

**COUNTY OF VOLUSIA
TRAVEL AND TRAINING POLICY**

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COUNTY OF VOLUSIA TRAVEL AND TRAINING POLICY

PURPOSE:

The purpose of this policy is to establish the requirements:

1. To pay and/or reimburse expenses incurred by individuals while traveling on official, County of Volusia business. It is intended that the policies set forth will effectively minimize the County's travel costs without unfairly burdening the individual traveler.
2. To establish the requirements to pay and/or reimburse authorized individuals for expenses associated with entertaining potential business clients.

PART I - TRAVEL

Section 1. General Policies

1.1 Scope and Responsibility

These regulations shall apply to all individuals who are authorized to travel on official, County business. These individuals are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business.

All travel must be pre-approved by the applicable authorizing agent. The individuals who are authorized to approve travel expenses are responsible for ensuring that the regulations are followed. Department directors or their division directors (if designated) will approve travel for all employees within their departments and any other persons under their control. Either the Deputy County Manager or County Manager must approve department directors' travel. All foreign travel also must include approval by either the County Manager or Deputy County Manager. The Deputy County Manager's travel request will be referred to the County Manager for approval. The Deputy County Manager will approve the County Manager's travel. County Council members' travel requests will be approved by the County Manager.

1.2 Definitions

Foreign Travel: Travel outside the United States.

Official Headquarters: The location(s) where the employee is assigned to work except that:

- The official headquarters of a person located in the field shall be the location(s) nearest to the area where the majority of his work is performed, or such other location(s) as may be designated by the department/division director; provided that, in all cases, such destination must be in the best interests of the department/division and not for the convenience of the person. When appropriate, the department/division director may assign an employee to more than one official headquarters.
- When an employee is stationed at a location(s) for a period of over 30 continuous workdays, such location(s) shall be deemed his official headquarters. He shall not be allowed travel expenses after the said period of 30 continuous days has elapsed, unless this period of time is extended by the express approval of the department/division director.

Traveler: Elected official, employee, advisory board member, volunteer, and anyone else who is authorized to travel on official, County business.

Vicinity Mileage: Upon reaching destination, travel required to conduct official, County business.

1.3 Travel agent

Travelers are encouraged to use independent travel agent(s) contracted by the County to provide travel management services. It is recommended the following travel arrangements be made by the designated agent(s):

- Transportation reservations and issuance and delivery of tickets, itineraries, advance boarding passes, and assignment of seats for air, rail, and bus carriers.
- Vehicle rental services.
- When appropriate hotel/motel accommodations to ensure the lowest possible rate.

1.4 Fraudulent claims

Florida Statutes, Chapter 112.061(10), states "...any person who willfully makes and subscribes any such claim which he or she does not believe to be true and correct as to every material matter, or who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under the provisions of this section of a claim which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such claim, is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083". Whoever shall receive an allowance or reimbursement by means of a false claim shall be civilly liable in the amount of the overpayment for the reimbursement of the public fund from which the claim was paid."

1.5 Authorization to issue procedures

The County Manager is authorized to issue procedures necessary to enforce the regulations created by this policy.

1.6 Education, Training and Lobbying Polices for County Council Members

The County Chair and County Council Members are authorized to travel to various state and national conferences/workshops and/or to meet with legislators in Tallahassee and Washington D.C. The purpose of this travel is to stay abreast of current trends in local, state and national government so that the County Council will be aware of and able to take leadership positions on policy decisions that affect the County's economy and quality of life.

The goal of the County Council's travel policy is to make transparent to Volusia citizens the Council's attendance at events, travel plans, and cost. Conferences that County Council Members plan to attend will be listed on the Council's calendar prior to the event. Whenever possible, the Council members will share information regarding the event during Council time at the next regularly scheduled meeting following the event.

Generally attending conferences and workshops include the following:

- NACo Legislative Conference
- FAC Legislative Conference
- FAC Annual Conference
- FAC Committee Workshops and Board of Directors Meeting
- NACo National Conference
- NACo Committee Workshops and Board of Directors meetings
- National League of Cities
- Florida League of Cities
- FAC County Commissioner's Certification Program
- FAC Advanced Leadership Program
- Florida Counties Foundation
- Governor's Hurricane Conference
- American Heritage Rivers National Meeting

This is not an exclusive list and may be amended as needed from time to time by action of the Council.

The County Council travel budget will cover costs for attendance at all of the above, and will include an additional 10% annually to cover the cost of sub-committee meetings, special issues conferences, workshop meetings, symposia, and other meetings on topics of a local or regional nature.

Section 2. Out-of-County Travel

2.1 Transportation

A. Routing of travel

All travel must be by the most reasonable direct route. If a person travels by an indirect route for his own convenience, any extra cost shall be borne by the traveler. Reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route. If travel by the most direct route is not possible because of construction, detour, or other legitimate reasons, the claim for any additional costs will be reimbursed.

