

DANIEL BOONE REGIONAL LIBRARY

**SUBJECT: Board of Trustees Membership, Conference and
Travel Expenses**

ADMIN 2-730

BOARD

SECTION: 700 – Fiscal Management

Approved: 11/15/01
Revised: 08/10/06
Revised: 05/10/07
Revised: 01/13/11
Revised: 04/11/13
Revised: 01/16/14
Revised: 03/09/17

POLICY

Board members' participation in library associations, conferences and other library-related functions is vital to the mission of the Daniel Boone Regional Library (DBRL). DBRL shall establish procedures to reimburse a board member for all reasonable expenses associated with attending conferences, trainings, workshops, and other general travel directly related to the library when in overnight travel status. If a board member is not in overnight travel status, travel costs can be reimbursed but meal costs can only be reimbursed if an Internal Revenue Service (IRS) exception can be documented. Mileage reimbursement shall be paid in accordance with policy 2-708 (Mileage Reimbursement).

1. **Budget.** Each fiscal year, the regional operating budget shall include a line item for Board travel, conference registration and membership dues expenses.
2. **Association Membership Dues.** Any Board member who wishes to become a member of or maintain membership in a library association such as MLA, ALA or a library trustees' organization shall be reimbursed for payment of membership dues from regional operating funds. At the discretion of the Executive Director, membership dues may be paid directly by the library.
3. **Conference Registration Fees and Travel Expenses.** The Board President shall determine the number of Board members who will be authorized to receive reimbursement for travel expenses to each conference and shall make a reasonable attempt to keep the level of board travel expenses within the amount authorized by the regional operating line item budget. Reimbursement of Board travel expenses beyond that amount shall not be authorized unless a variance or budget adjustment has been approved by action of the Board or unless the overage can be absorbed in the overall General Operating budget category.
 - a. Any Board member who attends a library conference may request reimbursement for payment of conference registration costs from regional operating funds. At the discretion of the Executive Director, conference registration fees may be paid directly by the library.
 - b. Any Board member who plans to request reimbursement for the costs of traveling to a library conference outside the regional boundaries shall submit a

written request to the Executive Director on or before the due date set by the Board President for each specific conference. In all cases, the DBRL's President's approval must be obtained in advance of the conference.

- c. From among those Board members who submit timely written requests, the Board President and/or Vice President shall determine which Board members will be authorized to receive reimbursement, taking into account the following factors:
 - i. The projected costs for a Board member to travel to the planned conference city and to attend the conference, including estimates for transportation, lodging, and per diem amount for meals and incidentals as defined in paragraph 4, below.
 - ii. The amount set aside for such expenses in the regional operating budget, along with any actions by the regional Board approving or rejecting a variance or adjustment in the budgeted amount.
 - iii. Whether the requesting Board member is making a formal presentation at the conference or has other specified conference responsibilities.
 - iv. Whether the requesting Board member is a member of an association committee which is having a formal meeting at the conference.
 - v. Whether the requesting Board member has received reimbursement for conference travel expenditures in the past. Board members who have never attended a library conference shall receive priority consideration for reimbursement of conference travel expenses.
- d. Each Board member authorized to receive reimbursement for conference travel expenses shall receive full reimbursement of such expenditures pursuant to paragraph 4, below.
- e. Those Board members authorized to receive reimbursement for conference travel expenses shall be reimbursed for the reasonable expenses incurred for portal-to-portal transportation, lodging, meals and incidentals when in overnight travel status.
 - i. Portal-to-portal transportation costs are all transportation costs, including but not limited to baggage handling fees incurred round-trip between the home of the Board member and the conference hotel.
 - ii. Lodging costs shall include full reimbursement for single or double occupancy. Additional lodging costs incurred by a Board member rooming with family members or friends who are not employees or Board members of DBRL will not be reimbursed unless an exception is made by the Board President.
 - iii. Meal expenses including incidentals defined in paragraph 4 shall be calculated on a per-trip basis using the per diem rate established by the General Services Administration (GSA) for the particular overnight travel destination and the total number of days of the trip. For out-of-state travel departure and return days, the GSA meals and incidentals per diem rate will be pro-rated at seventy-five (75) percent. For in-state travel departure and return days, meal expenses will be reimbursed depending on the time of

