

PURPOSE: This policy establishes the basic guidelines for travel on County business. It defines the County's expectations of its employees who are required to travel in connection with their work responsibilities and clarifies which expenses will be advanced or reimbursed to the employee by the County, and which expenses are considered the personal responsibility of the employee. The policy also provides direction for County's tourism promotion agency for activities funded by the Tourism Development Tax.

SCOPE: This policy applies to all County employees regardless of funding sources (e.g. taxing funds or grants). This policy is not intended to cover routine local travel or local travel related to the performance of an employee's regular job duties. The policy also applies to the County's tourism promotion agency, its officers, employees or other authorized persons created pursuant to Florida (FL) Statutes 125.0104.

STATUTES: This policy shall comply with FL Statutes sections 112.061 and 125.0104

For purposes of calculating the per diem and subsistence allowances provided in s. 112.061(6), F.S., the following guidelines are prescribed:

Class A travel is continuous travel of 24 hours or more away from official headquarters. The travel day for Class A is based on a calendar day (midnight to midnight).

Class B travel is continuous travel of less than 24 hours which involves overnight absence away from official headquarters. The travel day for Class B travel begins at the same time as the travel period.

Class C travel is short or day trips in which the traveler is not away from his/her official headquarters overnight.

POLICY:

I. General

A. This policy provides for reasonable subsistence, modes of travel, and lodging accommodations while on County business.

1. Employees are responsible for using good judgment in making reservations, and travel decisions should emphasize economy and efficiency at all times. For example:

i. When using air travel, employees should always book flights in coach as opposed to first class.

ii. Although the Internet offers plenty of specials and low-priced flights, flexibility is often sacrificed and sales are often final. Employees should consider this when booking their flights.

iii. When choosing a hotel for a conference, it is preferable to stay at the hotel where the conference is being held even though it may be slightly more expensive than others in the area.

B. It is permissible to combine personal travel with business travel, such as departing for a business conference a few days early to utilize personal vacation time. But only strictly business-related expenses will be reimbursed, County vehicles may not be used for personal travel and personal travel shall not result in higher business travel costs or they must be reimbursed to the County.

- C. This policy is not intended to address every issue, exception or contingency that may arise in the course of County travel or attendance at meetings. **Accordingly, the basic standard that should always prevail is to use good judgment and economy in the use and stewardship of County funds.**
- D. Request for Attendance at meeting and conferences shall comply with the procedures as set forth in Attachment A - Request for Attendance-Meeting and Conferences

II. Meals (Including Per Diem)

1. Computation of Travel for Reimbursement. For purposes of calculating the per diem and subsistence allowances provided in s. 112.061(6), F.S., the following guidelines are prescribed:
 - i. Class A travel is continuous travel of 24 hours or more away from official headquarters. The travel day for Class A is based on a calendar day (midnight to midnight).
 - ii. Class B travel is continuous travel of less than 24 hours which involves overnight absence away from official headquarters. The travel day for Class B travel begins at the same time as the travel period.
 - iii. Class C travel is short or day trips in which the traveler is not away from his/her official headquarters overnight. Class "C" travel may not be subject to meal allowance reimbursement.
2. ~~All travelers shall be allowed the following amounts for subsistence while on official business. Such amounts are subject to change based on s. 112.061(6), F.S. A traveler may receive Meals & Incidentals allowances for Class A or B travel as provided in this section, which is based on the following schedule:~~
 - i. Breakfast ~~—\$6.00 (When travel begins before 6 a.m. and extends beyond 8 a.m.)~~
 - ii. Lunch ~~—\$11.00 (When travel begins before 12 noon and extends beyond 2 p.m.)~~
 - iii. Dinner ~~—\$19.00 (When travel begins before 6 p.m. and extends beyond 8 p.m. or when travel occurs during nighttime hours due to special assignment.)~~
3. ~~The County will provide Meals & Incidentals allowances in accordance with the current M&IE rates published on the Federal General Services Administration's (GSA) website at www.gsa.gov/perdiem. Meal receipts are not necessary for Meals & Incidentals allowances, and in no case shall the County pay more than the current M&IE rates. In lieu of the subsistence rates set forth in Section II(2), meal reimbursements may be determined by the Federal General Services Administration's (GSA) guidelines. Tips are not reimbursable. Receipts MUST be provided in order to exceed the Section II(2) allowances. The GSA website to access meal per diem rates is.~~
4. Meal reimbursement is not allowable when a meal is included in a registration fee and the meal allowance must be deducted from the reimbursement claim. Snacks, refreshments, or hors d'oeuvres are not considered a meal and a meal may be claimed for reimbursement. As provided in Attorney General Opinion 081-53, a continental breakfast is considered a meal and must be deducted if included in a registration fee for a convention or conference. Pursuant to Section 112.061(8)(a) 5, F.S., actual expenses

for banquets and other meal functions that are not a part of a basic registration fee may be reimbursed if participation in such event will directly enhance the public purpose of the agency. In the case where a meal is provided by a hotel or airline, the traveler will not be allowed to claim the meal allowance provided by law.

B. Other Expenses

1. Alcoholic Beverages

- i. Expense reimbursement for alcoholic beverages will not be allowed.

2. Spouses and Guests

- i. Spouses and guests are welcome to accompany employees on County travel; however, any additional costs associated with the participation of a spouse or guests are the responsibility of the employee. Spouses may not travel in a County vehicle.

III. Method of Travel

A. General

- 1. When planning the transportation portion of the trip, the employee must consider all aspects of cost to the County, such as daily expenses, overtime, lost work time, and actual transportation costs.
- 2. Employees are responsible for canceling airline or hotel reservations they will not use.
 - i. Any charge for an unused reservation shall be considered the employee's personal expense, unless failure to cancel the reservation was due to circumstances beyond the employee's control.

B. Air Travel

1. Reservations

- i. Reservations should be made as soon as travel plans are finalized to receive advance purchase discounts. Supervisor's approvals shall be received prior to making reservations.
 - a) Employees are encouraged to make airline reservations at least 14 days in advance when rates are generally cheapest.

