LHISD

TOGETHER, WE ARE BUILDING CHAMPIONS.

TRAVEL PROCEDURES & GUIDELINES

School Board Policy DEE Local states:

- An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out District business only with prior approval of the employee's supervisor and in accordance with administrative regulations.
- For any allowable expense incurred, the employee shall submit receipts documenting actual expenses in accordance with administrative procedures.

School Board Policy FMG Local states:

- Students who participate in school-sponsored trips shall be required to use transportation provided by the District to and from the event, except as otherwise permitted in administrative regulations.
- Any in-state overnight trips taken by student organizations and other student groups shall require approval from the Superintendent or designee.
- Any out-of-state trips taken by student organizations or other student groups shall require approval from the Superintendent.

Note: Travel expenses incurred due to the fault of a traveler, except for extenuating circumstances, such as late registration, canceled flight, etc. are not considered to be reasonable or necessary; therefore, all such expenses shall be paid or reimbursed by the traveler.

Federal guidelines (IRS):

- All travel expenses shall be paid under an Accountable Plan: 1) travel must have a business connection; 2) the traveler shall account for all expenses; 3) excess advances, if any, shall be reimbursed to the district; and 4) meal expenses shall be in conjunction with overnight travel only.
- The meal expenses for the day of departure and return shall be adjusted based on the time of departure and return as noted in the district travel guidelines.
- Travel advances will not be provided to a traveler more than 30 days prior to the travel event.
- If any travel expenses fail to meet the accountable plan guidelines, the payment to (or on behalf of) the traveler shall be deducted through the normal payroll cycle.

**LHISD does not issue advances for travel except for student meal voucher funds.*

Federal Guidelines (EDGAR):

- All travel expenses paid with federal grant funds (typically funds 2XX) shall meet EDGAR requirements (200.474) such as: 1) all travel costs must be reasonable and necessary; 2) all travel costs must be consistent with the district's travel policy; 3) all travel costs must be directly related to the grant award; and 4) all travel costs must meet the obligation of expenses rules.

State Guidelines (TEA):

- All mileage, lodging, and meal reimbursement rates published by the Texas Comptroller of Public Accounts apply to all grants (federal and state, typically funds 2XX, 3XX and 4XX) funded by TEA for individuals on travel status. Refer to GSA rates for the current fiscal year at: https://fmx.cpa.texas.gov/fmx/travel/textravel/rates/current.php
- All travel expenses paid with federal and state grant funds shall meet the allowable travel expenses as specified in the TexTravel Guidelines, subject to limits imposed by District travel guidelines.

District Guidelines:

- The District guidelines shall apply to all travel expenses regardless of funding source for in-state and out-of-state travel. All anticipated travel costs shall be submitted via the LHISD Travel Approval Form, approved by the immediate supervisor, Chief Financial Officer, Chief of Schools (for overnight student travel and out of state employee travel) and Superintendent (for out of state student travel). All anticipated travel costs shall be requested on the LHISD Travel Approval Form before any travel-related costs are incurred by the district or traveler.
- In accordance with the State Comptroller's TexTravel Guidelines, the district acknowledges that discount or reward programs, such as flights, hotel, etc., are not things of value belonging to the district. However, employees may not use individual reward programs when the District is paying for travel (no personal benefit).
- Employees will be limited to two out-of-district trainings or conferences per fiscal year.
- No more than two representatives from each campus or department may attend the same out-of-district conference or training during the fiscal year.

General Instructions:

- All employee and student travel must have advanced approval from all required district approvers prior to the travel leave date.
- All travel costs should include a penalty-free cancellation provision.
- In-district travel is defined as all travel within district boundaries and within a 50-mile radius of traveler's district building or campus.
- Out-of-district travel is defined as all travel outside of 50 miles.
- Upon return from a trip, the completed Employee Travel Expense Reimbursement Form must be submitted within 30 days.
- Reimbursements will not be issued unless all supporting documentation, including a pre-approved travel form, an agenda, and itemized receipts, are submitted.
- Each employee's reimbursement request should only include his/her own expenses, and without sales tax.
- Any expenses associated with deviations from the required travel plans, such as pre or post personal days or canceled travel plans due to personal reasons will not be paid by the District and will be reimbursed by the traveler.
- An employee shall not approve his/her own expenses.

