



# BOARD OF COUNTY COMMISSIONERS

THE KEYSTONE COUNTY-ESTABLISHED 1827

435 W. Walnut St., Monticello, Florida 32344

**Benjamin "Benny" Bishop**

District 1, Vice-Chair

**John Nelson, Sr.**

District 2

**Hines F. Boyd**

District 3

**Betsy Barfield**

District 4, Chair

**Stephen Walker**

District 5

**Regular Session Agenda  
June 3, 2014 at the Courthouse Annex  
435 W. Walnut St. Monticello, FL 32344**

1. **9:00 A.M. – Call to Order, Invocation, Pledge of Allegiance**
2. **Public Announcements, Presentations, & Awards**
3. **Consent Agenda**
  - a) **Approval of Agenda**
4. **Citizens Request & Input on Non-Agenda Items (3 Minute Limit)**
5. **General Business**
  - a) **Grant Submission Proposal for Implementation of Vision Action Plan – Julie Conley**
  - b) **Proposed Financial Policies – Finance Director Charles Culp/Clerk's Office**
  - c) **County Road Damage due to Heavy Vehicles/Discussion – Parrish Barwick**
6. **County Coordinator**
7. **Commissioner Discussion Items**
8. **Adjourn**

From the manual "Government in the Sunshine", page 40:

Paragraph C. Each board, commission or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that if a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and for such purpose he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.


**Kirk Reams**  
Clerk of Courts

**Parrish Barwick**  
County Coordinator

**T. Buckingham Bird**  
County Attorney

**ITEM 5(a): GRANT SUBMISSION PROPOSAL  
FOR IMPLEMENTING VISION ACTION PLAN**

MEMORANDUM

TO: BOARD OF COUNTY COMMISSIONERS  
FROM: JULIE CONLEY   
DATE: May 27, 2014  
RE: JEFFERSON COUNTY VISION ACTION PLAN

As you know, development of the Action Plan is nearing completion. Implementation of the Plan will be the next area of focus.

An opportunity to carry out important parts of the Plan is available through grant funds newly authorized by the Legislature. Permission is requested to develop a grant proposal for submission to the Florida Department of Economic Opportunity for this purpose. The application deadline is June 6, 2014, and no matching funds are required.

With your permission, we will develop a proposal for implementing multiple parts of the Plan to benefit the community. These can be outlined as part of your June 3 workshop with the Action Plan Oversight Committee.

The Action Plan represents a significant accomplishment for Jefferson County as a “road map” for concrete actions to achieve community goals. The grant funding now available will help turn the plans into actual implementation.

**ITEM 5(b): PROPOSED FINANCIAL  
POLICIES**

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**JEFFERSON COUNTY**  
**BOARD OF COUNTY COMMISSIONERS**  
**PURCHASING POLICY**

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## SECTION I

### PURPOSE OF POLICY

The ~~fundamental~~ purpose of the Jefferson County Purchasing Policies and Procedures is to establish uniform guidelines for the procurement of ~~goods materials~~ and services. They will ~~also~~ serve to provide a foundation for effective and consistent County/Vendor relationships. The County policies will be continually fulfilled when procurement activities result in the highest quality of ~~goods supplies~~ and ~~contractual~~ services at the best value to the County. It will also promote public confidence by using the highest of professional integrity and ethics.

## **SECTION II**

### **APPLICABILITY**

The purchasing rules and regulations adopted by the Jefferson County Board of County Commissioners shall be designed consistent with the policies established for the procurement of goods and services. Rules, regulations, and procedures shall be adopted and may be amended ~~from time to time~~ by the Board of County Commissioners. As such, all procurement activities shall be accomplished in a manner consistent with County policy. No part of these purchasing policies and procedures shall apply to independently elected Jefferson County Constitutional Officers.



## **SECTION III**

# **RESPONSIBILITY**

It shall be the ~~individual~~ responsibility of each County employee authorized to be involved in the procurement process to understand and adhere to the adopted purchasing policies, procedures and regulations of Jefferson County. The Clerk of the Circuit Court, in conjunction ~~and cooperation~~ with the Jefferson County Coordinator's Office, shall be responsible for the coordination of the formal and informal procurement process. purchasing function and department assistance with respect to legal/formal bidding and informal quotations. Supervisors will approve all applicable purchases and the Clerk's Office will audit all invoices submitted for payment to ensure compliance with all policies set forth within. Failure to adhere to these policies may result in disciplinary action.

## SECTION IV

### PROCUREMENT PROCESS

Bids for ~~goods items~~ or services shall be awarded to the most qualified and responsive vendor bidder who submits the net lowest responsive bid while meeting all the County's purchasing policies. ~~of the county.~~ Qualified vendors bidders shall be determined based on the following criteria:

1. Ability to deliver the product or perform the contract in a timely manner and consistent with County requirements.
2. Experience and past performance
3. Acceptable warranty/guarantee of future maintenance and service
4. Possession of current licenses and/or certifications (when applicable.)

The following describes the authority and approvals required for expenditures made by authorized County employees:

#### A. INFORMAL PROCUREMENT PROCESS

##### 1. Up to \$2,500

Purchases made by department head ~~or and/or ONE~~ designee ~~of the department head~~ valued at less than \$2,500 are considered to be discretionary and should be conducted according to good purchasing practices. Such practices include but are not limited to the receipt of written quotations or written records of telephone quotations, to buy supplies and/or parts for operational necessity up to \$1000 in value.

##### 2. \$2,501 to \$9,999

Purchases made ~~only~~ by authorized department head or designee for goods ~~or/~~ services in excess of \$2,501 but no more than \$9,999 requires at least **THREE (3)** ~~verbal~~ quotations on the proper form (please see County quote form). This may be done using written quotations from vendors, written records of telephone quotations or informal bids made by prospective vendors, whichever is practical. At this threshold, unless it is a single source purchase, 3 quotes must be solicited.

