

# EXHIBIT A

## PER DIEM AND TRAVEL EXPENSE POLICY PROCEDURAL GUIDE

### I. Policy & Procedures.

#### SECTION 1. PURPOSE AND SCOPE

This procedural guide establishes the uniform policies and procedures by which Travelers shall report and be reimbursed for expenses incurred in connection with authorized travel and training opportunities for the City of New Port Richey. It establishes procedures for a uniform method of approval, payment, and accounting for expenses incurred when employees travel in relation with an approved training opportunity or other business-related travel for the City of New Port Richey. This procedural guide applies to all City employees, City officers, and other authorized persons as defined in section 166.021 (9), Florida Statutes, which includes the Mayor, City Council, appointed board or Council members, and City employees who are authorized pursuant to the following procedures to incur travel expenses in the performance of their official duties.

#### SECTION 2. GENERAL POLICY

- A. This policy provides for economical and efficient travel to derive the greatest benefit at the most effective cost. Employees, council members, and other authorized persons traveling on official business are expected to exercise the same care in incurring official expenses that any prudent person exercises when traveling on personal business.
- B. It is the responsibility of the traveler to be familiar with these policies and procedures and be knowledgeable of the reimbursable expenses.
- C. It is the general policy of the City of New Port Richey to reimburse employees' and council members' travel and entertainment expenses on a reasonable and actual basis subject to any limitations provided for in this procedural guide.
- D. It allows the City to maintain an accountable expense reimbursement plan under IRS rules and regulations.

#### SECTION 3. DEFINITIONS AND TRAVEL CATEGORIES

- A. Common Carrier: Common carrier includes train, bus, commercial airline operating scheduled or charter flights, or rental cars of an established rental car firm.
- B. Travelers: Officer or council member, employee, or other authorized persons of the City.
- C. Travel Expenses: The actual, necessary and reasonable costs of travel, meals, lodging and incidental expenses of employees of the City, council members, or other authorized persons when meeting with persons on City business or while attending or traveling in connection with a job related conference, seminar, convention or meeting.
- D. Travel Day: The Travel Day is a period of 24 hours consisting of four quarters of 6 hours each.

- E. Travel Period: The travel period is the period of time between the time of departure on official business and time of return from official business.
- F. Transportation Expense: The cost incurred by the traveler in getting from point of origin to destination and return, via common carrier, charter vehicle, privately owned vehicle or City owned vehicle.
- G. Class A travel: Continuous travel exceeding 24 hours away from the City. See below travel authorization.
- H. Class B travel: Continuous travel of up to 24 hours away from the City and requires overnight lodging. See below travel authorization.
- I. 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,
  - lunch when food is not provided by the sponsoring event.
- J. Form TT-1: Form TT-1 is the Travel/Training Authorization Form.
- K. Form TT-2: Form TT-2 is Travel Expense Report.
- L. Form TT-3: Form TT-3 is the Meal Expense Report.
- M. Receipt: A detailed invoice or other document produced by the provider of goods/services that shows each item purchased. Note: Credit card receipts that do not include details of items purchased do not meet the definition of receipt and are not sufficient to document an expenditure of funds.
- N. Reimbursement: Payment to the Traveler for all approved business-related travel expenses incurred.

**SECTION 4. PLANNING AND APPROVING TRAVEL AND RELATED EXPENSES**

- A. Travel Authorization: All travel must be pre-approved at least (10) days prior to the travel event. The City Manager or designee may provide an exception to the 10-day requirement, but the prepayment of certain or all expenses may not occur due to time constraints. The authority to authorize travel shall be signed by Department Directors, Human Resource Director, Finance Director, and the City Manager or their designee, using the Form TT-1.
- B. Request for Travel Authorization: Each officer or council member, employee or authorized person shall complete Form TT-1. An attestation of availability of funds on this form must be documented. The Director must attest to the availability of funds for all requests submitted by their departments. Materials, such as a copy of the program or agenda for the conference, convention, or meeting, itemizing registration fees and any meals or lodging included in the registration fee shall be attached with the approved requisition. This form shall be signed by the City Manager or designee for all proposed travel, along with the appropriate signatures mentioned under the travel authorization.

