy will be appropriate to the circumstances and consistent with the best interests of the District and its desire to minimize travel costs.

SECTION 2. DEFINITIONS

- 2.1 Day Travel** — travel outside of the District that exceeds six hours but does not include an overnight stay. Travel outside of the District for six hours or less, or travel within the District is not considered day travel.
- 2.2 District Chair** — the chair of the District executive committee, or designee.
- 2.3 District Executive Director** – the employee or service provider performing as the chief executive officer of the District.
- 2.4 Emergency** — the occurrence of unforeseen or exigent circumstances which may result in harm to the public good.
- 2.5 Employee** — an elected official, an appointed official and any other employee of the District.
- 2.6 Federal lodging limit** — the maximum amount a federal employee may be reimbursed per day for lodging expenses, excluding applicable taxes, in the respective host city for travel within the continental United States as published in the Code of Federal Regulations, 41 CFR §301, App. A, and as hereafter amended.
- 2.7 Government Rates** — discounted rates offered to government employees, in the course of conducting official business, by lodging establishments, rental car agencies and other providers of services to government employees.
- 2.8 Local Area** — any location within a 50-mile radius of the District office.

2.9 Moving expenses – expenses incurred for transportation of family and common household possessions, including meals and incidentals per diem, automobiles and lodging expenses.

2.10 Official District business — business that relates directly to a person’s work function and benefits the District.

2.11 Overnight travel — travel outside of the District that exceeds twelve hours and includes an overnight stay.

SECTION 3. NON-TRAVEL RELATED EXPENSES

3.1 Non-Travel Related Expenses. Employees of the District may be reimbursed for necessary and reasonable expenses incurred in the performance of non-travel related official District business.

3.2 Expense Reimbursement Claim

3.2.1 To qualify for reimbursement, the employee must submit to the District Chair a detailed account of the expense on the “Expense Claim Form” approved by the Executive Director. The Expense Claim Form shall, at a minimum, require the employee to attach a receipt of the expense to the form and certify that the claim is just, true and unpaid. Receipts are not required for expenses of less than ten dollars.

3.2.2 The District Chair is responsible for approving expense reimbursement claims.

3.2.3 The District Chair shall ensure that one political subdivision does not pay expenses properly attributed to another, in violation of RCW 43.09.210.

3.3 Repayment of unauthorized reimbursements

3.3.1 The District shall seek repayment of expenses from the individual who was reimbursed whenever an audit or subsequent review of expense reimbursements finds that such expenses were reimbursed contrary to this policy.

SECTION 4. NON-TRAVEL RELATED EXPENSES PROCEDURES

4.1 Action by Requestor:

4.1.1 Complete Expense Claim Form and submit to District Chair.

4.2 Action by District Chair:

4.2.1 Review documentation in accordance with this policy; and

4.2.2 Indicate approval/denial of the expense and submit to District clerk for processing.

SECTION 5. TRAVEL RELATED EXPENSES

5.1 Persons authorized to receive expense reimbursement within budgetary restraints:

5.1.1 District employees.

5.1.2 Candidates for positions that are exempt from career service or candidates for positions that require a specialized skill not available in the District job market, if prior authorization is granted by the District Chair subject to the following restrictions:

Travel to the District from the candidate's place of residence outside of the District for the purpose of an interview.

Up to two interview trips per position.

Maximum of five interview trips for one or more positions during any twelve-month period.

5.1.3 Persons authorized by law, grant or contract, provided that the terms of such other expenses reimbursement authorization shall apply.

5.2 Travel authorization

5.2.1 Travel authorization for day or overnight travel shall be subject to approval by the District Chair, in accordance with the established policies and procedures prior to the employee commencing the activity.

5.2.2 Prior to travel, the employee shall submit a written "Request for Travel Authorization," on the form approved by the District Executive Director. The form shall at a minimum require a summary of anticipated reimbursable costs and expenses.

5.2.2 If expenses are incurred without prior approval for travel and no emergency existed, expenses will not be reimbursed.

Emergency travel must be authorized in accordance with paragraph 5.2.1 within twenty-four hours of departure.

5.3 General Travel Rules

5.3.1 All persons shall exercise prudent judgment to avoid unnecessary District expense. Travel requests and reimbursement claims shall strictly conform to the provisions of this policy and other applicable law, grants, contracts or policies.

5.3.2 The traveler shall be responsible for excess costs and additional travel expenses resulting from taking an indirect route or a delayed return trip for personal preference or convenience, except that additional travel expenses may be approved and reimbursed if an indirect route or delay reduces the District's total costs. Additional travel expenses paid under this policy are

subject to the reimbursement limitations as specified and, considering both salary and travel expenses, shall not exceed the documented savings.

