

# Travel & Entertainment Policy

## I. Definitions

- A. *Business*- relating to the promotion of tourism to the City
- B. *City*- is Duval County, which includes Jacksonville, the Beaches, and Baldwin
- C. *Destination Marketing Organization* ("DMO")- the entity or business that has a valid contract(s) for tourism related services with the City
- D. *Duval County Tourist Development Council* ("TDC") - the governing body, authorized to counties by Florida Statutes, ~~-that supervises the administration of the Tourist Development Plan and oversees the collection and distribution of the local option tourist development tax~~ distribution of a portion of the local tourist development tax authorized to counties by Florida Statutes collected, pursuant to Section 666.106(c), Ordinance Code of the City of Jacksonville, including the contracts with the Destination Marketing Organization
- E. *Necessary*- minimum purchase or service required to achieve a particular business objective.
- ~~E.F.~~ *Directly Attributable – Having a direct relationship to the primary business objective*
- ~~F.G.~~ *Tourism Promoter*- journalists, travel agents, airlines, travel consultants, meeting planners, travel writers/bloggers, tour brokers, influencers, dignitaries and VIPs from foreign countries or any other persons connected with the tourist industry that can bring, direct or encourage travel or publicity to the City and in accordance with Section 125.0104, Florida Statutes.

## II. Policy Statement

### PURPOSE:

The purpose of this policy is to set ~~policy standards~~ and define responsibility for travel and entertainment expenses that the TDC will reimburse to the DMO.

### SCOPE:

This policy applies to all employees, managers, and executive officers of the DMO.

### POLICY:

It is the intent of this policy to reimburse the DMO for certain necessary expenses incurred by the DMO in pursuit of destination marketing business.

All expenses must be ordinary, reasonable, necessary and have a valid, directly attributable business purpose.

This policy covers items normally encountered as entertainment or travel expenses. The TDC expects the DMO to use good judgment. The TDC recognizes there will be times when the DMO will need to accommodate extenuating circumstances and/or must exceed "normal" expenses. Such occasions shall be the exception and not the rule and shall receive prior authorization from the TDC Executive Director via an exception to policy memo. In the event the Executive Director ~~cannot~~ is unavailable

to give prior authorization to the DMO within a reasonable period, prior authorization must be granted by the TDC Chairperson. The DMO shall provide an adequate explanation for the anticipated deviation at the time of the prior authorization request. In the event prior authorization is not possible, the DMO will submit an exception to policy memo as soon as possible after the event. If ~~and~~ exceeding the approved budget for ~~an~~the expense is necessary, the DMO may exceed the budgeted amount by no more than 10%. The DMO employee shall always keep track of his or her exact expenditures and provide proof of such expenditures with sufficient documentation and the reasoning for exceeding the budget.

The IRS tax code includes certain guidelines on legitimate travel expenses that are allowable for tax reporting purposes. These guidelines serve as basic policy guidelines for the TDC's reimbursement of travel and entertainment expenses. Complete explanations and documentation must be present on expense reports. Receipts should be obtained whenever possible, unless stated otherwise (see per diem allowance).

### **III. Entertainment Related Expenses**

- A.** Entertainment expenses are only reimbursable when entertaining journalists, travel agents, airlines, travel consultants, meeting planners, travel writers/bloggers, tour brokers, influencers, dignitaries and VIPs from foreign countries or any other persons connected with the tourist industry that can bring, direct or encourage travel or publicity to the City (collectively or singularly referred to as "Tourism Promoters"). See Section 125.0104(9)(a), Florida Statutes. All entertainment expenses shall be substantiated by receipts with complete and detailed justification for all expenditures. Entertainment expenses shall not exceed the maximum amounts set forth below, unless pre-approval to exceed such amount is authorized by the TDC Executive Director. In the event the Executive Director cannot give prior authorization to the DMO, prior authorization must be granted by the TDC Chairperson. The DMO shall provide an adequate explanation for the anticipated deviation at the time of the prior authorization request. In the event prior authorization is not possible and exceeding the approved budget for the expense is necessary, the DMO may exceed the budgeted amount by no more than 10%.
  
- B.** Entertaining expenses include the cost of meals, which shall include food, beverages, and gratuity associated or in conjunction with meetings, dinners, lunches, breakfasts, brunches, promotions, cocktail parties and similar events, whether catered or provided by the DMO or other tourism organizations or agencies, at a facility or private location and non-meal related activities, such as concerts, theatrical performances, sporting events, attractions such as a zoo or museum, or other similar event or attraction.

