

Garden City Travel Policy

6-04 TRAVEL
6-04 (1)

This policy is established for the travel of Town employees and Board Members for training and other Town related travel. All travel must be approved by the Employee Supervisor or Mayor for reimbursement.

- a. All lodging must have prior approval from the Town Council. (Traveler makes their own arrangements).
- b. For all approved travel the basic meal allowance will be \$35.00 for a 24 hour period. Tips and tax on meals are included in the meal reimbursement amount.
- c. All approved travel will be done by taking the Town vehicle, unless other arrangements are approved by the Town Council. The Town gas card will be used for fuel when the Town vehicle is used. In the case when a personal vehicle is used the mileage reimbursement will be per Garden City Resolution or actual fuel cost per receipt, not both.
- d. Receipts must be submitted to the Town office within ten (10) working days after completion of travel. All reimbursements need prior travel approval by the Town Council.

6A. Travel Guide

Revised 07/01/2022

A. General Travel Information

1. This is a State Division of Finance mini-Policy and Procedure Guide. The guidelines in this pamphlet are informational only. See *State of Utah Accounting Policies and Procedures* section FIACCT 10-02.00 for actual policy and detailed travel information.
2. For **HELP** regarding procedural information on travel or regarding questions related to the State Travel Office, call the State Travel Office at 385-214-7352.
3. **Travel Agency.** The State has contracted with a travel agency to provide business reservation assistance for the following services:

In-State Travel: Airline, rental car, hotel/motel, rail and bus reservations. (Travelers may secure their own in-state lodging reservations as long as the rate is within the state lodging per diem.)

Out-Of-State Travel: Airline, rental car, hotel/motel, rail and bus reservations.

- Corporate Travel 800-367-3230, statetravel@utah.gov, www.statetravel.utah.gov
- Emergency Line

Monday - Friday	800-367-3230 (8:00 a.m.-5:00 p.m.)
After Hours	1-888-739-7018

The Division of Finance will not honor any reimbursement requests for any expenses that are not made in accordance with this policy. Exceptions to this policy may be granted when the travel is being paid for by a third party other than the State and the third party makes the arrangements and payments directly through their own travel agency.

4. **Business Travel Account (BTA).** All airline tickets must be purchased using the Business Travel Account. Airline tickets issued through the Business Travel Account are **not** reimbursed to the employee, but paid directly to the travel card company. The State will not reimburse the employee for the cost of airline travel if it is charged to an individual credit card or to the employee's state purchasing card.
5. **Reimbursement By A Third Party.** When a third party is reimbursing travel related expenses of an employee that travels on state time or for state business, the maximum that the traveler may be reimbursed for meals is the federal meal and incidental per diem rate (M&IE) for their travel destination. The federal M&IE amounts by location are found on the federal GSA website www.gsa.gov, or you can obtain the allowable amount from the State Travel Office. Travel expenses reimbursed by a third party may be treated by an employee in one of the following ways:

State Reimbursement – Obtain a regular travel reimbursement from the state and then deposit the total third party reimbursement with the state as a refund of expenditure.

No State Reimbursement – Retain the amount reimbursed by the third party, up to the amount allowed by the travel policy, and do not submit a state reimbursement. If the amount reimbursed by the third party is greater than allowed by the travel policy, the difference must be deposited by the employee with the State. The department may return the difference to the third party. If retained by the employee, it must be included in the taxable income on the W-2 of the traveler.

Regardless of which method above the employee selects, upon completion of a trip for which a third party is reimbursing the traveler directly, the following must occur:

1. The traveler must submit a copy of the reimbursement check, itinerary, all receipts that were required, and the third party reimbursement form.
2. This information must be attached and filed with their FI 5 form or uploaded into ESS.

For unique circumstances that prevent you from following the policy, contact the State Travel Manager at 385-214-7352.

6. **Visa Purchasing Card.** Employees should use the card for payment of **official state business travel expenses**. These cards **cannot be used for personal use**. Employees with a state Pcard should charge hotel and car rental expenses to the card. Whenever possible, additional business-related travel expenses such as books, fees, and registrations should be charged to the Pcard. The Pcard policy FIACCT 05-15.00 must be followed. Meals may be purchased on a Pcard, but it is not recommended.

- Customer Assistance 1-800-344-5696
- Lost or stolen cards 1-800-344-5696

7. **Meals included in registration fee and complimentary meals.** The value of meals included in the registration for a function will be deducted according to the meal allowances. If meals are complimentary of a hotel, motel, and/or association, no reimbursement will be made for that portion which is "free." However, meals provided on airlines will not reduce the meal allowance.

8. **Lodging At Other Than a Hotel/Motel.** If a traveler stays with friends or relatives rather than in a motel/hotel or uses a personal camper or trailer home, the travel will be reimbursed as follows:

- \$25 – No receipts required
- Actual cost up to \$40 plus tax – With signed receipt (campground, trailer parks, not a private residence)

9. **Driving a Private Vehicle Instead of Flying.** Prior approval by the executive director/designee is required. Mileage reimbursement will be for the lesser of mileage or air fare unless approved by the executive director/designee. Reimbursement will be limited to the lower of the 44 cent per mile rate or the cost calculated in the personal vs. rental comparison in the below link.

<https://fleet.utah.gov/motor-pool-a/demand-motor-pool/personal-vehicle-vs-rental-vehicle/>

The mileage rate includes toll fees, fuel, etc. For out-of-state travel, rental car rates cannot be used to calculate the private vehicle rate unless no direct flight is available. Meals and lodging are allowed for a reasonable driving time; however, the total cost of the trip cannot exceed the equivalent cost of the airline trip. Travel time taken for driving during the employee's normal work week that is greater than that which would have occurred had the employee flown will be taken as annual leave and deducted on the payroll system.

10. **Gratuities/Tips.** Allowances for meal reimbursements are inclusive of tax and tips. Gratuities/Tips for various services such as assistance with baggage, maid service and bellman may be reimbursed up to a combined maximum of \$5.00 per day. Tips for taxi/shuttle/ground transportation may be reimbursed up to the greater of \$5.00 or 20% for each ride.

- An original receipt is required for each individual incidental item of \$20 or more. Subject to Division of Finance oversight through post-audit, when an original itemized receipt is not available, a Department Finance Director or designee may use discretion on a case by case basis in determining sufficient documentation for the reimbursement request. The Finance Director's approval should be included in the reimbursement documentation

11. **Incidental Ground Transportation and Parking Expenses.** The traveler will be reimbursed for the use of taxi, bus, parking and other ground transportation expenses as follows. **Personal use such as transportation to restaurants is not reimbursable.**

- Individual amounts less than \$20 – Submit a schedule of payments including date, to destination, from destination, type of travel, location, and dollar amount. If using a Pcard all original receipts must be obtained.
- Individual amounts of \$20 or more – Submit an original receipt for each item.
- Airport parking reimbursement is limited to the long-term parking rate at the airport the traveler is flying out of.

12. **Non-Overnight Trips.** An employee may be authorized to receive meal per diem if the destination is at least 100 miles from "home-base." The allowance is **not** considered an absolute right of the employee. The non-overnight meal allowance is taxable and must be claimed using a FI-48 form.

- Breakfast: Traveler leaves home base at or before 6:00 a.m.
 Lunch: When the trip meets one of the following conditions:
- Trip warrants entitlement to breakfast and dinner.
 - Traveler leaves "home-base" before 10:00 a.m. and returns after 2:00 p.m.
 - Department director provides *prior written* approval based on unusual circumstances.
- Dinner: Traveler leaves "home-base" and returns at 6:00 p.m. or later.

13. **Personal Phone Calls While Traveling.** Personal telephone calls made while out of town overnight on state business will be reimbursed as follows:

- One night – actual amount up to \$2.50
- Two nights – actual amount up to \$5.00
- Three nights – actual amount up to \$7.50
- Four nights – actual amount up to \$10.00
- Five to eleven nights – actual amount up to \$20.
- Twelve to thirty nights – actual amount up to \$30.
- More than thirty nights. Start over.

The traveler must provide an original lodging receipt or original phone bill showing the phone number called and the dollar amount for **all personal phone calls**. No personal phone calls will be reimbursed unless documented on a lodging receipt or original phone bill.

B. Travel Rates

Effective July 1, 2022

- Use of private vehicle 44¢ per mile or 62¢ per mile if a state fleet vehicle is not available. Agencies have developed internal procedures to determine how to document whether a state fleet vehicle was available to an employee.
- Private vehicle instead of flying 44¢ per mile or airfare, whichever is less
- Private aircraft 62¢ per mile

C. In-State Travel

1. **Meals** The basic meal allowance for a 24 hour period of travel is \$54, to be computed as follows:

Breakfast	\$13.00
Lunch	\$15.00
Dinner	<u>\$26.00</u>
Total	<u>\$54.00</u>

The meal reimbursement is determined by the time of day the traveler leaves his "home-base" (the location the employee leaves from and/or returns to), the days at the location, and the time of day he returns to his "home-base." Tips and tax on meals are included in the per diem amount. The 24 hour period is divided into four quarters.
Alcohol is not reimbursable.

<u>Leave Home-Base:</u>	<u>Reimb.</u> <u>Instate</u>
1st qtr – leave between 12:00 a.m. and 6:00 a.m.	\$54.00
2nd qtr – leave between 6:01 a.m. and 12:00 p.m.	\$41.00
3rd qtr – leave between 12:01 p.m. and 6:00 p.m.	\$26.00
4th qtr – leave between 6:01 p.m. and midnight	\$0.00

<u>Return to Home-Base:</u>	
1st qtr – return between 12:00 a.m. and 6:00 a.m.	\$0.00
2nd qtr – return between 6:01 a.m. and 12:00 p.m.	\$13.00
3rd qtr – return between 12:01 p.m. and 6:00 p.m.	\$28.00

4th qtr – return between 6:01 p.m. and midnight \$54.00

* Please Note: For breakfast, if a hot food item is offered, it is considered a complimentary meal, no matter how it is categorized by the hotel/conference facility. The meal is considered a continental breakfast if no hot food items are offered.