Lodging:

- LHISD does not reimburse for hotel stays that are considered "In-district" (less than 50 miles from home campus/department), per the definition of In-district travel.
- The campus/dept. bookkeeper on behalf of the traveler shall make the hotel reservation and secure with a district travel card, after travel has been approved.
- Hotel and travel websites such as Hotels.Com, Expedia, Travelocity, etc. shall not be used to make hotel reservations, nor any that require "advanced purchase."
- The traveler shall present a Hotel Occupancy Tax Exemption Certificate to a Texas hotel. If the traveler fails to present the certificate, the traveler shall reimburse the district for the unallowable tax expense. The Hotel Occupancy Tax Exemption Certificate can be found on the district's Business & Financial Services Webpage under "Forms." The hotel occupancy tax exemption does not apply to out-of-state travel.

- Lodging tips may be paid at the traveler's discretion but will not be allowable travel costs for reimbursement or payment with any district funds.
- If the traveler chooses to stay with family members, friends, or personal acquaintances, no lodging reimbursement will be issued.
- Air BnB, VRBO, etc. are not allowable.

Meals:

- LHISD does not pay for any employee meals for day trips that do not include students (must have a pre-approved LHISD Travel Approval Form). A day trip is defined as a trip that does not require an overnight stay. Per the IRS, meal expenses when overnight lodging is not required are considered taxable income. Therefore, meals will not be reimbursed unless overnight lodging is required.
- Employee Travel – Meals are reimbursable up to $46 per day (one meal, per mealtime, per traveler), including tips. Itemized receipts are required. Tips may not exceed 20% of the sub total and are included as part of the $46 meal reimbursement limit. Traveler must submit a schedule or agenda of the event with reimbursement form. A meal is not reimbursable if it was provided during the event. Do not submit a receipt with an alcoholic beverage on it. Sales tax will not be reimbursed.
- Student Travel – Please submit an Extra-curricular meal voucher for the number of students and staff chaperones multiplied by the number of meals needed. The current student meal rate is $11 per meal. To qualify for student meal money, the trip must be over a 50-mile radius or last all day and be a UIL sanctioned activity or a required competition for an official student organization. (Travel must be between 7:00 am – 7:00 pm or longer to qualify for 3 meals in one day.) The district will issue student meal money for all post district events. Upon return, sponsor must return a meal voucher signature page as well as any unused funds.

Transportation:

- District Vehicle
  - Reserve a district vehicle for all official travel. Parking and fuel are reimbursable. Traveler may also check out a travel card for fuel. Carpooling is highly recommended.
- Personal Vehicle
  - If an employee chooses to take a personal vehicle, mileage will not be reimbursed.
  - Mileage is not reimbursable between district buildings and/or campuses.
- Rental Vehicle
  - Rental car costs are allowable for approved out-of-state travel. Vehicle rental fees and fuel are allowable expenses. The traveler is responsible for additional insurance on the rental vehicle.
  - Rental car costs associated with deviations from the required travel plans, such as pre or post personal days will be paid by the traveler.
- Taxi/Shuttle/Uber/Lyft & Trains
  - Taxi/Shuttle/Uber/Lyft & Trains (i.e. Cap Metro) costs may be allowable for all in-state and out-of-state travel events, as applicable, for approved district travel.
  - Travel is allowable from the hotel to conference center or from arrival airport to hotel/conference center.
  - Taxi and shuttle tips will be paid at the traveler's discretion and will NOT be allowable travel costs for reimbursement or payment with any district funds.

