

City of Lake Worth Beach
Reimbursement and Travel Expense Policy
and
Procedural Guide
Authorized by Resolution _____

Revision Date: xx/xx/2023
Effective Date: xx/xx/2023

I. Policy Purpose Statement

As authorized by Resolution _____, the City of Lake Worth Beach shall allow travel for business and training purposes that directly benefit and support City initiatives and activities and ultimately serve a valid public purpose. Below is a comprehensive procedural guide which implements the City’s reimbursement and travel expense policy and is intended to provide for the reasonable and prudent use of public funds. To be expensed and reimbursable, expenditures must be incurred as a result of necessity pursuant to the official duties of City officers, employees, and other authorized persons as defined in section 166.021(9), Florida Statutes.

All persons seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. Reimbursement is allowed only when reimbursement has not been, and will not be, received from other sources. If a circumstance arises that is not specifically covered in this procedural guide, then the most conservative course of action should be taken.

II. Policy Scope

This policy and procedural guide shall apply to all City employees, City officers and other authorized persons as defined in section 166.021(9), Florida Statutes, which includes the Mayor, City Commissioners, appointed City board or City committee members, who are authorized pursuant to the following procedures to incur travel expenses in the performance of their official duties (hereinafter collectively referred to as “Travelers”).

As defined in section 112.061(2), Florida Statutes, travel shall include the following categories:

- **Class A Travel** - Continuous travel exceeding 24 hours away from the City- see below for procedures.
- **Class B Travel** - Continuous travel of up to 24 hours away from the City and requires overnight lodging- see below for procedures.
- **Class C Travel** - A day trip whereby overnight lodging is not needed. The City will not cover travel expenses for Class C Travel, except for:
 - Fuel reimbursement when using a City vehicle
 - Mileage when the use of a personal vehicle, not covered by a car allowance, is used when a City vehicle is not available; and,
 - Lunch when food is not provided by the sponsoring event.
 - Tolls when incurred for City business purposes

III. Policy Procedural Guide

- **Authorization:** All travel must be approved in accordance with this procedural guide prior to the travel event.

- An attestation of the availability of funds on the Travel Request Form must be documented. The Financial Services Department must attest to the availability of funds for all requests.
 - The following is the approval hierarchy for travel approval.
 - Department Director for their staff
 - City Manager, or designee, for Department Directors, City Attorney, and City Auditor.
 - Mayor for City Manager
 - City Manager for Mayor and City Commissioners
 - International travel shall follow the aforementioned authorization. All international travel shall also require the approval of the City Commission by majority vote.
 - In order to receive authorization, all sections of Travel Request Form must be completed.
 - Travelers who do not follow this procedural guide may be personally responsible for incurred expenses and/or be subject to disciplinary action.
- A. Purpose of Travel**– Travelers are required to provide a thorough description of the purpose of the travel request, including how the travel will benefit the City and serve a public purpose. *(The Conference Agenda and/or itinerary must be attached)*
- B. Travel Estimate and Funds Availability**– All proposed travel expenses will be evaluated for reasonableness and beneficial value to the City and for verification of the availability of funding source(s). Below is an overview of expenses and how they are treated.

C. Reasonable and Acceptable Expenses:

Reasonable and acceptable expenses are for Travelers only - the City will not reimburse or pay for any expenses not incurred directly for and by a Traveler on behalf of the City. Examples of unauthorized expenses are those expenses for the Traveler’s spouse, other family members, and/or guests.

Examples of acceptable or qualifying expenses include the Traveler’s registration for workshops, seminars, training, and professional development; the Traveler’s lodging at single occupancy rate; the Traveler’s transportation and food; and the Traveler’s sundry travel expenses such as parking, tolls, public transportation (buses, trains, taxis, ride shares including Lyft and Uber, shuttles, and rental cars), and baggage fees. All travel expenses must be City-business related. Furthermore, all qualifying expenses must be documented by a vendor’s itemized receipt (except where specifically allowed herein).

All travel expenses should be based on the Traveler’s point-of-origin for the travel, which shall be either the Traveler’s residence or place of work depending on which destination the Traveler begins his or her travel and ends the travel.

