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**WHEREAS**, the Municipal Home Rule Powers Act, Chapter 166, Florida State es provides that the governing body of each municipality has the power to enact tion concerning any subject matter upon which the Legislature may act, and

**WHEREAS**, the Village's policies have been reviewed by the Palm Beach County Inspector General's office, Village Auditor, staff and the Village Council; and

**NOW THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF WELLINGTON, FLORIDA, that:**

**Sec. 2-126. - Purpose of division.**

This division establishes guidelines for allowable expenses and the procedure for accurate and timely reconciliation of travel expenses.

This division establishes guidelines for allowable expenses and the procedure for accurate and timely reconciliation of travel expenses.

General guidelines for travel and training expenses are as follows:

1

1 ~~finance department~~Financial Services within a reasonable amount of  
2 time in order using the "Travel & Training Reimbursement Request  
3 Form," as adopted by the council by resolution, with receipts  
4 attached. This form shall be submitted to the finance department  
5 within a reasonable time of return, generally within seven working  
6 days of return. to avoid taxation per the Department of Treasury  
7 Internal Revenue Service (IRS) regulations.

8 (2) No reimbursement shall be allowed where those costs are incurred  
9 and accounted by another person (i.e., two persons traveling in one  
10 vehicle cannot claim duplicate mileage/travel costs).

11 (3) Subsistence may be reduced for any meals or lodging  
12 included in the conference, seminar or meeting registration.

13 (4) No reimbursement shall be allowed for the spouse (or any  
14 other traveling companion) of the village council or village staff.

15 (5) No reimbursement shall be allowed for costs not actually incurred.  
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17

18 **Sec. 2-129. - Travel advances.**  
19

20 ~~(a) If a travel advance is required, a check request must be submitted to the~~  
21 ~~finance department at least two weeks prior to the date required. Department~~  
22 ~~directors may consider using petty cash to facilitate the advance if it is under~~  
23 ~~the \$250.00 limit as established for petty cash. Support for estimated~~  
24 ~~expenses must be provided to substantiate the request advance. The Village~~  
25 ~~does provide travel advances for travelers who provide the appropriate~~  
26 ~~documentation to Financial Services within a reasonable amount of time as~~  
27 ~~outlined by IRS guidelines.~~

28 ~~(b) A separate request must be used for each traveler, even if the traveler may~~  
29 ~~be joined by one or more village personnel from the same or another village~~  
30 ~~department.~~

31 ~~(c) The finance department shall issue a check to the traveler and retain a copy~~  
32 ~~of the check request and supporting documentation in order to compare to~~  
33 ~~actual expenditures reported as outlined in this division.~~  
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37 ~~(a) All columns of the travel advance/expense reconciliation form must be~~  
38 ~~completed. If an advance was received, a copy of the check request and~~  
39 ~~backup must be attached and agreed to the amounts reflected as prepaid.~~

1        ~~Vendor name must be included on the travel advance/expense reconciliation~~  
2        ~~form for registration fees, lodging and commercial fare transportation.~~

3        ~~(b) Original receipts must be attached to the travel advance/reconciliation form.~~

4        ~~(c) A photocopy of the program or agenda of the conference, seminar or~~  
5        ~~meeting itemizing meals, lodging or fees must be attached to the~~  
6        ~~travel/expense reconciliation form, when available.~~

7        ~~(d) The traveler must submit a completed expense reconciliation form within a~~  
8        ~~reasonable time of return, generally seven working days. If a refund is due~~  
9        ~~to the village, a check shall be attached to the travel advance/expense~~  
10       ~~reconciliation form.~~

11       ~~(e) The finance department will verify receipts and expenses to village~~  
12       ~~guidelines and will file the form with original travel request in accounts~~  
13       ~~payable.~~

14       **Sec. 2-131130. - Sales tax exemption; reasonable expenses for lodging,**  
15       **meals, transportation and services.**  
16

17       ~~(a) When possible, the village shall be billed directly for travel expenses (i.e.,~~  
18       ~~airfare, lodging and registration). A copy of the certificate of tax exemption~~  
19       ~~shall be submitted with the reservation, thus entitling the village to sales~~  
20       ~~tax exemption. Actual hotel invoices must be submitted (not credit card~~  
21       ~~slips). Payments made directly by an employee disallow the sales tax~~  
22       ~~exemption. Departments should process requests for payment early~~  
23       ~~enough to obtain available discounts. The village's certificate of tax~~  
24       ~~exemption is only applicable in the state.~~

25       ~~(b) Per diem reimbursement for meals shall be in accordance with the~~  
26       ~~Department of Treasury Internal Revenue Service (IRS) Publication 1542~~  
27       ~~"Per Diem Rates For Travel Within the Continental United States" (if the~~  
28       ~~traveler left before 8:00 a.m. and returned after 8:00 p.m. or spent the~~  
29       ~~night)-as currently applicable and as these rates are periodically amended,~~  
30       ~~meaning when the rates Department of Treasury Internal Revenue Service~~  
31       ~~() Publication 1542 "Per Diem Rates For Travel Within the Continental~~  
32       ~~United States" change, the village rate will automatically change~~  
33       ~~accordingly.~~

34                (c)1. No receipts are required for per diem rates. Meals which  
35                exceed these limits by reason of location or type of function will  
36                be reimbursed if receipts are provided, and the exception shall

1 be approved by the village manager or designee. Conference or  
2 seminar banquets and lunches in excess of the per meal  
3 allowance are allowable exceptions; however, these must be  
4 noted on the program or agenda.