5.3.3 This policy shall apply to both domestic and foreign travel.

A. Limits on travel expense reimbursement for transportation, lodging and meal and incidentals, as provided for in Section 5.4, shall apply only to travel within the continental United States, which shall consist of the 48 contiguous states and the District of Columbia; or

B. Transportation, lodging and meals and incidental expense reimbursement for travel outside the continental United States shall be based upon actual expenses to a maximum of the overseas rates established by the Federal General Services Administration for federal travel to the specific location, subject to all other provisions of this policy.

5.3.4 No travel or meal expense that would not be a reimbursable expense under this policy may be the object of a direct expenditure of District funds.

5.4 Transportation Costs. The District shall pay the actual and necessary costs of transportation in the course of conducting the official District business as follows:

5.4.1 Travel shall be by the method of transportation and route most advantageous to the District, considering the cost of transportation, other travel expenses and salary.

5.4.2 The excess cost of first class or business class fare over coach class fare for a given mode of travel shall not be reimbursed when less expensive fares are available.

5.4.3 If a private mode of transportation is used in lieu of a more customary form of transportation, if available and practical, to the event site, travel expenses shall be reimbursed at the less of the two costs (e.g. if a person hired a taxi instead of using public transportation, the lesser of the two costs would be reimbursed).

5.4.4 When automobile transportation is necessary, public transportation shall be used where practical.

5.4.5 When rental vehicles are authorized for a person conducting official District business:

A. Government rates shall be requested. If a person does not request government rates, he/she may be personally responsible for difference between the rental agency total and the government rate.

B. Vehicle insurance offered by the rental agency shall not be reimbursable.

5.4.6 When the use of a private automobile is authorized, reimbursement for mileage shall be at the Internal Revenue Service (IRS) rate per mile for business-related travel and reimbursement for parking shall be the actual cost, except as provided by a collective bargaining agreement, prevailing law or contract. When the use of a private automobile is authorized, the mileage

included from the person's home and regularly assigned workplace shall be deducted prior to reimbursement for business-related travel.

5.4.7 The starting and ending locations of travel are the office work place or the residence, depending on the work schedule and the work status of the traveler at the time of departure and arrival.

5.4.8 Transportation between a person's home and regularly assigned workplace is not reimbursable.

5.5 Lodging Costs

5.5.1 Lodging costs actually incurred are reimbursable only as follows:

A. If a person is in overnight travel status;

B. Government rates must always be requested;

C. Lodging receipts are required; and

D. Lodging costs in the host city may be claimed from the night before the authorized events starts through the night before it ends, unless reasonably priced and timely return transportation is not available, thereby necessitating additional lodging costs.

5.5.2 The traveler shall be reimbursed for actual lodging costs incurred for a single occupancy, to a maximum of the federal lodging limits for the host city plus tax.

5.5.3 If the lodging receipt indicates a charge for double occupancy and two persons are authorized to travel on behalf of the District, each traveler shall be allowed one-half the double occupancy charge. If one person is not authorized to travel on behalf of the District, the person authorized to travel shall be reimbursed at the single occupancy rate to a maximum of the federal lodging limit.

5.5.4 For seminars, conferences or conventions, costs for lodging at the event site may be authorized in excess of the federal lodging limit for the host city under the following conditions:

A. No alternate lodging is available within a reasonable distance of the event site, which is within the federal lodging limit for the host city. The traveler must provide a signed statement of unavailability with the request for reimbursement.

B. The authorized means of transportation between the alternate lodging site and the event site would exceed the savings in lodging costs.

C. The District Chair has authorized the excess expenditure in writing and in advance for any exigent circumstances, which may exist. The authorization must include:

i. The name, telephone number and rate of three establishments contacted for government lodging rates;

ii. A statement that reimbursement at the federal rate would impose an unreasonable hardship upon District employees and that reimbursement above the federal rate is in the best interest of the District.

5.6 Per diem Meal & Incidental Rates and Refreshment Costs

5.6.1 Day & Overnight Travel Status — Expenses eligible for reimbursement shall be for individuals in official District business travel status.

A. Meal and incidental expenses shall be reimbursed at the established per diem rate per host city as published annually in 41 CFR §301, App. A.

B. The per diem rates are fixed allowances for breakfast, lunch, dinner and incidental expenses which include tips and gratuities based upon the following percentage of the host city per diem rate:

- i. Twenty (20) percent of the per diem rate for breakfast.
- ii. Thirty (30) percent of the per diem rate for lunch.
- iii. Fifty (50) percent of the per diem rate for dinner.

