

City of Belle Isle, Florida
POLICY FOR TRAVEL, LODGING AND EXPENSE
REIMBURSEMENT

Elected officials and staff of the City of Belle Isle may be required to attend conferences, meetings, training seminars, workshops, certification institutes, etc. that apply to the public policy, administration, management and operation of Belle Isle city government as well as professional and career development.

POLICY

It is the City of Belle Isle's policy to reimburse travel and related expenses incurred in the course of conducting City business. The City of Belle Isle travel policy applies to all City elected officials, staff and volunteers (if applicable).

AUTHORIZED EXPENSES

The City of Belle Isle's financial resources, equipment, supplies, and staff time must only be used for authorized City of Belle Isle business. Expenses incurred in connection with the activities mentioned in this policy generally constitute authorized expenses, as long as the requirements of this policy are met.

- Communicating with representatives of local, regional, state and national governments on City of Belle Isle adopted policy positions.
- Attending educational and career development seminars and workshops designed to improve staff skill and information levels.
- Participating in local, regional, state and national organizations whose activities affect the City of Belle Isle's interests.
- Recognizing service to the City of Belle Isle.
- Attending City of Belle Isle events.
- Implementing a City-approved strategy for attracting or retaining businesses.
- Meetings such as those listed above for which a meeting stipend is authorized.

UNAUTHORIZED EXPENSES

The following items do not qualify for advance or reimbursement payment under this policy:

- Any meeting or travel not approved prior to the event
- Excess mileage for travel not originating from Belle Isle unless preapproved by the City Manager
- Mileage for use of a City vehicle
- Portions of the trip made for non-business and/or personal matters.
- Political or charitable contributions or events
- Purchases made while traveling that are not made on behalf of and become the property of the City of Belle Isle
- Gratuities in excess of 15%
- Private automotive repairs
- Traffic citations or fines
- Personal automobile insurance, gasoline or oil changes
- Funds expended for companions and/or family members while traveling including partner's expenses when accompanying employee on agency-related business, as well as children or pet- related expenses. (Double Occupancy does not apply to this section)

- In-room movies or movie theater expenses
- Fitness/health facilities costs
- Barber and/or beauty shop charges or the costs for massages or other personal services
- Entertainment expenses including arts, sports, or other cultural events
- Golf green fees or other personal sporting expenditures unless part of the overall package cost
- Alcoholic beverages
- Personal losses incurred while on City of Belle Isle business

GENERAL STANDARDS AND PRINCIPLES

This policy shall entrust that employees of the City of Belle Isle shall exercise good judgment when requesting, arranging and making a trip.

The fundamental principles which should be observed when travel and meeting costs are incurred on behalf of the City are:

- To ensure that costs incurred are necessary and reasonable
- To ensure that costs incurred are for the benefit of the City of Belle Isle in general
- To ensure that City employees properly account for expenses
- The utilization of City-related travel is executed in a professional and responsible manner
- To assure the quality of recordkeeping

Personal and City travel must not be co-mingled in such a manner as to increase allowable expense, whether the cost to the City is in dollars or lost time, or if it will harm or adversely affect the City's interests in any way.

This policy is not intended to address every issue, exception, or contingency which may arise in the course of travel. Accordingly, the general standard that should always prevail is the exercise of good judgment in the use and stewardship of the City's resources.

APPLICATION OF POLICY

Any person may be eligible for expense advance and/or reimbursement pursuant to this policy if associated with the City of Belle Isle as an employee or elected official, provided the following criteria are applicable:

- Travel is in the best interests of the City of Belle Isle
- Travel/meeting is approved by the Department Head and/or City Manager
- The most economical and cost effective means of travel/transportation is used whenever feasible
- Meeting/travel is conducted to discuss City-related business
- Meeting is held/attended to improve relations between the City of Belle Isle and an organization that may provide benefit to the City of Belle Isle and/or the Belle Isle community
- Lodging expense is reasonable and the most economically feasible accommodations are selected whenever possible
- Lodging expense is required due to attendance at an approved meeting, training, workshop, conference and/or seminar.

USE OF CITY VEHICLES

Whenever practical and available, City vehicles are to be used for official City of Belle Isle business requiring travel either within or outside the City. Use of City vehicles is to be limited to official business only. Parties requesting use of City vehicles must maintain a valid drivers' license at all times during use and must operate the vehicle in accordance with all regulations and requirements. It is the user's responsibility to refuel the vehicle prior to ending travel.

Due to liability concerns, non-City employees and/or non-government officials should not be transported as passengers in City vehicles.

PAYMENT PROTOCOL

The City of Belle Isle pays for travel, lodging and related expenses through reimbursement.

The City's "Official Business Travel Reimbursement Request" must be submitted to the Finance Director for approval after completion of travel. Reimbursement may not be effectuated for requests lacking **itemized** expense receipts.

The Finance Director shall forward the approved form to the City Manager, if there is a question about the reimbursement request. The Finance Director shall process the form, pursuant to the standard protocol for accounts payable processing.

Penalties for misusing public resources is a violation of the City of Belle Isle's policy and may result in loss of reimbursement privileges, restitution, civil and criminal penalties as well as additional income tax liability.