2. **Lodging**

- Conference Hotel (traveler may make own reservations): Actual cost plus tax
- Non-Conference Hotel:

Utah Cities with Differing Rates for FY23

If an employee cannot obtain the per diem rate, the employee must call State Travel at 800-367-3230 or email them at statetravel@utah.gov to secure a reservation and to ensure reimbursement at actual cost plus tax. Travelers may not demand a certain hotel. If they choose to stay at a hotel above per diem when there are hotels available in the area at the per diem rate, the traveler must pay the difference.

Exceptions will be allowed for unusual circumstances when approved in writing by the executive director or designee **prior to the trip.**

Ballard	\$100.00 plus tax
Beaver	\$95.00 plus tax
Blanding	\$90.00 plus tax
Bluff	\$100.00 plus tax
Brigham City	\$90.00 plus tax
Bryce Canyon City	\$90.00 plus tax
Cedar City	\$80.00 plus tax
Duchesne	\$100.00 plus tax
Ephraim	\$80.00 plus tax
Escalante	\$85.00 plus tax
Fillmore	\$85.00 plus tax
Green River	\$110.00 plus tax
Heber City	\$85.00 plus tax
Hurricane	\$95.00 plus tax
Kanab	\$95.00 plus tax
Layton	\$90.00 plus tax
La Verkin	\$85.00 plus tax
Logan	\$95.00 plus tax
Mexican Hat	\$90.00 plus tax
Moab	\$150.00 plus tax
Monticello	\$100.00 plus tax
Nephi	\$95.00 plus tax
Ogden	\$95.00 plus tax
Park City / Midway	\$110.00 plus tax

Payson	\$85.00 plus tax
Price	\$95.00 plus tax
Provo / Orem / Lehi / American Fork / Springville	\$85.00 plus tax
Roosevelt	\$90.00 plus tax
Salt Lake City Metropolitan Area (Draper to Farmington), Tooele	\$100.00 plus tax
Springdale	\$85.00 plus tax
St George	\$90.00 plus tax
Torrey	\$95.00 plus tax
Tremonton	\$90.00 plus tax
Vernal	\$95.00 plus tax
Washington	\$95.00 plus tax
All Other Utah Cities	\$75.00 plus tax

D. Out-of-State Travel

1. **Meals** The basic meal allowance for a 24 hour period of travel is \$54, to be computed as follows:

Breakfast	\$13.00
Lunch	\$15.00
Dinner	<u>\$26.00</u>
Total	\$54.00

Tier I Premium Locations

The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at the actual meal cost, with original receipts, up to \$71 per day. The traveler will qualify for premium location rates on the day travel begins and/or the day travel ends only if the trip is of sufficient duration to qualify for all meals on those days. The traveler may choose different reimbursement methods during the trip; however, the same method of reimbursement must be used for an entire day. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only. Actual meal cost includes tax and tip. **Alcoholic beverages are not reimbursable.**

The Tier I Premium Locations are:

- ◆ **Anchorage** – Anchorage City Limits only
- ◆ **Chicago** – Includes Cook and Lake Counties
- ◆ **Hawaii** – Includes the islands of Hilo, Kauai, Maui, Oahu, Lanai, and Molokai
- ◆ **New York City** – Also includes the Bronx, Kings, Queens, and Richmond Cities
- ◆ **San Francisco** – Includes San Francisco County
- ◆ **Seattle** – Includes King County

Tier II Premium Locations

The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at the actual meal cost,

with original receipts, up to **\$61** per day. The traveler will qualify for premium location rates on the day travel begins and/or the day travel ends only if the trip is of sufficient duration to qualify for all meals on those days. The traveler may choose different reimbursement methods during the trip; however, the same method of reimbursement must be used for an entire day. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only. Actual meal cost includes tax and tip. **Alcoholic beverages are not reimbursable.**

The Tier II Premium Locations are:

- ◆ **Atlanta** – Fulton, Dekalb, and Cobb Counties
- ◆ **Baltimore** - Baltimore City only
- ◆ **Boston** – Includes Suffolk County and City of Cambridge
- ◆ **Dallas** – Includes Dallas County
- ◆ **Los Angeles** – Includes Los Angeles, Orange, and Ventura Counties (except the City of Santa Monica)
- ◆ **San Diego** -- Includes San Diego County
- ◆ **Washington, DC** – Includes the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington and Fairfax in Virginia; and the counties of Montgomery and Prince George’s in Maryland.

Tier I Premium Locations

- If breakfast is provided, deduct \$18, leaving a premium allowance for lunch and dinner of actual up to \$53.
- If lunch is provided, deduct \$19, leaving a premium allowance for breakfast and dinner of actual up to \$52.
- If dinner is provided, deduct \$37, leaving a premium allowance for breakfast and lunch of actual up to \$37.

Tier II Premium Locations

- If breakfast is provided, deduct \$16, leaving a premium allowance for lunch and dinner of actual up to \$45.
- If lunch is provided, deduct \$17, leaving a premium allowance for breakfast and dinner of actual up to \$44.
- If dinner is provided, deduct \$28, leaving a premium allowance for breakfast and lunch of actual up to \$33.

For **foreign countries** the traveler may choose to accept the per diem rate for out-of-state travel as shown or to be reimbursed the actual meal cost, **with original receipts**, not to exceed the United States Department of State Meal and Incidental (M&IE) rate for their location. The traveler may combine reimbursement methods during a trip; however, he/she must use the same method of reimbursement for an entire day. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only. Actual meal cost includes tax and tip. **Alcoholic beverages are not reimbursable.**

* Please note: For breakfast, if a hot food item is offered, it is considered a complimentary meal, no matter how it is categorized by the hotel/conference facility. The meal is considered a continental breakfast if no hot food items are offered.

Out-of-State Travelers Who Come to Utah

When the State of Utah pays for an out-of-state person to travel to Utah, the traveler may be reimbursed up to the out of state meal per diem rates shown above. Exceptions may be allowed for unusual circumstances when approved in writing by the executive director or designee prior to the trip.

The meal reimbursement is determined by the time of day the traveler leaves his "home-base" (the location the employee leaves from and/or returns to), the days at the location, and the time of day he returns to his "home-base." Tips and tax on meals are included in the per diem amount. The 24 hour period is divided into four quarters.

<u>Leave Home-Base:</u>	Amt Reimb.
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	<u>Out-of-State</u>
1st qtr – leave between 12:00 a.m. and 6:00 a.m.	\$54.00
2nd qtr – leave between 6:01 a.m. and 12:00 p.m.	\$41.00
3rd qtr – leave between 12:01 p.m. and 6:00 p.m.	\$26.00
4th qtr – leave between 6:01 p.m. and midnight	\$0.00

Return to Home-Base:

1st qtr – return between 12:00 a.m. and 6:00 a.m.	\$0.00
2nd qtr – return between 6:01 a.m. and 12:00 p.m.	\$13.00
3rd qtr – return between 12:01 p.m. and 6:00 p.m.	\$28.00
4th qtr – return between 6:01 p.m. and midnight	\$54.00

2. Lodging

- Non-Conference Hotel – Traveler will be reimbursed up to the federal per diem lodging rates as listed on www.gsa.gov. Arrangements must be made through the State Travel Office. **Travelers may not demand a certain hotel. If they choose to stay at a hotel above per diem when there are hotels available in the area at the per diem rate, the traveler must pay the difference.**
- Conference Hotel – Actual cost plus tax.

Exceptions will be allowed for unusual circumstances when approved in writing by the executive director or designee **prior to the trip.**

E. Procedures for Reimbursement

1. Forms

Submit the appropriate travel reimbursement form. These forms must have the traveler's original signature verifying the expenditures.

FI 51A State Employee Travel Reimbursement Request For In-State Travel
FI 51B State Employee Travel Reimbursement Request For Out-If-State Travel
FI 51C Non-State Employee Travel Reimbursement Request For In-State Travel
FI 51D Non-State Employee Travel Reimbursement Request For Out-If-State Travel
 OR
ESS In-State Reimbursement Request Form
ESS Out-of-State Travel Request Form
ESS Out-of-State Travel Reimbursement Form
DFCM In-State Travel Reimbursement Request Form (DFCM employees only)

2. Documentation

Attach appropriate documentation to the reimbursement request. See *State of Utah Accounting Policies and Procedures* section 10-02.02 for required documentation.

When an employee chooses to drive on state business rather than fly, the traveler must attach to the reimbursement form (FI 51A) an air fare printout which shows the lowest prices for flights (15 to 30 day advance purchase fare) to the desired destination. This printout is available only from the State Travel Manager or State Travel Coordinator. The driving vs. flying form can be found on the state travel web page located at www.statetravel.utah.gov. **Do not contact the travel agents for this documentation.**

F. Personal time before/after traveling on official state business:

The airfare is calculated by pricing what the fare would have been if traveling for business only. Then price out the

itinerary with the personal portion added. If the fare is higher by adding the personal portion, the ticket is to be paid using the department's BTA account and the traveler must write a check to the state for the difference at the time the ticket is issued.

Other reimbursable expenses:

- Mileage to/from their home-base to the departing airport.
- Long-term parking for the number of days the traveler would have been traveling on business if not taking personal time before the trip. OR, two round trips from their home-base to the airport if being dropped off and picked up.
- Taxi/Shuttle – calculate what the taxi/shuttle cost would have been from the arrival airport to the hotel the traveler is or would have stayed at for business (up to \$19.99 without receipt).
- Lodging - allowable for the night before/after the official state business (with receipt) if the traveler would have been required to stay overnight if traveling on official state business only.
- Any other incidentals as allowed per policy.

Per diem for meals will begin at the time the traveler would have departed or returned to their home base if traveling for business only.