##### 3. \$10,000 or greater

Purchases that exceed \$10,000 shall be subject to formal competitive bidding.  
Purchases subject to formal competitive bidding shall be awarded exclusively by the  
Jefferson County Board of County Commissioners.~~made only by authorized~~  
~~department head for goods/services in excess of \$5000 but no more than \$10,000~~  
~~require at least **FOUR (4)** verbal quotations on the proper form.~~

**B. FORMAL PROCUREMENT PROCESS**

**1. Competitive Bidding Process**

The following competitive bidding process shall be accomplished as follows:

- A. All bid specifications must be submitted to the Board for approval by the appropriate department head or designee prior to the request for bids being advertised and then forwarded to the County Coordinator for advertising. Public invitation to bid must be advertised in a local newspaper at least **TEN (10)** calendar days prior to the bid opening date
- B. Invitation to bid shall contain a general description of the goods/services being requested and any other special or unique aspect of the County's requirement.
- C. Bid submittals shall be sealed and properly identified with a bid number, date and time of bid opening and addressed to the County Coordinator's Office, 460 W. Walnut St., Monticello, FL, 32344.
- D. Bids shall be opened and read aloud at the date, time and location identified in the public invitation to bid announcement. Under no circumstances shall a bid be accepted which arrives after the time and date advertised. All bid proposals shall be time and date stamped when received by the County Coordinator's Office. It shall be the responsibility of the County Coordinator to submit all original bid documents/files to the Clerk of the Circuit Court for record retention purposes.
- E. The Board of County Commissioners may reject any and all bids, or negotiate with the low bidder when it is in the best interest of the County to do so. The Board may also waive irregularities in any or all formal bids.
- F. The Chairman of the Board, when authorized by majority vote of the Board of County Commissioners, is authorized to execute contracts on behalf of the Board.
- G. In the event 2 or more bids are equal with respect to price, quality, service or any other considerations; the following may be used for award considerations:

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1. Ability to deliver the product or perform the contract in a timely manner consistent with County requirements.
2. Experience or past performance.
3. Acceptable warranty and/or guarantee of future maintenance and services.
4. Possession of current licenses and certifications (when applicable).
5. Compliance with the provisions of the Drug-Free Workplace Act.
6. Local business certification.

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**C. AVAILABILITY OF FUNDS**

All purchases or contracts for services must be certified as to availability of budgeted funds by the Clerk of Court prior to award. The Board of County Commissioners may waive this requirement when in its judgment the best interests of the public will be served by so doing and/or it is an emergency item or service.

**D. AWARD CONSIDERATIONS/LOCAL PREFERENCE**

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~~Since As numerous~~ Jefferson County vendors offer products and services utilized by County government operations, departments are encouraged to contact local vendors in their solicitation of commodities and contractual services. The County, through its authorized agents shall consider all costs (initial and future) when determining the best and lowest bid. Items such as long distance phone calls, travel time, availability of product or service (e.g. delivery time) and down time shall be considered prior to recommendation for award.

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In the purchase of, or contract for, goods and services while in the informal procurement phase (\$9,999 or less), the County may give preference in an amount not to exceed 5% of the quote(s) by local persons, ~~businesses~~ firms, or corporations; provided, however, that this preference in no way prohibits the rights of the County to compare quality of materials/services proposed for purchase and to compare qualifications, character, responsibility, and fitness of all persons, firms, or corporations submitting bids.

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In the competitive bidding Request for Proposal (RFP) and Request for Qualifications (RFQ) process, the local preference may be up to five percent as well (5) points, which shall be decided by the Board prior to advertising and shall be included in advertisements requesting proposals. Local persons, ~~businesses~~ firms, or corporations shall be defined as those whose principal place of business is located within the boundaries of Jefferson County, Florida.

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For the purpose of this section, local businesses shall mean a business which:

1. Has a fixed office or distribution point located in and having a street address within Jefferson County currently and for at least six months immediately prior to the issuance of the competitive bid process.
2. Holds any business license required by the County.
3. Employs full or part time employees whose primary residence is in Jefferson County.

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**E. PROCUREMENT OF PROFESSIONAL SERVICES**

1. Procurement of professional architectural, engineering, landscape architectural, or land surveying services for projects estimated to be in excess of \$120,000 in construction costs or planning studies in excess of \$10,000 shall be secured consistent with the Consultants Competitive Negotiation Act (F.S. 287.055) and as may be amended as applicable, from time to time (see attached).
2. Procurement of professional services ~~(as identified in Section E.1)~~ shall be awarded consistent with the competitive bidding thresholds established by the Board of County Commissioners.
3. For all professional service contracts requiring Board approval, a committee, appointed by the Board of County Commissioners, shall recommend a firm and negotiate a contract to be submitted to the Commissioners for final to the legislative body for approval.

**F. BID BONDS**

1. Each bid on a public construction project estimated to exceed \$120,000 in cost must be accompanied by a bid bond payable to Jefferson County for five percent (5%) of the total amount of the bid. The bid bond may be in the form of a certified or cashier's check payable to Jefferson County or a bond issued by a surety qualified to do business in the State of Florida having a rating of no less than A- (or as waived by the Commission). When the bids have been opened and compared, the County will return the bonds of all except the two (2) lowest responsible bidders. When a contract is executed by the lowest responsible bidder and the public construction bid required by Section 255.05, Florida

Statutes, together with certificates evidencing proof of necessary insurance, requirement shall be properly executed and furnished to Jefferson County, then the bid bonds of the two (2) lowest shall not enter into the contract required by County within thirty (30) days after written notice of award on contract and furnish to County the required public construction bond along with proof of insurance as required in the bid documents, then, and in such event, the amount of the bid bond of the lowest responsible bidder shall be forfeited to County and thereupon, County, at its option, may proceed to enter into a contract with the second lowest responsible bidder.

2. PUBLIC CONSTRUCTION BOND: On each public construction project exceeding \$120,000 in cost, the successful bidder shall provide to County within thirty (30) days after written notice of award a public construction bond in accordance with the provisions of section 255.05, Florida Statutes, in the amount of one hundred percent (100%) of the contract price issued by a corporate surety approved by County having a rating of no less than A (or as waived by the Commission) and qualified to do business in the State of Florida.