- C. All entertainment expenses (such as meals and cost of admission) for DMO employees to attend a function with Tourism Promoters in an official capacity are authorized to be included in the total cost of the function for reimbursement. The maximum amounts set forth herein apply equally to DMO employees. The TDC will only reimburse entertainment expenses for 2 DMO employees, per event, for entertaining up to 5 Tourism Promoters. In the event more than 5 Tourism Promoters are in attendance, TDC will reimburse the entertainment expenses for 1 additional DMO employee for each additional 3 Tourism Promoters. For example, 2 DMO employees for 1-5 Tourism Promoters; 3 DMO employees for 6-8 Tourism Promoters; and 4 DMO employees for 9-11 Tourism Promoters, etc. Additionally, for meals claimed as entertainment expenses, the ~~entertainment expense for~~cost for no more than one hotelier can be included in the total cost of an entertainment expense for a meal.
- D. A detailed list of all planned events, FAM visits, and influencers for the upcoming month will be provided at any time at the request of the TDC or TDC Staff. The list shall include, at a minimum, name of event/influencer, date(s) of event/visit, and purpose of event/visit.
- E. Reimbursable entertainment expenses include the following:
1. **Entertaining in the City:**

Unless prior authorization is given ~~by the TDC Executive Director or Chairperson~~, the maximum amounts for entertaining Tourism Promoters in the City are as follows:

    - i. Meals: Up to **\$225.00** per person, per day; however, no single meal shall cost more than **\$150.00** per person, per day.
    - ii. Non-Meal Activities: Up to **\$200.00** per day, per person will be reimbursed for non-meal activities, such as the cost of admission to the following activities *within* the City:
      - Concerts;
      - theatrical performances;
      - sporting events (an exception is made for golf-related FAM events at The Players Championship in Ponte Vedra);
      - attractions such as the zoo or a museum;
      - any other event or attraction.
    - iii. Gift cards for influencers on assignment in the City: Gift cards in an amount not to exceed \$100.00 per day are allowed to be given to social media influencers for purchase of meals or beverages in the City.
  2. **Entertaining out-of-town:**

Unless prior authorization is given ~~by the TDC Executive Director or Chairperson~~, the maximum amount for entertaining Tourism Promoters on trips for conventions, trade shows and other tourism industry and association meetings or events outside of the City, are as follows:

- i. Up to **\$250.00** per person, per day for meals and all other non-meal activity expenses, such as admission to attractions or events.

**3. Travel and Accommodations for Tourism Promoters:**

- i. Expenses for vans, limousines, buses, or automobiles to transport Tourism Promoters are authorized for reimbursement at actual cost.
- ii. Expenses to accommodate Tourism Promoters on assignment in the City are authorized for reimbursement at actual cost. The DMO will utilize its best efforts to secure complimentary accommodations or reduced rates from hotels. The location of the accommodations to be provided are at the discretion of the DMO and based on the best available option for that particular Tourism Promoter within Duval County.
- iii. Airline tickets for promoters shall include the cost of insurance, in order to accommodate changes to the promoters' schedules without financial loss to the City. Change fees for airline tickets for promoters where insurance has not been purchased will only be reimbursed if there is proof of valid, unavoidable external circumstances.

**4. Gifts:**

Tokens of appreciation, mementos, and acknowledgment of certain occasions (i.e. birthdays) given to Tourism Promoters are authorized for reimbursement at actual cost. However, there is a limit of \$50 per person, per occasion.

**F. DMO soliciting sponsors:**

The DMO is authorized, and encouraged, to solicit sponsors, donors, or discounts for gifts, meals, accommodations or other expenses related to entertaining Tourism Promoters. Any such sponsorships, complimentary meals, donations, or discounts shall be identified in the reimbursement request. Any cost savings can be utilized to enhance another event or trip so long as the DMO requests a budget modification from the TDC.