5  
6 2. Traveler may opt out of meals that are included in the  
7 conference, seminar, or meeting registration, only if documented  
8 to serve a business/public purpose. Opting out of an already paid  
9 for (included in registration) meal will not be reimbursed. Receipts  
10 and proper documentation must be submitted and approved by  
11 Village Manager or designee.  
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14 3. Payments for group meals while traveling require a written  
15 explanation attached to the receipt. The Village reserves the right  
16 to withhold any meal reimbursement not having sufficient proof of  
17 actual expenditures and a valid reason of public purpose.  
18

19 (d)4. Tips will be reimbursed on a reasonable and customary  
20 basis, and include but are not limited to meals, baggage handling,  
21 transportation, valet and porter.  
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26 **Sec. 2-131- Non allowable travel expenditures**  
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- 29 (a) No entertainment or alcoholic beverage expenses shall be reimbursed  
30 (b) Airline clubs  
31 (c) Airline upgrades  
32 (d) Business or first-class airfares  
33 (e) Books, Magazines, Newspapers  
34 (f) Child-care, babysitting, house-sitting, pet-sitting/kennel charges  
35 (g) Commuting between home and work  
36 (h) Charge Card delinquency assessments  
37 (i) Costs incurred by traveler's failure to cancel transportation or hotel  
38 reservations in a timely fashion  
39 (j) Evening-wear rentals (k) Formal wear expenses  
40 (l) Flowers

1        (m) Gifts

2        (n) Haircuts and personal grooming

3  
4        **Sec. 2-132. - Transportation.**  
5

6        All travel must be by a usually traveled route. In case a person travels by an  
7        indirect route for his or her own convenience, any extra costs shall be borne by  
8        the traveler and reimbursement for expenses shall be based only on such  
9        charges as would have been incurred by a usually traveled route. The  
10       department head or his or her designee shall designate the most economical  
11       method of travel for each trip, keeping in mind the following conditions:

- 12       1.    The nature of the business.  
13       2.    The most efficient and economical means of travel (considering time of  
14       the traveler, impact on the productivity of the traveler, cost of  
15       transportation and per diem or subsistence required). When it is more  
16       efficient and economical to either the traveler or village, jet service offered  
17       by any airline may be used when the cost is within an approved threshold  
18       determined by the department head or his designee.

- 19       3.    The number of persons making the trip and the amount of equipment or  
20       material to be transported.

21       (a) Airfare. Take advantage of special rates, when available.

22       (b) *Mileage*. The rate of reimbursement for the use of a personal car will be in  
23       accordance with the most current standard mileage rate of Department of  
24       Treasury IRS Publication 463 "Travel, Entertainment, Gifts and Car Expense".  
25       Reimbursement shall generally not exceed the reasonable cost of commercial  
26       airfare, including transportation to and from the airport.

27       (c) Village vehicle. Receipts for gasoline purchases for village vehicles must be  
28       provided.  
29

30       (d) *Rental car*. A copy of the lease agreement for a rental car must be provided.  
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34       (e) *Taxi/limousine service*. Receipts must be provided for a taxi/limousine  
35       service.  
36

37       (f) *Tolls, parking facilities*. Receipts must be provided for all tolls and parking  
38       charges.  
39

40       **Secs. 2-133-2-155. Reserved**  
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**SECTION 2:** Should any section, paragraph, sentence, clause, or phrase of this Ordinance conflict with any section, paragraph, clause or phrase of any prior Village Ordinance, Resolution, or municipal Code provision, then in that event the provisions of this Ordinance shall prevail to the extent of such conflict.

**SECTION 3:** Should any section, paragraph, sentence, clause, or phase of this Ordinance be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of this Ordinance as a whole or any portion or part thereof, other than the part so declared to be invalid.

**SECTION 4:** The provisions of this Ordinance shall become effective immediately upon passage on second and final reading.

**PASSED** this 8<sup>th</sup> day of April, 2014, upon first reading.

**PASSED AND ADOPTED** this 22<sup>nd</sup> day of April, 2014, on second and final reading.

**WELLINGTON**

	<b>FOR</b>	<b>AGAINST</b>
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BY: _____	_____	_____
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Bob Margolis, Mayor

\_\_\_\_\_  
John Greene, Vice Mayor

\_\_\_\_\_  
Matt Willhite, Councilman

\_\_\_\_\_  
Howard K. Coates, Jr., Councilman

\_\_\_\_\_  
Anne Gerwig, Councilwoman

**ATTEST:**

BY: \_\_\_\_\_

Awilda Rodriguez, Village Clerk

**APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY**

BY: \_\_\_\_\_

Laurie Cohen, Village Attorney