- Flights
    - Flight costs shall be allowable for travel events that require out-of-state student competition travel.
    - The departure and return dates of the flight shall be based on the start and end times of the travel event and the distance of the travel location.
    - The actual cost of commercial air transportation (lowest coach fare) to accommodate the required travel dates of the travel event shall be allowable costs.
    - Travelers should travel to their destination location by the most economical means.
    - The campus/dept. bookkeeper on behalf of the traveler shall book flights with a district travel card, after travel has been approved.
    - No personal rewards program may be used.
    - All flight costs associated with deviations from the required travel plans, such as pre or post personal days or canceled travel plans due to personal reasons shall be paid and/or reimbursed by the traveler. For example, if the required travel dates are Sunday through Wednesday, but the traveler opts to depart on Friday to spend personal days at the travel destination, the additional cost, if any, to fly on Friday shall be paid by the traveler.

- Parking & Tolls
    - Parking is reimbursable with receipt for approved travel.
    - No Valet Parking. District will reimburse at the most economical rate.
    - Toll charges are reimbursable. Traveler must attach toll calculator and/or receipts to reimbursement request.
    - The traveler shall present a Sales Tax Exemption Certificate to a Texas hotel for parking costs. If the traveler fails to present the certificate, the traveler shall reimburse the district for the unallowable tax expense. The sales tax exemption does not apply to out-of-state travel.
    - Any violations or legal citations issued during official travel will be the responsibility of the traveler, not LHISD.

District <u>Non-Allowable</u> Travel Expenses:

- Out-of-state professional development.
- Alcoholic drinks or beverages
- Entertainment expenses, such as in-room movies, fee-based hotel amenities such as gyms, spas, etc.
- Expenses for spouses or other non-district employees.
- Expenses due to the traveler's failure to cancel a registration or travel arrangements (except for extenuating circumstances).
- Dependent care costs.
- Hotel Internet charges (unless expense is work-related and pre-approved on travel authorization).
- Non-substantiated or fraudulent travel reimbursement requests shall be non-allowable travel expenses. Travelers who submit fraudulent travel reimbursement requests shall be required to reimburse the district for the fraudulent reimbursements and shall be subject to disciplinary action, up to and including termination of employment.
- Travel expenses incurred after an employee terminates employment with the district.
- Travel expenses incurred by an employee who subsequently resigns (over the summer or other break), unless there are extenuating circumstances.
- Expenses and/or mileage for personal travel decisions, such as choosing to drive a personal vehicle.

FORMS:

Employee Travel Expense Reimbursement
Extra-Curricular Meal Voucher
Meal Voucher Signature Sheet
Hotel Tax Exemption

LIBERTY HILL ISD
Business & Financial Services

Employee Travel Expense Reimbursement

Employee Name : _____ Date: _____

Campus/Department: _____ Travel Approval #: _____

ALL ITEMIZED RECEIPTS & A COPY OF YOUR TRAVEL APPROVAL MUST BE ATTACHED TO THIS FORM.

Please refer to the Business & Financial Services Manual for travel expense reimbursement guidelines.

- Meal reimbursements up to $46/per day.
- Traveler must include **original, itemized receipts** - no tax or alcohol.
- Traveler must provide agenda—meals are not reimbursable if provided at event.
- Parking and other expenses reimbursed with receipt.
- Provide all required documents to campus or department Administrative Assistant/Bookkeeper with this form.
- Business & Financial Services must have all required documents and an approved Travel Request and Expense Reimbursement form within **30 days of travel**.

Date	Meals			Mileage	Parking	Other	Total
	Breakfast	Lunch	Dinner				
					Total Employee Reimbursement		

ACCOUNT CODE: _____ Amount: $_____

ACCOUNT CODE: _____ Amount: $_____

I certify that the above expenses are in compliance with LHISD travel policies and are directly related to the approved travel. The expenses claimed for reimbursement were personally paid for and not charged to a district credit card.