G. Groups: Conference, Training Session, Retreat, and Service Award Gatherings.

(See FIACCT 04-11.00 for complete policy on Group Gatherings)

1. If the estimated cost of the state sponsored group gathering is more than \$1,000, agencies must complete an FI 58 to document the estimated costs and approvals. The executive director or designee, and the head budget officer of the department must approve the form FI 58.
2. If the facility providing accommodations accepts state per diem rates for food and lodging, no further bids are required and State Travel Office approval is not required. If needed, the State Travel Office will provide assistance selecting a facility.
3. If the facility selected by the agency does **NOT** accept state per diem rates for food and/or lodging, then the following policy applies:
 - a. If the total cost of the group gathering is estimated to be \$1,000 or less, the agency may select the best source without seeking competitive bids.
 - b. If the total cost of the group gathering is estimated to cost from \$1,000.01 to \$5,000 then the agency must get two, preferably three bids from other comparable facilities and select the facility with the lowest bid. If the agency cannot get more than one bid then the agency must obtain approval from the State Travel Office.
 - c. If the total cost is estimated to be greater than \$5,000 then the State Travel Office can assist in conducting the procurement. The State Travel Office must approve these gatherings.
4. If the estimated cost of the state sponsored group gathering exceeds \$50,000, then public post requirements of the Utah Procurement Code and Administrative Rule Title R33 apply, there are some exceptions. Contact State Travel Office for assistance.

Utah Administrative Code

R25. Government Operations, Finance.

R25-7. Travel-Related Reimbursements for State Travelers.

R25-7-1. Purpose.

The purpose of this rule is to establish procedures to pay travel-related Reimbursements to Travelers of an Agency or a Political Subdivision that is subject to this rule.

R25-7-2. Authority and Exemptions.

This rule is established pursuant to:

- (1) Section 63A-3-107, which authorizes the Division of Finance to make rules governing in-state and out-of-state travel expenses; and
- (2) Section 63A-3-106, which authorizes the Division of Finance to make rules governing meeting per diem and travel expenses for board members attending official meetings.
- (3) ESS to Concur system migration:
 - (a) Sections R25-7-4 through R25-7-11 of this rule govern Agencies that are still using the ESS system to process travel reimbursements and have not yet fully transitioned to using the Concur system.
 - (b) Sections R25-7-11 through R25-7-18 of this rule govern Agencies that are using only the Concur system to process travel reimbursements.

R25-7-3. Definitions.

- (1) "Agency" means any department, division, board, bureau, office, or other administrative subunit of state government. This definition includes the executive, legislative, and judicial branches.
- (2) "Board" means a board, commission, council, committee, task force, or similar body established to perform a governmental function.
- (3) "Department" means all executive departments of state government.
- (4) "Executive Director" means a department executive director, department commissioner, chief of staff, or equivalent of a chief executive officer for political subdivision.
- (5) "Federal Travel Reimbursement Rates" means the reimbursement rates established for travel by the following agencies:
 - (a) Rates for the contiguous United States are established by the U.S. General Services Administration as set forth in 41 C.F.R. 301-11.6, which is incorporated herein by reference.
 - (b) Rates for Alaska, Hawaii, U.S. Territories, and Possessions are established by the Department of Defense as set forth in 41 C.F.R. 301-11.6, which is incorporated herein by reference.
 - (c) Rates for foreign travel are established by the Department of State as set forth in 41 C.F.R. 301-11.6, which is incorporated herein by reference.
- (6) "Fleet Vehicle" means a vehicle owned or leased by an agency or political subdivision. This also includes vehicles rented for use as motor pool vehicles by an agency or political subdivision.
- (7) "Home Base" means the location from which the traveler leaves to begin travel and the location to which the traveler returns to end travel. In determining the home base of a traveler, an agency should consider at least the following non-exclusive factors:
 - (a) If the traveler is leaving on travel directly from home, or if there a valid business reason for the traveler to go to a designated work location before leaving for the travel destination, the home base should be the last location the traveler was in, home or designated work location, before leaving on travel.
 - (b) If the traveler is going directly home after the trip, or if there a valid business reason for them to first go to a designated work location before the traveler returns home, the ending home base for travel is the first location the employee goes to when returning from travel.
- (8) "Hotel" means an establishment that provides lodging for travelers.
- (9) "Per Diem" means an allowance paid daily.
- (10) "Political Subdivision" means a county, city, town, school district, local district, special service district, or any entity, other than an agency, subject to this rule by statute.
- (11) "Rate" means an amount of money.
- (12) "Reimbursement" means money paid to compensate a travel for money spent.
- (13) "Sufficient Documentation" means the documents required to identify the payee, the amount paid, proof of payment, the date incurred, and a description of the item purchased, or service received that shows the amount was for a business purpose. Sufficient documentation includes the following official evidence of transaction:
 - (a) Itemized receipts
 - (b) Invoices
 - (c) Canceled checks or other documents reflecting proof of payment/electronic funds transferred
 - (d) Cash register tape receipts
 - (e) Account statements
 - (f) Credit card receipts and statementsA combination of supporting documents may be needed to substantiate all elements of the expense.

(14) "Traveler" means any person who is traveling on business for an agency or political subdivision. This definition includes employees, board members, elected officials, vendors, volunteers, and grant recipients or award beneficiaries.

R25-7-4. Eligible Expenses.

- (1) Reimbursements are intended to cover any travel-related normal areas of expenses that are ordinary and reasonable under the circumstances.
- (2) Requests for reimbursement must be accompanied by original itemized receipts for any expenses except those for which flat allowance amounts are established.
- (3) When an original itemized receipt is not available, agency or political subdivision management may use discretion in determining the appropriate amount of alternative documentation before reimbursement of expenses.
- (4) Alcoholic Beverages are not reimbursable.

R25-7-5. Approvals.

- (1) For insurance purposes, state business travel, whether reimbursed or not, must have prior approval by an appropriate authority. This also includes non-state employees where the agency or political subdivision is paying for the travel expenses.
- (2) Out-of-state travel must be approved by the Executive Director or designee. The approval of in-state travel reimbursement forms may be considered as documentation of prior approval for in-state travel. Prior approval for out-of-state travel should be documented on form FI5 - "Request for Out-of-State Travel Authorization", in the state's ESS travel system, or in another system with equivalent controls and calculations.
- (3) Exceptions to the prior approval for out-of-state travel must be justified in the comments section of form FI5 "Request for Out-of-State Travel Authorization", in the state's ESS travel system or in another system with equivalent controls and calculations and must be approved by the Executive Director or the designee.
- (4) The Executive Director or designee must approve any travel to out-of-state functions where more than two travelers from the same department are attending the same function at the same time.

R25-7-6. Reimbursement for Meals.

- (1) Travelers who travel on business may be eligible for a meal reimbursement.
- (2) The reimbursement will include tax, tips, and other expenses associated with the meal.
- (a) The daily travel meal allowance for in-state travel is \$54 and is computed according to the rates listed in Table 1.

TABLE 1 In-State Travel Meal Allowances	
Meals	Rate
Breakfast	\$13.00
Lunch	\$15.00
Dinner	\$26.00
Total	\$54.00

(b) The daily travel meal allowance for out-of-state travel is \$54 and is computed according to the rates listed in the following table.

TABLE 2 Out-of-State Travel Meal Allowances	
Meals	Rates
Breakfast	\$13.00
Lunch	\$15.00
Dinner	\$26.00
Total	\$54.00

(3) Tier I premium locations in this subsection are Anchorage, Alaska; Chicago, Illinois; each location in Hawaii; New York City, New York; San Francisco, California; and Seattle, Washington. Tier II premium locations in this subsection are Atlanta, Georgia; Baltimore, Maryland; Boston, Massachusetts; Dallas, Texas; Los Angeles, California; San Diego, California; and Washington, DC.

- (a) When traveling to a Tier I premium location, the traveler may choose to accept the per diem rate for out-of-state travel, as shown in Table 2, or to be reimbursed at the actual meal cost, with original receipts, up to \$71 a day.
- (b) When traveling to a Tier II premium location, the traveler may choose to accept the per diem rate for out-of-state travel, as shown in Table 2, or to be reimbursed at the actual meal cost, with original receipts, up to \$61 per day.
- (c) Subject to Subsections R25-7-6(3)(a) and 6(b), the traveler will qualify for premium rates on the day the travel begins and the day the travel ends only if the trip is of sufficient duration to qualify for meals on that day.

(d) Complimentary meals with lodging accommodations and meals included in event registration costs are deducted from the premium location allowance as follows:

- (i) Tier I Location
 - (a) If breakfast is provided deduct \$18, leaving a premium allowance for lunch and dinner of actual up to \$53.
 - (b) If lunch is provided deduct \$19, leaving a premium allowance for breakfast and dinner of actual up to \$52.
 - (c) If dinner is provided deduct \$34, leaving a premium allowance for breakfast and lunch of actual up to \$37.
- (ii) Tier II Location
 - (a) If breakfast is provided deduct \$16, leaving a premium allowance for lunch and dinner of actual up to \$45.
 - (b) If lunch is provided deduct \$17, leaving a premium allowance for breakfast and dinner of actual up to \$44.
 - (c) If dinner is provided deduct \$28, leaving a premium allowance for breakfast and lunch of actual up to \$33.
 - (d) The traveler must use the same method of reimbursement for an entire day.
 - (e) Actual meal cost includes tips.

(4) When traveling in foreign countries, the traveler may choose to accept the per diem rate for out-of-state travel, as shown in Table 2, or to be reimbursed the actual meal cost, with original receipts, not to exceed the federal reimbursement rate for the location as of the date of travel.

(a) The traveler may use both reimbursement methods during a trip; however, they must use the same method of reimbursement for an entire day.

(b) Actual meal cost includes tips.

(5) The meal reimbursement calculation consists of three parts:

(a) The day the travel begins. The traveler's entitlement is determined by the time of day the traveler leaves their home base, as illustrated in Table 3.

TABLE 3 The Day Travel Begins			
1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
12:01 AM - 6:00 AM	6:01 AM - 12:00 PM	12:01 PM - 6:00 PM	6:01 PM - 12:00 AM
*B,L,D	*L,D	*D	*no meals
In-State			
\$54.00	\$41.00	\$26.00	\$0
Out-of-State			
\$54.00	\$41.00	\$26.00	\$0
*B = Breakfast, L = Lunch, D = Dinner			

(b) The days at the location.

(i) Complimentary meals and meals included in a registration cost are deducted from the total daily meal allowance. However, a continental breakfast will not reduce the meal allowance. Please Note: For breakfast, if a hot food item is offered, it is considered a complimentary meal, no matter how it is categorized by the facility. The meal is considered a "continental breakfast" if no hot food items are offered.

(ii) Meals provided on airlines will not reduce the meal allowance.