- C. Request for Travel Expense Reimbursement: This is the Form TT-2, which includes a summary of costs incurred with supporting receipts and documentation that is prepared when City funds are expended for travel. This form shall be signed by the traveler and approved by Department Director, Finance Director, and City Manager or designee.

The purpose of this form is to reconcile activity with required documentation. To validate expenditures, all activity must be documented, along with supporting vendor receipt reflecting goods and services provided. A credit card receipt without itemized details does not suffice for this purpose.

When the travel period has ended, the traveler will submit, within 30 days, Form TT-2 documenting the actual travel costs. The Finance Department shall then process the completed Form TT-2 in the following manner:

- (1) Funds Due Traveler: If a traveler is entitled to additional funds for a travel period, the traveler shall deduct on the Form TT-2 any travel advance made for the travel period. In addition, a copy of Form TT-1 which requested the travel advance shall be attached to Form TT-2 for documentation along with copies of all receipts. (Actual meal receipts do not need to be attached unless the traveler is requesting the "actual cost with receipts" method. If no meal receipts are submitted, the traveler will receive the stipulated per diem meal allowances per Section 5.B.)
- (2) Funds Due City: If a traveler was advanced funds in excess of the expenses allowed or incurred for a particular travel period, the Finance Department shall obtain a refund from the traveler and then prepare a cash receipt including as documentation the executed receipt with Form TT-2 attached.

If Form TT-2 is submitted after the close of the fiscal year, reimbursements will be disallowed. If reimbursement may not occur, this does not alleviate the employee from complying with any remaining policy requirements. If the City Manager deems it appropriate, they may authorize reimbursement for a prior year following prior year bill procedures.

If Form TT-2 is submitted after the 30-day period, the employee may lose travel privileges and may be subject to disciplinary actions determined by the City Manager or the Human Resources Director.

- D. Meal Expense Report Reimbursement: This is the Form TT-3, which is used for meal expense(s) incurred during a one-day travel. This form shall be signed by the traveler and approved by the Department Director.

All travel documents must be retained and filed by employee and then by trip. Documents that need to be compiled in the file include the approved forms as applicable and mentioned above, along with the conference agenda/itinerary and copies of all receipts. Original receipts should be maintained with the Accounts Payables files following the appropriate procedures. It is the responsibility of the submitting department to submit all required information on a timely basis to the City's Finance Department, whom has the responsibility to validate expenditures and reimbursements requests as well as maintain these files.

## **SECTION 5. RATES OF PAYMENT**

- A. Lodging: All expenses for lodging may vary with the area traveled, however, must be reasonable. The traveler may be reimbursed for the actual cost of a single occupancy hotel room, receipt required, for travel which requires overnight absence from the City. Any upgrades will be paid by the employee. Traveler shall request tax exemption at the time the reservation is made. Tax exempt certificates (2) will be provided to the traveler by the Finance Department in advance. At the time of check-in, one certificate should be presented, and tax exemption again requested, if necessary, and the rate confirmed. At check-out, these items need to be checked again, and the second tax-exempt certificate presented, if necessary. Hotel accommodations can be reserved and paid in advance with a City purchasing card. If a room is paid in advance by City check, it should be made payable directly to the hotel for the full amount of lodging and it should be requested from the Finance Department at least two weeks before departure. No reimbursements will be made for hotel rooms for any travel to a destination in Hillsborough County, Pinellas County, Pasco County, or Hernando County.

Lodging will be paid or reimbursed at event prices or when another location's price is equal to the event's facility. Any difference in price shall be paid by the employee. The City Manager may provide an exception to this requirement due to availability or other situations outside the employee's control. The reason for the exception should be documented on the request form.

Lodging will be paid only for the nights of the event. If the event starts before 10:00 AM, then the City will pay for the previous night. Additionally, the City will not pay for lodging for the last day of the event, unless the conference excluding the social events, extends beyond 6:00 PM.

