

PLAINSBORO TOWNSHIP BOARD of FIRE COMMISSIONERS
FIRE DISTRICT No.1
EXPENSE and TRAVEL POLICY

The District has created this Travel and Expense Policy for all employees of the Plainsboro Fire District No. 1 (“District”) including members of the Plainsboro Fire Company. This policy is designed to assist employees in making wise decisions about official travel-related expenditures and to allow the Board of Fire Commissioners and employees to provide the highest level of service to taxpayers at the lowest reasonable cost.

Employees should always use common sense and prudent judgment when incurring-expenses.

RESPONSIBILITIES AND ENFORCEMENT

District employees who incur travel expenses are responsible for complying with this policy. Employees submitting expenses that are not in compliance with this policy risk receiving delayed or partial reimbursements or no reimbursement at all. Cases of significant violations of this policy may result in possible disciplinary action, including termination.

Supervisors are responsible for ensuring that all provisions of the policy detailed herein are complied with. Any deviations must be explained on the expense report and receive written approval of the supervisor. In cases where a supervisor has questions, he or she should consult the District Treasurer prior to approval.

The District Treasurer is responsible for ensuring that any expenses reimbursed or paid for by the District are in compliance with this Travel Policy (or if nonstandard, have approval from the Board of Fire Commissioners).

Any questions or concerns regarding this policy should be directed to the District Treasurer.

Reimbursement for expenses that are not in compliance with the provisions of this policy requires the written approval of the Board of Fire Commissioners.

EMPLOYEE RESPONSIBILITIES

It is understood that employees have certain responsibilities to ensure that their travel arrangements, and reimbursement of such expenses, are handled properly. The employee is responsible for:

- Complying with the District policy.
- Reviewing Out of State Training Policy, and in accordance with Out of State Training Policy present training course(s) to Training Committee for review and approval before making any travel arrangements.

- Completing and signing an expense report and submitting the expense report including receipts (photocopies acceptable) to the Treasurer by the required deadlines.
- Canceling unnecessary lodging reservations within the prescribed cancellation period whenever possible to avoid incurring additional costs should reservations no longer be necessary.
- Booking their travel.
- Understanding and abiding by all provisions of this policy and the instructions in this section. If there are questions, they should be addressed to the District Treasurer.
- Is expected to read and understand this Travel and Expense Policy.

Travel-related expenses should be submitted within 5 business days of return from travel, and must be submitted within 30 days of the date on which they were incurred. Expenses not submitted within 30 days after the date they were incurred will not be eligible for reimbursement.

1.0 WHEN TO TRAVEL

The Board of Commissioners understands that certain activities including conferences and trade shows, equipment purchases, fire responses to major incidents and training may require travel by district employees out of the area utilizing commercial carriers or requiring mileage reimbursement. Employees are encouraged to identify alternatives that would limit travel or reduce potential travel expenses, including, for example, locally offered training course. When those alternatives do not exist and travel is required, employees should immediately consult with their supervisor to describe and identify travel requirements at the earliest possible time.

2.0 AIR TRAVEL

For all employees, travel (air travel, train, motor coach etc.) must be pre-approved by the Board of Fire Commissioners. Employees must attach documentation that shows approval from the Board and reason for the trip to the receipts that you submit for reimbursement.

Without prior approval from the Board attached to the expense report, the District will not reimburse the expenditure.

All air travel will be Coach/Economy Class, unless otherwise approved by the Board of Fire Commissioners. Employees may use their own airline frequent flyer miles or other upgrades available to them as long as there is no cost to the District.

3.0 PRESCRIBED PROCEDURES

3.1 Advanced Booking

All reservation requests should be made as far in advance of the travel date as reasonable and appropriate in order to allow maximum flexibility in scheduling and price.

Certain airfares requiring advance purchase provide considerable cost savings to the District. For example, purchasing a ticket in advance can save 50% to 75% off the price of a full fare

ticket. The use of these fares is strongly encouraged, particularly for training and conference travel when travel dates are known far in advance and are not generally subject to change. Employees may sign up for any incentive or loyalty programs offered by airlines (at their own expense). The District will not reimburse any enrollment fees. In addition, the Employee is required to use airlines with the lowest fare, regardless of the program in which the employee is enrolled.

3.2 Lowest Airfare

All airline tickets must be booked at the lowest logical airfare, based on flight schedules that reasonably correlate with the times and dates the travelling employee must be present at the destination. Each District employee must book their travel as soon as the trip is confirmed and approved, to secure the most favorable terms. It is expected that all air travel reservations will be made at a minimum fourteen (14) days in advance in order to capitalize on advance purchase fares.