(c) The day the travel ends. The meal reimbursement the traveler is entitled to is determined by the time of day the traveler returns to their home base, as illustrated in Table 4.

TABLE 4 The Day Travel Ends			
1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
12:01 AM - 6:00 AM	6:01 AM - 12:00 PM	12:01 PM - 6:00 PM	6:01 PM - 12:00 AM
*no meals	*B	*B, L	*B, L, D
In-State			
\$0	\$13.00	\$28.00	\$54.00
Out-of-State			
\$0	\$13.00	\$28.00	\$54.00
*B = Breakfast	L = Lunch	D = Dinner	

(6) A traveler may be authorized by the Executive Director or designee to receive a taxable meal allowance on an officially approved trip when the traveler's farthest destination is at least 100 miles one way from their home base and the traveler does not stay overnight.

- (a) Breakfast is paid when the traveler leaves their home base before 6 a.m.
- (b) Lunch is paid when the traveler leaves their home base before 10 a.m. and returns after 2 p.m.
- (c) Dinner is paid when the traveler leaves their home base and returns at or after 6 p.m.
- (d) The allowance is not considered an absolute right of the traveler and is authorized at the discretion of the Executive Director or designee.

R25-7-7. Meals for Statutory Non-Salaried State Boards.

(1) When a board meets and conducts business activities during mealtime, the cost of meals may be charged as public expense.

(2) Where employees or other advisors or consultants must, of necessity, attend such a meeting to permit the board to carry on its business, the meals of such employees, advisors, or consultants may also be paid. In determining whether the presence of such employees, advisors, or consultants is necessary, the board is requested to restrict the attendance of such employees, advisors, or consultants to those absolutely necessary at such mealtime meetings.

R25-7-8. Reimbursement for Lodging.

A traveler who travels on business may be eligible for a lodging reimbursement.

(1) For stays at a conference hotel, the traveler will be reimbursed the actual cost-plus tax and any mandatory fees charged by the hotel for both in-state and out-of-state travel. The traveler must include the conference registration brochure with the travel reimbursement request, form FI 51A, FI 51B, on ESS travel, or equivalent form or system.

(2) For in-state lodging at a non-conference hotel, they will be reimbursed the actual cost up to \$75 per night for single occupancy plus tax and any mandatory fees charged by the hotel except as noted in Table 5.

TABLE 5 Cities with Differing Rates	
Note: The rates described below indicate the nightly single occupancy room rates. Any applicable taxes and mandatory fees are in addition to the rates below.	
City	Rate
Ballard	\$100.00
Beaver	\$95.00
Blanding	\$90.00
Bluff	\$100
Brigham City	\$90.00
Bryce Canyon City	\$90.00
Cedar City	\$80.00
Duchesne	\$100.00
Ephraim	\$80.00
Escalante	\$85.00
Fillmore	\$85.00
Green River	\$110.00
Heber	\$85.00
Kanab	\$95.00
Layton	\$90.00
La Verkin	\$85.00
Logan	\$95.00
Mexican Hat	\$90.00
Moab	\$150.00
Monticello	\$100.00
Nephi	\$95.00
Ogden	\$95.00
Park City/Midway	\$110.00
Payson	\$85.00
Price	\$95.00
Provo/Orem/Lehi/American Fork/Springville	\$85.00
Roosevelt	\$90.00

Salt Lake City Metropolitan Area (Draper to Farmington), Tooele	\$100.00
Springdale	\$85.00
St. George	\$90.00
Torrey	\$95.00
Tremonton	\$90.00
Vernal	\$95.00
Washington/Hurricane	\$95.00
Other Utah Cities	\$75.00

(3) Travelers traveling less than 50 miles from their home base are not entitled to lodging reimbursement. Miles are calculated from the traveler's home base. An Executive Director may use discretion to authorize reimbursement for lodging if the agency or political subdivision determines lodging is reasonable and in the best interest of the state. For example, if the traveler is required to work at the travel destination after normal working hours or early the next day, or when weather or other safety issues exist, lodging may be appropriate.

(4) When an agency or political subdivision pays for a person from out-of-state to travel to Utah, the in-state lodging per diem rates will apply.

(5) For out-of-state travel stays at a non-conference hotel, the traveler will be reimbursed the actual cost per night plus tax and any mandatory fees charged by the hotel, not to exceed the federal lodging rate for the location. For agency travelers, these reservations must be made through the State Travel Office.

(6) For agency travelers, the state will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel for in-state or out-of-state travel stays when reservations are made through the State Travel Office.

(a) If lodging is not available at the allowable per diem rate in the area the traveler needs to stay, the State Travel Office will book a hotel with the best available rate. In this circumstance, the traveler will be reimbursed at the actual rate booked.

(b) If a traveler chooses to stay at a hotel that costs more than the allowable per diem rate, the traveler will only be reimbursed for the allowable per diem rate plus tax and any mandatory fees charged by the hotel.

(7) Lodging is reimbursed at the rates listed in Table 5 for single occupancy only. For double traveler occupancy, add \$20, for triple traveler occupancy, add \$40, for quadruple occupancy, add \$60.

(8) Exceptions will be allowed for unusual circumstances when approved in writing by the travelers Executive Director or designee before to the trip.

(a) For out-of-state travel, the approval may be on the form FI 5, in the state's ESS travel system, or in another system with equivalent controls and calculations.

(b) Attach the written approval to the travel reimbursement request, form FI 51B, FI 51D, in ESS travel, or in another equivalent form or system.

(9) A proper receipt for lodging accommodations must accompany each request for reimbursement.

(a) A proper receipt is a copy of the registration form generally used by a motel or hotel which includes the following information: name of motel or hotel, street address, town and state, telephone number, receipt date, names of occupants, dates of occupancy, amount and date paid, number in the party, and single, double, triple, or quadruple occupancy.

(10) When lodging is required, a traveler should stay at the lodging facility nearest to the ultimate destination point of travel where state lodging per diem rates are accepted to minimize transportation costs.

(11) A traveler may also elect to stay with friends or relatives or use their personal campers or trailer homes instead of staying in a hotel. With proof of staying overnight away from home on approved business, they will be reimbursed the following:

(a) \$25 per night with no receipts required; or

(b) Actual cost up to \$40 per night with a signed receipt from a facility such as a campground or trailer park, not from a private residence.

(12) A traveler on assignment away from the home base for longer than 90 days will be reimbursed as follows:

(a) First 30 days - follow regular rules for lodging and meals. Lodging receipt is required.

(b) After 30 days - \$46 a day for lodging and meals. No receipt is required.

R25-7-9. Reimbursement for Incidentals.

Travelers who travel on business may be eligible for a reimbursement for incidental expenses.

(1) A traveler will be reimbursed for actual out-of-pocket costs for incidental items such as baggage tips, maid service, and bellman. Gratuities or tips for various services such as assistance with baggage, maid service, and bellman, may be reimbursed up to a combined maximum of \$5 a day. Include an original receipt for each individual incidental item above \$19.99.

(2) A traveler will be reimbursed for incidental ground transportation and parking expenses.

(a) A traveler shall document all official business use of taxi, bus, parking, and other ground transportation including dates, destinations, parking locations, receipts, and amounts.

(b) Personal use of such transportation to a restaurant is not reimbursable.

(c) The maximum that airport parking will be reimbursed is the economy lot parking rate at the airport the traveler is flying out of. A receipt is required for amounts of \$20 or more.

- (d) Gratuities and tips for ground transportation will be reimbursed up to the greater of \$5 or 18% for each ride. Gratuities and tips must be shown on an original receipt.
- (3) For an agency, a conference registration should be paid in advance by check or with a purchasing card.
- (a) A copy of the approved FI 5 form must be included with the payment voucher or purchase card log for out-of-state registrations.
- (b) For an agency, if a traveler must pay the registration upon arrival, and does not have a purchase card or personal credit card, the agency is expected to process a payment document and have the traveler take the state warrant to the event.
- (4) A demonstrable expense for a business call will be reimbursed at the actual cost.
- (a) The traveler shall list the amount of these calls separately on the travel reimbursement request, form FI 51A, FI 51B, or in ESS travel or equivalent form or system.
- (b) The traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount for business telephone calls and personal telephone calls.
- (5) An allowance for personal telephone calls made while out of town on business overnight may be based on the number of nights away from home. The traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount for personal telephone calls. Reimbursement must be calculated as follows:
- (a) four nights or less, actual amount up to \$2.50 per night;
- (b) five to eleven nights, actual amount up to \$20;
- (c) twelve nights to 30 nights, actual amount up to \$30; and
- (d) more than 30 days, start over.
- (6) Laundry expenses up to \$18 per week will be allowed for trips longer than six consecutive nights, beginning after the sixth night. For use of coin-operated laundry facilities, the traveler must provide a list of dates, locations, and amounts.
- (7) An amount of \$5 a day will be allowed for travelers away more than six consecutive nights beginning after the sixth night.
- (a) This amount covers miscellaneous incidentals not covered in this rule.
- (b) This allowance is not available for travelers going to conferences.
- (8) An agency or political subdivision may provide for a traveler to return home over a weekend when the business portion of a trip extends longer than ten nights. Reimbursements may be given for costs allowed by these policies.

R25-7-10. Reimbursement for Transportation.

