



Reclamation District No. 1000

Reimbursement Policy

The purpose of this policy is to inform Board members, management, staff, and the public of the District's policy for prior authorization, reporting procedures and reimbursement of District-related expenditures.

Authorized Expenditures

District funds, equipment, supplies and staff time shall only be used for authorized District business. Expenses incurred in connection with the following types of activities generally constitute authorized expenses for Trustees, Managers or Staff that may be reimbursed, as long as the other requirements of this policy are met. District expenses shall include, but not be limited to, the following District activities or functions:

1. Costs associated with communicating with representatives of regional, state and national governments on District adopted policy provisions or which support the District's goals and mission.
2. Costs associated with attending educational seminars designed to improve a Trustee's, Manager's or Staff's skills and/or information levels related to their job duties or the District's goals and mission.
3. Costs associated with participating in regional, state and national organizations whose activities are directly related to the District's goals and mission including, but not limited to, attendance at Association of California Water Agencies (ACWA), California Special District Associations (CSDA). Floodplain Management Association (FMA) or other educational conferences where topics are being discussed that are directly related to the District's mission and goals, as appropriate.
4. Attending meetings of the Board, standing Committees of the Board, or temporary Committees of members of the Board.
5. Costs, such as parking or other incidental expenses, associated with attendance at a meeting with members of the legislative, executive or judicial branch of the State or Federal governments where attendance is authorized by the Board President. For trips outside the Sacramento area reimbursement for travel expenses must be authorized by the Board President. Reimbursement for travel expenses outside the State must be authorized by the Board.

6. Costs, such as parking or other incidental expenses, associated with attendance at a meeting with leadership of any local, State or Federal agency when authorized by the Board President to discuss District business. For trips outside the Sacramento area reimbursement for travel expenses must be authorized by the Board President. Reimbursement for travel expenses outside the State must be authorized by the Board.
7. Reimbursement for office supplies and/or equipment purchased by staff outside the normal procurement process (i.e. purchases at warehouse stores such as Costco, Office Depot or other similar stores) for convenience or cost savings to the District. Purchases must be approved by the General Manager.
8. Purchase of meals in association with meetings where District business is the primary topic such as lunch meetings between the General Manager and Trustees or other nominal food purchases in conjunction with employee training or occasional celebratory events which support the District's goals and mission. Purchases must be approved by the General Manager.
9. Recognizing service to the District (for example gifts or celebrations of nominal value and costs, upon a longtime employees' retirement or recognizing a long-time employees' work anniversary).

For purposes of this section, attendance includes:

- a. Physical presence at the majority of the meeting, event, or occurrence listed above, unless presence for a lesser period is authorized by the President or the Board or Committee, respectively.
- b. Lawful participation by teleconference in any other meeting listed in this policy.
- c. Participation in approved home study or online ethics course to meet requirements of Government Code Sections §53234 - §53235.5.

Reimbursement for the following expenses requires prior Board approval:

1. International and out-of-state travel for Trustees, Management, or Staff;
2. Accommodations for overnight stays for Trustees, Management, or Staff; and
3. Expenses which exceed limits established for Trustees, Management, or Staff if the District establishes such limits.

Personal expenses are not reimbursable. Examples of personal expenses that the District will not reimburse include, but are not limited to:

1. The personal portion of any trip;
2. Political or charitable contributions or events;
3. Family expenses, including partner's expense when accompanying a Trustees(s), Manager(s) or Staff member(s) on agency -related business, as well as children or pet related expenses;
4. Entertainment expenses, including theater, movies (either in-room or at the theater) sporting events (including gym, massage and/or gold related expenses), or other cultural events.

5. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance, commuting mileage, or gasoline.
6. Alcohol, laundry service, and personal telephone calls; and
7. Personal losses not related to the District's business incurred while on District business.

Meeting Stipends

Trustees will be paid the adopted stipend for meetings of the Board including Regular, Special or Emergency as well as standing Committee meetings, or temporary Committee meetings. The term "meeting" is defined in section §54952.2 of the Government Code. This section is also known as the Ralph M. Brown Act.

As used in this chapter, "meeting" means any congregation of a majority of the members of a legislative body at the same time and location, including teleconference location as permitted in Section §54953, to hear, discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the legislative body.

Aggregate Limits

The number of meetings for which a Director receives a stipend shall not exceed the aggregate limits established by state law (AB 1234) or by Ordinance Adopted by the Board, whichever is less.

Reimbursement Requirements

To minimize District costs and keep expenses within reasonable standards for public officials, expenditures should adhere to the following guidelines. If expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the District may be limited to the costs that fall within the guidelines.

