

## Travel and Reimbursable Expense

### 103.1 PURPOSE AND SCOPE

To provide guidelines for District-related travel expenses and reimbursement.

### 103.2 POLICY

It is the policy of the Central Fire District to reimburse employees, Board Members, and all other District representatives for actual and necessary expenses incurred while conducting approved District business or training, including travel, lodging, meals, gratuities and other related costs. Employees should utilize the most cost-effective method consistent with the time requirements and work schedule and must provide the appropriate documentation for the expenses incurred. District employees shall adhere to all U.S. General Services Administration (GSA) policies and procedures as applicable or unless otherwise specified. The Fire Chief's decision shall govern areas not specifically covered in this policy. Deviations from this policy are also subject to approval by the Fire Chief based on an identified need.

### 103.3 AUTHORIZATION FOR TRAVEL

The Fire Chief or his/her designee may authorize employee attendance at meetings, conferences, trainings and seminars at the District's expense if the material is directly related to District service. Employees and members of the Board of Directors shall be authorized to either utilize a District CAL-Card or be reimbursed for actual and necessary expenditures.

- A. For the purposes of this policy, the Fire Chief's Designees include:
  - 1. Assistant Fire Chief: Assistant Fire Chief in the Fire Chief's absence.
  - 2. Training: Battalion Chief of Training.
  - 3. Project Management: Division or Battalion Chief responsible for oversight of related assignment or project.
  - 4. Fleet Manager: Division Chief responsible for District vehicles.

### 103.4 RESPONSIBILITIES

- A. It is the responsibility of each employee to obtain approval from the Fire Chief or his/her designee by completing a Training / Education Request Form prior to travel and/or incurring any expense related to travel.
- B. It is the responsibility of the Fire Chief or his/her designee to review and approve each request for expense reimbursement.
- C. Employees should utilize the most cost-effective expense method and must provide appropriate documentation for the expenses incurred.
- D. Employees shall adhere to all U.S. General Services Administration (GSA) policies and procedures as applicable or unless otherwise specified.

# Central Fire District of Santa Cruz County

Central Fire District of Santa Cruz County SOP Manual

## *Travel and Reimbursable Expense*

---

- E. Employees assigned a CAL-Card shall use the CAL-Card versus personal funds (credit card, cash, etc.) for the following expenses:
  - 1. Travel.
  - 2. Lodging.
  - 3. Class expenses.
- F. Employees are NOT to use or purchase the following:
  - 1. Travel insurance.
  - 2. Rental car insurance (Incidents are covered under the District's auto liability policy).
  - 3. Third-party vendors (Booking.com, Kayak, Hotels.com, etc.).
- G. Travel Outside a Regular Work Schedule, In the event that travel is necessary outside of the requester's normal work schedule, the following procedure will apply:
  - 1. If an event is mandated by the District and/or the requester's supervisor, work schedule accommodations will be provided. If the event is not mandated, approval for appropriate scheduling adjustments outside of the requester's regular work will be provided upon approval of the Fire Chief or his/her designee.

### **103.5 PROCEDURES**

#### **103.5.1 REGISTRATION FEES**

Course, conference, seminar registration fees and any necessary corresponding materials charged for an authorized event are reimbursable and should be paid prior to conducting the District business and/or travel.

#### **103.5.2 TRANSPORTATION**

When traveling, employees should utilize the least expensive, most appropriate mode of transportation consistent with time requirements and work schedules. As a general rule, if the distance traveled is greater than 600 miles round trip, it is expected that the employee will travel by air. However, if the employee wants/needs to drive, they can, with prior approval.

- 1. Travel by District Vehicle:
  - (a) Use of a District vehicle shall be subject to prior approval by the Fire Chief or his/her designee.
  - (b) Receipts for fuel shall be required for reimbursement.
- 2. Travel by Privately Owned Vehicle:
  - (a) Use of a privately owned vehicle for travel shall be subject to prior approval by the Fire Chief or his/her designee.
  - (b) Reimbursement for use of privately owned automobiles to conduct District business will be in accordance with the Internal Revenue Service (IRS) standard mileage rate.