2. Upgrades

- i. The County will not reimburse any upgrades.

3. Airline Frequent Flyer Programs

- i. Frequent flyer memberships should not influence travelers to select a flight that is not the lowest priced flight available.

ii. Frequent flyer miles earned by any traveler during County business travel may be retained by the traveler for business or personal use.

iii. Dues for membership in any airport/airline club are not reimbursable.

4. Lost or Excess Baggage

i. The County will not reimburse travelers for personal items lost while traveling on business.

ii. Excess baggage charges will be reimbursed in the following circumstances:

a) when traveling with heavy or bulk items necessary for business

b) when traveling for more than seven (7) days

iii. An explanation must be provided explaining the nature of any excess baggage charge.

5. Cancellations/ Unused Airline Tickets

i. When a trip is canceled after a ticket has been issued, the traveler should inquire about using the ticket for future travel or processing a refund.

a) The ticket will become property of Nassau County and will be used for County purposes only.

ii. Most unused airline tickets have a cash value and should not be discarded or destroyed.

iii. Many non-refundable tickets can be used for future travel (generally within one year) for a change fee.

a) An explanation of circumstances should accompany any documents when requesting reimbursement for change fees.

6. Lost or Stolen Airline Tickets

i. Additional costs incurred due to a lost/stolen ticket will be the responsibility of the traveler and will not be reimbursed by the County unless otherwise approved by the County Manager.

7. Air Travel Reimbursement Requirements

i. The original passenger receipt or e-ticket statement is required for reimbursement.

a) A boarding pass or travel agent itinerary/receipt are not valid for reimbursement.

C. Automobile

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1. County-Owned and Personal Vehicles
 - i. Whenever practical, County owned vehicles should be used for travel.
 - ii. If a County vehicle is not available, or if there is another reason why the employee should drive his/her personal automobile (such as personal travel or spouse traveling to event), the County shall reimburse the employee with either the cost of the most appropriate means of transportation, or the actual mileage involved in the travel, whichever is the lesser of the two.
 - iii. The County will reimburse all reasonable business travel expenses, including bridge tolls and parking fees incurred as a result of an employee's authorized use of a private vehicle or County vehicle while traveling on County business. Receipts are required.
 - iv. Without receipts, any employee request for out-of-pocket reimbursement of costs incurred as a result of an employee's authorized use of a private vehicle or County vehicle while traveling on County business is subject to review and approval by the Clerk's office.
 - v. Personal vehicle - The reimbursed mileage rate shall be based upon the current Federal General Services Administration's (GSA) rates (<https://www.gsa.gov/travel/plan-book/transportation-airfare-pov-etc/private-owned-vehicle-pov-mileage-reimbursement-rates>).
 - vi. The rates shall be provided by the Office of Management and Budget, following any updates from the Federal General Services Administration, to the Clerk and to each Department Head. All reimbursable mileage must be from headquarters as the point of origin and return unless the home is shorter, which must be justified on the voucher. Traveler shall submit the vehicle mileage, per trip, from point of origin to point of destination.
 - vii. County vehicle - mileage associated with county vehicle usage shall be documented with a beginning and ending odometer reading. If it is necessary to purchase gas while traveling in a county vehicle, then the amount purchased for the county vehicle is reimbursable, provided a receipt is submitted when filing the claim.
 - viii. In order to drive a privately owned vehicle on County business, the employee must:
 - a) Possess a valid driver's license.
 - b) Carry liability insurance, as required by the State.
 - c) Realize that any damage to the employee's personal vehicle and/or service or repair occurring on the trip will be the employee's responsibility, as insurance costs are factored in the per mile cost reimbursement.
 - d) No traveler shall be allowed either mileage or transportation expense when gratuitously transported by another person or when transported by another traveler who is entitled to mileage or transportation

expense.

2. Local Ground Transportation and Automobile Rental

- i. If local ground transportation is needed during the trip, the use of public transit such as airport shuttles, buses, streetcars, and subways is appropriate.
- ii. Ground transportation must be efficient and cost effective.
 - a) Use of taxis, ride sharing services, hotel courtesy buses and local shuttles are allowed when other public transit or common carriers are not reasonably available.
- iii. Ground transportation receipts are required if in excess of \$25 on a per transaction basis. However, in cases where a receipt is not available, the employee must notate this.
 - a) Employee requests for out-of-pocket reimbursement of ground transportation costs without receipts are subject to review and approval by the Clerk's office.
- iv. The use of a rental car is authorized in cases where it is economical or more feasible relative to using ground transportation.
 - a) If a car rental is required, the employee may request reimbursement for out-of-pocket costs including rental fees, gasoline, and parking upon return from business travel. Receipts are required.
 - b) The optional car rental agency-provided insurance is not a reimbursable cost. Since employees are required to be insured by their own automobile insurance carrier for use of a rental vehicle, employees may opt for this coverage at their own expense.
 - 1) Employees choosing to rent cars shall be responsible for all damages and insurance for such cars.
 - c) When possible, rental cars shall be shared with other employees who may be attending the same event or conference.
 - d) Rental terms and car size/cost should be economical, taking advantage of any promotions or discounts when possible.

IV. Lodging

- A. Lodging is allowed for attendance at conferences, seminars or meetings that are in excess of 50 miles one-way from the employee's headquarters.
 1. The County Manager may approve exceptions to the 50-mile/one hour minimum if he/she considers the request to be reasonable and practical, especially considering the destination, the difficulty of the commute, and the starting time of the conference.
- B. Reasonable lodging expenses will be paid at actual cost including parking, for as many nights as

necessary.