B. Mode of transportation

The most economical and efficient mode of transportation shall be used. Both travel costs and time will be considered.

1. Air travel

a. Commercial air travel is permitted when it is advantageous to the County. When practical, travelers are encouraged to use the Daytona Beach International Airport for all air travel. All travelers shall purchase the least expensive, coach class ticket for the flight. The traveler shall always consider making airline reservations as far in advance as possible. Special conference fares shall be obtained whenever they provide the lowest fare. Discounted fares may often require the traveler to depart earlier or arrive later than would be required if normal fares were purchased. Early departures and late arrivals are allowable if approved by the traveler's authorizing agent, and if the traveler provides written justification that the extra costs incurred (i.e., meals and

lodging) do not exceed the savings realized by purchasing the discount fare. In these circumstances, any meal and lodging costs and transportation expenses to and from the airport are reimbursable.

b. Individuals choosing to use first class air transportation when coach class is available will be reimbursed only for the coach class fare. The traveler shall pay the additional cost for first class. First class fares will be paid by the County only when the designated travel agent verifies that less expensive accommodations were not available and the individual authorizing the travel certifies that the traveler must travel at that particular time.

2. Transportation by privately owned vehicles

a. Privately owned vehicles

The use of privately owned vehicles for official travel is permitted. The traveler shall be entitled to a mileage allowance equal to the IRS rate of .51 cents as of June 16, 2011. Employees receiving monthly automobile allowances are eligible for additional mileage reimbursements when the distance traveled between the point-of-origin and point-of-destination exceeds 100 miles (or 200 miles, roundtrip). The employee will be reimbursed for only those miles traveled in excess of 100 miles (or 200 miles, roundtrip).

b. Computation of mileage

Mileage shall be shown from point-of-origin to point-of-destination. Point-of-origin is the traveler's official headquarters. When the traveler starts and/or terminates at his home on a normally scheduled workday, the mileage shall be computed from the home to the point-of-destination and return. However, at no time shall a traveler be paid for mileage between his home and his official headquarters. Accordingly, when the workday begins or ends at a location other than the

traveler's headquarters, he will be paid only for the extra mileage incurred.

c. Vicinity mileage

Once the traveler has reached his destination, vicinity mileage necessary to conduct official business is allowable.

d. Parking

Parking charges will be reimbursed, provided receipts substantiate such costs. Parking meter charges will be paid without receipts if reasonable and approved by the authorizing agent.

e. Bridge, road, and tunnel tolls

Reimbursements for bridge, road and tunnel tolls will be reimbursed, provided receipts substantiate such costs.

f. Gasoline and similar charges

Charges for gasoline, lubricants, repairs, towing, etc., will **not** be reimbursed when privately-owned vehicles are used.

g. Parking and moving vehicle citations

Parking and moving vehicle citations are the responsibility of the traveler and will **not** be reimbursed.

3. Transportation by County-owned vehicles

When feasible, County vehicles shall be used. When County vehicles are used for out-of-county transportation, charges for gasoline, lubricants, repairs, towing, etc., will be reimbursed, if supported by receipts. Other expenses incurred for parking, bridge, road, and tunnel tolls will be reimbursed in the same manner as for privately owned vehicles.

C. Insurance

Additional accident or life insurance for persons traveling by common carrier will not be reimbursed.

D. Gratuitous transportation

No traveler will be allowed either mileage or transportation expense reimbursement when they are gratuitously transported by another person or when transported by another

traveler who is entitled to reimbursement.

2.2 Computation of travel time for reimbursement

Travel time begins/ends when the traveler leaves/returns from/to his home or official headquarters. A reasonable check-in time at the airport will be allowed. Any excess time for personal reasons will not be reimbursed.

2.3 Reimbursement for meals and incidentals, lodging, and miscellaneous expenses

A. General

Each person traveling to attend a convention, conference, or meeting, or to conduct official, County business will be reimbursed for meals and incidentals, lodging, and other miscellaneous expenses.

B. Meals and incidentals allowance rates

1. Meal and incidentals allowance

Travelers will receive a meals and incidentals allowance consistent with IRS regulations for accountable reimbursement plans. The term "incidentals" includes, but is not limited to, expenses for laundry, cleaning, and pressing of clothing, and fees and tips for services, such as porters and baggage carriers. The allowance will be used in lieu of reimbursement of actual expenses substantiated by receipts. The traveler will be paid an amount equal to the Federal meals and incidentals rate for the locality of travel.