**~~G. Reimbursement Documentation Requirements:~~**

~~In order to receive reimbursement for entertainment expenses, the DMO shall submit reimbursement requests as follows:~~

- ~~(i) for pre-event costs (i.e. airfare, accommodations, and conference registration); within 60 days of incurring the pre-event cost; and~~
- ~~(ii)(i) for all other event-related expenses; within 60 days from the end of the event and all such expenses shall be submitted together as a package.~~

~~The DMO shall provide the following documentation and information for each reimbursement request expense category:~~

~~**Meal & Entertainment Expenses:** the names of ALL attendees (unless confidentiality of an attendee is required and prior approval is provided by TDC Executive Director or Chairperson), the affiliation of each attendee, date, location, reason or purpose for expense, and the specific line item in the budget~~

~~or Travel Plan. A detailed and itemized receipt indicating what items were ordered (i.e. food and beverages) at every meal must be provided for reimbursement.~~

- ~~1. **Travel & Accommodations:** the name of recipient of travel and/or accommodations, date, location, reason for expense, proof of reimbursement (if applicable) and the specific line item in the budget or Travel Plan.~~
- ~~1. **Gift Cards** (only for travel bloggers/influencers): the name of recipient, a copy of the signed acknowledgment of receipt of gift card, agenda of trip if available, dates of visit, amount of total gift card, and original receipt showing the purchase of the gift card(s).~~
- ~~2. **Gifts:** the name of recipient, date, identification or description of the gift, amount of gift, reason for the gift, original receipt showing the purchase of the gift.~~

## IV. Non-entertainment Travel Expenses

### A. Out-of-Town Travel by DMO Employees

#### 1. Per-Diem Allowance:

The DMO is reimbursed the Meals and Incidental Expenses (“M&IE”) per diem (specific for the destination city and time of year of their travel) according to the General Services Administration (“GSA”) website for domestic travel or the U.S. Department of State website for international travel. DMO employees do not need to provide receipts, under any circumstances, for reimbursement of travel meals or incidental expenses included in the daily per diem. However, an official conference and/or event itinerary must be included with the reimbursement request in order to determine applicable per diem amounts.

##### i. Meals:

The TDC will reimburse the DMO for meals on the first and last days of travel, pursuant to the GSA policy, which is currently 75% of the per diem rate. The DMO will **not** be reimbursed for:

- Meal expenses exceeding the maximum meal rate for their destination city; or
- Any portion of the per diem that covers meals which are also provided as part of a conference or event or an entertainment expense of which the employee is entertaining a Tourism Promoter(s) with a meal. The amount specified by the GSA for the particular meal shall be deducted from the total per diem amount. For example, if lunch is provided at a conference, the per diem amount would be \$41.00 because the standard GSA lunch cost of \$14.00 is deducted from the standard per diem rate of \$55.00.;
- Any travel costs associated with meals claimed as per diem.

##### ii. Incidentals:

Gratuities for personal baggage carriers, porters, and hotel staff (bellhops and house cleaners), as well as ATM fees, bank fees, and check cashing charges are included in the daily incidental amount of the per diem allowance. Incidental fees and tips associated with transporting business materials for a tradeshow, conference, or similar event within the hotel or show floor shall be limited to no more than three dollars per box/two dollars per bag, not to exceed a maximum of \$20 per event. Laundry and valet expenses are included in the daily incidental amount for International traveling. DMO should not submit or request reimbursement for any of these items. However, DMO may request reimbursement for laundry for domestic travel lasting 7 or more consecutive days.

**2. Transportation:**

It is expected that the DMO will use the best-most advantageous means of traveling to, ~~and~~ from, and within an out-of-town location, including transportation to the airport, taking into consideration cost, time, and transportation availability.

**i. Air Travel:**

a. All airline travel should reflect the lowest possible, ~~non~~refundable rate and use Jacksonville International Airport as first choice.

b. Reservations shall be made a minimum of 307 days in advance of travel date.

c. Round trip airport transportation is provided and should be coordinated with groups arriving together when possible. Vehicles for hire should only be used for airport transportation when a hotel shuttle is not available, or there is reasonable justification for taking an alternative.

~~d.~~d. All fees pertaining to the first checked bag are reimbursable. Costs for additional baggage will only be reimbursed if the items contain business materials (tradeshow set-up items, brochures, etc.).

~~e.~~e. Receipts for all air travel should be attached to the expense report, including a copy of the flight confirmation email and the boarding pass.

**ii. Ground Transportation:**

a. Vehicles for hire: Taxi, Uber, Lyft, or other ride-sharing service, shuttle, and public transportation shall be reimbursed at actual cost including up to a 20% gratuity, where customary, for costs related to official business.