1. Non-business-related room charges, such as movies or refreshments are not reimbursable.
 2. Parking at a lodging facility should utilize the lowest cost option when possible. Options may consider distance from facility, weather, safety, etc.
- C. The lodging accommodations should be economical and practical.
1. In general, the employee should select the most reasonably priced accommodations available, but consistent with the purpose and goals of the trip.
 2. When choosing a hotel for a conference, it is preferable to stay at the hotel where the conference is being held even though it may be slightly more expensive than others in the area.
- D. When making lodging reservations, be sure to ask if a “government rate” is available.
1. Check with the hotel for this exemption and any required form as some cities exempt travelers on government business from their local transient or tourism tax.
 2. All lodging in Florida should be tax-exempt for a government agency and employees shall request the tax exemption. Employees shall obtain and provide the appropriate sales tax exemption certificate and complete the hotel’s additional forms, if required, to qualify for an exemption.
- E. Since there is seldom a difference in the room rate for double occupancy, it is permissible for an employee to share a room with a spouse or guest at no additional cost to the County.
1. If double occupancy of a room by a non-County employee results in an increased room rate, the difference shall be the employee’s personal expense.

V. Incidental Expenses

- A. Incidental expenses include but are not limited to taxi and ferry fares; bridge, road, and tunnel tolls; storage or parking fees; and communication expense.
- B. Business-related expenses such as telephone calls, copying and faxing, computer accessories, tapes and other training materials purchased at a conference are reimbursable with receipts, and become property of the County.
1. Whenever possible, employees should anticipate the need for supplies and should take whatever they need with them instead of purchasing these supplies at their destination, where the cost may be significantly more than what the County would normally pay.
- C. Other reimbursable expenses are as follows:
1. Parking fees (excluding parking violations) and tolls. Receipts are required if in excess of \$25 on a per transaction basis.
 2. Taxi fares, ride shares (Uber, Lyft, etc.), and/or general transportation. Receipts are

required if in excess of \$25 on a per-fare basis.

3. Tips

- i. paid to taxi drivers or ride share, not to exceed 15% of fare
- ii. paid for portage, not to exceed \$1 per bag not to exceed \$5 per incident
- iii. paid for mandatory valet parking, not to exceed \$1 per incident

D. All other provisions of Section 112.061, Florida Statutes, except as stated above, shall be applicable. The above provisions are also consistent with the Reference Guide for State Expenditures published by the Florida Department of Financial Services, Division of Accounting and Auditing.

VI. Non-Reimbursable Expenses

A. Personal entertainment costs are not reimbursable.

- 1. These include such things as headphones or alcoholic beverages purchased, video rentals, refreshment bars in hotel rooms, spas, gyms, and other items of a personal nature.

VII. Compensation for Travel Time (Non-Exempt Employees)

- A. Employees shall follow all clock in/out rules and procedures as set forth by Human Resources.
- B. When travel time exceeds the normal workday or workweek, the County's rules for overtime apply to those employees eligible for overtime.
- C. In determining overtime compensation, normal commute time should be deducted from total travel time.
- D. Normal unpaid meal periods are not considered work time while traveling.
- E. Overtime eligibility applies equally to drivers and passengers and should be granted whether travel occurs during normal workdays or on weekends or evenings.

VIII. Travel Expense Reimbursement

For eligible travel expenses, the employee may seek reimbursement based on the procedures and forms as set forth in Attachment B - Voucher for Reimbursement of Travel Expenses.

IX. AMELIA ISLAND TOURISM DEVELOPMENT COUNCIL (AITDC) TRAVEL & ENTERTAINMENT POLICY & PROCEDURES

Certain travel and promotional expenses for the AITDC are governed by the broader provisions of Section 125.0104, Florida Statutes. Travel expenses other than those described as exceptions in that subsection shall be as provided in Section 112.061, Florida Statutes.

This section establishes policies and procedures governing tourism-related travel and entertainment expense reimbursement. It applies to all authorized travelers that incur travel-related expenses while performing official duties related to the County's tourism function.

The BOCC has contracted with the Amelia Island Convention and Visitors Bureau, Inc. (CVB), a private not-for-profit 501(c)(6) corporation, to perform tasks recommended by the TDC and approved by the BOCC. The President/CEO of the CVB shall act as the TDC Managing Director of the AITDC.

A. DEFINITIONS

1. Amelia Island Convention and Visitors Bureau (CVB) – the entity with a valid contract to administrate the County's tourism-related services.
2. Amelia Island Tourism Development Council (TDC) – the advisory body that recommends and oversees the expenditure of the County's local option tourist development tax authorized by Section 125.0104, Florida Statutes.
3. Authorized Person or Authorized Traveler - A person other than a County officer or employee, whether elected or commissioned or not, who is authorized by an agency head to incur travel expenses in the performance of official duties on behalf of the agency.
4. Business – relating to the promotion of tourism to Amelia Island.
5. Entertainment Expense – The actual, reasonable, and necessary costs of providing hospitality to Tourism Promoters, as authorized under Section 125.0104(9), Florida Statutes.
6. Local Tourist Development Partners – Includes all employees or representatives from local hotels, motels, restaurants, businesses, Nassau County government officials, municipalities, boards, associated employees, and vendors contracted to do business with Nassau County.
7. Per Diem – As an alternative to reimbursement for lodging and meals, a traveler may receive an amount of \$80 per day to cover travel costs. The day is divided into four quarters, six hours or a fraction thereof, midnight to midnight. No receipts are required, but per diem is limited to travel outside of Nassau County that requires an overnight stay.
8. Subsistence – All travelers shall be allowed for subsistence when traveling to conduct bona fide County business that serves a direct and lawful public purpose. Rates and requirements further described in Section II of this policy and as outlined in Section 112.061(6), Florida Statutes.
9. Tourism Promoter – Travel writers, tour brokers, journalists, travel agents, tour operators, airlines, travel consultants, meeting planners, or others that can bring, direct, or encourage travel or publicity to Amelia Island (collectively or singularly referred to as "Tourism Promoters"). For purposes of this policy, Local Tourist Development Partners are excluded from this definition.
10. Traveler – A public officer, public employee, or authorized person, that incurs travel expenses while traveling in the performance of official duties.

B. GENERAL POLICY

Travelers will uphold conduct and behavior standards to reflect positively on the TDC, the Board of County Commissioners, and the community.