**G. OTHER LOCAL GUIDELINES:**

1. ATTORNEYS-IN-FACT: Attorneys-in-fact who sign bid bonds of public construction bonds must file with each bond a certified and effective dated copy of their power of attorney.
2. INSURANCE REQUIREMENTS: All public construction projects shall require the contractor to secure all insurance requirements in the bid documents and specifically name the county as “additionally insured” on the certificate(s). Insurance requirements may vary depending on the scope of work; however, they shall never be less than \$100,000/\$300,000 general liability, \$25,000 property damage, and worker’s compensation as prescribed by law.
3. PUBLIC ENTITY CRIME STATEMENT: Where applicable, contractors and vendors shall be required to submit a Public Entity crime Statement pursuant to F.S. 287.133.
4. PUBLIC INSPECTION: All bid proposals, written quotations, and any associated documents shall be made available to the general public for inspection at any time following the bid opening date and time or deadline.

## SECTION V

### WAIVING COMPETITIVE ~~PROCUREMENT~~ REQUIREMENTS

A. ~~Procurement competitive bidding~~ procedures shall be waived when any of the following circumstances exist:

- a. When, due to the nature of the service or type of product required, there is no known competition in the market place.
- b. When the product is being procured directly from the manufacturer and/or standardization is determined necessary.
- c. When purchases are made under the State of Florida or Federal C.S.A. contracts.
- d. When purchases are made utilizing contracts or agreements made by other governmental agencies.
- e. When, due to the nature of the product (e.g. fuels and lubricants) no stable pricing market exists, the Board may authorize the department head to accept short-term bids or negotiate with suppliers for the best pricing.
- f. When, based upon prior Board approval, items at public auction are purchased.

B. When circumstances in Section A. above are met and the procurement policies ~~competitive bidding requirements~~ are waived, the procurement thresholds established herein ~~will not shall~~ apply.

C. When an emergency exists and a delay caused by the bidding procedure would be detrimental and against the public interest, the Department Director may waive the competitive bidding process for purchases or contracted services up to \$9,999. The Board Chairman may authorize purchases or contracted services for \$10,000 or more when an emergency exists by coordinating with the County Coordinator and Clerk of Court and must report his/her actions at the next regular Board meeting.

## SECTION VI

### INVOICING & PAYMENTS

A. Payment requests for goods and services to the Clerk of Court’s Finance Department shall be authorized (signature required) as follows:

AMOUNT OF CONTRACT OR EXPENDITURE	Dept. Director or Designee	BCC
\$0 to \$9,999	x	
\$\$10,000 or greater		x

B. The Board of County Commissioners shall award all procurements jeets in excess of \$10,000. The Department Director or Designee is authorized to award all procurements less than \$9,999. Purchases up to the \$2,500 threshold can be made using the informal procurement methods described earlier on page 6 while purchases from \$2,501 to \$9,999 should be made utilizing at least 3 documented quotes.

C. Change orders to equipment purchases and contracted services less than \$9,999 may be authorized by the Department Director or Designee. —All change orders in excess of \$10,000 must be authorized by the Board unless a delay is against the public interest in which case the Chairman shall authorize the work and report his actions at the next regular Board meeting.

D. Invoices for goods/services up to \$9,999 submitted to the Clerk of Court for payment shall include the signature of the Department Director or Designee. Goods/Services in excess of \$10,000 shall require the approval and signature of the Board or designee.

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E. Invoices should be submitted to the Finance Department timely with the appropriate supporting documentation attached (ie: Quotes worksheet, ect.). Failure to submit all required documentation may potentially delay payment to vendors. Also, all Department Director’s and Designee’s should review the Accounts Payable Calendar that is published at the beginning of each County Fiscal Year to ensure that all payment requests are submitted timely to the Commission for their review and approval. This will help ensure that our vendors are paid timely and accurately.

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## SECTION VIII

### FORMS

#### JEFFERSON COUNTY VERBAL QUOTE FORM

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Date: \_\_\_\_\_ Deliver  
 To: \_\_\_\_\_

Department: \_\_\_\_\_ Prepared  
 By: \_\_\_\_\_

Description: \_\_\_\_\_  
 \_\_\_\_\_

Reason(s) to justify obtaining less than three quotes or if recommended vendor is not the low quote (if applicable):  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

	<u>VENDOR #1</u>	<u>VENDOR #2</u>	<u>VENDOR #3</u>
<u>Name</u>			
<u>Phone Number</u>			
<u>Address</u>			
<u>City, State Zip</u>			
<u>Terms</u>			

<u>Unit Price</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Quantity</u>
<u>TOTAL:</u>		<u>TOTAL:</u>		<u>TOTAL:</u>	

Recommended Vendor: \_\_\_\_\_  
 Date: \_\_\_\_\_

Department Director: \_\_\_\_\_  
 Coordinator: \_\_\_\_\_

**JEFFERSON COUNTY FIXED ASSETS FORM**

All equipment purchases of \$1,000.00 or more must be recorded in the Board of County Commissioners Capital Asset Files.

Please fill out and attach a copy of this form to all invoices that qualify as capital asset purchases.

DEPARTMENT: \_\_\_\_\_

EXPENDITURE ACCOUNT NUMBER: \_\_\_\_\_

VENDOR NAME (OR DONATOR IF APPLICABLE):  
\_\_\_\_\_

PURCHASE COST: \_\_\_\_\_

SERIAL/MODEL NUMBER: \_\_\_\_\_

ACQUISITION METHOD: \_\_\_\_\_  
(County Funds, Grant Monies, Gift, etc.)

DESCRIPTION:  
\_\_\_\_\_  
\_\_\_\_\_

<p><b>TO BE FILLED OUT BY FINANCE ONLY:</b></p> <p>ACQUISITION DATE: _____</p> <p>VOUCHER/CHECK NUMBER: _____</p> <p>PROPERTY STICKER NUMBER: _____</p>
---------------------------------------------------------------------------------------------------------------------------------------------------------

**JEFFERSON COUNTY CODE OF ETHICS AND ACKNOWLEDGEMENT FORM**

I, \_\_\_\_\_, hereby acknowledge that I have read and reviewed the Jefferson County Purchasing Policy. I understand that as a County Department Director, I am to adhere to and enforce the purchasing policy guidelines and procedures as I am responsible for the purchases by and for my department. I understand that it is unethical to knowingly purchase any items that are for personal use and/or any purchases that are not intended for use by my department and will be held personally liable for the cost of the purchase and could be faced with possible suspension, termination, and legal action depending upon the severity of the situation. I also understand that I am responsible for the purchases by my proxies and will review all purchases made by them on my behalf. I hereby appoint the following person(s) to be a purchasing agent on behalf of me and my department:

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
DEPARTMENT DIRECTOR DATE

**Proxy 1:**

I, \_\_\_\_\_, hereby acknowledge that I have read and reviewed the Jefferson County Purchasing Policy. I understand that as an employee of Jefferson County, I am to adhere to the purchasing policy guidelines and procedures. I understand that it is unethical to knowingly purchase any items that are for personal use and/or any purchases that are not intended for use by my department and will be held personally liable for the cost of the purchase and could be faced with possible suspension, termination, and legal action depending upon the severity of the situation.