2. Convention/Conference meals

Travelers shall not be reimbursed for meals included in a convention or conference registration fee paid by the County. If the traveler elects to eat elsewhere, the meal will be at his own expense. Exceptions may be made for those travelers with special dietary needs that prevent them from eating a prepaid meal. Such cases must be substantiated and approved. If approved, the traveler will be

reimbursed in the same manner as all other meals. Banquets not included in the registration fee will be paid at the stated rate provided the meal is an integral part of the convention or conference. In addition, the traveler will not be reimbursed for meals that are complimentary or provided by any other person or entity without charge. The meals and incidentals allowance shall be reduced by an amount comparable to the allowance rate for such meals.

3. Airline meals

Meals or snacks served on airlines will not affect the daily meals and incidentals allowance.

C. Lodging

1. General

Actual expenses for lodging, substantiated by receipts, will be reimbursed at the single occupancy rate. A single room with private bath in a business class hotel/motel is the County standard. Additional cost for suite or luxury accommodations will not be reimbursed except in those situations where the lodging is occupied by more than one traveler resulting in a lower overall expense to the County.

2. Convention/Conference

Travelers will not be reimbursed for any lodgings included in a convention or conference registration fee paid by the County.

3. Gratuitous lodging

Travelers will not be reimbursed for lodgings paid for by another person or organization.

D. Miscellaneous

1. Miscellaneous expenses - General

Miscellaneous expenses shall be held to the minimum amount required for essential and efficient conduct of County business. By his or her certification, the authorizing agent approving the travel reimbursement will be held responsible for all items of expense as being necessary and correct.

2. Local transportation

Shuttle, taxi, and mass transit fares necessary for conducting official, County business will be reimbursed when substantiated by receipts. The destination and purpose of the trip shall be noted on the receipt.

3. Telephone

Telephone charges are permitted when necessary for official, County business. One personal telephone call per travel day is permitted if it does not exceed, on average, \$5.00 per day. The cost of all telephone calls, both business and personal, must be substantiated by receipts.

4. Rental car

The use of vehicles obtained from commercial vehicle rental firms shall be limited to those instances when County, privately owned vehicles, or reasonable public transportation is unavailable. The cost of vehicle rental versus public transportation shall always be considered. Maximum reimbursement for rental cars will be limited to the mid-size sedan rate. Rental cars may be used only for conducting official, County business.

5. Sales and resort taxes

a. In-state travel

The County of Volusia is exempt from the Florida sales tax and local resort taxes. When feasible, travelers shall request prepayment of lodging expenses or issuance of a County check to give to the hotel at the time of check-in to ensure exemption from state sales and resort taxes. Those travelers with County purchasing cards designated for travel use shall use the card when possible. Every effort shall be made by the traveler to obtain an exemption from these taxes. However, if unable to do so, a written explanation of that fact shall be noted on the lodging bill.

b. Out-of state travel

Out-of-state taxes will be reimbursed to the traveler.

6. Transportation between home and airport

Transportation to and from the traveler’s home and the airport is an eligible expense. Reimbursement may be based on two round trips if the traveler prefers not to leave his vehicle at the airport, but this amount may not exceed the cost of one round trip to the airport and associated parking fees.

2.4 Discounts on hotel, airline, and rental car rates

The County may benefit from contracts entered into by the State of Florida. The State of Florida contracts with hotel/motel chains, airline, and rental car agencies to provide transportation and lodging at discounted rates. All travelers shall use the discounted fares/rates whenever possible.

2.5 Foreign travel

A. Exchange Rates

To simplify currency conversion, a County purchasing card designated for travel use shall be used during foreign travel, when possible. All cash expenditures shall be made in the currency of the foreign country. For reimbursement, conversion to U.S. dollars shall be made using the exchange rates in effect at the time of travel.

B. Travel Expenses

Foreign travel reimbursements will be made in the same manner as U.S. travel. Meal expenses will be reimbursed at the applicable federal meals and incidentals rate for each foreign city.

Section 3. Intra-County Travel

3.1 General policy

Persons traveling within the boundaries of Volusia County on official, County business will be reimbursed for qualified expenses.

3.2 Transportation

A. Routing of travel

All travel must be by the most reasonable direct route. If a person travels by an indirect route for his own convenience, any extra costs shall be borne by the traveler.

B. Mode of Transportation

The most economical and efficient mode of transportation shall be used. Both travel costs and time will be considered. When feasible, County vehicles shall be used.