The TDC Managing Director may only approve items authorized by the approved signature authority and this policy, as set by the BOCC.

1. Travel shall only be approved for persons called upon to contribute time and services as consultants or advisors (or in the performance of promotional and other duties of the agency) when such travel is on behalf of the TDC. In such instances, a complete explanation and justification must be shown on the travel expense voucher (See Attachment B – Voucher for Reimbursement of Travel Expenses). Travel expenses for authorized persons shall adhere to the same rates and guidelines as those for public officials and employees (see Attorney General Opinion 2020-02).
2. Authorized Persons on official County business in the performance of tourism-related activities, when meeting with tourism promoters or when traveling in connection with travel and trade shows, (as prescribed by Section 125.0104, Florida Statutes) may be reimbursed for actual, reasonable, and necessary expenses when meeting with tourism promoters or when traveling in connection with travel or trade shows.
3. Foreign travel is per Section 125.0104(9)(b), Florida Statutes.
4. Cash Advances. The AITDC recognizes that some travelers may require cash advances rather than relying on reimbursement for business expenses. Cash advances can be requested according to Section 112.061, Florida Statutes. All expense reporting policies shall be required.
5. Inclement Weather/Unanticipated Events/Illness. When on travel status, inclement weather, sudden illness, or unanticipated events out of the control of authorized persons may occur. In these cases, they are to report to their supervisor or the TDC Managing Director to seek guidance and authorization for a change in travel plans. Additional travel expenses may be authorized following this procedure. Should events preclude communication with the TDC Managing Director, the authorized person will secure the safest and most economical means of return.

C. TRAVEL AUTHORIZATION & APPROVAL

Travel will be by the means and schedule most advantageous to the TDC in terms of cost and productivity, not for personal convenience. Travel may not be approved without an available budget, as approved by the BOCC. Travel arrangements should be made in advance since last-minute changes could be costly.

1. **Travel outside of Nassau County** must be preauthorized. Authorizations:

TRAVELER	AUTHORIZATION
TDC/CVB Employees/Authorized Persons (Other than Board Members)	TDC Managing Director
TDC Managing Director	County Manager

Public Officers, Board Members of the BOCC and TDC Board Members	BOCC or County Manager
Meeting w/Tourism Promoters	TDC Managing Director
Foreign Travel – All Travelers	BOCC or County Manager

2. Travel Request Forms must be completed and approved by the TDC Managing Director and the County's OMB Department before booking travel. The Travel Request Form should include copies of anticipated flight, lodging, mileage, meals, incidentals, and registration costs.
3. **Travel within the County** to conduct official business may be authorized by the TDC Managing Director without a travel request form.

Note: The CVB shall not be reimbursed for administrative-related travel as this is accounted for in their contracted fee for service (see contract CM2698 Exhibit-A). However, if the CVB is meeting with Tourism Promoters (to perform bona fide County tourism business), certain travel expenses may be authorized under the Entertainment Expense section of this policy.

D. RATES OF PAYMENT

1. Per Diem. Travelers shall be allowed per diem as described in Section 112.061, Florida Statutes, or actual expenses for lodging and meals as permitted per this policy.
2. Lodging. An authorized traveler shall be reimbursed for the actual cost of a single occupancy hotel room for travel that requires overnight absence from the official headquarters. Travelers should always attempt to secure reasonable rates. Rates shall be considered reasonable when the base rate does not exceed \$250 per night or when choosing the hotel where the event is being held. The County Manager may approve exceptions to the rates if they consider the request to be reasonable and practical, especially considering the destination.

It is permissible to stay outside the room block during a conference or trade show if the room block is sold out or if less expensive and appropriate accommodations can be found. Every effort should be made to find economical, safe accommodations in a nationally recognized hotel brand catering to business travelers. Accommodations may not be booked through Airbnb or other similar booking sites to ensure the personal safety of staff.

Lodging is only authorized when traveling more than 50 miles one way from the traveler's official headquarters. The TDC Managing Director and County Manager may approve exceptions to this rule if the request is reasonable and practical, considering the destination, the difficulty of the commute, and the starting time of the authorized purpose.

Hotel receipts are required for hotel stays and shall be attached to the travel voucher reimbursement request.

3. Meals. Travelers are expected to be reasonable and exercise good judgment in purchasing meals. Meals included with any fee paid by the County or county funds in some other manner shall not be reimbursable.

- i. Actual Meal Expense (for Domestic Travel). The TDC will reimburse authorized individuals for meals when traveling on official business. The allowance for meals shall be authorized based on the following schedule:

Meal(s)	Travel Begins Before:	Travel Extends Beyond:
Breakfast	6:00 a.m.	8:00 a.m.
Lunch	12:00 noon	2:00 p.m.
Dinner	6:00 p.m.	8:00 p.m.

The travel times for departure and return are determinative of the meals allowed when traveling.

- a) The maximum meal allowances (including gratuity) are considered reasonable when limited to the amounts specified under the U.S. General Services Administration (GSA) Per Diem Rates (<https://www.gsa.gov/travel/plan-book/per-diem-rates>) for meals & incidentals (M&IE) of the traveled destination.
- b) The maximum meal allowance established above applies to travelers when not meeting with a Tourism Promoter. Limits when meeting with Tourism Promoters are further described in the Entertainment Expense section of this policy.
- c) Reimbursement for actual meals shall be substantiated by detailed paid receipts up to the maximum allowance.
- ii. Subsistence Allowance. In lieu of the above actual meal expense, a traveler may elect to receive a subsistence allowance as provided in Section 112.061(6), Florida Statutes. No receipts are required.

Note: A traveler must make the election on the travel authorization (subject to the approval of the TDC Managing Director) as to which method of meal reimbursement they elect. Once the election is made, the traveler cannot elect the alternate method, nor can they alternate the reimbursement methods for the duration of the trip.