\_\_\_\_\_  
PROXY SIGNATURE DATE

**Proxy 2: (if applicable)**

I, \_\_\_\_\_, hereby acknowledge that I have read and reviewed the Jefferson County Purchasing Policy. I understand that as an employee of Jefferson County, I am to adhere to the purchasing policy guidelines and procedures. I understand that it is unethical to knowingly purchase any items that are for personal use and/or any purchases that are not intended for use by my department and will be held personally liable for the cost of the purchase and could be faced with possible suspension, termination, and legal action depending upon the severity of the situation.

\_\_\_\_\_  
PROXY SIGNATURE DATE

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**BOARD OF COUNTY COMMISSIONERS  
JEFFERSON COUNTY**

**CAPITAL ASSET POLICY**

**JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
Capital Asset Policy**

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The acquisition, disposition, and monitoring of County owned property is governed by Chapter 274 of the Florida Statutes and Rule 69I-73 of the Florida Administrative Code. The County will consider capital assets to be any tangible or intangible property with a value of \$1,000 or more and a projected useful life of more than one year.

### **Section 1 – Designation of Custodian**

The Department Head will designate custodian(s) of all capital assets held by that department. The custodian will be responsible for monitoring the locations of all capital assets and facilitating the purchase, disposition, and transfer of any assets within their inventory. The custodian will work with the Finance Department during the annual physical inventory to ensure all assets are accounted for and will also be responsible for ensuring all procedures are followed in the acquisition and disposition of capital assets.

### **Section 2 – Asset Capitalization Guidelines**

These guidelines are being provided to assist management when making the determination between which asset related expenditures are/are not recommended to be capitalized in accordance with governing laws, rules, and regulations. The following guidelines, except where noted, apply equally to both Governmental Funds and Proprietary Funds. Definitions are provided as needed.

1. New Asset – Cost of \$1,000.00 or more incurred to acquire an individual asset or to make an asset ready for its intended use should be capitalized.
2. Additions – Purchased additions to previously capitalized assets that meet the capitalization threshold, should be capitalized as add-ons to the existing property record.
3. Replacements/Improvements – The cost to replace or improve an existing asset should be capitalized if it meets the capitalization threshold and at least one of the following criteria:
  - a. Extends the useful life of the existing asset
  - b. Increases the effectiveness or efficiency of an asset

For replacements, the old asset should be removed from the fixed asset system if it can be separately identified or if a cost can be estimated for its original value and then adjusted in the fixed asset system.

4. Repairs and Maintenance – Costs that are associated with repairs and maintenance are not recommended for capitalization because they do not add value to the existing asset. However, major repairs that extend the useful life or increase the effectiveness or efficiency of an asset may be classified as improvements and therefore should be capitalized (see #3).

*Any questions regarding whether the purchases should be capitalized should be directed to the Finance Department.*

### **Section 3 – Acquisition of Capital Assets**

All acquisitions will follow the procedures outlined:

1. After a department determines a need for a capital asset, they will obtain approval to purchase the item from the Board of County Commissioners or designee during the annual budget process. In the event a capital asset needs to be purchased and was not approved in the budget, the department will need approval from the Board through a budget amendment or line transfer. All items that cost \$10,000 or more must be approved by the Board and recorded in the minutes prior to making the purchase. See the Jefferson County Purchasing Policy for more information.
2. After purchasing the capital asset, the requesting department will submit the invoice to the Finance Department for processing along with the Capital Asset Form. This form must be submitted with the invoice before the invoice will be paid.
3. The Finance Department will place an inventory tag on all capital assets except for County vehicles, computer equipment, or items that are unable to be tagged.
4. Donated property with a market value in excess of \$1,000.00 will be added into the capital assets records. The department must provide written notification to the Finance Department of any donated capital assets.

5. If a capital asset is transferred from one department to another, the department must fill out the Capital Asset Transfer Form and send it to the Finance Department for their records.

#### **Section 4 – Disposition of Capital Assets**

All dispositions of capital assets must be submitted to the Finance Office on a Disposal/Transfer of Excess Property Form. The form must be signed by the Department Head and submitted to the Finance Department.

The Finance Department will compile a list of disposed assets. All departments may view the list to determine if there are any assets they wish to obtain. Once the list of disposable capital assets is final, it will be submitted to the Board of County Commissioners for approval to remove the items from the inventory. Once approval has been given, the Finance Department will delete those assets from the capital assets records.

The items will be disposed of in accordance with Florida Statutes, Section 274 and Florida Administrative Rule 69I-73. An auction will be held for the assets on the Excess Equipment list that are in working condition. Any funds received from the sale of those assets will be credited back to that department's fund.

Capital assets paid for by a grant should follow the granting agency's procedures for disposal.

If the capital asset is missing and believed stolen, a police report must be completed and a copy attached to the disposal form.

#### **Section 4.01 – Disposition through Transfer**

All transfers of capital assets between departments must be submitted to the Finance Department on a Disposal/Transfer of Excess Property Form. Please check the transfer box on the form. The Finance Department will make the necessary changes to the capital asset records.

#### **Section 4.02 – Disposition through Trade-In**

Before any capital asset can be used as a trade-in on a new piece of equipment, it must be approved by the Board of County Commissioners. All trade-ins of capital assets must be submitted on the Disposal/Transfer of Excess Property Form. Please check the trade-in box on the form. Once approval has been given by the Board, the Finance Department will delete the asset traded from the capital asset system and add the traded in piece of equipment.