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b.—

~~e.~~ b. Rental car: DMO is to rent compact or intermediate size vehicles on business trips when economy, ~~convenience~~ and the specific situation require their use instead of vehicles for hire, ~~limousines~~, buses, and other forms of transportation. However, if a medical condition or the amount of people utilizing the car justifies renting a larger car than compact or intermediate size, the DMO may rent a larger car.

1. The rental rates that are charged by the larger national car rental companies may include the cost of insurance for bodily injury and property damage to third parties and deductible coverage for collision damage to the rented automobile. Insurance to cover the deductible portion of collision damage and personal accident coverage should not be purchased for individual rentals. However, if the DMO enters into a contract for auto rental insurance, the cost of that agreement shall be reimbursable.
2. Copy of rental car confirmation email and final receipt upon return of the vehicle, and any receipts for fuel purchased for the vehicle, shall be attached to the reimbursement report.

c. Parking: Airport parking fees shall be reimbursed for each day of an approved business trip, not to exceed \$10 per

2. day.

iii. **Lodging:**

- a. Hotels selected should ~~be~~ be the headquarters hotel or comparable in price and location to the headquarters hotel. If there is no headquarters hotel, DMO should select those that are well established, reasonable in price, and conveniently located in relation to the traveler's work ~~or at the headquarters hotel.~~
- b. Employees are reimbursed for the cost of single-room accommodations typically occupied by business travelers. Suites and other higher priced accommodations are to be used when essential to the direct conduct of business and with pre-approval ~~from the TDC Executive Director or Chairperson.~~
- c. Hotel receipts, documentation of headquarters hotel, and confirmation email for all hotel stays shall be attached to the reimbursement report.

iv. Personal Travel: Personal travel in conjunction with business travel: DMO employees may combine personal travel with an approved business trip. Prior to trip arrangements being made, employee must verify actual cost of business-related travel costs

(flights on required dates of travel, hotel costs, per diem, etc.); this information must accompany any reimbursement requests. Any costs exceeding the required business amount, to include costs for flights on different dates, extra hotel nights, costs of extra guests, etc., are the sole responsibility of the employee and are not reimbursable.

~~b.~~

## **B. In-town Travel by DMO Employees**

### **1. Business Mileage Reimbursement:**

Business mileage is the travel a DMO employee incurs beyond normal commute mileage (~~from defined, in accordance with IRS statute and regulations, to be the distance between the employee's home and place of work or, if having no regular or main place of work, between the employee's residence and first business stop and last business stop and residence~~) ~~home to primary place of work and home again~~ on a normal ~~workday~~. Employees may request reimbursement for any business mileage incurred. ~~If an employee does not report to their primary work location during a business day, full mileage between home and the meeting location is reimbursable at the IRS mileage rate. Employees must select the most economical method of travel for each trip and the most direct route necessary for accomplishing the official business. If multiple employees travel together, only one may claim mileage for reimbursement purposes.~~

#### **Travel to City Hall for TDC meetings is not reimbursable.**

- i. Reimbursement rate: Reimbursement will be calculated using the "per mile" rate set by the Internal Revenue Service and is subject to annual adjustments by the IRS.
- ii. No more frequent than monthly, the DMO must submit all completed Mileage Reimbursement forms for the DMO employees seeking local business mileage reimbursement. At their discretion, the DMO may use an app to track mileage, provided all mileage expenses claimed include, at a minimum, the following information ~~shall be provided~~:
  - a. Employee information- name, job title
  - b. Dates vehicle was used and total mileage incurred
  - c. Origination and destination locations, ~~attach a Google map including indicating start and end name, street~~ address, ~~es~~ and mileage for each segment of travel
  - d. Reason and purpose of each segment of the travel
  - e. Calculated mileage reimbursement
  - f. Employee signature and date, which acknowledges the business appropriateness of the requested mileage reimbursement.



- iii. No other reimbursement for expenses related to the operation, maintenance, and ownership of a vehicle shall be allowed when privately owned vehicles are used for business purposes.

## V. Reimbursement Requirements:

A. In order to receive reimbursement for entertainment and travel expenses, the DMO shall submit reimbursement requests as follows:

- (i) for pre-event/travel costs (i.e. airfare, accommodations, and conference registration): within 60 days of incurring the pre-event cost; and
- (ii) –for all other travel and event-related expenses: within 60 days from the end of the event and all such expenses shall be submitted together as a package.