4. Foreign Travel. Foreign travel is authorized by Section 125.0104(9)(b), Florida Statutes. Authorized travelers shall be reimbursed at the current rates specified in the Federal publication "Standardized Regulations (Government, Civilians, Foreign Areas)" for the traveled country. These limitations include incidental expenses incurred while traveling internationally and shall be reimbursed at the M&IE rate on the international chart for the city/country visiting.

Authorized travelers must adhere to all federal government rules and regulations when traveling outside the United States.

- i. Travel Day and Per Diem calculations shall be determined based on Section 112.061, Florida Statutes.

E. TRANSPORTATION

Personal vehicles shall be utilized for local and in-state transportation unless the destination is farther than 50 miles from the authorized traveler's headquarters and the method of travel is determined to be more economical.

The TDC Managing Director must be notified immediately of any accident during travel (in or outside Nassau County). Following the initial call to report an accident, a written description must be submitted as soon as possible, along with a copy of any police report.

1. Airfare. Travelers may utilize commercial airlines unless ground transportation is determined to be less costly and more efficient (as detailed on the travel authorization). Reservations shall be made at the most reasonable and lowest coach-class fare available on the most direct route. If a person travels by an indirect route for personal convenience, any extra costs will be at the traveler's expense.
 - i. Some fares do not allow the customer to book a guaranteed seat or to check or carry-on luggage. In these cases, authorized travelers may book the lowest fare that allows for seat selection and luggage accommodations. Class upgrades provided by airlines or using personal frequent flyer miles are acceptable.
2. Mileage. The reimbursed mileage rate (when using a personal vehicle) shall be based upon the Federal General Services Administration's (GSA) rates (<https://www.gsa.gov/travel/plan-book/transportation-airfare-pov-etc/private-owned-vehicle-pov-mileage-reimbursement-rates>).
 - i. To drive a privately owned vehicle on official business, the traveler must:
 - a) Possess a valid driver's license.
 - b) Carry liability insurance, as required by the State.
 - c) Realize that any damage to the traveler's personal vehicle and service or repair occurring on the trip will be the traveler's responsibility, as insurance costs are factored into the per-mile cost reimbursement.
 - ii. Mileage reimbursement is for the express purpose of conducting official TDC business and is not to reimburse travelers for their regular commute to the office. Therefore, mileage is typically calculated from the office, not home.
 - a) When travel is more prudent between the traveler's home and the location, the traveler shall be reimbursed the lesser of miles between the location and the office or between the location and the traveler's home. When using the home as a starting or ending point, the expense report must document and support that this was the more prudent option.
 - iii. Each mileage entry on the expense reimbursement form should provide a brief description of the reason for travel (i.e., airport, post office, bank, or other official business purposes) and provide a map printout to calculate and justify the distance traveled.
3. Rental Cars. Rental cars are authorized in cases where it is more economical or feasible relative to the transporting needs. It is recognized that larger vehicles or vans may be required for sales trips, familiarization tours, or for carrying more than one person.

- i. If a car rental is required, the traveler may request reimbursement for out-of-pocket costs (i.e., rental fees, gasoline, and parking) upon return from business travel. Receipts are required.
- ii. Rental terms and car size/cost should be economical, taking advantage of any possible promotions or discounts. Rental cars will be obtained at the lowest corporate rate available.
- iii. Travelers shall be responsible for all damages and insurance for such rental vehicles.
- iv. When possible, rental cars shall be shared with other travelers who may be attending the same event or conference.
- v. If a traveler utilizes a rental car, it will be assumed that there will be no other ground transportation charges unless exceptional circumstances necessitate such use. If additional ground transportation is required (at the same time as a rental car), the circumstances must be thoroughly explained and documented.
- vi. Before returning a rental car, the vehicle should be appropriately refilled with gasoline to avoid excessive rental car charges.

F. OTHER REIMBURSABLE EXPENSES

The following incidental travel expenses of the traveler may be reimbursed:

1. Public Ground Transportation. Cash paid for public buses, subway fares, taxis, or rideshares while on official County business.
 - i. Taxicab or rideshare fares are allowable when other facilities are not available or when timeliness is essential.
 - a) Reimbursement will be made for actual tips paid to taxi drivers (rideshares), not to exceed fifteen percent (15%) of the fare.
 - ii. Detailed receipts and documentation must be provided for all incidental transportation expenses.
2. Ferry Fares; and bridge, road, and tunnel tolls. Receipts are required.
3. Storage or Parking Fees. Receipts are required.
 - i. Mandatory valet parking will be reimbursed when incurred in the performance of public business.
 - ii. Storage/parking fees shall not be allowed on a weekly or monthly basis for privately owned vehicles unless it can be established that such method results in savings to the County.
4. Communication Expenses. When authorized travelers are on travel status, they generally use cell phones to maintain timely communications. If additional communication expenses are required for a valid business purpose, they are reimbursable. Receipts are required.

- i. The travel voucher reimbursement form shall include a statement that communication expenses being claimed were for official County business.
 - ii. Communication expenses to contact the traveler's family or other nonbusiness purposes are not eligible for reimbursement.
 - iii. In advance of international travel, authorized travelers should ensure their cell phone carrier coverage for the destination country.
5. **Registration Fees.** Registration fees for a convention, conference, travel/trade show, etc., to which the traveler is authorized to attend are allowed. A receipt is required.
6. **Laundry and Pressing.** If travel extends past seven (7) days, the traveler may be reimbursed for the laundry and cleaning costs for a sufficient amount required to complete the trip. Itemized laundry receipt is required.
7. **Portage.** Actual portage charges paid, which shall not exceed \$1 per bag, not to exceed \$5 per incident.
8. **Passport and Visa Fees.** Actual passport and visa fees that are required for official travel. Receipts are required.
9. **Traveler's Checks.** Actual and necessary fees charged to purchase traveler's checks for official travel expenses.
10. **Currency Exchange Fees.** Actual and necessary fees charged to exchange currency in connection with official County tourism business. Receipts are required.
11. **Maps.** Actual cost of maps necessary for conducting official business. Receipts are required.
12. **Other Incidental Expenses.** Other actual, necessary, and reasonable costs of incidental expenses incurred by the traveler while on official business may be reimbursed. These expenses shall be subject to the TDC Managing Director, County Manager, and OMB's approval. Requests for such approval must be in writing and must demonstrate that reimbursement of such expenses is in the best interest of the County. Approval will be in writing and must be included in any expense voucher submitted for such reimbursement. Receipts are required.