Lodging will not be provided for one day conferences within 70 miles of the employees point-of-origin (the employee's residence or place of work).

Lodging will be provided for conferences exceeding one day beyond 50 miles from the employees point-of-origin (the employee's residence or place of work).

- B. Meals: Meals will be covered as an eligible expense if not covered by the sponsoring event. Meal reimbursement cannot be documented via a hotel bill and must be from an itemized receipt or a detailed restaurant invoice.

Below are the reimbursement rates for each meal:

MEALS	DOMESTIC TRAVEL	DEPARTURE PRIOR TO	RETURN AFTER
Breakfast	\$15.00 (Class A & B travelers)	12 am	11 am
Lunch	\$15.00 (All Classes of travelers)	11 am	2 pm
Dinner	\$25.00 (Class A & B travelers)	2 pm	12 am

For Class A and B travelers, the City Manager may approve the actual cost not exceeding \$80 per day, provided there is a receipt for the actual cost incurred. Meal expenses for travel greater than one day will be submitted on Form TT-2. Form TT-3 shall be used for meal expenses incurred during one day travel and will be paid on the employee's paycheck.

No meal expense incurred within Pasco County will be reimbursed unless approved by the City Manager. Employees will **NOT** be reimbursed for any meal included in any sponsoring event, conference, or convention registration fee. Additionally, if the Traveler elects to eat elsewhere the meal will be at the Traveler's expense. Traveler is responsible for noting such meals.

**SECTION 6. TRANSPORTATION**

- A. Route of Travel: All travel must be by a usually traveled route. When a person travels by an indirect route for his 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 had a usually traveled route been used.

If an employee adds vacation time to an approved trip, any cost difference in airfare, car rental or lodging must be clearly identified on Form TT-1 and documented. The City will not pay or reimburse for any expenses not directly associated with the event.

- B. Method of Travel:
  - (1) General Requirements: The Department Director shall designate the most efficient and economical method of travel (City owned vehicle, privately owned vehicle or common carrier). The following conditions must be considered:
    - (a) The nature of business.
    - (b) The most efficient and economical means of travel (considering time of the traveler, cost of transportation and other travel expenses required, such as per diem or allowance required).

- (c) The number of persons making the trip and the amount of equipment or material to be transported.
- (d) Transportation expenses must be reasonable and at the base rate. Any upgrades shall be paid by the employee.

(2) Commercial Air Travel:

- (a) Commercial air travel will be by the most economical class (tourist or coach class). Flight cancellation insurance may be obtained and included in the cost of the airfare. First class rates will be paid if a signed statement is included on the travel reimbursement request stating that tourist or coach class was not available. If the above statement cannot correctly be made, the traveler will pay the difference between coach and first-class airfare from his personal funds when the ticket is purchased.
- (b) All unused portions of airline tickets will be attached to the appropriate travel reimbursement request Form TT-2 which will be forwarded to the Finance Department.
- (c) Group charges may be made provided each traveler has his own ticket.
- (d) An employee or council member traveling on official City business and wishing to alter travel plans for personal business or pleasure must pay any additional cost of transportation directly to the commercial carrier at the time of purchase and will not charge such additional transportation to the department.
- (e) When out of state travel is necessary, the City will pay for the coach fare only. The employee is encouraged to book flights at least 30 days in advance to avoid the premium price of airfare.
- (f) When traveling by air, the City shall not pay for:
  - TSA Pre-Check or similar programs
  - Priority airline boarding
  - Preferred seating
  - Internet and/or entertainment fees
  - Bag fees, unless not included in ticket price
  - Oversize bag fees and other up-charged items

(3) Car Rental

- (a) When traveling out of state, the City authorizes reimbursement for the most economical vehicle available. Any unnecessary upcharges are not eligible for reimbursement. The rental agreement must document the date and the points of departure and arrival and the total cost. Drivers must adhere to the rental requirements and restrictions. Original receipts are required.
- (b) Employees are responsible for fees and or penalties for not complying with the rental agreement and responsible for upcharges for not filling the gas tank.