REIMBURSEMENT GUIDELINES

Persons requesting travel expense advances pursuant to this policy may receive funds subject to the following guidelines:

Mileage- reimbursement for mileage for use of a personal vehicle shall be made utilizing the City of Belle Isle as the point of origin for travel (unless preapproval from the City Manager is received for another point of origin) and shall be paid at the prevailing Internal Revenue Service standard reimbursement rate in effect at the time the travel request is approved.

An accurate mileage figure (from Belle Isle to destination) is required. Mileage calculators may be obtained from various sources including MapQuest, Google Maps, the American Automobile Association (AAA) or other source approved by the City.

Lodging- reimbursement for lodging shall be provided where confirming cost documentation is provided, including all applicable taxes. All receipts must clearly identify the amount of the transaction, the date, the vendor, and a description of the product or service.

The cost of lodging in connection with a conference should not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking. If the group rate is not available, travelers should request the government rate or the lowest available rate if it is less than the government rate. Lodging rates that are equal to or less than government rates are presumed to be reasonable and hence reimbursable for purposes of this policy.

Transportation- reimbursement for commercial transportation (air, rail, bus) shall be provided where confirming cost documentation is provided from the transporting agency, including all applicable taxes and transfers. All receipts must clearly identify the amount of the transaction, the date, the vendor, and a description of the product or service.

Airfare - Airfares that are equal to or less than those available through various booking companies (Expedia, Priceline, Travelocity, etc.) are presumed to be the most economical and reasonable for purposes of reimbursement under this policy.

Rail/Bus - Rail and/or bus fares should be equal to or less than the least expensive alternate method of transportation (e.g. air fare or mileage expense).

Car Rental - Charges for rental vehicles may be reimbursed if it is determined that a rental vehicle is more appropriate than other forms of transportation. The IRS mileage rates will not be paid for rental vehicles; only receipted fuel expenses and other expenses related to automobile travel (tolls, parking fees) will be reimbursed.

Taxis/Shuttles -Taxis or shuttle fares, including companies such as Uber or Lyft, may be reimbursed, including a 15% gratuity per fare.

Airport Parking - The most cost effective long-term parking is to be used for travel exceeding 24-hours.

Meals - total daily maximum reimbursement for meals shall equate to the Internal Revenue Service per-diem rates. The City will reimburse a maximum of \$70.00 per day. Reimbursement payments for individual meal rates shall be subject to the following criteria:

- a) Breakfast- if travel/meeting requires business activity/contact between 6:00 a.m. and 10:30a.m.
- b) Lunch - if travel/meeting requires business activity/contact between 11:00 a.m. and 2:30p.m.
- c) Dinner - if travel/meeting requires business activity/contact between 3:00 p.m. and 6:00p.m. or thereafter

The maximum per-meal reimbursement rates (including gratuity) are:

- Breakfast- \$15.00
- Lunch - \$20.00
- Dinner - \$35.00

Gratuity will be reimbursed up to 15%

If meals are provided as part of the event and the employee decides not to eat the event-provided meal and purchases another meal, the employee will not be reimbursed for that meal.

Incidentals -reimbursement for incidentals (e.g. laundry, cleaning and pressing of clothing, luggage handling service fees/tips to porters/baggage carriers, tips to housekeeping, etc.) may be provided where written confirmation of actual cost is obtained from the vendor/agent/provider, (including all applicable taxes) and necessity of service is established.

Telephone/Fax- If required to conduct City business, employees may be reimbursed for actual telephone and fax expenses incurred while on City of Belle Isle business. Telephone/fax bills should identify which calls were made on City of Belle Isle business.

Internet- If required to conduct necessary City business, employees may be reimbursed for internet access connection and/or usage fees.

Other- baggage handling fees and gratuities of up to 15% may be reimbursed.

Expenses for which the City of Belle Isle employees receive reimbursement from another public agency are not reimbursable.

City of Belle
Isle
POLICY PROMULGATING IRS MILEAGE
REIMBURSEMENT RATE

PURPOSE

The purpose of this policy is to stipulate the rate at which the City reimburses employees and elected officials for use of their personal vehicle in the conduct of City business.

POLICY

It is the City of Belle Isle's policy to reimburse employees and elected officials for personal vehicle use at the current Internal Revenue Service rate.

CURRENT APPROVED RATE

Beginning on Jan. 1, 2018, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 54.5 cents for every mile of business travel driven
- In the event that this Policy is not updated promptly at the beginning of the calendar year, the current rate can be located at:

<https://www.irs.gov/tax-professionals/standard-mileage-rates>

PROCEDURES

- Individuals seeking reimbursement must provide to the Finance Director proof of automobile insurance with each reimbursement request.
- Individuals seeking reimbursement for use of personal vehicles shall complete the City's "Official Business Travel Reimbursement Request Form"
- Proof of mileage traveled shall be attached to each reimbursement request. Proof shall consist of "Map Quest" verification (or similar automated mapping system).

REIMBURSABLE ACTIVITIES

- Meetings with representatives of local, regional, state or federal governments and related organizations regarding City issues.
- Attendance at educational seminars designed to improve skills and knowledge.
- Participation in local, regional, state or federal and related organizations that influence City interests.
- Special events that recognize City service(s) in the community.
- Meetings with City consultants, contractors, advisors, agents, legal counsel to discuss matters of importance to the City.