3.3 Upgrades

Upgrades are allowed at the Employee's personal expense. Upgrades are not reimbursable and should not be included on the expense report.

3.4 Ticket Changes En-Route

Should a change of plans or flight delays necessitate a change in the Employee's ticket, and it becomes necessary to purchase a new ticket at the airport directly from an airline, the Employee should retain the old unused ticket and follow the Unused Ticket procedure outlined below. The costs of any reticketing resulting from an employee's personal situation or personal decisions will not be reimbursed.

3.5 Overnight Delays

In the event that an airline delay necessitates an overnight stay, the Employee should first attempt to obtain accommodation from the airline prior to making their own arrangements.

3.6 Unused Tickets

The employee is responsible for reporting and returning the unused portion of tickets to the place of purchase (travel site, airline etc.) as soon as possible. Whenever possible, non-refundable tickets should be used on future travel if this will present a cost savings compared to purchasing a new ticket.

Employees must submit used tickets on expense reports, as the Treasurer will compare the tickets submitted with those purchased before recommending reimbursement authorization.

3.7 Refund Slips

If a ticket change results in a refund, the Employee should obtain a refund slip from the airline and attach it to the Expense Report.

3.8 Travel/Accident Insurance

Travel/Accident insurance is automatically provided to all Employees traveling on official business. Additional personal insurance is not reimbursable.

3.9 Lost/Damaged Luggage

Lost/damaged luggage is not the responsibility of the District. The Employee must immediately report the loss to the appropriate airline. If the lost/damaged luggage includes District-owned equipment, it must also be reported to the police in the jurisdiction of the loss, with a copy of the police report and any airline reports or numbers submitted to the Board of Fire Commissioners.

3.10 Transportation to and from the Airport

Employees are encouraged to use the least expensive and reasonable means for travel to and from airports.

If it is necessary to drive your personal car to the airport, reimbursement will be paid only for parking, mileage, and tolls incurred. Parking should be in long-term, least expensive parking lots.

3.11 Personal Travel in conjunction with Official Travel

Employees are permitted to incorporate personal travel with official travel providing (1) that such personal travel costs are paid for by the employee, (2) that such personal travel does not interfere with the performance of District business during the trip, and (3) that the personal travel occurs during the employee's weekend or approved time off.

When an employee anticipates utilizing vacation time or personal time as part of an official trip or is joined by a spouse or other non-official companion(s), all non-official related expenses including air travel, hotels, meals, etc. will not be reimbursed by the District. Detailed records should be kept separating personal and official expenses.

4.0 RENTAL CARS

For all employees, rental cars must be pre-approved by the Board of Fire Commissioners. Attach documentation that shows approval from the Board and reason for the trip that you submit for reimbursement.

4.1 When to Use a Rental Car

Employees may rent a car at their destination when it is less expensive than other reasonable and practical transportation modes such as taxis, and airport shuttles.

4.2 Rental Car Reservations

Employees should use only rental car companies with government rates when traveling on District business. All cars must be reserved by the Employee directly through the rental car company for a government rate.

4.3 Rental Car Categories, Upgrades and Fuel Purchases

Employees should book a car in the midsize/intermediate sedan rental car category. Employees may rent a higher class of service when the employee can be upgraded at no additional cost to the District or by paying for the upgrade themselves. When three or more employees are traveling together, and/or when necessary to safely transport equipment, larger vehicles may be

booked. Employees are expected to utilize common sense and prudent judgment when selecting a vehicle class. At no time shall “luxury” or “performance” vehicles be rented.

Employees should not elect to purchase fuel from rental car companies. Employees are required to return the vehicle to the rental car company with the same amount of fuel as indicated on the rental agreement and submit fuel expenses for reimbursement.

Always inspect the rental vehicle for scratches or minor damage before you drive off the lot. If damage is identified, report it to the rental agent, and retain a copy of the written damage report. Do not accept a vehicle that has damage or other issues that you believe may compromise safety.

Do not leave the rental car lot without a copy of the rental agreement, and verifying that the vehicle’s registration and insurance verification certificates are in the vehicle.