C. Incidental rates shall only be approved for overnight travel and cover expenses such as fees and tips to baggage carriers, concierges, hotel staff and laundry.

D. Receipts are not required.

E. Day Travel Status — the fixed meal allowances may be claimed if in day travel status at the following times:

- i. 7:00 a.m. for breakfast.
- ii. 12:00 p.m. for lunch.
- iii. 6:00 p.m. for dinner.

F. Overnight Travel Status — the per diem and incidental rates may be claimed on the first through the last day of travel. Meals shall be reimbursed in accordance with 5.6.1 E of this policy.

G. For meals included in a registration fee, airfare or other District expense, the per diem meal and incidental rate shall be reduced by the fixed allowance for the respective meal.

5.6.2 Refreshments

Refreshment expenses shall be limited to fifty (50) percent of the fixed lunch meal allowance established by the federal travel regulations for each participant.

5.6.3 Non-reimbursable Meal and Refreshment Costs — Meal and refreshment costs are not reimbursable and may not be paid by the District as a direct expenditure when:

- A. Included in another District expense, regardless of whether the person partakes in the meal or refreshment; or
- B. Incurred for recreational or social events such as office, going away, and retirement parties, or other personalized social events; or
- C. A violation of the State Constitution, Article VIII, Section 7, which prohibits a gift of public funds, would occur.

5.6.4 Exceptions to Per Diem Meal Rates — Meal expenses may be incurred at a rate higher than the per diem rates when:

- A. The District Chair provides written approval considering extenuating circumstances which precluded the ability to incur a meal expense within the applicable per diem rate, as supported by a receipt detailing the expense and written justification; or
- B. Incurred on behalf of another agency that reimburses the District for expenses, in which case the expense shall be reimbursed according to the rules of the funding agency.

5.7 Non-reimbursable expenses

5.7.1 Certain expenses are considered personal and therefore non-reimbursable including, but not limited to:

- A. Laundry, except as covered by the incidental per diem rate provided for in paragraph 5.6.1.C; and
- B. Personal telephone calls, except to advise of a change of official travel plans; and
- C. Entertainment, clothing, personal sundries and services; and
- D. Transportation to places of entertainment or similar personal activities; and
- E. Room service costs that exceed the fixed rate established for the meal incurred and valet service, except when necessitated by physical limitations; and
- F. Personal trip insurance; and
- G. Insurance for rental vehicles; and
- H. Medical, dental or hospital services; and

- I. Alcoholic beverages; and
- J. Tobacco products; and
- K. Tips and gratuities, except as provided for in paragraphs 5.6.1. B and C; and
- L. Fines and penalties; and
- M. Dependent care, except as provided through the District employee benefits program.

5.7.2 The District shall not provide funding for travel expenses when a source of reimbursement other than the District is specified in District, state or federal law or policy. In cases where the reimbursement is available from another source and where District policy provides for a greater total reimbursement, the District may, at the option of the District Chair, pay the difference between the amount the District policy would allow for the total travel activity and the total amount reimbursed from the other source for expenses. This shall be limited to items that are reimbursable under the provisions of this policy and for the total amount, not selective items with differing reimbursement rates.

5.8 Travel expense advances

5.8.1 Whenever it becomes necessary for an employee to incur reimbursable expenses for overnight travel, the District Chair may approve a travel expense advance if requested by the employee. The employee shall submit a written "Request for Travel Expense Advance" on the form approved by the District Executive Director. The amount of such an advance shall not exceed the amount of anticipated reimbursable expenses and shall not be less than one hundred dollars.

5.8.2 Travel expense advances shall be used only to defray reimbursable expenses incurred while conducting official District business. Travel expense advances shall not, under any circumstances, be considered a personal loan to the employee and any expenditure thereof, other than for official District business purposes, shall be considered a misappropriation of District funds.

5.8.3 On or before the tenth day following the close of the authorized travel period, any employee who received a travel expense advance shall submit a fully itemized "Travel Expense Voucher," on the form approved by the District Executive Director, accompanied by the unexpended portion of such advance, if any, to the District Chair. The District Chair shall have an additional five calendar days to process and forward the travel voucher and unexpended funds to the Clerk of the District.

5.8.4 The District shall withhold from the employee's next paycheck any travel expense advance, or any portion thereof, not properly accounted for or repaid to the District. Such withholdings shall include interest, from the date of default until paid, at the rate established by RCW 42.24.150.

5.8.5 District employees who are delinquent in accounting for or repaying a prior travel expense advance shall be ineligible for any additional advances until such time as repayment or acceptable justification for the delinquent advance has been made.

