

Expense Reimbursements (Travel, Seminars, Conferences, & Miscellaneous Expenditures)

1200.1 PURPOSE / SCOPE

To describe the procedures by which employees and Board Members expenses will be reimbursed for local or overnight conferences, meetings, school or seminars, and out of county emergency responses. To comply with the Internal Revenue Service (IRS) procedures and regulations and accounting best practices.

1200.2 POLICY

The District will reimburse members for all actual approved expenses as described herein. The employee shall complete an Expense Report Form identifying total expenses to be covered by the District. The form must be authorized by the Fire Chief or his/her designee.

Registration:

The District will pay registration fees for conferences/ meetings or schools/ seminars as approved by the Fire Chief on a Request for Reimbursement for Educational Training Form. The course announcement or conference agenda must be submitted with the expense form along with the receipt.

Lodging:

Overnight lodging may be approved for events that are 125 or more miles from the District boundaries. Exceptions may be granted by the Fire Chief. The District will use the applicable General Services Administrative (GSA) per diem rates used by the IRS for lodging at the time of travel. (www.gsa.gov). A receipt must be obtained.

Transportation:

The form of transportation utilized shall be the most practical for the situation:

- District Vehicle: When available, a district vehicle may be used for business travel.
- Private Operated Vehicle (POV); POVs mileage is based on current rates used by the IRS at the time of travel (www.gsa.gov).
- Air travel: Air travel may be used to reduce the amount of absent time or when the cost is less than mileage. If the attendee chooses to drive, mileage reimbursement will be limited to what the cost of air fare would have been.
- Other means of travel: Utilization of other means of travel (bus, trains, as examples) may be utilized upon the approval from the Fire Chief.

Transportation expenses that qualify for reimbursement include common carrier costs, parking, airporter, bridge tolls, etc. Receipts must be obtained.

Sonoma County Fire District

Policy Manual

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Bridges tolls can be paid real time using The District's FasTrak™ transponder or with CALCARD.

Receipts shall be obtained for all transportation related costs (exception: FasTrak™).

Meals:

The cost for meals (typically 3/day) will be reimbursed on the basis of a flat amount for each meal paid for by the attendee as provided in the General Services Administrative (GSA) per diem rates used by the IRS for travel. Attendees will not be required to specifically account for actual meal expenses, but will be required to certify the particular meal payments for which they are claiming reimbursement. The District will use the applicable GSA per diem rates used by the IRS at the time of travel for meals. www.gsa.gov

The amount granted to cover meals will be adjusted to take into account any meals included in the meeting or conference registration fee.

When responding out of county and fuel, food, and lodging/ shelter are not available within the rates specified, and/ or designated rest areas are not conducive to proper resting of our personnel, the employee(s) shall shop for the next best rates and shall notify the on-duty Battalion Chief prior to booking and when not possible, as soon as they return. A receipt must be obtained.

1200.3 PROCEDURE

An authorization for travel shall be requested with estimated expenses identified when travel exceeds a 125 mile radius of the District borders. The request must be approved by the Fire Chief or his/her designee in advance of any travel or expenditure.

Actual Expenses shall be listed on the Expense Report Form within 30 days following the trip, listing actual expenses incurred, together with required receipts.

Travel by the Fire Chief must be submitted and approved by the Board of Directors at a regular meeting prior to the travel when travel is out of the State of California, unless otherwise pre-authorized in the Fire Chief's employment contract.

