

NORTHSHORE FIRE DEPARTMENT

ADMINISTRATIVE POLICY AND PROCEDURES/GUIDELINES

SUBJECT: Fire Commissioner Expenses

Policy Number:	1600	Approved By:	Board of Commissioners
Effective Date:	Unknown	Revision Date:	01/02/2024
Pages:	4	Attachments:	3

1 PURPOSE

- 1.1 To establish policy and guidelines for the payment and/or reimbursement of Commissioner travel and non-travel expenses for District activities.

2 REFERENCES

- 2.1 RCW 52.14.010(2)(a), (b), Compensation and Expenses
- 2.2 RCW 42.24, *Payment of claims for expenses, material, purchases — advancements*

3 RESPONSIBILITY

- 3.1 Elected officials incurring expenses shall exercise discretion and keep expenditures to reasonable amounts.
- 3.2 The Finance Specialist shall process approved travel and non-travel expenses consistent with the provisions of this policy.

4 DEFINITIONS

- 4.1 **AUTHORIZED TRAVEL:** Travel that directly relates to the general interest of the District or job-related educational opportunities. Examples of authorized travel include, but not limited to, the following:
 - 4.1.1 Meetings with other governmental agencies
 - 4.1.2 Professional conferences/organization meetings
 - 4.1.3 Job related training and seminars
- 4.2 **OFFICIAL DISTRICT BUSINESS:** Activities performed by elected officials in order to accomplish District programs or as required by the duties of their office.
- 4.3 **PER DIEM:** Allowances for meals as established by the Office of the General Services Administration (GSA) for the area of travel.
- 4.4 **REIMBURSEMENT:** Payment made to an elected official for approved travel expenses.
 - 4.4.1 For the purpose of this policy, eligible expenses need not necessarily be reimbursements to the individual, they can be expenses paid by the District directly to a vendor.
- 4.5 **TRAVEL EXPENSE:** Expenses incurred while traveling on District business away from the normal work place or residence that requires an overnight stay. Travel expenses include transportation, meal per diem, lodging and other related expenses.
- 4.6 **NON-TRAVEL MEAL:** A breakfast, lunch, or dinner that occurs on official District business but does not take place during out-of-town travel.

- 4.7 MISCELLANEOUS EXPENSE: Incidental expense incurred in conjunction with the conduct of official District business. May include expenses related to the use of privately owned vehicles or the purchase of goods or services directly related to the operation of the District.

5 POLICY

- 5.1 A Commissioner travel expense budget amount will be established each year as part of the budget process. The Board may adjust this amount as necessary. Each Commissioner will be allocated one-fifth of the established funds for the year for expenses incurred by the Commissioner in pursuit of District related activities as allowed by state law.
- 5.2 The District shall reimburse Commissioners for reasonable expenses incurred in the conduct of District business. Such expenses must be made in support of the District's operations, while maintaining appropriate controls and accountability.
- 5.3 Commissioners will receive no reimbursement for a travel destination less than five miles from the Commissioner's District residence.
- 5.4 Commissioner will receive no reimbursement for lodging or meals within 50 miles of the District boundary unless they are in conjunction with:
- 5.4.1 Meetings with other governmental agencies
 - 5.4.2 Professional conferences/organization meetings
 - 5.4.3 Job related training and seminars
- 5.5 Any Commissioner attending a conference, seminar or training session shall advise the Board on the information obtained. Relevant materials from the event shall be made available to the Board and District personnel.
- 5.6 Travel expenses must be authorized in advance by a majority of the Board.
- 5.7 Travel arrangements, including but not limited to airline reservations, hotel reservations, conference registration, etc., shall be made in advance to take advantage of any available discounts and to avoid paying premium rates.
- 5.8 Advance travel payments may be provided to an elected official.
- 5.8.1 Advance travel payments shall normally be limited to Per Diem allowance for meals and mileage for use of privately owned vehicles.
 - 5.8.2 Advance travel payments for anticipated expenses less than \$75.00 shall not be provided.
- 5.9 Travel related expenses shall be limited to the following types of expenses:

Registration Costs

- 5.9.1 Registration for seminars, conferences or other approved training courses shall be provided.