B. The DMO shall provide the following documentation and information for each reimbursement request travel and expense category:

1. Entertainment Expenses (including meals): the names of ALL attendees (unless confidentiality of an attendee is required and prior approval is given), the affiliation and title of each attendee, date, location, reason or purpose for expense, and the specific line item in the budget or Travel Plan. A detailed and itemized receipt indicating what items were ordered (i.e. food and beverages) at every meal must be provided for reimbursement. If an individual attends more than one meal or non-meal activity on a single day, all receipts for that individual must be submitted together and a daily total provided.
2. Promoter Travel & Accommodations: the name of recipient of travel and/or accommodations, date, location, reason for expense, proof of reimbursement (if applicable) and the specific line item in the budget or Travel Plan.
3. Gift Cards (only for travel bloggers/influencers): the name of recipient, a copy of the signed acknowledgment of receipt of gift card, agenda of trip if available, dates of visit, amount of total gift card, and original receipt showing the purchase of the gift card(s).
- 2.4. Gifts: the name of recipient, date, identification or description of the gift, amount of gift, reason for the gift, original receipt showing the purchase of the gift.

C. Receipts for all travel and entertainment costs in excess of \$5 require a receipt for reimbursement. Signed affidavits must be provided for any receipts that are unavailable and for all incidentals and tips claimed for transporting business materials for a show, conference, or event, regardless of amount.

D. The appropriate report (trip, entertainment, or influencer) must accompany each reimbursement request. The report will be submitted using the form(s) provided by TDC Staff, and will include all requested and relevant information

a. \_\_\_\_\_

This Travel and Entertainment Policy was approved by the TDC at the regular meeting of the TDC held on ~~April 11~~ January 10, 2019.

\_\_\_\_\_  
TDC Chairperson

DRAFT

**Travel Report:**

- ✓ VJ Representative
- ✓ Event/Trip Name
- ✓ Location traveled to (Market targeted)
- ✓ Dates of travel
- ✓ ~~Roster of event~~Summary and profile of attendees and their affiliations
- ✓ Statement of objective
- ✓ Event summary (market evaluation & Pros/~~& Cons~~Cons)
- Market evaluation
- ✓ Recommended repeat (Y or N)
- ✓ Total trip budget
- ✓ Comped services and resulting savings
- Warm leads generated
- ✓ Industry contacts established
- ✓ # of ~~Bookings initiated~~Potential RFPs Uncovered
- ✓ Titles of education sessions attended

**Entertainment Report:**

- ✓ VJ Representative/s
- ✓ Prospect name/s
- ✓ Market represented
- ✓ Industry represented (SIC codes)
- ✓ Dates of travel
- ✓ Roster of attendees and their titles
- ✓ Statement of objective
- ✓ Trip summary (Pros & Cons)
- ✓ Total trip budget
- ✓ Comped services and resulting savings
- ✓ Warm leads generated
- ✓ Industry contacts established
- ✓ Bookings initiated
- Event consideration timeline
  - ~~How far out are they visiting/considering before the scheduled event~~Event dates under consideration
- ✓ Other markets/locations being considered
  - IF they will disclose

✓ Their assessment of Jax's value (Low/Med/High)

**VJ Influencer Trip Report:**

- ✓ VJ Representative managing trip
- ✓ Name of influencer
- ✓ Dates of travel
- ✓ Did we reach out to them or they to us?
- ✓ Total trip budget
- ✓ Comped services and resulting savings
- ✓ Demographic & market influencer represents
  - Google analytics and/or social media demographic insights acceptable
- ✓ Hashtag # — assigned and/or other common-trackable digital threads/seams
- ✓ Activities/attractions built into visit
- ✓ Influencer-Generated Content (IGC)
  - Google analytics "event" set-up
  - Host "live" events
- ✓ Product / Attraction / Jax exposure
  - Try to be as specific as possible so we can track pick-ups in sales
    - Commission agreement w/ supplier?? (Cool cash?)
    - Promo codes provided by product owner
    - Test product made available only to influencer
- ✓ AdMarketing material provided for their use
- ✓ Partner/Private market leveraged/amplifying/ coordinated with
- ✓ % of IGC reused through VJ mediums
- ✓ Cost Per Engagement (CPE)