# Central Fire District of Santa Cruz County

Central Fire District of Santa Cruz County SOP Manual

## *Travel and Reimbursable Expense*

---

- i. The employee shall be reimbursed based on the Privately Owned Vehicle (POV) mileage reimbursement rates provided by the Federal Government Services Administration (GSA) at: <https://www.gsa.gov/travel-resources>.
    1. If a District vehicle is not available, the employee will receive the higher rate ("no Government-furnished automobile is available"). The employee should submit documentation stating that a District vehicle was not available.
    2. If a District vehicle is available, but the employee opts to drive their POV, they will receive the lower rate ("Government-furnished automobile is available").
  - ii. Mileage shall be calculated per the following:
    1. During scheduled workdays, mileage is based upon the distance from the traveler's residence or normal designated workstation to their designation and/or return, whichever is less.
    2. During non-scheduled workdays, mileage reimbursement is based upon the distance from the traveler's residence or the Administration Building to their destination and/or return, whichever is less.
  - iii. Mileage shall be documented using Google Maps or MapQuest to calculate total distance. A printout must be submitted for mileage reimbursement. Employee shall include an explanation of the total mileage if it does not match the mileage printed on the map.
3. Travel by Air:
- (a) Air travel is a preferred means of transportation to and from meetings, conferences, or classes, which are greater than 600 miles round trip.
  - (b) Air travel shall be booked directly through the airline and not through any third-party sites.
  - (c) Air travel shall be authorized and reimbursed at the lowest possible fare class. Additional fees such as luggage fees, early check-in, upgrades and other such costs are reimbursable only if the employee can provide justification for such expenses and has obtained prior approval.
  - (d) Travel insurance shall not be purchased for flights.
4. Rental Vehicle:
- (a) Use of a rental vehicle for travel shall be subject to prior approval by the Fire Chief or his/her designee.
  - (b) To receive reimbursement for a rental vehicle, the employee must provide an original receipt upon returning from travel. When the rental vehicle use is approved, the following requirements apply:
    - i. Rented vehicles shall be rented under the traveler's name.
    - ii. Decline rental car insurance. (Incidents are covered under the District's auto liability policy).

# Central Fire District of Santa Cruz County

Central Fire District of Santa Cruz County SOP Manual

## *Travel and Reimbursable Expense*

---

- iii. District personnel traveling together will share rental vehicle(s). The size of the rental vehicle will be contingent upon the number of people utilizing the vehicle and their specific needs. For example, compact for one employee; mid-size for 2 – 3 employees; full-size for 3 – 4 employees.
5. Shuttle Service, Taxi, Ride-sharing, and Parking Expenses:
    - (a) Whenever possible, utilize hotel courtesy buses or local shuttle services.
    - (b) Taxi or Ride-sharing Services should be used only when no other convenient, less costly transportation is available.
    - (c) Expenses for parking shall be reimbursed for all travel events as appropriate. If the traveler is traveling in a District-owned vehicle, or personal car while on travel status, parking charges will be reimbursed upon return from travel.

### 103.5.3 LODGING

The District will pay for lodging expenses incurred when travel is necessary for the purpose of conducting District business. If attending a conference or training, it is preferable to stay at a hotel where the event is being held ("host hotel") and/or when arrangements include room options at a group discount rate. With the exception of the host hotel, it is expected that employees shall make every effort to incur their lodging expenses at a discounted government rate. Personal charges made to the room will not be reimbursed.