D. Lodging

Lodging will be paid/reimbursed in the following manner:

1. For travel to conferences exceeding one day and beyond 50 miles from the Traveler's point-of-origin, lodging will be paid on an actual cost basis at the single-occupancy rate, and its expense must be substantiated by a copy of the receipt.

2. Only standard room rates will be paid by the City if available. Any upgrades such as: suites, preferred rooms, etc., will not be paid by the City.

3. The City will not reimburse for taxes paid on lodging within State of Florida. It is each Traveler's responsibility to provide the lodging vendor with a copy of the City's Tax-Exemption Certificate in advance of travel and at time of check-in, and ensure that no state taxes are charged. Each Traveler should obtain a copy of the City's Tax-Exemption Certificate from the City's Finance Office. Lodging taxes for outside of State of Florida will be paid by the City.

E. Meals & Incidental Expenses

Travelers will be given a per-diem allowance while on City travel as follows:

1. The amount of the allowance for meals and incidentals paid to Travelers will follow the maximum federal per diem rates as established by the General Services Administration (GSA), and set forth in the Federal Register at www.gsa.gov for the location of the travel. The allowance will be paid without the necessity of receipts being maintained.

Full daily per-diem allowance will be given for Class A and Class B travel. For Class C travel, lunch will be reimbursed using lunch per-diem allowance using GSA rates.

2. For travel requiring an overnight stay, departing and returning travel days will be paid at the rate of 75% of the applicable per diem allowance as established by the General Services Administration (GSA). In the case travel is for two days with overnight stay, first day will be paid at 75% of the applicable per diem allowance and second day at full per diem allowance.

3. No Traveler will be reimbursed for any meal included in a convention, conference, or training registration fee paid by the City, even if the Traveler chooses not to take advantage of the provided meal. Notwithstanding the foregoing, if a Traveler has special dietary requirements not accommodated by the event or other specific circumstances where the Traveler was unable to accept the provided meal, the City Manager may approve reimbursement for such meal. Special dietary requirements or specific situation shall be noted on Travel Request Form. The value of meals included in the convention, conference, or registration fee will be deducted from the per-diem amount using meal rates established by the General Services Administration (GSA) (e.g., if lunch is provided by the conference, lunch rate using GSA rate for lunch will be deducted from the daily per-diem rate).

4. Federal travel regulations and the IRS define "incidental expenses" as fees and tips given to porters, waiters, baggage carriers, hotel staff, and staff on ships. Since these expenses are reimbursed under the per-diem allowance, they are not reimbursable as a separate, miscellaneous travel expense.

E. Transportation

Transportation for a City business event shall be by the most economical means, keeping in mind the nature of the business, the most efficient and economical means of travel, the number of persons making the trip, and the amount of equipment to be transported. Transportation must be by the most direct route. If a Traveler travels by an indirect route, or by any preferred class, for his/her own convenience, any extra cost shall be borne by the Traveler.

Transportation expenses are paid on an actual cost basis which must be substantiated by copy of the receipt. Mileage reimbursement, however, is paid at the standard mileage rate, in effect on the date(s) of travel,

established by the Internal Revenue Service. The City shall pay for ride share options and public transportation when incurred as a necessary expense associated with the event, including to/from an event.

1. Air Transportation.

When traveling by airline, the City will pay for the coach fare only. Travelers shall search for the most economic airfare available using direct flights and book air fares early to avoid paying additional fees. Travelers shall be entitled to one checked bag unless the duration of the trip and/or need for formal attire require a second check-in bag. Second check in bag requirement shall be approved as an exception prior to travel.

2. Vehicle Transportation

The City vehicle may be used for travel if available. If the Traveler receives a monthly car allowance, they shall use their personal vehicle unless the request is for out-of-state travel or if traveling more than 500 miles round trip within the State of Florida calculated from Traveler's point-of-origin .

For those Travelers who do not receive a car allowance, they can either use a City vehicle, public transportation, or their personal vehicle. If a City vehicle is used, fuel is eligible for reimbursement when following the appropriate City procedures. If a personal car is used and is not covered as part of a car allowance, the mileage reimbursement will equal the IRS permissible rate at the time of travel. The mileage request must be documented using Google maps, or a similar application, identifying the starting point-of-origin of the Traveler travel to the event destination and the end point-of-origin of travel for the total mileage amount. The City will not reimburse for additional mileage unless it is necessary to, and associated with, the City business travel.