1. Transportation by privately owned vehicles

The authorizing agent must approve the use of privately owned vehicles for intra-County travel.

a. Mileage rate

The use of privately owned vehicles for official travel is permitted. The traveler shall be entitled to a mileage allowance equal to the IRS rate of .51 cents as of June 16, 2011. Employees receiving monthly automobile allowances are **not** eligible for additional mileage reimbursement.

b. Computation of mileage

Mileage shall be shown from point-of-origin to point-of-destination. Point-of-origin is the official headquarters except in those cases when the employee’s travel starts and/or terminates at his home. When the traveler starts and/or terminates at his home on a normally scheduled workday, the mileage shall be computed from the home to the point-of-destination and return. However, at no time shall the traveler be paid for mileage between his home and his official headquarters. Accordingly, when the workday begins or ends at a location other than the traveler’s headquarters, he will be paid only for the extra mileage incurred.

c. Gasoline and similar charges

Charges for gasoline, lubricants, repairs, towing, etc., will **not** be reimbursed when privately owned vehicles are used.

d. Parking and moving vehicle citations

Parking and moving vehicle citations are the responsibility of the traveler and will **not** be reimbursed.

2. Transportation by County-owned vehicles

When County vehicles are used for transportation within the County, charges for gasoline, lubricants, repairs, towing, etc. not provided by Fleet Management, shall be reimbursed, if supported by receipts.

C. Gratuitous transportation

No traveler will be allowed a mileage allowance when another person

gratuitously transports him or when transported by another traveler who is entitled to the mileage allowance.

3.3 Business Meeting Meals

Reimbursement for meals will be provided only when the meal is an integral part of an official, County business meeting, not simply a meal break, and is substantiated by receipt(s). The meeting must have a direct relationship to the traveler's job and the traveler must be required to attend to represent the County. In no instance shall the amount reimbursed exceed \$35.00 per day. Alcoholic beverages shall not be considered a reimbursable expense. Tips are limited to 15% of the meal price, excluding alcohol.

PART II- ENTERTAINMENT

Section 1. Authorization

There are occasions when entertaining is appropriate and material to the economic development activities of the County. Business development, airline and aviation development, and convention recruitment are the focal points of these activities. As a result, the County Manager is authorized to designate those positions permitted to expend public funds for that purpose. In addition, the County Manager is authorized to issue procedures necessary to enforce the regulations created by this policy.

Section 2. Allowable Expenses

Expenses for entertainment must be directly related to, or associated with, the active conduct of official, County business. When an authorized County employee acts as an official host, the occasion must, in his/her best judgement, serve a clear business purpose, with no personal benefit derived by the official host or other County employees. To determine if an entertainment expense is appropriate, the approving authority must evaluate the importance of the event in terms of the costs that will be incurred, the benefits to be derived from such an expense, the availability of funds, and the alternatives, if any, equally effective in accomplishing the desired objectives.

In order for cost of the entertainment not to be taxed as income to the authorized employee, the expense must not be considered lavish or extravagant under the circumstances, the official host (employee) must be present when the event takes place, and the expense must be substantiated with supporting documentation.

Allowable expenses may include, but not limited to, the cost of transportation, lodging, and meals of potential clients; meals or light refreshments included in a business meeting; rental of facilities or hospitality rooms to hold

meetings/receptions; promotional gifts for potential clients; tickets or tournament fees for sporting/social events; equipment rental and/or supplies for presentations; or other related and necessary expenses for the purpose described above. In general, the following guidelines shall be followed:

- Costs for a lunch meeting shall be reasonable. The cost for food, beverage, taxes (if applicable), gratuities, and other related costs (e.g. room set up charges, wait staff, etc.) is allowable.
- Costs for an evening's entertainment shall be reasonable. The cost for food, beverage, taxes (if applicable), gratuities, and other related costs (e.g. room set up charges, wait staff, etc.) is allowable.
- Gratuities up to 15% of food and beverage is allowable unless custom dictates 20% or calculated as part of the bill in which case a maximum tip of 20% is allowable.
- For entertainment events, the number of County employees accompanying guests of the County shall be appropriate for the purpose of the entertainment. Prior approval from the County Manager shall be obtained prior to allowing County employees, other than those already authorized to entertain, to attend an event.
- Normally, if the authorized employee acts as an official host, his/her spouse or guest may share in an evening's entertainment, when appropriate and at the County's expense, if the entertainment occurs within the Central Florida area. Otherwise, the costs incurred by the spouse or guest will be the responsibility of the host and not paid for by the County.
- Sponsorships or purchases of a corporate table are allowable provided they meet the

intended purpose as described above. The County Council shall prepare a tentative list of events requiring the purchase of corporate tables for Council Member attendance and shall submit the list for approval at a regularly scheduled council meeting. The County Manager is authorized to approve the purchase of corporate tables on an as-needed basis for events requiring staff attendance.

- When entertainment expenses are incurred while an employee is traveling outside the county on official, County business, the costs associated with the entertainment shall be reported with the travel expenses. Costs associated with the travel itself shall be incurred in accordance with the County's travel policy.

Section 3. Reporting Entertainment Expenses

Entertainment expenses shall be reported in a timely manner and in accordance with the procedures set forth by the County Manager.