

POLICY NUMBER OCW 4.9

TRAVEL EXPENSES/PER DIEM

REFERENCE: Ch .99-478 Laws of Florida; and §112.061, *Florida Statutes*
ADOPTING RESOLUTION: 2022-02
POLICY HISTORY: Adopted July 2022

1. **OBJECTIVE.** To establish regulations and procedures for the Ocean City-Wright Fire Control District’s Commissioners, employees and other authorized persons when official travel is necessary, and authorized and reimbursement from the District is requested.

2. **DEFINITIONS.**

“*Authorized Person*” – A person other than a Fire Commissioner or Employee, as defined herein, who is authorized to incur travel expenses in the performance of official duties on behalf of the District, such as a consultant or volunteer.

“*County*” – Okaloosa County, Florida.

“*District*” – The Ocean City-Wright Fire Control District.

“*Employees*” - All employees, other than a Fire Commissioner, of the District.

“*Fire Commissioner(s)*” – The elected Commissioners of the District.

“*Official Headquarters*” - The District fire station to which an Employee is assigned.

3. **SCOPE AND APPLICABILITY.** Travel expenses shall be limited to those expenses necessarily incurred in the performance of a public purpose authorized by law or by the District’s Board of Fire Commissioners to be performed by the District’s Fire Commissioners, Employees and/or Authorized Persons.

This policy applies to all travel as defined in section 5 for any purpose and for which reimbursement will be claimed by District Fire Commissioners, Employees and/or Authorized Persons as follows:

(a) All such persons are eligible to travel in the conduct of official District business or to attend meetings, conferences, conventions, and training sessions for the benefit of the District, at District expense, pursuant to proper prior authorization as prescribed herein.

- (b) Travel for the purpose of an Employee obtaining certifications required for continued employment with the District is an allowable expense with prior written approval.
- (c) Consultant travel which is not covered within the scope of the consultant's contract and which is billed separately to the District on a cost reimbursement basis must receive prior written approval and may be reimbursed in accordance with this policy.
- (d) Members of volunteer boards and committees who travel in the performance of the District's official business must receive prior written approval and may be reimbursed in accordance with this policy.

4. EXCEPTIONS. Any exceptions or unusual circumstances not provided for in this policy must be documented and will be subject to review and approval by the appropriate District official or his/her designee.

5. TYPES OF TRAVEL.

- (a) Class "A" Travel: Continuous travel for a period of 24 hours or more out of the County. The travel day for Class "A" travel shall be a calendar day (midnight to midnight).
- (b) Class "B" Travel: Continuous travel of less than 24 hours that involves overnight absences out of the County. The travel day for Class "B" travel shall begin at the same time as the travel period.

Class A and Class B Travel shall include any assignment of official business outside of regular office hours and away from regular places of employment when it is considered necessary to stay overnight and for which travel expenses are approved.

- (c) Class "C" Travel: Travel for short or day trips where the traveler is not away from his/ her Official Headquarters overnight.
- (d) Local Mileage: Travel of less than 24 hours in which the traveler is not away from his/her Official Headquarters overnight, and which involves the use of a privately owned vehicle or a District vehicle for official business within the County and the surrounding counties.

6. TRAVEL AUTHORIZATION. All travel will be conducted pursuant to authorized annual budget allocations. Prior to incurring any Class A, Class B, or Class C travel expense for which reimbursement or cash advance is requested, a Travel Request Form must be approved and authorized by the appropriate District authority. An Annual Travel Request Form may be approved and authorized by the appropriate District authority, for any Class A or Class B travel expense for which only reimbursement is requested. Authority for approval of Class A, Class B, and Class C travel is designated as follows:

- (a) Fire Commissioners. Travel of individual Fire Commissioners shall be approved in advance, whenever possible, by the Board of Fire Commissioners, via an agenda item at a regularly scheduled Board meeting where the Board approves the Fire Commissioners' requested travel. In cases where travel cannot be approved for approval prior to the trip, it shall be an agenda item within two meetings following the conclusion of the travel.
- (b) Employees. Employees' travel must be approved by their division head and the Fire Chief or his/her designee.
- (c) Other Authorized Persons:
 - (1) Consultants and contractors, traveling on a cost reimbursement basis, must have their travel authorized prior to such travel by the Board of Fire Commissioners.
 - (2) Volunteers and other Authorized Persons not previously described in this section, traveling for the purpose of performing official duties of the District, must have their travel authorized prior to such travel by the Fire Chief or his/her designee.

7. TRAVEL PAYMENT. An authorized Ocean City-Wright Fire Control District credit card is the required method of payment for all travel associated expenses incurred by Fire Commissioners or Employees conducting District business, unless authorization is given by the Fire Chief or his/her designee for an alternative method of payment to be utilized.