1. Guidelines for Lodging Approval:
  - (a) Lodging will be reimbursed when traveling to a meeting, conference or class exceeds 150 miles one way and a single full day of business is conducted. For purposes of this section, a full day of business is defined as beginning at or before 9 AM and ending at 5 PM or later of the same day.
  - (b) Lodging will be reimbursed when multiple days of business are conducted at the same location and travel to a meeting exceeds 150 miles one way. Exceptions for multiple-day events below 150 miles will require prior approval if attendance is impacted by travel time.
  - (c) Out of county lodging requests shall be considered at the maximum per day allowance of the GSA schedule. If the destination cannot be referenced, the closest city shall be used. Rates can be found at: [www.gsa.gov/per diem](http://www.gsa.gov/per%20diem) and is updated annually on October 1.
  - (d) Reimbursement for lodging shall not exceed the actual cost of lodging.
  - (e) Lodging shall be booked directly with the hotel and not through any third-party sites.

### 103.5.4 MEALS AND INCIDENTAL EXPENSES

Meal reimbursement will be paid on a per diem basis. Reimbursement for meals shall only be made during overnight trips, except when the total class time and travel exceed twelve (12) hours. Preferably, employees may use their personal funds (credit cards, cash, etc.) for meals

# Central Fire District of Santa Cruz County

Central Fire District of Santa Cruz County SOP Manual

## *Travel and Reimbursable Expense*

---

and incidental expenses, which do not require any submitted receipts. However, if a CAL-Card is used, then receipts will need to be itemized and submitted.

1. Per Diem Amounts:
  - (a) Reimbursement for meals and incidental expenses (M&IE) shall be calculated at the current GSA rates based on the city of the location of travel. Rates can be found at [www.gsa.gov/per diem](http://www.gsa.gov/per%20diem) and are updated annually on October 1<sup>st</sup>.
  - (b) The first and last calendar day of travel shall be reimbursed per the GSA website at 75% normal rate unless travel begins before 7AM or ends after 7PM.
  - (c) For day travel away from a traveler's regular duty station which exceeds twelve (12) hours, meal reimbursement shall be provided at 75% the corresponding GSA per diem.
  - (d) If, during a full day of travel, a meal is provided to the employee by the attended conference or class, then the employee will exclude from their per diem the prorated amount for the specified meal that is also identified on the GSA website.
    - (a) Dietary restrictions can exempt an employee from deducting the per diem amount for the specified meal.
2. Per Diem Reimbursement:
  - (a) Reimbursement shall be granted upon submittal of all documentation required for reimbursement (refer to section VI Forms). Reimbursement will be up to maximum per diem rates (M&IE) calculated for dates of travel excluding meals provided.
  - (b) Receipts do not need to be submitted for meal reimbursements unless a CAL-Card is used for purchases (see Policy 214). If utilized, then detailed receipts with meal items need to be submitted. If total purchases for meals exceed the maximum per diem rates when using a Cal-Card, the employee shall reimburse the District the amount over the maximum allowed.

### 103.5.5 OTHER EXPENSES

1. Other expenses associated with and incurred while in travel status, deemed necessary and reasonable by Fire Chief or his/her designee are reimbursable.
2. Changed or Canceled Flight
  - (a) Travel agencies or airlines may charge a fee for itinerary changes and cancellation fee when an employee changes or cancels a flight reservation. If this situation arises, the employee must submit written justification explaining the reason/business need for the itinerary change or cancellation.
  - (b) For a canceled air ticket, the amount paid is credited to the employee's name. The Fire Chief or his/her designee is responsible for monitoring the use of the credit and ensuring use for authorized official business travel only.

# Central Fire District of Santa Cruz County

Central Fire District of Santa Cruz County SOP Manual

## *Travel and Reimbursable Expense*

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- (c) For itinerary changes, if a justified reason is provided and approved by the Fire Chief or his/her designee, the District will provide reimbursement for changes in the flight plan.
- 3. Class/Conference Canceled or Unable to Attend
  - (a) If employee has already been reimbursed by the District and receives a refund, he or she must write a check to the District for that amount.
  - (b) If employee paid for the event with a CAL-Card, he or she should attempt to get a refund to the CAL-Card. If unable to do so, the employee should contact the Budget department for further direction.