## **Section 5 – Annual Physical Inventory of Capital Assets**

A physical inventory of a department's capital assets will be conducted on an annual basis. A representative from the Finance Department will schedule the inventory check with each department's designated capital asset custodian. All assets will be physically located and accounted for by the custodian and the Finance Department representative. A list of the inventory will be sent to the department head after completion of the physical inventory that summarizes any additions, deletions, or changes noted during the inventory check. The department head must review the list, make changes as necessary, and approve by signing and returning it to the Finance Department.

## JEFFERSON COUNTY FIXED ASSETS FORM

All equipment purchases of \$1,000.00 or more must be recorded in the Board of County Commissioners Capital Asset Files.

Please fill out and attach a copy of this form to all invoices that qualify as capital asset purchases.

DEPARTMENT: \_\_\_\_\_

EXPENDITURE ACCOUNT NUMBER: \_\_\_\_\_

VENDOR NAME: \_\_\_\_\_

PURCHASE COST: \_\_\_\_\_

SERIAL/MODEL NUMBER: \_\_\_\_\_

ACQUISITION METHOD: \_\_\_\_\_

(County Funds, Grant Monies, Gift, etc.)

DESCRIPTION: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**TO BE FILLED OUT BY FINANCE ONLY:**

ACQUISITION DATE: \_\_\_\_\_

VOUCHER/CHECK NUMBER: \_\_\_\_\_

PROPERTY STICKER NUMBER: \_\_\_\_\_

## JEFFERSON COUNTY DISPOSAL/TRANSFER OF EXCESS PROPERTY FORM

Please complete this form when a County-owned capital asset is relocated or to be disposed of.

DEPARTMENT: \_\_\_\_\_

SERIAL/MODEL NUMBER: \_\_\_\_\_

DESCRIPTION: \_\_\_\_\_

\_\_\_\_\_

**METHOD OF DISPOSITION:**

SOLD       TRADE-IN       TRANSFER       OTHER \_\_\_\_\_

**TRANSFERRED TO (IF APPLICABLE):**

DEPARTMENT: \_\_\_\_\_

**TRANSFER OF FUNDS TO PURCHASE NEW EQUIPMENT:**

TRANSFER FUNDS FROM \_\_\_\_\_ DEPARTMENT TO  
\_\_\_\_\_ DEPARTMENT.

BOARD APPROVED ON: \_\_\_\_\_

AMOUNT OF TRANSFER: \$ \_\_\_\_\_

**TO BE FILLED OUT BY FINANCE ONLY:**

PROPERTY STICKER NUMBER: \_\_\_\_\_

NOTES: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**BOARD OF COUNTY COMMISSIONERS  
JEFFERSON COUNTY**

**PURCHASING CARD POLICY**

**JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
Purchasing Policy**

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## ***Purchasing Card Policy***

The procedures in this policy apply to all County employees who have been issued a County Purchasing Card (P-Card) or who have direct or delegated responsibilities under the P-Card system.

### **Section 1 – General**

P-Cards may *only* be used for commodities for *official, county-related purposes*. Purchases must follow appropriate county and state laws and guidelines and must be made with reasonable judgment. If there is a question about the official purpose of a purchase or if the use of the P-Card to make a purchase is questionable, refer to the county's Purchasing Policy or contact the Finance Department for clarification **prior to making the purchase**.

P-Cards will only be issued to Department Directors and individuals who are responsible for making purchases on behalf of their departments. This requires the cardholder to know purchasing rules and regulations and to be organized to the extent that complete records of all payments are available at any time. The privilege of having a P-Card may be withdrawn at any time, with good reason. The card may be suspended pending retraining, or may be permanently revoked. As part of the cardholder application process, the cardholder will be advised of all their rights and responsibilities, including the possibility of firing for misuse of the card. If the cardholder misuses the P-Card, the Finance Department reserves the right to cancel a P-Card at any point in time with notification to the Department Director.

Any employee who knowingly and willingly makes purchases or attempts to make purchases that violate state law, county policy, procedures contained in this manual or assists another employee in such purchases, or fails to report the violation, may be subject to disciplinary action in accordance with Cardholder Agreement and the policies of the County.

Contact the Finance Department at (850) 342-0218 for non-routine or questionable purchases **before** the purchase is made.

All transactions conducted within the State of Florida are exempt from State Sales Tax and Use Tax. Federal or local taxes are not exempt. Each P-Card holder will also be given a wallet-sized Tax-Exempt Certificate to be used when making a purchase. The cardholder should **always** inform the merchant that the purchase is

tax-exempt before the card is swiped and ensure that they are not charged taxes before signing any receipt. If taxes are charged, the cardholder should ensure the merchant removed the taxes prior to signing any receipt.

**P-Cards will be immediately cancelled and destroyed for the following reasons:**

- Cardholder terminates employment
- Cardholder no longer requires a P-Card
- Cardholder reports the loss or theft of P-Card
- Cardholder misuses the P-Card

**Section 2 – Cardholder Transaction Information**

There are two levels of spending authorized under normal condition. The limits are as follows:

**Default Profile**

Individual Transaction Limit: \$ 1,000 per single transaction AND per vendor per day.

(You cannot exceed this limit with any one vendor in a day nor have the vendor split the charge to circumvent limit)

Daily Total Transaction Limit: \$ 2,000

**Extended Profile**

Individual Transaction Limit: \$ 3,000 per single transaction AND per vendor per day.

(You cannot exceed this limit with any one vendor in a day nor have the vendor split the charge to circumvent limit)

Daily Total Transaction Limit: \$ 4,000

Cardholder limits and restrictions are set by the P-Card Administrator in the Finance Office. Should you need limits and/or restrictions raised for an emergency or one-time purchase, you must contact the Finance Department in advance prior to ordering goods/services. Depending upon the request, prior Board approval could be necessary.

### **Section 3 – P-Card Security**

Use of the P-Card is limited to the county employee whose name appears on the face of the card. The P-Card should not be loaned to another person under any circumstances. If a cardholder is absent for an extended period of time, the department should seek to obtain another card for a different designated employee, either temporarily or permanently. Any cardholder sharing their card information or allowing another individual to use their card for purchases will have their cardholder privileges revoked.

Each cardholder is responsible for the security of his/her card. All precautions should be used to maintain confidentiality of all information relating to the card, such as the cardholder account number and expiration date. The account number should never be left in a conspicuous place.