5.9 Lobbyist per diem in lieu of reimbursement

5.9.1 Any expense for which an employee would otherwise be reimbursed shall be a legal obligation of an expenditure by the District when incurred in the course of “lobbying”, as defined in RCW 42.17.020(18), or in the course of providing requested information to an official or officials of another government agency.

5.9.2 Any employee of the District, when assigned to a session of the Washington State Legislature as a full time “lobbyist” as defined in RCW 42.17.020(19), shall be authorized to receive, in lieu of meals and incidentals and lodging cost reimbursements provided for in this chapter, an allowance for each and every consecutive day of a session at a rate equivalent to that authorized for members of the Washington State Legislature in accordance with RCW 44.04.120.

5.10 Expense Reimbursement Claim

5.10.1 Employees requesting reimbursement shall submit a fully itemized “Travel Expense Voucher,” for all reimbursable items legally expended. Travel expense reimbursement claims shall cite the time, place, business purpose and participants in accordance with procedures established by and forms approved by the District Executive Director. Any applicable conference, convention or seminar brochure and airline itinerary shall be attached to the travel expense reimbursement claim.

5.10.2 Receipts prepared and issued by the service provider or copies of endorsed checks are required wherever Section 5 provides for actual cost reimbursement, except that receipts are not required for expenses of less than ten dollars or for meal expenses, unless claiming reimbursement that exceeds the established per diem rates in accordance with paragraph 5.6.4.

5.10.3 The District Chair is responsible for approving expense reimbursement claims.

5.10.4 The District Chair shall ensure that one political subdivision does not pay expenses properly attributed to another, in violation of RCW 43.09.210.

5.10.5 For travel to a foreign country, the travel reimbursement claim shall show the total cost in the foreign currency, converted to U.S. dollars. The exchange rate shall be determined using either the rate published in the *Wall Street Journal* on the date representing the mid-point of travel, or the receipt provided by the bank or hotel making the exchange transaction, provided it shows the exchange rate, date and transaction fee.

5.10.6 For travel to Canada, the District shall ensure that the necessary forms and records are submitted to the appropriate Canadian government to request the goods and services tax refund. Requests for refunds shall be processed upon completion of travel claim and voucher review.

5.11 Repayment of unauthorized reimbursements

5.11.1 The District shall seek repayment of expenses from the employee who was reimbursed whenever an audit or subsequent review of travel expense reimbursements finds that such expenses were reimbursed contrary to this policy.

5.12 Reimbursement of moving expenses

5.12.1 The District Chair may authorize in writing at the written request of an employee reimbursement for reasonable and necessary moving expenses.

SECTION 6. TRAVEL RELATED EXPENSE PROCEDURES

6.1 Travel Authorization

6.1.1 Action by Requestor. At a minimum of four weeks prior to the departure date:

- A. Complete the "Request for Travel Authorization" form; and
- B. Submit to District Chair.

6.1.2 Action by District Chair.

- A. Review documentation in accordance with this policy; and
- B. Indicate approval/denial of the travel request and return to requestor.

6.2 Travel Advance

6.2.1 Action by Requestor. At a minimum of two weeks prior to the departure date:

- A. Complete the "Request for Travel Expense Advance" form and submit to the District Chair.

6.2.2 Action by District Chair:

- A. Review documentation in accordance with this policy; and
- B. Indicate approval/denial of the travel request and submit to District Clerk at least five working days before the advance is needed.

6.2.3 Action by Requestor. Within ten days upon completion of trip:

- A. Complete the claim for reimbursement by submitting a fully itemized travel expense "Travel Expense Voucher" form; and

- B. Total actual expenses; subtract the ADVANCE previously obtained and enter the NET DUE; and
- C. If the NET DUE is negative, attach a check made payable to “King County Flood Control Zone District” for the amount by which the advance exceeded actual expenses; or
- D. If the NET DUE is positive, prepare an Expense Claim Form with appropriate documentation attached.

SECTION 7. EMPLOYEE RESPONSIBILITIES

7.1 Employees are responsible for exercising the same care in incurring expenses and accomplishing the purpose of the travel that a prudent person would exercise if traveling on personal business.

7.2 Employees are responsible for excess costs and any additional expenses incurred for personal preference or convenience.

7.3 Employees may be responsible for the cost of any travel commitments made in advance of the travel authorization.

7.4 Employees shall be responsible for repayment of inappropriately reimbursed expenses whenever an audit or subsequent review of the travel expense reimbursement documentation finds that such expenses were reimbursed contrary to the provisions of this policy.

7.5 Employees are responsible for prudent judgment for travel and seeking reimbursement for travel-related expenses.