### 103.5.6 RECORDS AND REIMBURSEMENTS

- 1. Receipts which verify the claimed expenditures will be required for all items of expense, except for meals covered by Per Diem.
- 2. If a receipt is not issued, the receipt can be substituted only by a copy of the front and back of the cashed check or credit card receipt identifying the purchase from the vendor.
- 3. Employees must make direct payment to the vendor in order to receive reimbursement.
- 4. Proof of registration fee (brochure) and of attendance (certificate) shall be provided if applicable.
- 5. Reimbursement will not be made for any personal expenses.
- 6. Reimbursement will not be made for alcoholic beverages.
- 7. Reimbursement for expenses of family members, spouses, etc., will not be granted.
- 8. Except as otherwise provided in this section, expense reimbursements will be made on an actual cost basis.
- 9. Original receipts must be submitted. Copies of receipts will only be accepted if the employee submits an explanation of why the originals were not submitted.

### 103.6 FORMS

- A. Request for Training / Education:
  - 1. Includes Annual Request for Training/Education Form and Training / Education Request Form. U Drive/FORMS AND TEMPLATES/Training/"Annual Request for Training form" or "Training Request Form".
  - 2. Obtain approval from the Fire Chief or his/her designee by a Training/ Education Request Form prior to travel and/or incurring any business expense.
  - 3. This form must be filled out prior to travel. If actual costs are unknown at the time of approval, provide the best possible estimate based on similar trips or prior year conferences and/or training.

# Central Fire District of Santa Cruz County

Central Fire District of Santa Cruz County SOP Manual

## *Travel and Reimbursable Expense*

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4. Include supporting documentation, for example, most recent flyers, meals, lodging, flight information and class fees, etc.
- B. Reimbursement Form:
1. If personal funds were used for travel expenses, submit the approved form with all detail-itemized receipts attached to the Finance Division within (7) days of travel. (See Reimbursement Approval Matrix, Policy 212)(U Drive/FORMS AND TEMPLATES/Finance/"Employee Reimbursement Form").
  2. Reimbursement for expenses related to a course will not be processed without proof of attendance and successful completion.
- C. CAL-Card Form:
1. If a CAL-Card was used for travel expenses, employee must either submit a CAL-Card Expense Worksheet (with receipts attached) or complete their individual CAL-Card spreadsheet (and attach receipts to the provided statement) . [See attachment: Cal Card Worksheet.pdf](#)
- D. Missing Documentation Form:
1. For missing or lost receipts, a Missing Documentation Form must be filled out by the employee and approved before reimbursement is granted. [See attachment: Lost Receipt Form.pdf](#)

### **103.7 SECTION TITLE**

#### **REIMBURSEMENT APPROVAL MATRIX**

	<b>Purchase Reimbursement</b>	<b>Training and Travel Reimbursement</b>	<b>Mileage Reimbursement</b>
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# Central Fire District of Santa Cruz County