4.4 Rental Car Insurance

When vehicle rentals are required for District business, employees are requested to decline all supplemental car rental insurance offered by the rental car company. Coverage is provided through the government rate agreement with the rental car company. Additionally, the District’s “Hired/Non-Owned” policy covers excess losses. Rental car company insurance supplements are not reimbursable and remain the responsibility of the Employee.

If two or more employees are traveling together and it is anticipated that any or all may wish to drive the rental car any time during the trip, the District requires that each driver register with the rental car firm as an additional driver. (Please note that this is a District requirement for insurance purposes and not necessarily a requirement of the car rental company).

4.5 Rental Car Accidents

Should a rental car accident occur, employees should immediately contact:

- The rental car company
- Local authorities, as required
- For career employees/Commissioners the Commissioner in charge of Personnel
- For volunteers the Commissioner in charge of Personal and the Fire Chief or Fire Company President

4.6 Returning Rental Cars/Gas Refueling

Every reasonable effort must be made to return the rental car:

- With the same amount of gas as indicated on the rental agreement
- To the original rental city unless approved for a one-way rental
- On time, to avoid additional hourly charges

5.0 PERSONAL AUTOMOBILES

5.1 When to Use Personal Automobiles

An employee may use their personal car in lieu of commercial transportation when the total reimbursement will not exceed the total of the lowest airfare plus the cost of a rental car for the same trip.

The District reserves the right to require employees to use District-owned or Fire Company-owned vehicles for transportation in lieu of personal vehicles. If a District-owned or Fire Company-owned vehicle is utilized in conjunction with official travel, all use shall be in accordance with the District's Vehicle Use Policy. Fuel for District-owned and Fire Company-owned vehicles shall be purchased utilizing the fuel card in the vehicle.

5.2 Reimbursement

Reimbursement for automobile use changes from time to time per IRS guidelines. Standard mileage rates can be found at <http://www.gsa.gov/mileage>. Employees may not submit gasoline bills in addition to the per-mile rate.

If more than one employee rides in the vehicle, mileage reimbursement expenses should be reported only on the Expense Report of the vehicle operator/driver.

5.3 Automobile Insurance

Employees using their personal automobiles are required to carry the damage and liability insurance minimums required by the state or locale in which the car is registered. Insurance premiums are the employee's personal expense and will not be reimbursed.

6.0 CREDIT CARDS

6.1 Personal Credit Cards

The District does not issue corporate credit cards. Employees must use their personal credit card for all travel expenses. Employees may request that transportation costs (airfare, rail or motor coach etc.) booked in advance to take advantage of reduced rates be reimbursed prior to the travel date to avoid interest charges on their credit card.

7.0 HOTELS

7.1 Reservations

For all employees, hotel reservations must be pre-approved by the Board of Fire Commissioners. Employees must attach documentation that shows approval from the Board and reason for the trip that you submit for reimbursement.

7.2 Room Standards

Employees may only book rooms at rates set by the GSA or lower, unless otherwise approved by the Board of Fire Commissioners. Rates for the ZIP code in which you are travelling to can be found at <http://www.gsa.gov/perdiem>.

7.3 Guaranteed Reservations

If a late arrival is planned or becomes necessary, every effort should be made to contact the hotel in order to retain a "guaranteed" reservation. This ensures that a hotel room will be held

no matter what time you arrive on the day of your arrival. You must pay for the hotel with your personal credit card.

If you are unable to keep your reservation, call the hotel directly, or cancel by internet if permitted by the hotel, and obtain a cancellation confirmation number. At the time of cancellation, please make note of the cancellation number, the hotel, and the agent canceling the reservation.

In case of a cancellation dispute from the hotel, the employee will be responsible for resolving such dispute prior to submitting an expense report.

7.4 Internet

Costs for hotel internet service utilized for district business must be submitted with a description of the business conducted. All other internet charges are the responsibility of the employee.

7.5 Hotel Safety

Employees are expected to stay in hotels that are staffed 24 hours per day, have smoke alarms in every guest room, and are equipped with a fire sprinkler system. Generally, hotels that are part of a major chain comply with these standards.

8.0 MEALS

The District reimburses employees for meals and other incidentals in accordance with GSA Per Diem Policy and Regulations. The GSA Per Diem rates and policy/regulations can be found at <http://www.gsa.gov/perdiem>.

9.0 TELEPHONE

9.1 Hotel Calls

Due to the service charges imposed by hotels, calls should not be charged to the hotel bill, unless no other alternative exists. District employees to whom a cellular device has been issued must use that device to make phone calls and should not use hotel telephones,

10.0 CAR SERVICE

10.1 When to Use a Car Service

Employees may use taxis or mass transit whenever use of a rental vehicle, personal vehicle, or District vehicle is not permitted or not practical.