- A traveler who travels on business may be eligible for a transportation reimbursement.
- (1) Air transportation is limited to Air Coach or Excursion class. Priority seating charges will not be reimbursed unless preapproved by the Executive Director or designee.
- (a) For agency travelers, all reservations should be made through the State Travel Office for the least expensive air fare available when the reservations are made.
- (b) Only one change fee per trip will be reimbursed.
- (c) The explanation for the change and any other exception to this rule must be given and approved by the Executive Director or designee.
- (2) A traveler may be reimbursed for mileage to and from the airport and long-term parking or airport parking.
- (a) The maximum reimbursement for parking, whether a traveler parks at the airport or away from the airport, is the long-term parking rate at the airport they are flying out of.
- (b) The parking receipt must be included with the Travel Reimbursement Request, form FI 51A, FI 51B, in ESS Travel or equivalent form or system for amounts of \$20 or more.
- (c) A traveler may be reimbursed, up to the maximum reimbursement rate, for mileage to and from the airport to allow someone to drop them off and to pick them up.
- (3) A traveler may use a private vehicle with approval from the Executive Director or designee.
- (a) Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.
- (b) Reimbursement for a private vehicle will be at the rate of 44 cents per mile or 62 cents per mile if a fleet vehicle is not available to the traveler.
- (i) To determine which rate to use, the traveler must first determine if a fleet vehicle is available that meets the traveler's needs. This does not apply to special purpose vehicles. If reasonably available, the traveler should use a fleet vehicle. If a fleet vehicle is not reasonably available, the agency or political subdivision may approve the traveler to use a private vehicle. If a fleet vehicle is not reasonably available, the traveler may be reimbursed at 62 cents per mile.
- (ii) If a trip is estimated to average 100 miles or more a day, the agency or political subdivision should approve the traveler to reserve a fleet vehicle if one is reasonably available. Doing so will cost less than if the traveler takes a private vehicle. If the agency or political subdivision approves the traveler to take a private vehicle, the traveler will be reimbursed at the lower rate of 44 cents per mile not to exceed the expense calculated in the link located in Subsection (e).
- (c) A reimbursement rate that is more restrictive than the rate established in this section may be established by the agency or political subdivision.
- (d) Any exceptions to this mileage rate guidance must be approved in writing by the traveler's Executive Director or designee.
- (e) A cost comparison worksheet is available at: <http://fleet.utah.gov/motor-pool-a/demand-motor-pool/personal-vehicle-vs-rental-vehicle/>

(f) Mileage will be computed using Mapquest, GoogleMaps or other generally accepted route planning website, or from the latest official state road map and will be limited to the most economical, usually traveled routes.

(g) If the traveler uses a private vehicle on official business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.

(h) For an agency traveler, an approved "Private Vehicle Usage Report", form FI 40, should be included with the documentation reporting miles driven on business during the payroll period.

(i) Mileage reimbursement may be allowed on an approved "Travel Reimbursement Request", form FI 51A, FI 51B, or in ESS Travel, or equivalent form or system, if other costs associated with the trip are to be reimbursed at the same time.

(4) A traveler may choose to drive instead of flying if preapproved by the executive or designee.

(a) If the traveler drives a fleet vehicle, the traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of the airline trip. The traveler may also be reimbursed for incidental expenses such as toll fees and parking fees.

(b) If the traveler drives a privately owned vehicle, reimbursement will be at the rate of 44 cents per mile or the airplane fare, whichever is less, unless otherwise approved by the Executive Director or designee.

(i) The lowest fare available within 30 days before the departure date will be used when calculating the cost of travel for comparison to private vehicle cost.

(ii) A comparison printout which is available through the State Travel Office is required when the traveler is taking a private vehicle.

(iii) The traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of an airline trip.

(iv) If the traveler uses a private vehicle on official business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.

(c) When submitting the reimbursement form, attach a schedule comparing the cost of driving with the cost of flying. The schedule should show that the total cost of driving was less than or equal to the total cost of flying for the trip.

(5) Use of non-fleet rental vehicles must be approved in writing in advance by the Executive Director or designee.

(a) An exception to advance approval of the use of rental vehicles must be fully explained in writing with the request for reimbursement and approved by the Executive Director or designee.

(b) Detailed explanation is required if a rental vehicle is requested for a traveler staying at a conference hotel.

(c) When making rental car arrangements through the State Travel Office, the traveler should reserve the vehicle needed. Upgrades in size or model made when picking up the rental vehicle will not be reimbursed.

(i) A traveler should rent vehicles to be used for business in their own names, using a contract available to the traveler's agency or political subdivision to ensure the agency's or political subdivision's insurance coverage is extended in the rental.

(ii) For agency travelers, a rental vehicle reservation not made through the State Travel Office must be approved in advance by the Executive Director or designee.

(iii) The traveler will be reimbursed the actual rate charged by the rental agency.

(iv) The traveler must have approval for a rental car to be reimbursed for rental car parking.

(6) Travel by private airplane for official business must be approved in advance by the Executive Director or designee.

(a) The pilot must certify to the Executive Director or designee that the pilot is certified to fly the plane being used for business.

(b) If the plane is owned by the pilot, the pilot must certify the existence of at least \$500,000 of liability insurance coverage.

(c) If the plane is a rental, the pilot must provide written certification from the rental agency that the insurance covers the traveler and the agency or political subdivision as insured. The insurance must be adequate to cover any physical damage to the plane and at least \$500,000 for liability coverage.

(d) Reimbursement will be made at 62 cents per mile.

(e) Mileage calculation is based on air mileage and is limited to the most economical, usually traveled route.

(7) For agency travelers, a car allowance may be allowed in lieu of mileage reimbursement in certain cases. Prior written approval from the Executive Director, the Executive Director of the Department of Government Operations, and the Governor is required.

R25-7-11. Limitation on Travel-Related Reimbursements.

Nothing in this rule may be construed to apply to a person's relocation expenses. Reimbursement for relocation expenses may be covered by policy.

R25-7-12. Eligible Expenses.

(1) Reimbursements are intended to cover any travel-related normal areas of expenses that are ordinary and reasonable under the circumstances.

(2) Requests for reimbursement must be accompanied by sufficient documentation for any expenses except those for which flat allowance amounts are established.

(3) Alcoholic Beverages are not reimbursable.

R25-7-13. Approvals.

(1) State business travel, whether reimbursed or not, must have prior approval by the appropriate authority. This also includes non-employees where the agency or political subdivision is paying for the travel expenses.

(2) The approval of in-state travel reimbursements in the State's Concur travel system may be considered evidence of prior approval for in-state travel. If an agency cannot use the State's Concur travel system, the agency may use the applicable FI 5 or FI 51 series form. Political subdivisions may use another system or form with equivalent controls and calculations.

(3) Out-of-state travel requests must be preapproved within the State's Concur travel system by the applicable Executive Director or designee. If an agency cannot use the State's Concur travel system, the agency may use the applicable FI 5 series form. Political subdivisions may use another system or form with equivalent controls and calculations.

(4) Exceptions to the prior approval for out-of-state travel must be approved by the applicable Executive Director or designee and must be justified in the State's Concur travel system. If an agency cannot use the State's Concur travel system, the agency must justify exceptions in the comments section of form FI 5 "Request for Out-of-State Travel Authorization." Political subdivisions may use another system with equivalent controls and calculations.

R25-7-14. Reimbursement for Meals.

(1) Travelers who travel on business may be eligible for a meal reimbursement according to the Federal Travel Reimbursement Rates.

(2) Federal Travel Reimbursement Rates include tax, gratuity, and other expenses associated with the meal.

(3) Meal reimbursement calculations will be completed according to the Federal Travel Reimbursement Rates.

(a) The amount received on the first and last day of travel equals 75% of the Federal Travel Reimbursement Rate.

(b) Complimentary meals and meals included in a registration cost are deducted from the total daily meal allowance.

(i) A continental breakfast will not reduce the meal allowance. A meal is considered a "continental breakfast" if no hot food items are offered, no matter how it is categorized by the facility.

(c) Meals provided on airlines will not reduce the meal allowance.

(4) A traveler is eligible for a taxable meal allowance of 75% of the Federal Travel Reimbursement Rate when travel is longer than 12 hours on a non-overnight trip.

R25-7-15. Meals for Statutory Non-Salaried State Boards.

(1) When a board meets and conducts business activities during mealtime, the cost of meals may be charged as public expense.

(2) Where employees or other advisors or consultants must attend such a meeting to permit the board to carry on its business, the meals of such employees, advisors, or consultants may also be paid. The board shall restrict the attendance of such employees, advisors, or consultants to only those necessary at such mealtime meetings.

R25-7-16. Booking and Reimbursement of Lodging.

(1) A traveler who travels on business may be eligible for lodging reimbursement.

(2) Travelers traveling less than 75 miles from their home base are not entitled to a lodging reimbursement. Exceptions may be allowed for unusual circumstances when approved in writing by the traveler's Executive Director or designee before the trip. Unusual circumstances may include instances where the traveler is required to work at the travel destination after normal working hours or early the next day, or when weather or other safety issues exist. Miles are calculated from the traveler's home base.

(3) Booking of Lodging.

(a) For stays at a conference hotel, the traveler shall book a room at the Federal Travel Reimbursement Rates. If the traveler cannot find a room within the Federal Travel Reimbursement Rates, but there is a negotiated conference rate, the traveler shall book directly with the hotel or conference link. Otherwise, the traveler may book the conference hotel up to 300% of the Federal Travel Reimbursement Rates using the State's Concur travel system or through the State Travel Office. If the conference hotel rate exceeds 300% of the Federal Travel Reimbursement Rates, the traveler shall select a non-conference hotel.

(b) For stays at a non-conference hotel, a traveler shall book lodging up to the Federal Travel Reimbursement Rates through the State's Concur travel system or through the State Travel Office. If the Federal Travel Reimbursement Rates cannot be obtained, the traveler shall book lodging at the best available rate up to 300% of the Federal Travel Reimbursement Rates through the State's Concur travel system or through the State Travel Office. If the available non-conference hotel rates exceed 300% of the Federal Travel Reimbursement Rate, lodging must be reserved through the State Travel Office.

(4) Reimbursement of Lodging.

(a) Reimbursement for conference hotels:

(i) Reimbursement for conference hotels must be processed through the State's Concur travel system. If an agency cannot use the State's Concur travel system, the agency may use the applicable FI 51 series form. Political subdivisions may use another system or form with equivalent controls and calculations.

(ii) When a traveler booked a conference hotel through the State's Concur system or obtained the negotiated conference rate, the reimbursement will be the actual hotel rate up to 300% of the Federal Travel Reimbursement Rates plus sales tax and any mandatory fees.

(iii) The traveler shall include the conference registration materials as an attachment when submitting a request for reimbursement.

(b) Reimbursement for non-conference hotels

(i) Reimbursement for non-conference hotels must be processed through the State's Concur travel system. If an agency cannot use the State's Concur travel system, the agency may use the applicable FI 51 series form. Political subdivisions may use another system or form with equivalent controls and calculations.

(ii) When a traveler booked lodging at a rate up to the Federal Travel Reimbursement Rate, the reimbursement will be the actual hotel rate up to the Federal Travel Reimbursement Rate plus sales tax and any mandatory fees.