- (a) Credit Card. Certain items, such as airline tickets, lodging, car rental, or registration fees (if allowed), must be prepaid with a District Credit Card upon approval of the Travel Request Form.
- (b) Travel Advance. A travel advance for meals may be requested. The advance amount must be indicated on the Travel Request Form and should be submitted to the District Finance Office at least ten (10) working days prior to the start of travel.
- (c) Vendor Prepayment. When a vendor needs to be prepaid, it must be clearly indicated on the travel request. The amount to be prepaid, the payee, and the payee's address and vendor number must be indicated on the Travel Request Form and should be submitted to the District Finance Office ten (10) working days prior to the date that the payment is needed.

8. ALLOWABLE TRAVEL EXPENSES.

(a) Meals and Lodging: Class "A" and Class "B" Travel:

(1) Travel outside the County/State in order to conduct official District business shall be reimbursed by the following methods for each day of such travel, at the option of the traveler, provided that the same method of reimbursement is used to calculate each day of the travel (i.e., the entire trip will be either based on the per diem rate or based on actual expenses plus meal allowances):

(A) Daily Per Diems: the most current standard federal government (General Services Administration, GSA) per diem rate to include both lodging and meals, or

(B) The actual expenses for lodging at a single occupancy rate, to be substantiated by paid bills. However, if the traveler chooses a form of lodging where a paid bill is not applicable, the standard Continental United States (CONUS) per diem rate will apply. The GSA per diem rate is not applicable unless the traveler chooses lodging in which costs are incurred and can be substantiated by a paid bill or receipt.

(C) Meal expenditures will be advanced or reimbursed according to the most current federal government General Services Administration (GSA) per diem meal rates. The GSA provides for differential rates depending upon the location of travel. This approach recognizes the cost differential between various counties, cities, and states. The District Finance Office will calculate and issue travel advance based on Travel Request Form.

For counties and cities not included in the GSA list, the standard CONUS rate applies, and the traveler is ineligible for the daily per diem rate.

(D) The following times shall be used to determine when meal reimbursements may be claimed:

- Breakfast: when travel begins prior to 6:00 a.m. and extends beyond 8:00 a.m.
- Lunch: when travel begins prior to noon and extends beyond 2:00 p.m.
- Dinner: when travel begins prior to 6:00 p.m. and extends beyond 8:00 p.m.

- No per diem shall be paid or reimbursement shall be made for meals when travel is confined to the County.

- (E) Under no circumstances may an Employee be reimbursed for any meal or lodging included in convention or conference registration fees paid by the District. A continental breakfast provided as part of the conference/convention registration fee is considered breakfast and may not be claimed for reimbursement. An evening reception or other function that serves only hors d'oeuvres is not considered dinner and therefore a dinner meal may be claimed for reimbursement. However, should the conference/convention registration fee include the provision of any lunches or dinners, these meals may not be claimed for reimbursement.
- (F) When applicable, reimbursement for lodging expense is limited to single occupancy or occupancy shared with another District traveler. Cost of lodging shared with a non-official or non-employee (e.g., family members) is limited to the single room rate.
- (G) When traveling within Florida, the authorized District Credit Card is required to be used for the payment of lodging expenses. The traveler must also take a copy of the District's tax-exempt certificate. When applicable, no sales tax will be reimbursed for Florida accommodations that should have been tax exempt.
- (H) When lodging, transportation, and/or meals are paid or provided by any federal, state, or other local governmental agency, no further expenses will be reimbursed. However, if the governmental agency's per diem rate is less than the applicable rate according to the GSA Schedule utilized by the District, the employee will be reimbursed for the difference.

(b) Class "C" Travel:

- (1) A traveler shall not be reimbursed on a per diem basis for Class "C" travel, but shall receive subsistence as follows if such travel is outside of the County:
 - (A) Breakfast: 20% rounded to the nearest dollar of the GSA meal allowance - when travel begins before 6:00 a.m. and extends beyond 8:00 a.m.

- (B) Lunch: 30% rounded to the nearest dollar of the GSA meal allowance when travel begins before 12:00 noon and extends beyond 2:00 p.m.
 - (C) Dinner: 50% rounded to the nearest dollar of the GSA meal allowance - when travel begins before 6:00 p.m. and extends beyond 8:00 p.m., or when travel occurs during nighttime hours due to special assignment.
- (c) Transportation: All travel must be by a usually traveled route. If a person travels by an indirect route for his/her own convenience, any extra costs shall be borne by the traveler and reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route. No person shall be reimbursed for transportation from home to office, office to home, or to or from the point of travel departure. The following guidelines should be used when approving requests for travel:
- (1) Funds are available in the budget.
 - (2) A determination is made that a public purpose is achieved in taking the trip.
 - (3) The number of persons traveling is the minimum number required to accomplish the purpose of the trip.
 - (4) The method of travel (e.g., air, vehicle) is specified and the routing and other arrangements are the most economical available and result in the shortest time away or the lowest overall cost consistent with the distance to be traveled and the purpose of the trip.
 - (5) District-Owned Vehicles. When available, District-owned vehicles should be used for travel. Receipts for expenses must be presented. A District Fuel Card shall be used for fuel purchases in a District-owned vehicle when on authorized travel.
 - (6) Private Vehicle. If a District owned vehicle is unavailable, the use of a private car for travel is authorized when approved by the Fire Chief or his/her designee on the Travel Request Form. A traveler using his/her privately owned vehicle would be reimbursed at the most current State of Florida mileage rate in effect on the date(s) of travel. All mileage shall be shown from point of origin to point of destination and included with the Travel Request Form. When possible, mileage should be computed and reimbursed based on the current map of the Florida Department of Transportation for in-state travel. Alternate methods of computing mileage,