3. Rental Vehicles

If a rental car is necessary for traveling, the City will only authorize reimbursement for the most economic and reasonable vehicle available and which is suitable for business use, distance of travel, and number of City business occupants. Any upgrades, fees for additional occupants, and any penalties and/or violations associated with operating a vehicle (e.g., parking or moving violations) are the sole responsibility of the Traveler and the City will not reimburse for the same.

The rental agreement must clearly show the date and the points of departure/arrival, as well as, the total cost and must include all insurance details. Travelers shall purchase collision damage and loss damage coverage, and the supplemental coverage (both third-party liability and auto physical damage), especially on out-of-state travel. All Travelers must strictly adhere to the rental agreement requirements and follow all of the restrictions. Copies of receipts are required.

Travelers are responsible for fees and/or penalties for not complying with the rental agreement (e.g., additional charges or penalties associated with not filling the gas tank prior to returning the rental vehicle).

4. Transportation Fees

Parking fees, tolls, and other incidental costs associated with the Traveler's vehicle will be covered when incurred for the trip. Such costs will not be covered for personal use made during the time of travel, such as when incurred on a personal excursion.

G. *Non-Reimbursable Expenses*

Reimbursable expenses must be for City business purposes and cannot be for personal reasons. Examples of non-reimbursable and personal expenses, include, but not limited to, are:

- Laundry & Dry Cleaning
- Entertainment, (e.g., movies, books, magazines, newspapers)
- Alcohol, tobacco, flowers
- Personal articles such as clothing, haircuts, personal grooming
- Personal telephone calls
- TSA Pre-Check or similar programs and priority airline boarding
- Preferred and upgraded seating on airplane
- Excess luggage in addition to the cost of one checked bag covered for each travel or oversize or overweight bag fees
- If the Traveler adds vacation time to an approved trip, any cost differentials in airfare, car rental, or lodging must be identified on the Travel Request and Authorization Form and documented.
- The City will not pay or reimburse for any expenses not directly associated with the Traveler's official City travel or personal expenses.
- Costs incurred by the Traveler's failure to cancel travel or hotel reservations timely are the Traveler's sole responsibility and will not be reimbursed by the City. Notwithstanding the foregoing, if a Traveler is forced to make an untimely cancellation due to sudden illness, family emergency, weather, Act of God scenarios, City business conflict, or other similar exigent circumstances, the City Manager may approve such cancellation costs.

H. *Taxes.* The City will not reimburse for taxes that should have been exempted due to the Traveler traveling on official city business; therefore, Travelers are encouraged to use the City's tax exemption information at all times and always for lodging. Copies of the City's Tax Exemption Certificate are available at the City's Finance Services Department. The City will reimburse for the taxes if the expenses occurred outside the State of Florida. City Manager shall approve any exception to this requirement.

I. *Prepayments Requests* – The City will allow prepayments for advance per-diem, registration fees, lodging, and airfare. *Upon the necessary approvals enumerated above*, these expenses may be paid via city P-Card or the accounts payable process. No air, lodging, registration, or other expenses can be charged to a procurement card until the travel approval process has been completed.

Receipts are required for all pre-payments except for per diem payments. If receipts are not provided, associated payments will be disallowed.

If any prepayments are to be made through the accounts payable process, then the department should process the request based on the appropriate accounts' payable procedures and must include the fully executed Travel Request Form as part of the accounts payable request and documentation.

If a City Purchasing Card is used for any travel expense, copies of receipts are required for all expenditures. City Purchasing Card shall not be used for meals during the travel. Furthermore, the Traveler is responsible for strictly adhering to all relevant Purchasing Card policies and procedures.

The City will not prepay any personal expenses with the intention of being "repaid" at a later time.

J. Travel Request Form

The Travel Request Form shall be used for each travel separately and must be approved prior to travel occurring. The Travel Request Form shall identify all the expenses associated with the particular travel that did occur and to reconcile activity with required documentation.

If pre-payment is required, the approved Travel Request Form shall be submitted to Financial Services Department a minimum of two (2) weeks prior to travel.

For regular reimbursements, the Travel Request Form shall be submitted within 45 days after completion of the travel.

If a Travel Request Form is submitted after 45 days of travel completion or arrives past the fiscal year closure, City Manager approval will be required to process the reimbursement.