(iii) If a traveler was not able to obtain the Federal Travel Reimbursement Rate, the reimbursement will be the actual hotel rate up to 300% of the Federal Travel Reimbursement Rates plus sales tax and any mandatory fees.

(iv) When a hotel was available at the Federal Travel Reimbursement Rate, but the traveler booked a hotel with a higher rate, the reimbursement will be limited to the Federal Travel Reimbursement Rate.

(v) If a traveler booked a hotel at rate over 300% of the Federal Travel Reimbursement Rates with the State Travel Office, the reimbursement will be the actual hotel rate plus sales tax and any mandatory fees.

(c) Lodging Receipts. A proper receipt for lodging accommodations must accompany each request for reimbursement. A proper receipt is a copy of the registration form generally used by the motel or hotel which includes the following information: name of motel or hotel, street address, city and state, telephone number, receipt date, names of occupants, dates of occupancy, amount and date paid, and number in the party.

(5) Exceptions will be allowed for unusual circumstances when preapproved in writing by the traveler's Executive Director or designee.

(a) The written pre-approval must be attached to the reimbursement in the State's Concur travel system. If an agency cannot use the State's Concur travel system, the agency may use the applicable FI 5 or FI 51 series form. Political subdivisions may use another system or form with equivalent controls and calculations.

(6) Other Lodging.

(a) A traveler may elect to stay with friends or relatives. A traveler who stays with friends or relatives will be reimbursed \$25 per night.

(b) A traveler may use their personal campers or trailer homes instead of staying in a hotel. The traveler will be reimbursed the actual cost up to the Federal Travel Reimbursement Rates per night if:

(i) The traveler submits proof of staying overnight away from home on approved business; and

(ii) Sufficient Documentation from a facility such as a campground or trailer park, not from a private residence.

R25-7-17. Reimbursement for Other Travel-Related Expenses.

Travelers who travel on business may be eligible for a reimbursement for other travel-related expenses.

(1) Fees and gratuities given to porters, baggage carriers, and hotel staff are considered an incidental expense and included as part of the Federal Travel Reimbursement Rate. These will not be reimbursed separately.

(2) An expense for a verifiable business call will be reimbursed at the actual cost.

(a) The traveler shall list the amount of these calls separately in the State's Concur travel system. If an agency cannot use the State's Concur travel system, the agency may use the applicable FI 51 series form. Political subdivisions may use another system or form with equivalent controls and calculations.

(b) The traveler shall provide a lodging receipt or non-business phone bill showing the phone number called and the dollar amount for business telephone calls and non-business telephone calls.

(3) Laundry expenses will be covered as an incidental expense and not separately reimbursed.

(4) An agency or political subdivision may provide for a traveler to return home over a weekend when the business portion of a trip extends longer than ten nights. Reimbursements may be given for costs allowed by these policies.

R25-7-18. Reimbursement for Transportation.

A traveler who travels on business may be eligible for a transportation reimbursement.

(1) A traveler will be reimbursed for ground transportation.

(a) A traveler shall document all official business use of taxi, ride sharing, bus, and other ground transportation, as well as dates, destinations, receipts, and amounts.

(i) Sufficient Documentation must be included with the travel reimbursement in the State's Concur travel system. If an agency cannot use the State's Concur travel system, the agency may use the applicable FI 51 series form. Political subdivisions may use another system or form with equivalent controls and calculations.

(b) Non-business use of ground transportation is not reimbursable, such as transportation to a restaurant.

(c) Gratuities for ground transportation that are paid in cash will be considered an incidental expense and not separately reimbursed.

(d) Gratuities for ground transportation will be reimbursed up to the greater of \$5 or 20% for each ride if:

(i) The gratuity is paid with a credit card; and

(ii) The charges for ground transportation and the gratuity are on a single itemized receipt.

(iii) Sufficient Documentation must be submitted to receive reimbursement.

(2) A traveler will be reimbursed for parking.

(a) A traveler shall document all official business needs for parking which includes parking locations and duration.

(i) Sufficient Documentation must be submitted to receive reimbursement.

(b) Parking expenses for non-business use are not reimbursable, such as parking at a restaurant.

(c) Airport parking and long-term parking will be reimbursed at the maximum of the economy lot parking rate at the airport the traveler is flying out of.

(i) Sufficient Documentation must be submitted to receive reimbursement.

(d) Sufficient Documentation must be included with the travel reimbursement in the State's Concur travel system. If an agency cannot use the State's Concur travel system, the agency may use the applicable FI 48 or FI 51 series form. Political subdivisions may use another system or form with equivalent controls and calculations.

(3) Air transportation is limited to economy fares only. Priority seating charges will not be reimbursed unless preapproved by the Executive Director or designee.

(a) For agency travelers, all reservations must be made through the State's Concur travel system or the State Travel Office for the best available flight considering cost and convenience.

(b) Any change fees or charges for increased airfare must include:

(i) A written explanation for the change; and

(ii) Written approval by the Executive Director or designee.

(4) Travel to and from the airport.

(a) A traveler may be reimbursed for mileage to and from the airport and parking.

(b) A traveler may be reimbursed for round trip mileage to and from the airport to allow someone to drop them off and to pick them up.

(c) A traveler will be reimbursed for parking as outlined in Subsection R25-7-18(2) and mileage as outlined in Subsection R25-7-18(5).

(d) Sufficient Documentation must be included with the travel reimbursement in the State's Concur travel system. If an agency cannot use the State's Concur travel system, the agency may use the applicable FI 51 series form. Political subdivisions may use another system or form with equivalent controls and calculations.

(5) A traveler may use a private vehicle with approval from the Executive Director or designee. Mileage will be reimbursed as follows.

(a) Mileage reimbursement rates:

(i) Agencies will reimburse at a calculated mileage rate rounded to the nearest cent based on the average of:

(A) the Federal Travel Reimbursement Rate if use of a privately owned automobile is authorized or if no Government-furnished automobile is available; and

(B) the Federal Travel Reimbursement Rate if a Government-furnished automobile is available.

(ii) Political subdivisions may reimburse mileage at the Federal Travel Reimbursement Rates or establish a system that is more stringent.

(b) Number of reimbursable miles. Agencies shall use the State's Concur travel system to calculate mileage. If unable to use the State's Concur travel system, agencies may calculate mileage using a generally accepted route planning website and will be limited to the most economical usually traveled routes. Political subdivisions may use another system or form with equivalent controls and calculations.

(c) Mileage reimbursements must be requested through the State's Concur travel system. If an agency cannot use the State's Concur travel system, the agency may use the applicable FI 40 or FI 51 series form. Political subdivisions may use another system or form with equivalent controls and calculations.

(d) Only one person in a vehicle may receive the reimbursement regardless of the number of people in the vehicle.

(6) A traveler may choose to drive instead of fly if preapproved by the Executive Director or designee. In granting the approval, the Executive Director or designee shall consider whether the reimbursement cost for the traveler's mileage and time driving exceeds the reimbursement cost of flying and whether the benefit to driving justifies those costs.

(7) Fleet Shared Motor Pool or Rental Vehicles:

(a) For in-state travel, agencies shall make all reasonable efforts to book a fleet shared motor pool vehicle through the Division of Fleet Operations or a rental car through the State Travel Office.

(b) For out-of-state travel, agencies shall book rental vehicles through the State's Concur travel system or the State Travel Office.

(i) Use of rental vehicles for out-of-state travel must be approved in writing in advance by the Executive Director or designee.

(A) An exception to advance approval of the use of rental vehicles for out-of-state travel must be fully explained in writing with the request for reimbursement and approved by the Executive Director or designee.

(B) Justification is required if a rental vehicle is requested for a traveler staying at a conference hotel.

(C) When traveling out-of-state, the traveler must have approval for a rental car to be reimbursed for rental car parking.

(c) When booking rental car arrangements through the State Travel Office or the State's Concur travel system, the traveler shall reserve the type of vehicle based on business needs. Upgrades in size or model made when picking up the rental vehicle will not be reimbursed.

(d) A traveler shall rent a vehicle in their own name, using a contract available to the traveler's agency or political subdivision to ensure the agency's or political subdivision's insurance coverage is extended in the rental.

(e) Payment or Reimbursement for Fleet Shared Motor Pool and Rental Vehicles.

(i) The Division of Fleet Operations shall directly bill agencies for the use of fleet shared motor pool vehicles.

(ii) For agencies, in-state rentals are billed directly to the agencies.

(iii) For out-of-state travel, reimbursements for rental vehicles must be processed through the State's Concur travel system. If an agency cannot use the State's Concur travel system, the agency may use the applicable FI 51 series form. Political subdivisions may use another system or form with equivalent controls and calculations.

(8) Travel by private airplane for official business must be preapproved in writing by the Executive Director or designee.

(a) The pilot must certify to the Executive Director or designee that the pilot is certified to fly the plane being used for business.

(b) If the plane is owned by the pilot, the pilot must certify the existence of at least \$1,000,000 per person and \$3,000,000 aggregate of liability insurance.

(c) If the plane is a rental, the pilot must provide written certification from the rental agency that the insurance covers the traveler and the agency or political subdivision as insured. The insurance must be adequate to cover any physical damage to the plane and at least \$1,000,000 per person and \$3,000,000 aggregate of liability insurance.

(d) Reimbursement will be made at the same rates described in Subsection R25-7-18(5).

(e) Mileage calculation is based on air mileage and is limited to the most economical usually traveled route.

R25-7-19. Political Subdivisions.

Political subdivisions that are subject to this rule may establish a system that is more stringent.

