

Lathrop-Manteca Fire Protection District
Reimbursement of Training and Travel Expenses Policy

Policy #: 0.19 Reimbursement of Training and Travel Expenses

Effective Date: 05/16/2019

Revision Date:

PURPOSE

To establish procedures for the reimbursement of training and travel expenses in accordance with state law.

SCOPE

Travel costs for District officials, including Board Members, and employees.

POLICY

The District recognizes the constructive value of professional conferences, seminars, meetings and training, and provides or reimburses funds for District elected and appointed officials, department managers, and other employees who attend such official events or incur such official expenses. Officials, including District Board Members, and employees shall be entitled to reimbursement for their reasonable expenses associated with travel, meals, lodging and other actual and necessary expenses associated with attending such events in a manner and in the amounts as set forth in this policy.

Authorized Expenses

Expenses incurred by District officials and employees while engaging and/or participating in the following activities and/or events constitute authorized and reimbursable expenses (as long as other requirements of this policy are also met):

1. Communicating with representatives of regional, state and national government and their various agencies and entities on District adopted or authorized policy positions;
2. Attending educational seminars designed to improve a District official's or employee's skill and information levels;
3. Participating in regional, state and national organizations whose activities affect the District's interests (e.g., Fire Districts Association of California, California Fire Chiefs Association, etc.);
4. Attending District-sponsored events;
5. Meeting with representatives of regional, state and national government to present information or testimony related to proposed or pending legislation or administrative actions that may impact the District.

6. Attending functions of local civic or community organizations where there is a clear nexus between the event and the officials' function or job; i. e. not purely social events.

It is the policy of the District to reimburse officials and employees of the District only when expenses are incurred while on authorized travel within the forty-eight (48) contiguous States.

All other expenditures require prior approval by the Board of Directors in advance at a public meeting.

Unauthorized Expenses

The following personal expenditures incurred by District officials shall not be reimbursed:

1. The personal portion of any trip;
2. Political or charitable contributions;
3. Family expenses, including those of a partner when accompanying the official on official business; child or pet care;
4. Entertainment expenses, including theatre, shows, movies (either in-room or in theaters), sporting events, golf, spa treatments, etc.
5. Non-mileage personal automobile expenses including repairs, insurance, or traffic citations;
6. Personal losses incurred while on District business; and
7. Alcohol.

The allowances and amounts advanced to persons traveling on official City business shall be established on the basis of specific guidelines set forth herein.

Procedure

1. Authorization

Travel on District business requires prior approval by the employee's supervisor or Fire Chief/designee. The Fire Chief shall be notified of all staff members travel.

2. Types of Authorized Travel Expenses Defined

(a) Registration - Registration fees charged for any authorized (if over \$1,000, see 1. above) convention, conference, seminar or meeting is reimbursable. District officials or employees should request direct registration payment by the District prior to attendance, since registration fees are usually due in advance.

(b) Cancellation- Should an attendee find that he/she cannot attend an event

for which a reservation has been made, it is the attendee's responsibility to give sufficient notice to cancel the registration and reservations in order to obtain refunds. Failure to give such notification early enough to obtain a refund may result in the attendee assuming financial responsibility for the expenditures related to the event.

(c) Transportation

1) Commercial Carrier – Officials and employees shall strive to obtain the most economical airfare that meets the departments' needs. Transportation costs for commercial carrier shall be paid by the District directly to the ticketing agent whenever practical. The traveler may make his/her own reservations and be reimbursed for the ticket expense. Round trip tickets shall normally be purchased whenever commercial carriers are used. Travel expenses of a family member of an official or an employee are not eligible for reimbursement by the District.

2) Taxi, Ride Sharing, Car Rental and Limousine Service - Expenses incurred for car rental and limousine services other than airport limousine services shall not be reimbursed unless authorization is received from the Fire Chief prior to the travel. Shuttle, bus, airport, taxi, ride sharing or other public transportation shall be used between airport, hotel and conference site whenever available. Taxi service should be used only when no other convenient, less costly transportation is available. Reimbursement may include a 15 percent gratuity.

(3) Personal Vehicles - Personal automobiles, when approved, as a mode of travel to and from destinations, will be reimbursed at the IRS established mileage rate. Reimbursement for private car mileage shall not exceed, unless authorized by the Fire Chief, the cost of "coach class" airfare, plus savings in transportation costs to and from the airport, airport parking, and transportation costs at the destination. Exception to the maximum reimbursement, as stated above, may be authorized when air service is not available or reasonably convenient to the point of destination.

When a commercial air carrier is used, a traveler will be reimbursed for mileage to and from the airport and the actual cost of airport parking. Long-term parking may be used for travel exceeding 24 hours. If two or more travelers share transportation to and from the airport, reimbursement shall be made to the person driving his/her vehicle. If a van/shuttle is used to and from the airport, the traveler shall be reimbursed for the actual cost.