- (c) Employees are responsible for any penalties and/or violations associated with operating a vehicle, such as parking or moving violations.
  - (d) The traveler may only rent vehicles in the smaller classes. Economy or compact class vehicles must be rented except when the number of passengers and materials transported make the use of an economy or compact class vehicle impractical. If other than an economy or compact class vehicle is used, an explanation must be placed on the travel voucher justifying usage of the larger vehicle (example: used to transport business clients). Standard, mid-size, intermediate, full-size, sporty, premium, and luxury class vehicles may **only** be rented if economy or compact vehicles are unavailable, or there is a justifiable reason, pre-approved by the City Manager.
  - (e) In all instances where cars are rented (charged to the City), regardless of whether reimbursement is due the traveler, a travel reimbursement request will be completed and processed through regular channels to the Finance Department no later than one week after travel is completed.
  - (f) Rental cars should be rented only when the anticipated cost of using a personal vehicle or a taxi will exceed the cost of the rental car.
  - (g) Rental rates for all classes of vehicles should include gasoline. If gasoline is not included in the rate, a cost of gasoline estimate should be added to the cost of the rental car.
  - (h) All drivers must have a valid driver's license. Only City employees or council members may drive cars rented by the City.
  - (i) All City employees or council members who rent a vehicle in the City's name are covered by the City's insurance policy. **It is not necessary for employees or council members to purchase personal accident insurance at the time of the rental. If the employee or council member purchases personal accident insurance, it will not be reimbursed by the City.** The traveler must obtain a copy of the City's insurance certificate from Human Resources prior to making the car rental arrangements.
- (4) Private Vehicle: The use of privately owned vehicles for official travel in lieu of City owned vehicles or common carrier may be authorized and will be reimbursed at the mileage rate allowed by the IRS as deductible for business expense. The mileage request must be documented using applications, such as google maps or similar applications, identifying the point-of-origin, the destination, and total mileage. No reimbursement of additional mileage is allowed.
- (a) All mileage shall be shown from the point of origin to point of destination and, when possible, shall be computed on the basis of the official state road map published by the Department of Transportation. Point of origin shall generally be City Hall or the employee's department, facility, or headquarters. The employee's or council member's home may be used as point of origin if the mileage computation results in an amount less than the regular mileage computation from City Hall or headquarters. Mileage is allowed from office or home (whichever is less) to the airport when performing authorized travel. In addition, time of departure and time of return must be shown on the Travel Expense Report (Form TT-2).

- (b) When an individual is in travel status, vicinity mileage necessary for conduct of official business is allowable and reimbursable but must be shown as a separate item on the Travel Expense Report (Form TT-2).
- (c) Vicinity mileage to conduct official business in the local area of New Port Richey may be reimbursed when authorized by the City Manager.
- (d) In those instances where the City provides a monthly vehicle allowance, they must use their personal car unless the request is for out-of-state travel. The City will not make any reimbursement for private vehicle usage for travel to destinations in Pasco County, Hernando County, Hillsborough County, or Pinellas County. Mileage reimbursements for travel outside of the Tampa Bay metropolitan area may be made, subject to the approval of the City Manager.
- (e) For those employees that do not receive a vehicle allowance, they can either use the City vehicle or public transportation. If a City vehicle is used and when following the appropriate City procedures, fuel is eligible for reimbursement.

(5) Chartered Vehicle

Transportation by chartered vehicle when traveling on official business may be authorized by the City Manager when necessary or where it is to the advantage of the City. Chartered flights used solely to transport employees, council members, or officers may not be used except with the prior written approval of the City Manager.

(6) Complimentary Travel

- (a) No traveler shall be allowed either mileage or transportation expense when he is gratuitously transported by another person or when he is transported by another traveler who is entitled to mileage or transportation expense. However, the traveler should still show how and with whom he traveled.
- (b) A traveler on a private aircraft shall be reimbursed the actual amount charged and paid for his fare for such transportation up to the cost of a commercial airline ticket for the same flight, even though the owner or pilot of such aircraft is also entitled to transportation expense for the same flight.