K. Documentation Requirements:

To validate expenditures, all activity must be documented/supported by a detailed, itemized vendor receipt reflecting goods and services provided (except as may be otherwise authorized herein). A credit card receipt does not suffice for this purpose unless the vendor invoice is unavailable (e.g., certain parking, toll fees, and travel-related incidentals).

Unauthorized and/or nondocumented expenditures will not be reimbursed to the Traveler. If the Traveler uses a City Credit/Purchasing Card during travel, they are responsible for following all appropriate procedures.

If unauthorized or nondocumented expenditures are paid by Purchasing Card, the expense shall be promptly, within one pay-cycle, reimbursed by the Traveler either as a Traveler authorized withholding from pay or by direct payment by the Traveler.

In order to provide a suitable audit trail, copies of approved Travel Request Forms with supporting receipts for expenses shall be retained by the Financial Services Department, applicable department for the Traveler, and by the Traveler.

While the City's Financial Services Department has the responsibility to validate expenditure and reimbursement requests and to maintain these files, it is the responsibility of the Traveler's applicable department to provide all required information on a timely basis.

If situations arise that are not addressed in this procedural guide, the City Manager may provide guidance.

Attachment: Travel Request Form

- Section I: Purpose & Benefit of Travel
- Section II: Cost Estimate and Attestation of Funds Availability
- Section III: Prepayment
- Section IV: Reimbursement

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City of Lake Worth Beach – Travel Request Form

Traveler Name: _____
Department / Division _____

Travel Dates:
Departure Date: _____ Return Date: _____

Destination (City/State Required) _____

Section I – Purpose & Benefit of Travel; attach conference agenda / itinerary:

Purpose of Travel: _____
Define City Benefit: _____

Section II – Cost Estimate and Attestation of Funds Availability:

Event Related Fees	_____	Event / conference brochure/itinerary required
Lodging Cost	_____	(include reservation details, hotel confirmation, etc)
Estimated travel cost	_____	(include airfare fee, mileage, additional expected expenses)
Per-Diem	_____	(www.gsa.gov for per-diem rates for travel location)
Estimated Total:	_____	Date: _____
GL Account:	_____	

The Traveler attests below that this Travel Request Form, including amounts submitted for reimbursement, is true and correct and that the expenses itemized were both incurred and necessary.

Traveler Signature: _____

Department Director Approval: _____ Date: _____

Finance Approval: _____ Date: _____

City Manager Approval: _____ Date: _____
(City Manager approval required for Department Directors, City Commissioners, Board Members)

Section III – Prepayments

(Approved request shall be turned in 2 weeks prior to travel to ensure timely payment)

Event Fees _____ (receipt required)
 If Event Meal Provided: Less: _____ (www.gsa.gov)
 Special Dietary Requirement or Other Exception: _____
 Breakfast # _____ Lunch# _____ Dinner # _____
 (provide number of each meal provided by Event)
 Lodging _____ (receipt required)
 Airfare _____ (receipt required)
 Per-Diem _____
 (www.gsa.gov - 1st and last day of travel 75% per diem, if 2 day travel 1st day is at 75%, 2nd at 100%. Class C, lunch per-diem provided)

Total Prepayment Requested: _____ Total Approved: _____

Finance Approval: _____ Payment Date: _____
 (Purchase Order required for check payment for advance)

Section IV – Reimbursement

(only unpaid expenses are to be listed below, receipts required for all expenses except per-diem)

Expense Category	Requested	Finance adjustment if any:
Event Fees : _____ Less meals provided: _____ Breakfast # _____ Lunch# _____ Dinner# _____ <i>(provide number of each meal provided by Event, cost per meal at www.gsa.gov)</i>		
Lodging		
Airfare		
Baggage		
Per-Diem (<i>www.gsa.gov - 1st and last day of travel 75% per diem, if 2 day travel 1st day is at 75%, 2nd at 100%. Class C lunch per-diem provided</i>)		
Shuttle, Taxi, Uber, etc.		
Parking		
Tolls		
Rental Car		
Gas		
Mileage (Google map mileage x 2 = _____ miles) x IRS rate		
Other Expenses: specify:		
	Total Requested:	Total Approved:

Finance Approval: _____ Date: _____
 (Purchase Order required for payment)