5.9.1.1 The District will not reimburse extra for non-curricula registration items such as tours, wine tasting, etc.

Transportation Expenses

5.9.2 Commissioners who use personal vehicles for approved travel shall be reimbursed for mileage based on the GSA rates in effect at the time of travel. The current rates for mileage reimbursement can be found at: <http://www.gsa.gov/mileage>.

5.9.2.1 Mileage reimbursement will be calculated for the most direct route from the actual point of departure (i.e. District Headquarters or personal residence) to the actual trip end point.

Meals

5.9.3 An elected official may use the following two methods when requesting reimbursement for expenses for meals.

5.9.3.1 Per Diem Meal Rate: The employee will be provided an allowance for meals on a flat-rate basis as established by the GSA at the time of travel. Under the per diem meal rate, the employee is not required to substantiate the cost of the meals.

NOTE: Per Diem will not be provided for any meals that are provided as part of the registration of a seminar, conference or meeting; or purchased by another.

5.9.3.2 Actual Costs: The employee is required to submit original receipts that itemize expenses for meals consumed. The actual costs of meals must be reasonable and may include reasonable tips (not to exceed 20%).

NOTE: Alcoholic beverages shall not be eligible for reimbursement.

Lodging Expenses

5.9.4 Lodging expenses should normally not exceed the hotel's "Government" room rate including tax and parking charges. Reservations should be made sufficiently in advance to take advantage of any available discounts.

Miscellaneous Travel Expenses

5.9.5 Reimbursement for reasonable miscellaneous expenses such as ground transportation (car rental, taxi, and bus), parking, baggage handling, and business related telephone charges shall be allowed.

5.9.5.1 Car rental reimbursement shall be limited to mid-size rates, or equivalent.

NOTE: Reimbursement shall not be allowed for any personal charges, parking tickets, traffic violations, or personal telephone charges.

5.10 Non-travel expenses are typically related to the following:

5.10.1 Non-travel meals related to official District business or activity.

5.10.2 Transit fees, parking fees and/or mileage reimbursement for the local use of personal vehicles.

5.10.3 Miscellaneous expenses for the purchase of supplies or services that relates to the operation or an activity of the District.

6 PROCEDURES/GUIDELINES

- 6.1 Transportation expenses including airfare or other public modes of transportation related to approved travel will normally be arranged for and/or provided by the District.
 - 6.2 Advance travel payments are requested by submitting an *Advance Per Diem Request Form, 1600-A1* to the Finance Specialist 15 days prior to travel.
 - 6.2.1 Advance travel payments will not be made until just prior to start of travel.
 - 6.3 Travel related expenses are processed through the Finance Specialist by submitting a *Travel Expense Form, 1600-A2*.
 - 6.3.1 Original receipts for all travel related expenses must be provided to the Finance Specialist within ten (10) business days of returning from travel.
 - 6.3.2 The Finance Specialist will reconcile all expenses with receipts and charge expenses to the appropriate budget line item.
 - 6.4 Non-travel expenses are processed through the Finance Specialist by submitting an *Expense Reimbursement Form, 1600-A3*.
 - 6.4.1 Reimbursement of expenses can only occur once the goods or services have been purchased; there shall be no reimbursement of expenses in advance of a purchase.
 - 6.4.2 Reimbursement of expenses must be submitted within the same budget year that the expense was incurred.
 - 6.4.3 Original Receipts must be attached to support expense claim items.
- NOTE: *Whenever possible, it is preferred that normal District purchasing processes are utilized (purchase order, credit card, petty cash, etc.) rather than the use of personal resources.*
- 6.4.4 The Finance Specialist will reconcile all expenses with receipts and charge expenses to the appropriate budget line item.