Should the cardholder suspect fraudulent charges on his/her P-Card, the P-Card is ever lost/stolen, the Finance Department should be contacted immediately.

### **Section 4 – Receipt Requirements**

Receipts are a critical part of the P-Card program. Accurate, detailed records of P-Card purchases allow the Finance Department and auditors to verify and audit charges for compliance with County and State policies, rules, and statutes. Receipts and other documentation must be kept for all purchases.

If a receipt is lost or cannot be obtained, the cardholder must contact the vendor and obtain a duplicate receipt. If a duplicate cannot be obtained, the cardholder must use the Replacement Receipt Form. Excessive use of the Replacement Receipt Form may result in suspension of card privileges.

### **Section 5 – Invoice Submission Process**

All P-Card invoices must be submitted with a copy of the cardholder's P-Card statement. ***Do not submit P-Card invoices with regular invoices.*** The cardholder must verify all charges and ensure that the amounts are true and correct.

Once all charges have been validated, the cardholder must attach all invoices/receipts with the statement and submit it to the Finance Department for processing. If the cardholder's signature is not present on the statement, Finance



will return it and the information will not be processed. If any invoices/receipts are missing/absent when turned in, the information will not be processed until a Replacement Receipt Form has been filled out.

All P-Card receipts must be turned into Finance by the designated deadline. See the Invoice Calendars to determine when P-Card information should be submitted.

### **Section 6 – Disallowable Purchases**

P-Cards may not be used for personal items, food, alcohol, entertainment, ringtones, phone apps, etc. as these are not allowable uses of public funds.

Any cardholder who purchases any of these items will be asked to refund the county for the exact amount of the purchase. Multiple violations of this policy will result in cancelation of the P-Card.

**Jefferson County Purchasing Card  
Replacement Receipt Form**

DATE OF PURCHASE: \_\_\_\_\_

VENDOR NAME: \_\_\_\_\_

ITEM 1: \_\_\_\_\_ AMOUNT OF ITEM \$ \_\_\_\_\_

ITEM 2: \_\_\_\_\_ AMOUNT OF ITEM \$ \_\_\_\_\_

ITEM 3: \_\_\_\_\_ AMOUNT OF ITEM \$ \_\_\_\_\_

ITEM 4: \_\_\_\_\_ AMOUNT OF ITEM \$ \_\_\_\_\_

ADDITIONAL ITEMS LISTED (MUST INCLUDE PRICE FOR EACH ITEM):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

RECEIPT WAS (CHECK ONE):

\_\_\_\_\_ LOST      \_\_\_\_\_ NOT OBTAINABLE

I, \_\_\_\_\_, the undersigned do certify that the above purchase was made for official county business. (Type or print name clearly)

\_\_\_\_\_  
CARDHOLDER SIGNATURE

\_\_\_\_\_  
DATE

**BOARD OF COUNTY COMMISSIONERS  
JEFFERSON COUNTY**

**TRAVEL POLICY**

**JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS  
Travel Policy**

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## ***Travel Reimbursement Policy***

This manual provides guidance on expenditures authorized for travel in accordance with Section 112.061, Florida Statutes.

In complying with Section 112.061, F.S., this manual may have requirements in addition to, but does not supersede or take place of requirements in OIR AP&P 1-3 Examination Travel Expenses for travel reimbursement for company examinations in accordance with Section 624.320. F.S.

Expenditures properly chargeable to travel include, but are not limited to:

- registration payments,
- reimbursements of mileage for use of privately owned vehicle
- per diem
- substance allowance (meals)
- actual lodging in lieu of per diem
- common carrier (airline, rental car, etc.) transportation and
- other expenses incidental to travel which are authorized by law

Travel should be carefully planned in advance to ensure that the most economical and efficient method of travel and the most economical class of transportation is used.

Travelers shall be reimbursed for travel expenses pursuant to Section 112.061, F.S. However, travelers shall ensure that they have sufficient funds to cover out-of-pocket expenses. Except for meals and certain incidental expenses, travelers must retain receipts and other documentation necessary to obtain reimbursement (i.e. hotel, rental car, tolls, parking, etc.)

Seatbelt use is mandatory while on travel status, regardless of whether the vehicle is a county owned vehicle, privately owned vehicle, or a rented vehicle. Failure to use a seat belt may be considered an improper use of a vehicle and may subject the traveler to disciplinary action. If an accident resulting in injury occurs and failure to use the seat belt contributed to the injuries, workers' compensation benefits may be reduced under the provisions of Section 440.09(4), F.S.

A traveler may not, under any circumstances compose or read text or email messages on their county issued or personal cellular devices while operating a motor vehicle on county business.

## **Section 1 – General Information**

Class A travel – Continuous travel of 24 hours or more away from official headquarters.

Class B travel – Continuous travel of less than 24 hours which involves overnight absence from official headquarters.

Class C travel – Travel for short or day trips where the traveler is not away from his or her official headquarters overnight.

Vicinity Miles – Miles incurred on official county business when travel is within the vicinity of the city limits of the city traveled to.

It is the responsibility of each traveler to plan travel arrangements in advance, when possible, to ensure that the travel is within budget, the most economical and efficient methods are used, and must request standard accommodations.

Class A and B travelers are allowed a per diem rate of \$80 or the actual costs of lodging plus meal allowances, whichever is greater. It is suggested that hotel or motel rooms be paid for by using the County Purchasing Card and travelers will be reimbursed for their meals at the rates listed below.

Class C travelers, those taking trips in a single day, are paid for transportation (common carrier, rental car, or mileage) and reimbursable incidental expenses. *Currently, a traveler shall neither be reimbursed for Class C travel on a per diem basis, nor shall a traveler receive a meal allowance incurred.* If a P-Card is used for fuel, a traveler will not receive mileage.

## **Section 2 – Conferences and Conventions**

No public funds shall be expended for attendance at conferences or conventions unless the main purpose of the conference or convention is in connection with the official business of the County and directly related to the performance of the statutory or constitutional duties and responsibilities of the department participating; or unless the activity provides a direct educational or other benefit supporting the work and public purpose of the person attending; or the duties and responsibilities of the traveler attending such meetings are compatible with the objectives of the particular conference or convention.

