

**Butte Falls
School District 91**

Code: **DLC**
Adopted: 12/12/05

Expense Reimbursements

District employees who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed and approved voucher and receipts as required by the business office.

Such expenses may be incurred and approved in line with budgetary allocations for specific types of expenses.

Expenses for travel will be reimbursed when the travel has the advance authorization of the superintendent. Out-of-state travel will, additionally, require prior Board approval.

Lodging, meal and mileage for travel by private vehicle reimbursement rates unless in a collective bargaining agreement or individual employment contract, will be set by the Board at its annual organizational meeting following July 1. Reimbursement for mileage will be based on the Internal Revenue Service rate at the time the expense is incurred.

Persons who travel at district expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and those for personal convenience.

The Board authorizes the superintendent to establish administrative regulations to implement this policy. Regulations will include provisions for the use of private and rental vehicles, insurance coverage, expense reimbursement and accounting procedures.

Reimbursement for out-of-state travel by private vehicle will be made on the basis of air fare or mileage rate, whichever is lower.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-1660](#)

Internal Revenue Code, 26 U.S.C. Section 162; 26 CFR 1.162-1 (2001).

Internal Revenue Service *Travel, Entertainment, Gift and Car Expenses* (IRS Publication 463) (2000).