**SECTION 7. INCIDENTAL EXPENSES**

The following incidental travel expenses of the traveler may be reimbursed upon presentation of a valid receipt:

- A. Taxis and Airport Limousines.
- B. Ferry Fares and Bridge, Road and Tunnel Tolls.
- C. Storage or Parking Fees.

- D. Communication Expenses - Telephone, fax, internet, and mail charges (business related): All reasonable expenses shall be reimbursed to the traveler. A listing of charges must be submitted.
- E. Registration Fees: Registration fees for a convention or conference to which the traveler is authorized to attend are allowed.

However, the parking fees, tolls and other incidental costs associated with the vehicle will not be covered for personal use, such as a personal excursion, made during time of travel.

### **SECTION 8. NON-REIMBURSABLE**

Reimbursable expenses must be for business purposes and cannot be for personal reasons, which include the following:

- Costs incurred by failure to cancel travel or hotel reservations timely
- Personal articles, such as clothing, haircuts, and personal grooming
- Personal telephone calls
- Entertainment (e.g., movies, books, magazines, newspapers)
- Alcohol and tobacco
- Laundry

The City will not make any reimbursements for convention expenses associated with tennis tournaments, golf tournaments, banquet meals for spouses or children, or similar expenses not directly related to the employee's or council member's travel and registration responsibilities. Any such costs incurred shall be at the expense of the employee or council member.

The City will not reimburse for taxes. Employees are encouraged to use the City's tax exemption information, which can be obtained from the Finance Department.

The City will not make any reimbursements for tips or gratuities.

Overall, unauthorized or nondocumented expenditures will not be reimbursed to the employee. If the employee uses a City Credit or Purchasing Card for travel related purposes, they are responsible for following all the appropriate procedures.

### **SECTION 9. TRAVEL ADVANCEMENT**

- A. Travel advances will only be issued in the following circumstances unless otherwise approved by the City Manager:
  - a. Expenses relating to lodging which are payable directly to the facility.
  - b. Registrations which are payable directly to an organization.
  - c. Charges relating to the use of a common carrier which are payable directly to the carrier or a travel agency.
  - d. Advances for per diem or allowance if the stay is five (5) days or longer.

- B. The traveler requesting an advanced payment for one or more of the above should so indicate on Form TT-1 in the appropriate space provided. Individual requisitions for each of the above should be submitted along with Form TT-1. This form and the accompanying requisition(s) shall be properly executed and received by the Finance Department no later than 14 days prior to departure.
- C. Travel advances made pursuant to this section shall be limited to full-time employees and council members.

#### **SECTION 10. USE OF PURCHASING CARD FOR TRAVEL EXPENSES**

The City's Purchasing Card may be used by an authorized employee or council member to make travel arrangements and to pay for travel and training costs.

- A. The following are examples of what the Purchasing Card may be used to pay for:
  - (1) Airfare – for employees and council members only, not spouses. Flight cancellation insurance may be included in the cost of the airfare.
  - (2) Fuel – for City vehicles used in official City travel.
  - (3) Lodging.
- B. The following expenses should **NOT** be charged on the City's Purchasing Card:
  - (1) Meals, unless otherwise approved by the City Manager
  - (2) Fuel – in private vehicles. [Note: the traveler will receive a mileage allowance for the use of his/her private vehicle at the rate allowed by the IRS as deductible for business expense.]
  - (3) Tips.
  - (4) Personal expenses.
  - (5) Charges, fees, or expenses relating to guest or spouse registrations and air fares.
  - (6) Personal telephone calls.
- C. Employees and council members are **NOT** to charge personal items on the City Purchasing Card with the expectation that they may reimburse the City later. When traveling and using the City's Purchasing Card, the traveler must understand that the Card is for business-related purchases and travel costs only.
- D. Further limitations on the use of the City's Purchasing Card are outlined in the City of New Port Richey Purchasing Card Program Cardholder Manual which is given to every eligible cardholder.