such as the use of an Internet website, may be authorized on the Travel Request Form if supported by appropriate documentation. Road and bridge tolls may be claimed in addition to mileage upon presentation of receipts. Vicinity mileage necessary for the conduct of official business is allowable but must be listed separately on the reimbursement request and the purpose explained.

- (7) Air. Coach fare, by the route and/or rate best suited for the interest of the District, **may be** allowed with prior approval by the Fire Chief or his/her designee. Should a traveler select a different route and/or rate, for their own benefit, reimbursement will be limited to the Coach fare, by the route and/or rate, determined by what is in the best interest of the District. Reimbursement of first-class airfare is specifically limited to trips under emergency conditions when coach accommodations are not available. In those instances where an electronic airline ticket was purchased, documentation should include a copy of the traveler's itinerary, identifying the purchase of the airline ticket, or a separate paid receipt for the airline ticket.
- (8) Taxi, Public Transportation, and Car Rental. The actual costs incurred for normal use of taxi, public transportation, and car rental are reimbursable if traveling by air. Receipts are not required for reimbursement of taxi, and public transportation costs that are less than \$20.00 per traveler per trip. "Per trip" shall be the trip authorized in the Travel Request Form - not each ride in public transportation. When these items cumulatively exceed \$20.00 during the duration of the travel, receipts are required to document the full amount. In those cases where receipts are not available (i.e., mass transit tokens) reimbursement may still be sought with an explanation of the circumstances via a memorandum attached to the Travel Expense Report. Car rental expense is reimbursable but only when prior approval is obtained on the Travel Request Form and a receipt is attached. The purchase of "Personal Accident Insurance" by a traveler is non-reimbursable as Employees on authorized business are covered under Workman's Compensation. The state contract for car rental providers should be used whenever possible. A District Fuel Card may be used for fuel purchases in a District-owned or rental vehicle when on authorized travel.
- (9) Parking. The actual parking costs incurred for hotel or conference parking are reimbursable if not included in hotel or conference fees or complementary. Receipts will not be required if less than \$20.00 per traveler, per trip. "Per trip" shall be the trip authorized in the Travel Request Form.

- (10) Registration Fees. Fees for registration, including meals and other programmed events sponsored by the conference or convention organization, should be prepaid wherever possible. Optional fees for recreation and/or entertainment activities associated with a conference or convention are not reimbursable. Fees for non-District officials or non-District employees (e.g., family members) to participate in activities are not reimbursable.
- (11) Miscellaneous. Any other necessary expense, not otherwise provided for but incurred for the benefit of the District, must appear together and be identified on the Travel Expense Report Form. Other miscellaneous gratuities for the hotel, taxis, the airport, porters, etc. should be identified here. The amount should be reasonable and, whenever possible, the traveler should obtain and attach receipts to the expense report to substantiate miscellaneous expenditures.

9. LOCAL MILEAGE REIMBURSEMENT. Reimbursement for local mileage or Class "C" travel mileage involving the use of the employee's vehicle shall be submitted on the Local Mileage Reimbursement Form and shall specify:

- the date of the travel,
- the origin,
- the destination,
- the number of miles traveled,
- the purpose of the travel, and
- the amount requested for reimbursement.

If the expenses being requested for reimbursement pertain to use of a privately owned vehicle, the reimbursement amount is calculated by multiplying the number of miles traveled by the most current State of Florida mileage allowance. No receipts are required. If the expenses being requested for reimbursement pertain to use of a District vehicle, receipts for actual expenses for fuel or tolls must be attached. The Local Mileage Reimbursement Form shall be submitted monthly. The Local Mileage Reimbursement Form must be signed by the Employee requesting the reimbursement and the appropriate department head or his/her designee.

10. FRAUDULENT TRAVEL EXPENSE CLAIMS. The provisions of §112.061(10), *Florida Statutes*, as may be amended from time to time, shall apply to any person willfully making a claim for payment or reimbursement for travel expenses that are not true and correct as to every material matter and to any person who willfully aids, assists in, counsels or advises, in the preparation of any such claim which is fraudulent or false as to any material matter.