Payment of mileage shall be based upon the most direct route from the point of departure to the point of destination. A District official or employee may leave from his/her home for a meeting, conference, seminar or training session. However, the allowable mileage from home to the destination shall not exceed the mileage from the official's or employee's District worksite to the destination.

4) District Vehicles - Travel in District vehicles, when applicable, may be approved by the Fire Chief when circumstances warrant it. When traveling in a District vehicle, receipts should be secured for the purpose of gas, oil, emergency repairs and other supplies necessary en route. All receipts for such payments must be furnished in order to obtain reimbursement, based on actual expenses incurred

5) Parking, Tolls and Public Transportation. - Parking and public transportation expenses and bridge and road tolls shall be reimbursed, based on actual expenses incurred.

(d) Lodging - Hotel accommodations for employees shall be reimbursed, or paid for, when travel on official District business reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging expenses should not exceed the group rate if such rates are available at the time of booking. If the group rate is not available, or lodging is not in connection with a conference, travelers must request government rates when available. If government rates are not available, lodging rates that do not exceed \$200.00 per night, , are presumed reasonable and reimbursable, as are rates set forth in IRS publication 463 or any successor publication, if greater.

However, for hotel accommodations for firefighter personnel employed on a strike team, the district shall reimburse or pay the cost equal to the best rate available if that rate exceeds \$200 per night. Such rates are presumed reasonable and reimbursable as designated by the highest ranking Company Officer in charge

Accommodations may be arranged directly by the traveler or by the District. If reservation deposits are required, they should be requested well in advance of the travel when possible. The hotel expense shall be reimbursed at the single occupancy rate. The District shall not reimburse hotel expenses for family members in accompaniment. When feasible, hotel accommodations should be within easy walking access to the functions for which the travel was authorized.

(e) Meals and Incidentals - Reimbursable meal expenses and associated gratuities will not exceed the following rates:

*Breakfast \$12 *Lunch \$18 * *Dinner \$35 *Incidentals \$10

Such amounts will be annually adjusted to reflect changes in the cost of living in accordance with statistics published by the U.S. Department of Labor, Bureau of Labor Statistics Consumer Price Index, all urban consumers for the San Francisco Bay Metropolitan Area.

Should Board Directors be traveling in accompaniment of a Staff member, the staff member will be able to pay directly for any meals, incidentals, or additional hotel costs while at Conferences, Training Activities.

However, for reimbursable meal expenses and associated gratuities for firefighter personnel employed on a strike team, the district shall reimburse or pay the cost equal to the best rates available if those rates exceed the applicable meal limits described above. Such rates are presumed reasonable and reimbursable.

(e) Telephone/Fax/Cellular

Officials and employees shall be reimbursed for actual telephone and fax expenses incurred on District business. Telephone bills should identify which calls were made on District business.

(f) Internet

Officials and employees shall be reimbursed for Internet access connection and/or usage fees away from home, not to exceed \$15 per day, if Internet access is necessary for District-related business.

3. Expense Reimbursement

(a) Credit Cards - District credit cards are available for hotel charges to District officials and employees only if specifically requested at the time of travel request and approval by the Fire Chief. Receipts for all charges on District credit cards or personal credit cards shall be submitted for payment/reimbursement. Under no circumstances is a District credit card to be used to purchase items unrelated to the travel or for the personal use of the traveler.

(b) The Fire Chief and designated staff, are authorized to possess and use a District credit card for official expenses at any time.

(c) Within thirty (30) working days of the last day of official travel the estimated and actual expenses incurred must be submitted on the District Travel Expense Report form. All expenses reported on this form must comply with District policies relating to expenses and use of public resources. The information submitted on this form is a public record. While the expense report form may be modified from time to time, it shall include the requirement that the official identify the activity or event attended and the

nature of the expenses. Actual receipts documenting each expense shall be attached to the form. In situations where no receipt can be obtained, an explanation of the charges and the reason for the lack of receipt must be included. Inability to provide such documentation within 30 days may result in the expense being borne by the official.

(d) Cost Advantage - When travel before or after an event or when staying over a Saturday results in a cost saving, the Fire Chief may authorize additional travel days.

(e) Additional Travel Days - Except as approved by the Fire Chief in accordance with 3.(d) above, if any official or employee elects to travel in advance or stay longer on personal business or vacation status, the District shall be obligated only for the round trip travel costs for an event and the costs during the event. The District shall not be obligated for additional expenses on the additional personal travel days.

(f) Audits Of Expense Reports - All expenses are subject to verification that they comply with this policy.

4. Reports To Legislative Body

As required by Government Code section 53232.3(d), each Board Member who attends a meeting or activity at District expense shall briefly report on all such meetings at the next regular meeting of the Board of Directors. If multiple officials attended, a joint report may be made.

5. Compliance With Laws

District officials should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All agency expenditures are public records subject to disclosure under the Public Records Act.

6. Violation Of This Policy

Pursuant to Government Code section 53232.4, use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following: 1) loss of reimbursement privileges, 2) a demand for restitution to the District, 3), civil penalties of for misuse of public resources, and 4) prosecution for misuse of public resources.