City of New Port Richey  
**Travel/Training Authorization Form**

Name of Traveler: \_\_\_\_\_ Today's Date: \_\_\_\_\_

Department: \_\_\_\_\_ Division: \_\_\_\_\_

Name of Convention, Conference or School: \_\_\_\_\_

Location: \_\_\_\_\_

Purpose: \_\_\_\_\_

\_\_\_\_\_

Emergency Contact Person: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Dates of Traveling: From \_\_\_\_\_ To \_\_\_\_\_ Mode of Transportation: \_\_\_\_\_

Time of Departure: \_\_\_\_\_ Time of Return: \_\_\_\_\_

**Estimated Costs****Requisition/PO Attached**

Lodging: \_\_\_\_\_

Yes  No 

Meals: \_\_\_\_\_

Yes  No 

Registration: \_\_\_\_\_

Yes  No 

Carrier: \_\_\_\_\_

Yes  No 

Personal Vehicle: \_\_\_\_\_

Est. Mileage: \_\_\_\_\_

**Estimated Total:** \_\_\_\_\_

Account number to be charged: \_\_\_\_\_

Traveler's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

I hereby state that I have read the City's Per Diem and Travel Expense Policy Procedural Guide and will follow the procedures outlined.

**Approval**

Department Director: \_\_\_\_\_ Date: \_\_\_\_\_

Human Resource Director: \_\_\_\_\_ Date: \_\_\_\_\_

Finance Director: \_\_\_\_\_ Date: \_\_\_\_\_

City Manager: \_\_\_\_\_ Date: \_\_\_\_\_



# City of New Port Richey Travel Expense Report

Date of Report \_\_\_\_\_

Name of Traveler \_\_\_\_\_ Date of Travel: From \_\_\_\_\_ To \_\_\_\_\_

Department \_\_\_\_\_ Division \_\_\_\_\_

Type & Purpose of Meeting \_\_\_\_\_

Location of Meeting \_\_\_\_\_ Time of Departure \_\_\_\_\_ Time of Return \_\_\_\_\_

**Mileage: Privately-Owned Vehicle**

Date	Point of Origin	Destination	Speedometer Start	Speedometer Finish	Mileage	Amount
<b>Vicinity Mileage</b>						
<b>Total (1)</b>						

Date									
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Hotel									
Breakfast									
Lunch									
Dinner									
Registration									
Air Fare									
Uber/Bus									
Car Rental									
Parking									
Tolls									
Gas									
Miscellaneous									
<b>Daily Total</b>									

**Recap:** Total (2) \_\_\_\_\_  
 Cash Advanced/Credit Card \_\_\_\_\_ **Grand Total** \_\_\_\_\_

Total Expenses \_\_\_\_\_

**Balance Due:**  
 City \_\_\_\_\_  
 Employee \_\_\_\_\_

I hereby certify or affirm that this travel expense report is in compliance with the City's Per Diem and Travel Expense Policy Procedural Guide and is true and correct in every material matter, that the expenses were actually incurred by the undersigned as necessary expenses in the performance of my official duties, that all expenses were of an official nature, that no expenses shown were for personal use and that I have not received payment for said expenses.

**Traveler:** \_\_\_\_\_ **Date** \_\_\_\_\_

**Department Director:** \_\_\_\_\_ **Date** \_\_\_\_\_

**Finance Director:** \_\_\_\_\_ **Date** \_\_\_\_\_

**City Manager:** \_\_\_\_\_ **Date** \_\_\_\_\_



# City of New Port Richey Meal Expense Report

Employee Name: \_\_\_\_\_ Department: \_\_\_\_\_ Employee #: \_\_\_\_\_

Destination: \_\_\_\_\_  
\_\_\_\_\_

Date of Trip: \_\_\_\_\_ Time Departed: \_\_\_\_\_ Time Returned: \_\_\_\_\_

Purpose: \_\_\_\_\_  
\_\_\_\_\_

**Meal Expense:**

**Lunch - \$15.00      Total Amount: \_\_\_\_\_**

This form is to be used for meal expenses incurred during one day travel. Employee will receive reimbursement on their payroll check and will be reported as taxable income on employee's W-2 form.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Department Director: \_\_\_\_\_ Date: \_\_\_\_\_