- travel, not to exceed seventy-five (75) percent of the per diem amount. DBRL will reimburse banquet meals at MLA annual conferences and other banquet functions as approved by the DBRL Board President.
- iv. Incidentals include tips to porters, baggage carriers, bellhops, hotel housekeeping, taxi drivers, restaurant servers, etc.; transportation costs between places of lodging and where meals are taken; and costs associated with filing the DBRL reimbursement form. Transportation costs between the airport and home or hotel are included in transportation costs, not incidental expenses.
 - v. Expenses for entertainment or alcohol will not be reimbursed under any circumstances.
 - f. DBRL will reimburse for library business mileage even if the trustee is not in overnight travel status. However, meal costs when the board member is in same day travel status can only be reimbursed if one of the following IRS exceptions can be documented. The meal expenditure must be:
 - i. Directly related or associated to a substantial business discussion for a clear business reason in a clear business setting, such as a board meeting, staff meeting, staff training on work premises, etc.;
 - ii. Directly related to and necessary for attending business meetings or conventions of certain tax exempt organizations, including chambers of commerce, business leagues or trade or professional associations, when attendance is required by DBRL.
 - iii. De minis. All of the following have to be met to be considered de minis:
 - A. The meal is reasonable in value and is not provided regularly or frequently, and;
 - B. Overtime work necessitates an extension of the trustee's normal volunteer schedule beyond an eight hour day; and;
 - C. The meal is provided to enable the trustee to volunteer overtime. Meals provided on the employer's premises that are consumed during the overtime period, or meal money expended for meals that are consumed during that period satisfy this condition.
 - g. Reimbursement for conference travel expenses shall not be paid to the Board member until after the conference travel has been completed unless authorized by the Board President to disburse a travel advance. After the conference travel has been completed, Board members authorized to receive reimbursement for conference travel expenses shall submit itemized costs on a DBRL Business Expense form (travel voucher). Board members do not need to submit itemized costs for items included in the per diem. Receipts for expenditures shall be attached to the form (see Procedures, below). Airline tickets and lodging costs shall not be reimbursed without receipts. Itemized reimbursement forms shall be submitted no later than two (2) months after conference travel has been completed.

- h. Each Board member who receives reimbursement from the regional operating funds for conference travel expenses shall be encouraged to provide a written report of their conference activities to the Board no later than the second regular Board meeting following the conference.

PROCEDURES

1. Trustees who want to attend a conference or event should submit a written request to the Executive Director and/or Board President to be considered for approval by the Board President.
2. Upon request, advances approved by the Board President may be given for trustees to attend conferences or meetings. These advances shall be for the anticipated cost of meals only.
3. Within two (2) months after returning from the trip, the trustee should submit to the Executive Director their Business Expense form (travel voucher), receipts and other required documents for reimbursement. The Executive Director will then forward the information to the Board President. Reimbursement requests made six (6) months or more after the conference or meeting attended, or which otherwise fall outside the original budget cycle during which the conference or meeting occurred, must be approved by the Board President. If the request is made outside the budget cycle during which the conference occurred, it may be denied due to lack of funds.
4. Reimbursements may include all the expected expenses associated with travel, such as hotel, shuttles, etc. For out-of-state travel departure and return days, the GSA meals and incidentals per diem rate will be pro-rated at seventy-five (75) percent. For in-state travel departure and return days, meal expenses will be reimbursed depending on the time of travel, not to exceed seventy-five (75) percent of the per diem amount. DBRL will reimburse banquet meals at MLA annual conferences and other banquet functions as approved by the DBRL Board President.
5. Every effort should be made to submit required receipts for the trip. When receipts are missing, the Board President will use discretion in approving or denying payment. Receipts must be obtained for lodging and airfare. Receipts are not required for meals or other incidental expenses.
6. Trustees arriving earlier or staying later than the conference dates for personal reasons will not be reimbursed for additional travel, meal or incidental costs.
7. The trustee must travel to a conference or meeting using the most economical mode of travel. If a trustee chooses to drive to a conference although the cost of airfare would be less, the trustee will receive reimbursement equal to the cost of airfare. Also, the trustee will not be reimbursed for any additional travel, meal or incidental costs incurred by electing to use the more expensive form of travel.
8. After approval, the Board President will return the reimbursement form and related receipts to the Executive Director for payment.