KEY: air travel, per diem allowances, state travelers, transportation

Date of Last Change: August 22, 2023

Notice of Continuation: February 8, 2018

Authorizing, and Implemented or Interpreted Law: 63A-3-107; 63A-3-106

Garden City

Budgeting Worksheet

10 General Fund - 07/01/2024 to 06/30/2025

100.00% of the fiscal year has expired

Change In Net Position	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Revenue:								
Taxes								
3110 Property taxes	224,400	230,104	249,600	212,180	0	212,180	0	
3130 Sales and use tax	450,043	460,142	415,858	390,000	0	390,000	0	
3137 TRT Grant	0	265,000	375,000	255,000	0	150,000	0	
3155 Resort tax	698,097	714,729	688,570	567,308	0	593,530	0	
3156 Resort-PPAL Tax	317,248	324,864	312,990	250,000	0	250,000	0	
3170 Transportation Tax	40,418	41,401	38,027	25,000	0	25,000	0	
3180 TRT Tax	374,504	229,111	224,043	170,000	0	170,000	0	
Total Taxes	2,104,710	2,265,351	2,304,087	1,869,488	0	1,790,710	0	
Licenses and permits								
3210 Business licenses	14,395	15,590	15,340	10,000	0	10,000	0	
3215 Short-term rental license	86,531	100,603	325,194	60,000	0	60,000	0	
3221 Building permits	475,101	265,163	164,424	200,000	0	200,000	0	
3229 Land use permits	49,029	28,470	11,140	20,000	0	20,000	0	
3230 Fire Department Impact Fees	(6,873)	2,657	4,078	0	0	0	0	
Total Licenses and permits	618,183	412,484	520,176	290,000	0	290,000	0	
Intergovernmental revenue								
3343.3 State grant	52,181	36,511	450,000	500,000	0	100,000	0	
3356 Class C road allotment	63,177	66,645	87,260	50,000	0	50,000	0	
3371 Local grants	101,750	0	0	50,000	0	50,000	0	
Total Intergovernmental revenue	217,108	103,156	537,260	600,000	0	200,000	0	
Charges for services								
3410 Inspection fees	5,303	41,217	23,335	30,000	0	30,000	0	
3411 Plan Review Fees	0	38,612	50,939	20,000	0	40,000	0	
3471 Raspberry Days festival	62,091	58,152	42,178	60,000	0	60,000	0	
3475 Pool	9,869	3,306	0	0	0	0	0	
3477 Special Event Permits	900	950	850	1,000	0	1,000	0	
3478 Recreation Programs	1,280	1,190	1,480	1,000	0	1,000	0	
Total Charges for services	79,443	143,427	118,782	112,000	0	132,000	0	
Miscellaneous revenue								
3479 Beautification	0	2,350	370	1,000	0	1,000	0	
3610 Interest revenue	17,872	148,913	177,816	80,000	0	80,000	0	
3610.3 Road impact fee interest	18,883	53,692	61,734	10,000	0	10,000	0	
3610.7 Park impact fee interest	209	1,851	1,647	200	0	200	0	
3620 Facility Rentals	5,905	3,265	2,085	2,500	0	2,500	0	
3630 rents, monthly	22,308	24,099	18,723	16,000	0	16,000	0	
3640 Sales of capital assets	0	0	111,000	0	0	0	0	
3690 Miscellaneous revenue	126,292	13,979	30,367	180,000	0	180,000	0	
3801.3 Road impact fee	567,384	206,050	92,296	125,000	0	125,000	0	
3801.7 Park impact fee	20,286	19,489	4,788	10,000	0	10,000	0	
3802.2 Library-General Revenue	2,263	1,620	1,247	2,000	0	2,000	0	
3802.4 Library-Book/Video Sales	350	261	240	300	0	300	0	
3802.7 Library-donations	25	340	470	0	0	0	0	

Garden City

Budgeting Worksheet

10 General Fund - 07/01/2024 to 06/30/2025

100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
3802.8 Library-Fund Raisers	0	45	5	0	0	0	0	
3802.9 Library - Part-Time Senior Help	75	0	0	0	0	0	0	
3810.110 Code Enforcement Revenue	17,990	8,150	15,112	5,000	0	5,000	0	
Total Miscellaneous revenue	799,843	484,104	517,899	432,000	0	432,000	0	
Contributions and transfers	100,566	0	0	0	0	0	0	
3821 Transfer from RDA fund	0	0	0	436,650	0	436,650	0	
3880 Road balance appropriated	0	0	0	600,000	0	600,000	0	
3890 Fund balance appropriated	0	0	0	1,036,650	0	1,036,650	0	
Total Contributions and transfers	100,566	0	0	1,036,650	0	1,036,650	0	
Total Revenue:	3,919,854	3,408,521	3,998,204	4,340,138	0	3,881,360	0	
Expenditures:								
General government								
Administrative								
4111.110 Council wages	25,794	31,366	33,505	30,800	0	32,955	0	
4111.130 Council benefits	1,973	2,329	2,540	3,210	0	3,210	0	
4141.110 Administrative wages	99,126	99,860	98,051	117,700	0	135,940	0	
4141.120 Admin Retirement & Aflac	0	17,135	7,789	20,000	0	20,000	0	
4141.130 Administrative benefits	41,696	8,451	23,403	30,000	0	30,000	0	
4141.230 Admin travel, conf. and training	22,854	14,000	10,217	20,000	0	20,000	0	
4141.240 Admin office supplies expense	6,731	11,885	14,408	14,000	0	14,000	0	
4141.250 Admin postage	1,876	1,419	1,361	4,000	0	4,000	0	
4141.310 Admin professional services	62,079	68,215	47,643	70,000	0	70,000	0	
4141.312 Admin Attorney	2,987	3,600	15,216	5,000	0	5,000	0	
4141.314 Admin Engineer	21,861	52,088	95,305	60,000	0	60,000	0	
4141.315 Admin Fire Inspections	21,880	25,937	34,056	30,000	0	30,000	0	
4141.319 Admin Board of Adjustments	367	122	82	1,000	0	1,000	0	
4141.510 Admin insurance, prop & liability	53,896	44,625	13,246	45,000	0	45,000	0	
4141.515 Admin Unemployment Insurance	2,458	3,507	2,590	3,800	0	3,800	0	
4141.610 Admin miscellaneous	55,223	21,153	52,910	60,000	0	60,000	0	
4141.620 Admin Bank Fees	58,998	27,916	16,552	40,000	0	40,000	0	
4142.100 Admin-Economic Development/Advertising	0	1,341	0	0	0	0	0	
4142.110 Bldg Inspector wages	25,541	51,818	32,200	49,500	0	49,500	0	
4142.111 Bldg inspect support & part-time	22,152	15,321	14,955	17,325	0	17,325	0	
4142.130 Bldg. Inspector Benefits	6,249	6,519	3,981	8,000	0	8,000	0	
4142.131 Bldg inspect support & part-time benefits	5,720	3,680	3,588	6,000	0	6,000	0	
4142.250 Building Inspector Expenses	1,641	5,087	5,731	5,000	0	5,000	0	
4142.255 Building Inspector Travel/Training	598	51	4,606	1,000	0	1,000	0	
4142.260 Bldg Insp. Surcharges (State)	3,081	2,288	1,992	5,000	0	5,000	0	
4142.290 Bldg Inspector Fuel	197	0	0	500	0	500	0	
4142.295 Bldg Inspector Vehicle Maintenance	728	0	0	1,000	0	1,000	0	
4170.240 Elections	52,356	73,691	63,778	71,000	0	71,000	0	
4210.110 Grant Projects	485	0	0	500	0	500	0	
4210.740 Admin Capital outlay	10,680	0	238,714	500,000	0	10,000	0	
4210.800 Admin Donations	979	0	0	0	0	0	0	
Total Administrative	610,210	593,904	838,419	1,219,335	0	749,730	0	

Garden City
 Budgeting Worksheet
 10 General Fund - 07/01/2024 to 06/30/2025
 100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Buildings and grounds								
4160.270 Bldgs & grnds maintenance & materials	16,324	60,827	18,743	60,000	0	60,000	0	
4160.280 Bldgs & grnds utilities	39,817	43,841	44,573	44,000	0	44,000	0	
4160.810 Bldgs & grnds building note principal	21,669	22,384	23,123	23,000	0	23,000	0	
4160.820 Bldgs & grnds building note interest	11,712	10,997	10,258	12,000	0	12,000	0	
Total Buildings and grounds	89,521	138,048	96,696	139,000	0	139,000	0	
Planning and zoning								
4141.320 Admin Planning Commission	6,404	3,995	4,454	6,000	0	6,000	0	
Total Planning and zoning	6,404	3,995	4,454	6,000	0	6,000	0	
Total General government	706,135	735,948	939,569	1,364,335	0	894,730	0	
Public safety								
4230.110 Code Enforcement Wages	25,970	39,661	39,991	43,450	0	46,492	0	
4230.120 Code Enforcement Benefits	5,860	8,719	6,295	9,000	0	9,000	0	
4230.130 Code Enforcement Expenditures	5,444	12,403	7,357	12,500	0	12,500	0	
Police								
4180 Rich County Sheriff	0	0	0	50,000	0	50,000	0	
Total Police	0	0	0	50,000	0	50,000	0	
Public health								
4410.452 State of Emergency Expense	0	0	3,118	10,000	0	10,000	0	
4410.460 Food Pantry	0	0	1,171	15,000	0	7,000	0	
Total Public health	0	0	4,288	25,000	0	17,000	0	
Total Public safety	37,275	60,784	57,932	139,950	0	134,992	0	
Highways and public works								
Highways								
4410.110 Public works wages	141,433	179,091	171,148	225,500	0	241,285	0	
4410.130 Public works benefits	33,247	38,480	38,730	41,000	0	41,000	0	
4410.250 Public works equipment maintenance & mate	20,734	36,616	78,500	37,000	0	37,000	0	
4410.255 Public works fuel	16,615	24,745	12,124	35,000	0	35,000	0	
4410.257 Public Works GIS Expense	0	956	5,511	0	0	0	0	
4410.300 Public Works Miscellaneous	25,731	639	2,706	17,953	0	17,953	0	
4410.450 Public works street maintenance	364,697	278,438	449,217	500,000	0	500,000	0	
4410.455 Public works snow removal	8,238	14,951	6,551	30,000	0	30,000	0	
4410.457 Public works bike path & sidewalks	45,243	58,499	13,566	150,000	0	150,000	0	
4410.470 Public works rent of equipment	77,118	44,975	41,033	30,000	0	30,000	0	
4410.740 Public works equipment purchase Capital Out	0	0	307,834	275,000	0	275,000	0	
Total Highways	733,056	677,391	1,126,920	1,341,453	0	1,357,238	0	
Sanitation								
4570.110 Sanitation	12,388	10,747	5,675	18,000	0	18,000	0	
Total Sanitation	12,388	10,747	5,675	18,000	0	18,000	0	
Total Highways and public works	745,444	688,138	1,132,595	1,359,453	0	1,375,238	0	
Culture and recreation								
Parks								
4510.250 Parks maintenance and supplies	100,913	101,109	98,043	470,000	0	470,000	0	