11.0 MISCELLANEOUS

11.1 Weekend Stays

Frequently the cost of airfare can be reduced by staying over a weekend night (Friday or Saturday). The normal costs of staying over (meals, lodging) will be reimbursed if the cost is

less than the savings obtained on the air travel and the official purpose of the trip is not hindered or interrupted by the stay.

11.2 Alcoholic Beverages

Employees using district or fire company owned vehicles are prohibited from consuming alcoholic beverages while the vehicle is in their custody. The district will not reimburse employees for the cost of alcoholic beverages consumed during the trip.

11.3 Other Non-Reimbursable Items

A. Insurance: The District carries “hired, non-owned” excess insurance for Employees traveling on authorized District business. In the event an Employee wishes to have additional personal travel and life insurance, the expense is not reimbursable.

B. Employees will NOT be reimbursed for the following miscellaneous expenses. The following list is not meant to be all-inclusive:

- Credit card interest and late fees
- Expenses for travel companions/family members
- Expenses related to paid time off while on official travel
- Laundry/valet service except on trips greater than five (5) days, unless practical evolutions are involved and required washing of clothes and gear
- Movies (including in-flight and hotel in-house movies)
- “No show” charges for hotel or car service
- Parking or traffic tickets
- Personal entertainment, including sports events
- Fitness centers
- Personal hygiene products
- Alcoholic beverages
- Magazines, newspapers, etc.
- In-flight air phone charges
- In-flight beverages
- In-flight headset rentals
- In-room snacks, bar
- Clothing
- Gifts
- Personal entertainment
- Traffic fines
- Baby-sitting or animal boarding
- Lost or Stolen Items - The District will not be held responsible for any personal belongings that are lost or stolen while on official travel.

12.0 EXPENSE REPORTING

Travel-related expenses should be submitted within 5 business days of return from travel and must be reported within 30 days. Expenses submitted more than thirty (30) calendar days after the date they were incurred will not be eligible for reimbursed. Expenses should be submitted

using District-approved vouchers. Remember that as with any taxpayer-funded expense, your receipts are subject to disclosure through the Open Public Records Act.

12.1 Approval Process

After travel, immediately submit your expense report and receipts to the District.

If the Board of Fire Commissioners has questions about your expense report the Board will decline approval and return the report to you with comments. It is the employee's responsibility to make the necessary notes/corrections and resubmit at the next Board of Fire Commissioners meeting. Failure to resubmit a corrected expense report or to reply to questions asked by the Board at the next Board of Fire Commissioners meeting may result in a Board decision to not reimburse the expenses.

Once approved by the Board of Fire Commissioners, your approved expense report will be submitted for payment. Review of expense reports and decisions to either approve the report submitted or return it for questions or corrections generally occur at the next scheduled Board of Fire Commissioners meeting following submittal of the expense report.

12.2 Receipt Requirements

The District's reimbursement policy is that receipts are required to accompany all expenses. The policy will be waived for only those expenses that are less than \$25.00 where a receipt could not be reasonably obtained (i.e., cash payments for tolls/parking).

Review of Common Receipt Requirements (subject to advance approval of expenditure(s) :

- a) Airfare – You must submit the reserved itinerary and e-ticket receipt. Credit card statements are not acceptable.
- b) Hotel – You must submit the hotel receipts. Credit card statements are not acceptable.
- c) Car rentals – You must submit the car rental receipt. Credit card statements are not acceptable.
- d) Phone bills – You must submit the entire, scanned original bill, for all phone expenses as well as the district business conducted and the reason for using a hotel telephone.
- e) Non-travel related expenses – Receipts must indicate a proof of payment. If a receipt only indicates the cost of the item purchased and not how it was paid, it cannot be processed for payment.

13.0 EXCEPTIONS, AMENDMENTS, ADDITIONS

Exceptions to any sections of this policy must be reviewed and approved by the Board of Fire Commissioners. Employees, who identify the need for an exception to the policy, should bring that to the attention of a supervisor and the Commissioner of Personal as far in advance of travel as possible. Or, in the case of incidents that require an exception while traveling should contact a supervisor or Commissioner of Personal as soon as possible. Amendments or changes

to this policy must be authorized by a formal vote of the Board of Fire Commissioners. Any such amendments shall then be published.