Employee Signature: _____ Date: _____

Revised 7.18.2024

LIBERTY HILL ISD
Business & Financial Services

EXTRACURRICULAR MEAL VOUCHER

NAME OF GROUP _____

NAME OF SPONSOR _____

REASON FOR TRIP _____

DESTINATION _____

DATE & TIME OF DEPARTURE _____

DATE & TIME OF RETURN _____

NUMBER OF STUDENTS ON TRIP _____

NUMBER OF ADULTS ON TRIP _____

NUMBER OF MEALS NEEDED _____

TRAVELING _____ x # MEALS _____ X $11.00/MEAL = AMT NEEDED $ _____

CHECK AMOUNT _____ DATE NEEDED _____

PAYABLE TO _____

APPROVAL

SPONSOR _____

PRINCIPAL/SUPERVISOR _____

ACCOUNT CODE _____

GUIDELINES

1) TRIP MUST BE OVER A 50 MILE RADIUS OR LAST ALL DAY.
2) VOUCHER MUST BE PROCESSED VIA CHECK REQUEST A MINIMUM OF TWO WEEKS PRIOR TO THE DATE THE CHECK IS NEEDED.
3) RECEIPTS MUST BE TURNED IN IMMEDIATELY AFTER TRIP TO THE FINANCE DEPARTMENT, OR NEXT REQUEST WILL BE DENIED.

Revised 7.31.2023

MEAL VOUCHER SIGNATURE SHEET

TEAM: _____ **SPONSOR:** _____

DATE: _____ **DESTINATION:** _____

	Print NAME	Signature	$ Amount
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12-302 (Rev.2-17/19)

Texas Hotel Occupancy Tax Exemption Certificate

Provide completed certificate to hotel to claim exemption from hotel tax. Hotel operators should request a photo ID, business card or other document to verify a guest's affiliation with the exempt entity. Employees of exempt entities traveling on official business can pay in any manner. For non-employees to be exempt, the exempt entity must provide a completed certificate and pay the hotel with its funds (e.g., exempt entity check, credit card or direct billing). This certificate does not need a number to be valid.

Name of exempt entity	Exempt entity status *(Religious, charitable, educational, governmental)*
Liberty Hill ISD	**Educational**
Address of exempt organization *(Street and number)*	
301 Forrest Street	
City, State, ZIP code	
Liberty Hill, TX 78642	

Guest certification: I declare that I am an occupant of this hotel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct. I further understand that it is a criminal offense to issue an exemption certificate to a hotel that I know will be used in a manner that does not qualify for the exemptions found in the hotel occupancy tax and other laws. The offense may range from a Class C misdemeanor to a felony of the second degree.

Guest name *(Type or print)*	Hotel name
Guest signature **sign here**	Date

Exemption claimed

Check the box for the exemption claimed. See Rule 3.161: Definitions, Exemptions, and Exemption Certificate.

- ☐ **United States Federal Agencies or Foreign Diplomats.** *Details of this exemption category are on back of form.* This category is exempt from state and local hotel tax.
- ☐ **Texas State Government Officials and Employees.** (An individual must present a Hotel Tax Exemption Photo ID Card). *Details of this exemption category are on back of form.* This limited category is exempt from state and local hotel tax. Note: State agencies and city, county or other local government entities and officials or employees are not exempt from state or local hotel tax, even when traveling on official business.
- ☐ **Charitable Entities.** (Comptroller-issued letter of exemption required.) *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- ☑ **Educational Entities.** *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- ☐ **Religious Entities.** (Comptroller-issued letter of exemption required.) *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- ☐ **Exempt by Other Federal or State Law.** *Details of this exemption category are on back of form.* This category is exempt from state and local hotel tax.

Permanent Resident Exemption (30 consecutive days): An exemption certificate is not required for the permanent resident exemption. A permanent resident is exempt the day the guest has given written notice or reserves a room for at least 30 consecutive days and the guest stays for 30 consecutive days, beginning on the reservation date. Otherwise, a permanent resident is exempt on the 31st consecutive day of the stay and is not entitled to a tax refund on the first 30 days. Any interruption in the resident's right to occupy a room voids the exemption. A permanent resident is exempt from state and local hotel tax.

Hotels should keep all records, including completed exemption certificates, for four years.

Do NOT send this form to the Comptroller of Public Accounts.