G. NON-REIMBURSABLE TRAVEL EXPENSES

Non-reimbursable expenses are those which do not serve a direct public purpose to the County. These expenditures, if made, are the responsibility of the traveler. Such expenses include but are not limited to the following:

1. **Alcoholic Beverages**
2. **Sundries items (e.g., toothbrush, toothpaste, shampoo, deodorant, etc.)**
3. **Other items for the traveler's benefit or enjoyment (i.e., newspapers, magazines, books, personal phone calls, entertainment, health club fees, movies, etc.).** Exceptions may be made if a newspaper/magazine purchase is related to a meeting with a media representative.

H. ENTERTAINMENT EXPENSES

Entertainment expenses shall be authorized only when meeting with Tourism Promoters per Section 125.0104(9), Florida Statutes. The only justification for incurring entertainment expenses is to create additional Amelia Island tourism business. Costs associated with entertaining may take place locally or out-of-town and are considered reimbursable expenses only when the traveler is meeting with Tourism Promoters.

If entertaining in Nassau County, all reimbursable expenses shall be conducted within the County unless advance approval is obtained from the TDC.

1. Examples of entertaining expenses can include, but are not limited to:
 - i. Meals as entertainment. Meals shall include food, beverages, and gratuity associated or in conjunction with meetings, dinners, lunches, breakfasts, brunches, promotions, cocktail parties, or similar events, whether catered or provided by the TDC, CVB, or another contracted entity.
 - ii. Non-meal-related entertainment include concerts, theatrical performances, sporting events, activities, and attractions (e.g., a zoo, museum, or other similar event or attraction).
 - iii. Reasonable transportation expenses (e.g., vans, buses, or vehicles) for the authorized traveler to transport Tourism Promoters on assignment on Amelia Island.
 - iv. Promotional items or small gifts (e.g., welcome bags, tokens of appreciation, or souvenirs) given to Tourism Promoters as authorized by the TDC Managing Director are reimbursable at actual cost, subject to a limit of \$80 per person per occasion. Cash or cash equivalent gifts (e.g., gift cards) are not permitted.
2. Limitations. Entertainment expenses shall be substantiated by paid receipts with complete and detailed justification for all expenditures, including a list of all attendees (name, organization, title, and a reason for attending), and are subject to the criteria and limitations set forth below:
 - i. The attendance of authorized representatives/staff (from the County, TDC, CVB, or any other contracted entity to represent the TDC/CVB related to entertaining activities) shall be limited based on the number of Tourism Promoters in attendance as follows:

Tourism Promoters Attending	Maximum # of Representatives
5 or less	2
6 to 8	3
9 to 12	4
Every additional 4 attendees	1 additional person

- ii. Meal expenses associated with entertaining Tourism Promoters shall be reasonable and limited to \$210 per person, per day, based on the following meal-specific limitations:

Meal	Maximum Meal Cost Per Person
------	------------------------------

Breakfast	\$35
Lunch	\$50
Dinner	\$125

- iii. Non-meal activities expenses shall be limited to \$250 per person per day.
- iv. The County recognizes that tips and gratuities are customary within the tourism industry. These expenses are authorized when connected with the performance of promotional duties of this section and are limited to no more than 20% of the retail cost (exclusive of taxes or other fees).
 - a) Gratuities on discounted or complimentary meals are authorized as calculated on the full fair market price of the meals up to 20% (an itemized receipt is required to substantiate calculation).
- v. An authorized TDC/CVB representative must be in attendance where any business entertainment expense is incurred.
- vi. Travelers should seek guidance on entertainment levels from the TDC Managing Director before expenses are incurred.

I. TRAVEL & ENTERTAINMENT REIMBURSEMENT FORM

To receive reimbursement for authorized travel and entertainment expenses, the traveler shall submit a completed and approved travel voucher form (see Attachment B) within ten (10) business days after the cost was incurred. Detailed receipts are required for all expenses.

- 1. Reimbursable expenses must be fully described and supported on the voucher in conformity with County requirements. The following are requirements and examples of documents that shall be included with the travel voucher reimbursement request:
 - i. Each entry must contain a clear description of the official business purpose and the names of all persons involved in the expenditure.
 - ii. A copy of the approved travel authorization.
 - iii. Printouts of schedules, agendas, itineraries, and registration (if available).
 - iv. Additional documents, i.e., printouts of maps for mileage calculation, airline ticket information, hotel bills, customer copies of credit card charge slips, detailed restaurant receipts, and other expenditures.
 - v. Requests for entertainment expenses reimbursement shall include:
 - a) Date, location, and type of entertainment.
 - b) The names of ALL attendees (name, organization, title) and Business cards from those involved, if possible.
 - c) A description of the nature and circumstances requiring the expenses (business discussions or activities that took place).

- d) Reason for entertainment or business benefit gained.
 - e) If promotional items or small gifts were included, provide the name and organization of the recipient, date, identification or description of the gift, amount of the gift, and reason for the gift.
- 2. Approval. The TDC Managing Director and the County's OMB department must approve travel voucher reimbursement requests before processing with the Clerk's Office. Requests made by the TDC Managing Director for reimbursable expenses must be approved by the TDC Chairman or County Manager and OMB before sending to the Clerk's Finance Department.
- 3. Incomplete expense reports, including those without proper documentation or mathematical errors, will be returned for completion. Reimbursement will not be processed until the voucher is considered complete.
- 4. Expenses not adequately described, documented, or supported will be disallowed and may require personal reimbursement to the TDC if paid with TDC funds.

Exhibit 1 – The following table is provided for reference for domestic travel.