When claiming reimbursement for conference or convention travel when no registration fee was required, the statement “no registration fee required” must appear on the travel voucher. If the registration fee is paid by use of the Purchasing Card, a copy of the Purchasing Card receipt must be attached to the voucher and a statement must be on the voucher that the registration fee was paid by the P-Card.

When registration fee is required and no meals are included in the fee, the statement “no meals included” must appear on the travel voucher. When a meal is included in a registration fee, the meal allowance must be deducted even if the traveler decides for personal reasons not to eat the meal. As provided in Attorney General Opinion 081-53, a continental breakfast is considered a meal and must be deducted if included in the registration fee for a conference, seminar, or workshop.

If a traveler is claiming per diem for a day on which a meal is provided, the per diem rate for that day will be reduced by the meal allowance authorized.

### **Section 3 – Travel Voucher**

The traveler must fill out the Travel Reimbursement Voucher and submit it to the Finance Department within two weeks of returning. Any form other than the County approved Travel Reimbursement Voucher will not be accepted. Emails, memos, or any other types of requests will be denied until the Voucher is completed and submitted.

The traveler must indicate the purpose of the travel and attach the necessary documentation justifying the reason for travel (i.e. conference agenda). The Voucher must contain the destination, dates of the trip, mileage with the mileage map, meal allowances, hotel receipt, and any other reasonable expenses that were incurred while traveling (i.e. tolls, parking, etc.). If the traveler is claiming per diem rates, meal receipts are not necessary to be submitted with the Voucher.

A traveler must be approved to travel by their immediate supervisor. When completing the travel voucher for reimbursement, the supervisor’s signature must be included. If said signature is not included, the travel voucher will be returned and not be processed until the signature is included.

A traveler will not be allowed an advancement of monies for meal allowances or mileage.

## **Section 4 – Per Diem**

A traveler may not claim per diem or reimbursement for lodging or overnight travel within 50 miles of his/her official headquarters or residence unless the circumstances necessitating such overnight travel are fully explained by the traveler and approved by the Department Head or their designee.

Travelers will be reimbursed \$20.00 for each quarter that travel begins or ends. Example: If the traveler opts to receive per diem and leaves at 9:00 a.m. on Monday and returns at noon on Wednesday, the traveler will be reimbursed \$60.00 for the 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> quarters on Monday, \$80.00 for all day on Tuesday, and \$40.00 for the 1<sup>st</sup> and 2<sup>nd</sup> quarters on Wednesday, for a total of \$180.

## **Section 5 – Actual Expenses**

The traveler may claim reimbursement for actual expenses or per diem for Class A travel on a day by day basis (midnight to midnight).

A traveler choosing actual expenses for Class A or B travel must attach the original hotel receipt to the Travel Voucher in order to receive reimbursement even if the traveler uses a purchasing card to pay for the lodging (use of the P-Card is recommended).

### **Section 5.01 – Lodging**

Travelers will receive reimbursement of lodging expenses if the expenses are necessary, reasonable, are based on a single occupancy rate, and are substantiated by paid receipts.

Travelers should request the single occupancy government rate for hotel or motel rooms if claiming the actual cost of the room instead of per diem. Authorized travelers are reminded that obtaining economical hotel accommodations is a priority for in-state and out-of-state travel. Travelers should be prepared to justify situations where hotel costs appear excessive for the geographic areas in which the traveler is staying. In determining whether a hotel rate is excessive, consideration should be given to geographical area, seasonal fluctuations, and distance from the intended assignment location. A justification should be provided for hotel expenses that exceed \$150 per night (room rate only).

Receipts for lodging expenses must show the name and address of the establishment, the name of the traveler, the daily rate(s) actually paid, the dates of “check-in” and “check-out”, and the number of persons who occupied the room. Employees will not be reimbursed for additional occupancy charges for non-



county employees. Lodging expenses paid within the State of Florida with a county-issued purchasing card are exempt from sales tax. A sales tax exempt certificate will be given to all employees with a purchasing card. Travelers should make sure that any state sales tax is removed from the bill and not paid. If sales tax is paid, a traveler will not be reimbursed for sales tax. Should certain circumstances occur where the hotel refuses to accept the tax exempt certificate you must notify the Finance Department and they will contact the hotel and attempt to have sales tax taken off of the bill or receive a refund.

If there is a mandatory hotel parking or valet parking charge, it should be included on the hotel receipt and should be noted on the travel voucher and should be noted on the hotel invoice that the parking or valet parking was a mandatory charge.

### **Section 5.02 – Meal Allowances**

In addition to receiving reimbursement of actual lodging expenses (if not paid by the purchasing card which is the preferred method), travelers will receive meal allowances according to departure and return times per the chart below:

<b>Meal</b>	<b>Traveler Must Depart Before:</b>	<b>And Return After:</b>	<b>To Claim Meal Allowance of:</b>
<b>Breakfast</b>	6:00 a.m.	8:00 a.m.	\$ 6.00
<b>Lunch</b>	12:00 noon	2:00 p.m.	\$ 11.00
<b>Dinner</b>	6:00 p.m.	8:00 p.m.	\$ 19.00
<b>All Day</b>	6:00 a.m.	8:00 p.m.	\$ 36.00

It is not necessary for travelers to submit meal receipts in order to claim reimbursement for meals. Currently, there is no reimbursement for meals during Class C travel. (The Implementing Bill for the General Appropriations Act will annually address the applicability of Class C travel reimbursement for meals.) *Currently, a traveler shall neither be reimbursed for Class C Travel on a per diem basis, nor shall a traveler receive a meal allowance.*

### **Section 6 – Transportation**

Travelers may use a common carrier, a county owned vehicle, a privately owned vehicle, or a rented vehicle for transportation. Whether the traveler chooses one or a combination of modes of transportation, the traveler must use the most economical travel route and the most economical and efficient travel method. However, travelers are not required to use their privately owned vehicle. The use

of a privately owned vehicle is voluntary and is contingent upon such use conforming to the requirements above. If a rental car or another mode of transportation is used other than a privately owned vehicle, a Department Director must approve the means of transportation *before* arrangements are made and invoices are paid for.