Central Fire District of Santa Cruz County SOP Manual

## Travel and Reimbursable Expense

<p>Approved BY</p>	<p>TO \$499.99 – CAPTAIN, PROGRAM MANAGERS</p> <p>\$500.00 TO \$4,999.99 - BATTALION CHIEF, PROGRAM LEADS</p> <p>\$5,000.00 TO \$14,999.99 – DIVISION CHIEF OR FINANCE DIRECTOR</p> <p>\$15,000.00 TO \$49,999 FIRE CHIEF OR ASSISTANT CHIEF</p> <p>\$50,000 &amp; UP - AGENDIZED FOR BOARD MOTION &amp; SIGNATURE</p>	<p>BATTALION CHIEF OF TRAINING &amp; SAFETY</p> <p>FIRE CHIEF</p> <p><b>OR</b></p> <p>Assistant Fire Chief</p>	<p>DIVISION MANAGER (Battalion Chief or higher, HR Director, Finance Director and Fire Marshal)</p>
<p>Required Documentation</p>	<ul style="list-style-type: none"> <li>• Completed 'Reimbursement Form'</li> <li>• Purchase receipt(s)</li> </ul>	<ul style="list-style-type: none"> <li>• Completed 'Reimbursement Form'</li> <li>• Approved 'Request for Training Form'</li> <li>• Event or class registration and materials receipts (if applicable)</li> <li>• Hotel receipt (if applicable)</li> <li>• GSA Hotel Rate printout (if applicable)</li> <li>• GSA Per Diem Rate printout</li> <li>• Receipts for flight, parking, or any other expenses</li> </ul>	<ul style="list-style-type: none"> <li>• Completed 'Reimbursement Form'</li> <li>• Google map with printed mileage and explanation of mileage if total requested differs from map</li> <li>• Toll receipts (if applicable)</li> <li>• Cab, bus, airfare receipts (if applicable)</li> <li>• Parking receipts (if applicable)</li> </ul>

# Central Fire District of Santa Cruz County

Central Fire District of Santa Cruz County SOP Manual

## *Travel and Reimbursable Expense*

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### **103.8 REFERENCES**

None

## Attachments

## Cal Card Worksheet.pdf



# Central Fire District of Santa Cruz County

## CAL CARD EXPENSE WORKSHEET

**Date:**  **Cardholder Name:**

**Budget (check one):**  Central FD  EMSIA **Purchaser Name (if not Cardholder):**

**Vendor:**

	Items Purchased	GL Number	Program Number	Station/ Location	Amount
1.					
2.					
3.					
4.					
5.					

**Details for expenses by line items referenced above.  
(Include name of employee or vehicle that item was purchased for.)**

1.	
2.	
3.	
4.	
5.	

<b>GL # Account Description</b>	<b>GL # Account Description</b>	<b>GL # Account Description</b>
61110 Clothing & Personal Supplies	61730 Maint–Other Equip-Services	62223 Supplies
61215 Radio	61845 Maint–Structures/Imp/Grounds	62715 Small Tools & Instruments
61310 Food	61920 Medical, Dental & Lab Supps	62826 Education and/or Training
61312 Inventoriable Items	62010 Certificates & Licenses	62890 Subscriptions, Books & Ed Mats
61425 Household Expense-Services	62020 Memberships	62920 Gas, Oil & Fuel
61720 Maint–Mobile Equipment-Services	62219 PC Software	62928 Travel–Other
61725 Maint–Office Equipment-Services	62221 Postage	

**COMPLETE FORM AND ATTACH ALL ORIGINAL ITEMIZED RECEIPTS.  
ROUTE COMPLETED FORM TO ACCOUNTS PAYABLE.**

**Cardholder Signature:** \_\_\_\_\_

**Approved By (see Purchasing Policy):** \_\_\_\_\_

## Lost Receipt Form.pdf



## Central Fire District of Santa Cruz County

### MISSING DOCUMENTATION FORM

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\_\_\_\_\_, an employee of the Central Fire District of Santa Cruz County, states that s/he has purchased the below goods and services for the following District-related purpose:

Vendor Name	Date of Purchase	Description of Purchase	Total Receipt
			\$
			\$
			\$
			\$
			\$

The employee also states that these charges did not include any personal and/or inappropriate expenses (i.e. alcoholic beverages or entertainment), and were in compliance with our current procedures as outlined in the most current SOP's for Department Related Travel Expenses, Purchasing and Accounts Payable Procedures;

That detailed receipts for the above purchases were (check one):

- Lost                       Damaged or destroyed                       Not obtained at point of purchase

That the circumstances of such loss, and all material facts relative thereto, are as follows:

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Finance Director Signature

\_\_\_\_\_  
Date