

Lowell School District 71

Code: **DLC**
Adopted: 9/26/05
Readopted: 3/17/14
Orig. Code(s): DLC

Expense Reimbursements

District employees who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed and approved expense reimbursement form as required by the superintendent or as delineated by collective bargaining agreements.

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 Board and/or the superintendent. The superintendent may grant this authorization without prior Board action when the travel expense has been anticipated and incorporated into the operational budget of the particular program involved.

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 regulations controlling payment of vehicle allowances to employees for use of private vehicles in transaction of district business and reimbursement for educational meeting transportation and lodging costs.

The mileage rate, unless in a collective bargaining agreement, for travel by car will be set at the current IRS rate.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-1660](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1 (2006).

INTERNAL REVENUE SERVICE, PUBLICATION 463: TRAVEL, ENTERTAINMENT, GIFT AND CAR EXPENSES.

Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement

EEBB - Use of Private Vehicles for District Business