Garden City
Budgeting Worksheet
10 General Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
4510.740 Parks Capital outlay								
Total Parks	323,920	341,980	865,013	500,000	0	500,000	0	
	424,833	443,089	963,056	970,000	0	970,000	0	
Recreation								
4560.525 Special Events - Christmas	6,838	8,660	10,808	9,000	0	9,000	0	
4560.526 Special Events - Entertainment	25,676	49,498	32,901	45,000	0	45,000	0	
4560.550 Special Events - Easter	418	427	1,006	800	0	800	0	
4560.615 Raspberry Days	41,035	45,033	45,419	60,000	0	60,000	0	
4560.700 Beautification	222	9,649	11,294	15,000	0	15,000	0	
4590.110 Arts	0	0	0	600	0	600	0	
4590.115 Recreation	9,301	8,296	5,895	11,000	0	11,000	0	
Total Recreation	83,489	121,563	107,322	141,400	0	141,400	0	
Library								
4580.110 Library Director Salaries & Wages	18,642	19,951	24,782	38,000	0	38,000	0	
4580.120 Library Help Salaries & Wages	4,067	5,665	6,841	20,000	0	20,000	0	
4580.130 Library Benefits	5,169	5,259	6,837	7,000	0	7,000	0	
4580.250 Library Operations-advertising	119	138	712	800	0	800	0	
4580.251 Library Operations-postage/po box	49	162	207	300	0	300	0	
4580.252 Library Operations-supplies/misc	3,155	1,839	2,280	30,000	0	30,000	0	
4580.253 Library Operations-telecommunications	1,239	1,453	1,045	1,800	0	1,800	0	
4580.254 Library Operations-travel & dues	0	0	0	600	0	600	0	
4580.255 Library Operations-special projects & progra	14,126	(6,598)	1,911	55,545	0	55,545	0	
4580.350 Library Technology-website	0	0	0	250	0	250	0	
4580.351 Library-Technology-relicensing	1,071	0	1,214	1,905	0	1,905	0	
4580.352 Library-Technology-Equipment/operating sup	489	0	0	2,300	0	2,300	0	
4580.353 Library Technology-prof & tec services	0	1,218	67	2,500	0	2,500	0	
4580.450 Library Collections-Books	3,897	3,651	4,316	4,000	0	4,000	0	
4580.860 Library capital outlay-Bldg. A	0	0	1,290	200,000	0	200,000	0	
Total Library	52,022	32,738	51,501	365,000	0	365,000	0	
Pool								
4610.230 Pool Wages	57,605	30,534	0	0	0	0	0	
4610.240 Pool Benefits	8,514	3,825	0	0	0	0	0	
4610.250 Pool Expenses	42,133	33,574	200	0	0	0	0	
Total Pool	108,252	67,933	200	0	0	0	0	
Total Culture and recreation	668,597	665,324	1,122,079	1,476,400	0	1,476,400	0	
Transfers								
4895 Trans to Capital Projects Fund	0	10,000	0	0	0	0	0	
Total Transfers	0	10,000	0	0	0	0	0	
Total Expenditures:	2,157,452	2,160,193	3,252,174	4,340,138	0	3,881,360	0	
Total Change in Net Position	1,752,402	1,248,329	746,030	0	0	0	0	

Garden City
Budgeting Worksheet
21 RDA Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Tax increment	1,293	0	0	0	0	0	0	
Total Taxes	<u>1,293</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Interest								
3610 Interest revenue	347	0	0	0	0	0	0	
Total Interest	<u>347</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Revenue:	<u>1,639</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Expenditures:								
General government								
Administrative	500	0	0	0	0	0	0	
4141.310 RDA Professional services	100,566	0	0	0	0	0	0	
4141.740 RDA Capital Outlay	<u>101,066</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Administrative	<u>101,066</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total General government	<u>100,566</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Transfers	100,566	0	0	0	0	0	0	
4810 Transfer to general fund	<u>100,566</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Transfers	<u>201,632</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Expenditures:	<u>(199,993)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Change In Net Position								

Garden City

Budgeting Worksheet

30 Debt Service Fund SID - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Miscellaneous revenue	20	0	0	0	0	0	0	0
3690 Miscellaneous revenues	20	0	0	0	0	0	0	0
Total Miscellaneous revenue	20	0	0	0	0	0	0	0
Total Revenue:	20	0	0	0	0	0	0	0
Total Change In Net Position								

Garden City
Budgeting Worksheet
41 Capital Projects - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Contributions and transfers	0	10,000	0	0	0	0	0	
3810 Transfer from General Fund	0	0	0	550,000	0	550,000	0	
3890 Budgeted increase in fund balance	0	10,000	0	550,000	0	550,000	0	
Total Contributions and transfers	0	10,000	0	550,000	0	550,000	0	
Total Revenue:	0	10,000	0	550,000	0	550,000	0	
Total Change In Net Position	0	10,000	0	550,000	0	550,000	0	
Income or Expense								
Non-Operating Items:								
Non-operating expense	0	161,328	529,841	550,000	0	550,000	0	
4410-750 Capital outlay -Parks	0	161,328	529,841	550,000	0	550,000	0	
Total Non-operating expense	0	161,328	529,841	550,000	0	550,000	0	
Total Non-Operating Items:	0	161,328	529,841	550,000	0	550,000	0	
Total Income or Expense	0	161,328	529,841	550,000	0	550,000	0	

Garden City
Budgeting Worksheet
51 Water Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5140 Water income	1,338,807	1,332,164	1,288,586	1,104,750	0	1,104,750	0	
5141 Water income - City	20,803	4,383	1,822	10,000	0	10,000	0	
5310 Connection fees	28,200	10,650	4,449	20,000	0	20,000	0	
5490 Other operating income - Miscellaneous	73,152	24,992	43,006	65,000	0	65,000	0	
Total Operating income	1,460,962	1,372,189	1,337,862	1,199,750	0	1,199,750	0	
Operating expense								
6300.110 Water wages	197,746	247,433	232,005	272,250	0	291,250	0	
6300.130 Water employee benefits	18,609	48,423	56,820	61,000	0	61,000	0	
6300.240 Office supplies-water	9,247	15,084	19,035	15,000	0	15,000	0	
6300.245 Postage	4,506	1,419	4,769	7,000	0	7,000	0	
6300.250 Maintenance of water system	51,271	34,137	104,795	35,000	0	70,000	0	
6300.252 Water-travel, conference & training	2,584	11,565	5,663	20,000	0	20,000	0	
6300.255 Fuel expense-water	16,625	24,745	12,124	25,000	0	25,000	0	
6300.256 Vehicle Expense - Water	6,194	11,415	18,061	20,000	0	20,000	0	
6300.260 Public Works Building	1,913	1,600	0	5,000	0	5,000	0	
6300.280 Utilities-water	29,751	39,455	31,577	40,000	0	40,000	0	
6300.310 Professional services	32,130	41,426	8,154	42,000	0	33,000	0	
6300.312 Ent. Attorney	0	250	0	5,000	0	5,000	0	
6300.314 Ent. Engineer	46,363	8,063	34,776	11,000	0	11,000	0	
6300.350 GIS Expense	0	0	0	2,000	0	2,000	0	
6300.455 Materials and Supplies	129,837	92,096	108,487	91,000	0	121,000	0	
6300.456 Blue Stakes	494	1,201	392	1,000	0	1,000	0	
6300.460 Contracted services	2,786	41,332	21,885	30,000	0	30,000	0	
6300.470 Rental of equipment	20,448	7,029	26,696	16,000	0	16,000	0	
6300.480 Tools	1,888	1,719	1,630	4,000	0	4,000	0	
6300.485 Clothing	0	266	0	0	0	0	0	
6300.490 Safety	1,916	2,809	3,836	4,000	0	4,000	0	
6300.510 Insurance	0	0	856	24,000	0	14,000	0	
6300.610 Miscellaneous expense	50,021	19,300	28,330	32,500	0	32,500	0	
6300.690 Depreciation expense	346,059	350,881	0	215,000	0	215,000	0	
6300.695 Bank Fees	48,817	11,327	10,344	16,000	0	16,000	0	
6300.700 Ent. Imp Fee Expense	0	10,267	5,697	0	0	0	0	
6300.710 Ent. Capital Projects	49,429	41,325	25,141	100,000	0	35,000	0	
6300.750 Treatment Plant	41,549	48,484	30,734	60,000	0	60,000	0	
6300.760 Treatment Plant - Utilities				46,000	0	46,000	0	
Total Operating expense	1,110,181	1,113,051	825,818	1,199,750	0	1,199,750	0	
Total Income From Operations:	350,781	259,138	512,044	0	0	0	0	
Non-Operating Items:								
Non-operating income								
5520 Impact fee-water	890,954	334,597	157,752	267,000	0	267,000	0	
5535 Water Share Transfers	48,250	0	0	0	0	0	0	
5610 Interest income	8,450	89,089	81,628	10,000	0	10,000	0	
5611 Impact fee interest-water	8,294	76,963	69,015	5,000	0	5,000	0	

Garden City

Budgeting Worksheet

51 Water Fund - 07/01/2024 to 06/30/2025

100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
5800 Fund Balance Appropriation - PTIF	0	0	0	0	0	0	0	
Total Non-operating income	955,948	500,649	308,396	530,000	0	530,000	0	
Non-operating expense	0	0	0	100,000	0	100,000	0	
5830 Trans to Capital Equipment PTIF	121,072	133,364	124,255	155,000	0	155,000	0	
6300.820 Interest on long-term debt	0	0	0	275,000	0	275,000	0	
6300.825 Principle on long-term debt	121,072	133,364	124,255	530,000	0	530,000	0	
Total Non-operating expense	834,876	367,285	184,141	0	0	0	0	
Total Non-Operating Items:	1,185,657	626,423	696,185	0	0	0	0	
Total Income or Expense								