#	Individual	Lodging	Meals	Transportation	Incidentals	Entertaining Expenses	Note
1	Public officer, employee, TDC/CVB , [in performance of promotional and other duties of the agency] [WHEN NOT MEETING WITH TOURISM PROMOTERS]	Per diem for total travel; <u>or</u> Actual Lodging (based on policy)	Actual & reasonable (with receipts) (reasonable limited to GSA as max) <u>or</u> Subsistence - (without receipts) Meal allowance based on travel times - (see policy).	ALLOWABLE See policy	ALLOWABLE See policy	NOT ALLOWED Per s. 125.0104(9), Florida Statutes	Administrative-related travel is not reimbursable to the CVB (see CVB contract);
2	Authorized Person (called upon to contribute time & services as consultants or advisors on behalf of the TDC) - [in performance of promotional and other duties of the agency] [WHEN NOT MEETING WITH TOURISM PROMOTERS]	Per diem for total travel; <u>or</u> Actual Lodging(based on policy)	Actual & reasonable (with receipts) (reasonable limited to GSA as max) <u>or</u> Subsistence - (without receipts) Meal allowance based on travel times - (see policy).	ALLOWABLE See policy	ALLOWABLE See policy	NOT ALLOWED Per s. 125.0104(9), Florida Statutes	*A <u>tourism promoter</u> called upon to contribute time and services as consultant or advisor on behalf of the TDC (or in performance of promotional & other duties of the agency) would become an "authorized person" and reimbursed accordingly, based on their separate agreement.
3	Public officer, employee, TDC/CVB, or authorized person - in performance of promotional and other duties of the agency. [WHEN MEETING WITH TOURISM PROMOTERS]	This traveler only (under line #1 OR 2)	Actual with receipts Limited to Entertainment Policy	Actual with receipts Limited to Entertainment Policy	ALLOWABLE See policy	ALLOWABLE See Entertainment policy	Entertainment expenses are only authorized when physically meeting with a Tourism Promoter (must be in attendance).

#	Individual	Lodging	Meals	Transportation	Incidentals	Entertaining Expenses	Note
4	*Tourism Promoter (When <u>NOT</u> contributing time and services as consultants or advisors on behalf of the TDC) - [NOT in performance of promotional and other duties of the agency]	NOT ALLOWED (see AGO 2020-02)	NOT ALLOWED (see AGO 2020-02)	NOT ALLOWED (see AGO 2020-02)	NOT ALLOWED (see AGO 2020-02)	<u>NOT ALLOWED</u> Per s. 125.0104(9), Florida Statutes	No travel & entertainment authorized directly.

TRAVELER	AUTHORIZATION
TDC/CVB Employees/Authorized Persons (Other than Board Members)	TDC Managing Director
TDC Managing Director	County Manager
Public Officers, Board Members of the BOCC and TDC Board Members	BOCC or County Manager
Meeting w/ Tourism Promoters	TDC Managing Director
Foreign Travel – All Travelers	BOCC or County Manager

Attachment A - Request for Attendance-Meeting and Conferences

Overview to completing a Request for Attendance-Meeting & Conferences Form:

1. Employee Name: First and last name of employee traveling
2. Job Title: List the employee's job title
3. Meeting/Conference: List the name of conference, workshop, training or meeting to attend.
4. Location: List the City & State of the conference, workshop, training or meeting.
5. Sponsoring Group: List the name of the group hosting the function
6. Dates: Enter the date(s) on which travel will be performed. All receipts must correspond with travel dates
7. Purpose: List the purpose of the conferees, workshop, training or meeting.
8. Estimated Expenses: List estimated cost to the County in each of the applicable categories.
9. Account: List account numbers to be charged for each category in which cost is associated.
10. Employee Signature/Date: Traveler shall provide an original signature and date the request. No name abbreviations or initials.
11. Approved By/Date: Supervisor shall provide an original signature and date in which travel is approved. Department heads shall obtain both OMB approval and then the County Manager's signature for supervisor approval. The County Manager, County Attorney, and County Commissioners shall require approval by the County Manager's office.

Additional Information

- Request for attendance must include:
 - a. Copies of conference, workshop, training or meeting registration form, agenda and/or announcement.
 - b. Mileage printout
 - c. Hotel information, if applicable.
- Request for Attendance-Meeting and Conferences Form must be submitted to the County Manager's Office no less than thirty (30) days prior to the scheduled travel.
- If Class "C" travel (short or day trips) is required, but there is no cost to the County, do not submit a Request for Attendance-Meeting and Conferences Form. Such travel shall be approved by the Department Head.

NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS
REQUEST FOR ATTENDANCE-MEETING AND CONFERENCES

EMPLOYEE NAME: Cindy Wood

JOB TITLE: Financial Mgmt & Budget Coordinator

MEETING/CONFERENCE: Government Finance Officers Assoc Trng

LOCATION: Orlando, FL

SPONSORING GROUP: GFOA

DATES: Oct 31 - Nov 3, 2010

PURPOSE: Attending classes on budgeting, internal
controls, and financial reporting

	ESTIMATED EXPENSES:	ACCOUNT:
REGISTRATION	\$ 200.00	01135519-555000
HOTEL	\$ 330.00	01135519-540000
AIR	\$ -	
MILEAGE	\$ 179.00	01135519-540000
GAS REFILL	\$ -	
MEALS	\$ 127.00	01135519-540000
OTHER	\$ -	
TOTAL	\$ 836.00	

I HEREBY REQUEST APPROVAL TO ATTEND THE MEETING/CONFERENCE
SHOWN ABOVE:

EMPLOYEE SIGNATURE: _____ DATE: _____

APPROVED BY: _____ DATE: _____
SUPERVISOR

COUNTY MANAGER APPROVAL

MY BRIEFCASE/REQUEST CONF

Attachment B – Voucher for Reimbursement of Travel Expenses

Overview of completing a Voucher for Reimbursement of Travel Expenses Form:

1. Traveler: First and last name of payee.
2. Type of Employee: Mark the traveler's employment status.
3. Agency: List agency of employment and department.
4. Headquarters: Enter the street address and city to which the traveler is currently assigned.
5. Residence (City): Enter the city of the traveler's official residence.
6. Date: Enter the date(s) on which travel was performed. All receipts must correspond with travel dates.
7. Travel Performed from Point of Origin to Destination:
Enter the city of origin and destination that correspond with receipts and travel performed. All reimbursable mileage must be from headquarters as the point of origin and return unless the home is shorter, which must be justified on the voucher. Traveler shall submit the vehicle mileage, per trip, from point of origin to point of destination. Indicate whether a personal or county vehicle was utilized and also include the beginning and ending odometer reading.
8. Purpose and Reason (Name of Conference):
Enter the name of the conference, convention, workshop or meeting.
9. Hours of Departure and Hour of Return:
Time of departure and return must be entered along with a.m. or p.m. Traveler taking personal leave at the end of a trip must estimate the return time to headquarters or city of residence.
10. Class A and B Meals: Pertains to overnight travel. Meal allowance for Class A or Class B travel. Meal allowances shall be in compliance with Section IV, Meals and Incidentals
11. Actual Lodging Expenses: Enter the actual lodging expense.
12. Map Mileage Claimed: If a personal vehicle is used, map mileage may be reimbursable. If a county vehicle is driven, insert the word "County" in this column
13. Vicinity Mileage Claimed: If a personal vehicle is used, vicinity mileage- is reimbursable for miles driven (for business purposes) within the city limits of the point of destination and/or the point of origin. If the vicinity miles are of an extraordinary amount, then a justification statement should be included on the travel voucher.
14. Other Expenses: Other or incidental expenses may be reimbursed pursuant to Section VII, Incidental Expenses.
15. Amount Totals: The traveler should assure mathematical accuracy of each column by adding both down and across the travel voucher. The entire cost of the trip should be reflected on the travel voucher; therefore, the traveler shall include expenses that have been prepaid by the county (e.g. registration, hotel, etc.). These advances shall be recorded on the voucher in the appropriate column, calculated in the "Less Advance Received" field, to arrive at the "Net Amount Due Traveler".
16. Statement of Benefits: Traveler shall summarize how attendance was a benefit to Nassau County.
17. Traveler's Signature/ Title/ Date:

Traveler shall provide a legible printed name, original signature, job title, and date travel form is completed. The traveler's signature certifies that the travel claim is true and correct in the performance of official duties.

18. Supervisor's Signature / Title / Date:

Supervisor shall provide a legible printed name, original signature, job title, and date travel form is approved. Department Heads shall obtain the County Manager's signature for supervisor approval. All travel vouchers must be signed by the payee's supervisor. The County Manager, County Attorney, and County Commissioners shall require approval by the County Manager's office.

Additional Information

Requests for travel reimbursement payments must include:

- a. A completed & approved travel voucher
- b. Request for Attendance-Meetings & Conferences Form (if no form is available, the Travel Voucher shall require approval by the County Manager's office)
- c. Workshop, training, or meeting agenda, if available; and/or registration
- d. Mileage printout
- e. Itemized hotel receipts (to include mandatory incidental charges), if applicable
- f. Incidental receipts, if applicable
- ~~g. Meal receipts if claiming in excess of the standard meal allowance, along with the GSA listing of high cost cities~~

STATE OF FLORIDA		TRAVELER		AGENCY		Nassau County BOCC - OMB	
VOUCHER FOR REIMBURSEMENT		Cindy C Wood		HEADQUARTERS		96135 Nassau Place, Yulee, FL	
OF TRAVEL EXPENSES		CHECK ONE: <input checked="" type="checkbox"/> OFFICIAL EMPLOYEE <input type="checkbox"/> NONEMPLOYEE IND. CONTRACTOR <input type="checkbox"/> DHS		RESIDENCE (CITY)		Saint Marys, GA	
Date	Travel Performed From Point of Origin To Destination	Purpose of Mission (Nature of Conference)	Hour of Departure / Arrival of Return	Mileage Claimed	Map Mileage Claimed	Amount	Other Expenses
10/31/10	Yulee, FL - Orlando, FL	Government Finance Officers Association Training	3:00 PM	179	179	\$ 200.00	Registration
	Personal Vehicle: 52/122						
11/01/10	Orlando, FL						
11/02/10	Orlando, FL						
11/03/10	Orlando, FL - Yulee, FL		7:45 PM	179			
	Personal Vehicle: 52/493						
<p>IF A COUNTY VEHICLE IS USED, INSERT THE WORD "COUNTY" IN THE "MAP MILEAGE CLAIMED" COLUMN</p>							
<p>RECORD ALL PAYMENTS MADE IN ADVANCE, ON BEHALF OF THE EMPLOYEE (i.e., hotel, conference registration, etc.)</p>							
<p>COMPLETE THE STATEMENT OF BENEFITS.</p>							
<p>Statement of Benefits to the State (Conference or Convention)</p> <p>Increased awareness of procedures to protect the County by implementing & maintaining adequate internal controls. Reduced losses in the area of budgeting requirements & processes. Overall education on financial reporting & law changes.</p>							
Reimbursing Fund:		Agency:		Column Total	STL ML	Column Total	Summary Total
Check No.	Warrant No.	Column Total	Warrant Date	\$ 108.00	\$ 185.50	\$ 200.00	\$ 823.50
Check Date	Statement Doc. No.	Column Total	Agency Voucher No.	\$ 330.00			
Agency Voucher No.		LESS ADVANCE RECEIVED					
I hereby certify or affirm that this claim for reimbursement is true and correct in every material matter; that the travel expenses were actually incurred by me as necessary in the performance of official duties; that per diem claimed has been appropriately reduced by any meals or lodging included in the conference or conference registration fees claimed by me, and that this voucher conforms in every respect with the requirements of Section 112.061, Florida Statutes.		NET AMOUNT DUE TRAVELER					\$ 283.50
Traveler's Signature:		Supervisor's Signature:		Supervisor's Title:		Signature Date:	
Signature Date:		Signature Date:		Signature Date:		Signature Date:	