### **Section 6.01 – Airline**

Travel by airline, when authorized, shall be “coach class” accommodations only (free upgrades are allowed). “First class” accommodations are not authorized and will result in reimbursement of expenses at the lower “coach” rate. The traveler must attach the original receipt for the purchase of the ticket (even if the county-issued purchasing card is used to purchase the ticket).

When appropriate, travelers should make use of discount airfares; however, many discount offers are either non-refundable or require payment of a penalty if exchanged or canceled. Penalties for exchange or cancellation of discount airfares may be reimbursed only if the cause or cancellation is in the best interest of the county. Reimbursement will not be made if the change is made strictly for the convenience of the traveler. A detailed justification for reimbursement of the exchange or cancellation penalty must be included on the traveler’s reimbursement voucher.

No group tickets or group charges are to be made. Each traveler must have an individual ticket.

Charges imposed by air carriers for lost or stolen tickets because of employee negligence will not be reimbursed by the county.

### **Section 6.02 – County Owned Vehicles**

Travelers using a county owned vehicle must include the vehicle number on the Travel Reimbursement Voucher. The traveler will not be reimbursed for mileage; however, if the traveler paid for fuel out-of-pocket, the traveler will be reimbursed for the amount of fuel only. It is recommended that the purchasing card be used for fuel when using a county owned vehicle.

### **Section 6.03 – Privately Owned Vehicles**

Travelers may use their privately owned vehicle and when doing so will be reimbursed for authorized business travel. Travelers using a privately owned vehicle will be reimbursed on a mile for mile basis at the rate authorized in Section 112.061, F.S., which is currently \$.445 per mile. Miles traveled between the

traveler's residence and official headquarters will not be reimbursed. Miles traveled between the point of origin must be based on the most current map miles maintained by the Florida Department of transportation at:

<http://www2.dot.state.fl.us/CityToCityMileage/viewer.aspx>.

**Note: Travelers must calculate out to the third decimal point and round down to the nearest cent when calculating the allowable amount for all mileage.**

**Example: 15 miles multiplied by \$.445 would equal \$6.675 and the amount to be paid to the traveler would be \$6.67.**

Vicinity miles incurred while conducting county business while in official travel status will be reimbursed on a mile -for-mile basis at the rate authorized in Section 112.061, F.S., which is currently \$.445 per mile, as a separate item on the reimbursement voucher. Vicinity mileage will only be reimbursed for driving around the city traveled to. Vicinity mileage may not be reimbursed for personal business (i.e. sightseeing, extracurricular activities, etc.). Vicinity miles are determined in addition to the mileage map discussed in the previous paragraph. An example of vicinity mileage would be the distance from a hotel (point of origin) in a city or town to a work assignment. It is the traveler's responsibility to accurately report vicinity miles incurred. The traveler must justify any vicinity miles that are deemed to be excessive.

When two or more travelers are traveling together, mileage reimbursement will be paid only to the owner of the vehicle.

Travelers will not be reimbursed for expenditures relating to the operation, maintenance, and ownership of a privately owned vehicle while on authorized travel.

#### **Section 6.04 – Rental Vehicle**

It is the traveler's responsibility to ensure that he/she receives the appropriate rate under the terms of the contract and the appropriate class vehicle at that rate. The traveler must have received approval *prior* to the rental reservations being made and also ensuring there is sufficient appropriations to cover said costs.

The traveler will not be reimbursed for mileage or vicinity mileage if using a rental car.

#### **Section 6.05 – Incidental Expenses**

Travelers must have a receipt for the following incidental expenses: taxi fares, all tolls, parking fees, and storage.

Reasonable tips and gratuities may be reimbursed for actual tips paid to taxi drivers (not to exceed 15% of the fare), actual tips paid for mandatory valet parking (not to exceed \$1 per occasion), and actual tips for portage of baggage (not to exceed \$1 per bag and not to exceed \$5 total per incident); additional tips will require justification. Tips for meals are not reimbursable.

Expenses related to lost keys or keys locked in a vehicle due to employee negligence are not reimbursable. Other expenses incurred that are county-related will be reimbursed if reasonable and can be proven to be in the best interest of the county.

### **Section 7 – Request for Reimbursement of Expenses**

The traveler must complete the Travel Reimbursement Voucher to receive reimbursement of travel related expenses.

Travelers are not authorized Class A or Class B per diem when the work assignment is within 50 miles from their official headquarters or residence.

The traveler must submit a Travel Reimbursement Voucher within ten (10) days after returning to their official headquarters.

Vouchers requesting reimbursement must be typed or completed in ink and must be legible. Vouchers that are not legible or that are incomplete will not be processed for reimbursement and will be returned to the traveler.

The traveler must provide his/her name, the last four (4) digits of their social security number, department name, and expenditure account number. The traveler must include the purpose of travel, travel destination, travel times, and requested reimbursement of expenses as appropriate. All Travel Reimbursement Vouchers must be signed and dated by the traveler and their supervisor.

The traveler will note travel expenses paid with a county issued purchasing card and should include the receipts with the voucher. Receipts shall be clearly marked “P-Card”. The traveler shall not use the purchasing card to purchase items not authorized, such as meals or personal items such as movie rentals, games, etc. If the traveler has nonetheless used the county issued purchasing card to purchase or pay for items that are not authorized, the traveler will note the times and will either deduct the amount of the item(s) from the amount due to the traveler or attach a person cashier’s check or money order to the Travel Reimbursement Voucher when the voucher is submitted along with all receipts for the improper purchases.

## Section 8 – Submission of the Travel Reimbursement Voucher

Assemble the following documents:

- Your completed Travel Voucher (see above)
- Documentation of the purpose for your travel (conference agenda, etc.)
- Mileage Map from the Florida Department of Transportation
- Attach receipts for all of your additional expenses
- In addition, attach the receipt for your hotel showing paid verification

Submit these documents to your supervisor or department director for review and approval. ***All travel vouchers that do not have the supervisor signature on them will be returned and will not be paid until the supervisor has signed the voucher.*** Make sure that you include the proper expenditure account code on the voucher.

Once approved, make copies for your records and forward the originals to the Finance Department. Your Travel Voucher must be submitted within ten (10) days after returning.

Check the Accounts Payable schedule to determine when you should receive your reimbursement.

Please see the sample Travel Reimbursement Voucher at the end of this manual which can be used as general guide when completing the voucher.