Unless the Board or this policy establishes other permitted reimbursements rates for travel, meals, lodging and other actual and necessary expenses, the District will reimburse expense at the U.S.

General Services Administration (GSA) rate for travel, meals, lodging and other actual and necessary expenses established in Publication 463, or any successor publication.

Conference/Education

Reimbursement of expense of attendance at an authorized conference or organized educational activity shall include any registration, attendance, tuition, materials or other similar charge of the conference organizer or activity provider.

Transportation

The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements should be used, using the most direct and time-efficient route. Government and group rates offered by a provider of transportation shall be used when available.

Automobile mileage is reimbursed at Internal Revenue Service rates presently in effect (see www.irs.gov). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge, road tolls or parking, which are also reimbursable. The Internal Revenue Service mileage will not be paid in conjunction with rental vehicles; only receipted fuels expenses and the cost of the rental will be reimbursed.

Taxi or shuttle fares may be reimbursed, including gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time efficiency.

Lodging

Lodging expense will 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 expense must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking.

Trustees, Managers, and Staff must request government rates when available. Lodging rates that are equal to or less than government rates are presumed to be reasonable and hence reimbursable for purposes of this policy. In the event that government rates are not available at a given time or in a given area, lodging rates equal to or less than the rate shown on the GSA schedule for city/state or area of travel will be used (see www.gsa.gov). Lodging rates that do not exceed this amount per night are presumed to be reasonable and hence reimbursable. Other rates must be approved by the Board.

Official overnight travel and other related expenses by Trustees, Managers, and Staff must be pre-authorized by the Board of Trustees. In unusual circumstances where overnight travel is urgent and necessary to the District, but is unforeseen until after the previous Board meeting, the General Manager may authorize such travel with consent of the Board President.

Meals

The maximum daily amount reimbursable for local meals including beverages and tips will be based on the GSA schedule for the current year. Such amounts will be annually adjusted to reflect changes in the GSA schedule for the current year. The District may not pay for tips greater than 18%.

This policy recognizes that it is sometimes in the best interest of the District to provide meals or other accommodations during the conduct of District business and pre-authorize Trustees and Managers to make reasonable and appropriate expenditures for that purpose.

Telephone/Fax/Cellular

Trustees, Managers, and Staff will be reimbursed for actual telephone, cellular, and fax expenses incurred on District business. Telephone and cellular bills must identify which calls were made on District business.

Internet

Trustees, Managers and Staff members will be reimbursed for Internet access connection and/or usage fees away from home, if Internet access is necessary for District-related business. Reimbursement will not exceed the actual amount charged for the out-of-town accommodation.

Airport Parking

Long-term airport parking must be used for travel exceeding 24-hours.

Credit Card Use Policy

The District does issue credit cards to the General Manager and Administrative Services Managers for selected District expense. Managers may use the District's credit card for such purposes as meal purchases and hotel reservations by following the same procedures listed in this policy. Receipts documenting expense incurred on the District credit card and compliance with this policy must be submitted within ten business days of use or upon return from the business trip.

There shall be no personal or unauthorized expenses charged on District credit cards.

Cash Advance/Per Diem

Trustees or Staff members traveling without a District credit card may receive a cash advance based on the per diem rates published by the GSA. Advances will be given to each Trustee or Staff member one business day prior to the date of departure. Each employee is required to sign the Cash Advance Form upon receiving the advance. Upon return, receipts and cash must be submitted totaling the amount of the advance.

Expense Report Content and Submission Deadline

All cash advance expenditures and expense reimbursement requests must be submitted on an expense report form provided by the District. Expense reports must document that the expense in question met the requirements of this policy. For example, if the meeting is with a legislator, the Trustee should explain whose meals were purchased and the nature of the meeting.

Trustees, Managers, and Staff must submit their expense reports within thirty (30) days of an expense being incurred, accompanied by receipts documenting the expense. Itemized restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation.

Inability to provide such documentation in a timely fashion may result in the expense being denied for reimbursement.

Audits and Expense Reports

All expenses are subject to verification that they comply with this policy.

Reports to Board

Except where the subject of a meeting relates to matters discussed in closed session, each Trustee shall briefly give an oral report on meetings attended at District expense. If multiple Trustees attended, a joint report may be made.

Compliance with Laws

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

Authorized Employees

The Board may determine if the activities of any Trustee or staff person is authorized and subject to this policy and therefore subject to reimbursement.

Violation of This Policy

In compliance with AB1234 (Government Code Section §53232), the following are the causes that may be pursued for violation of this policy.

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) The District reporting the expenses as income to the Trustee to state and federal tax authorities.
- 4) Civil penalties of up to \$1,000 per day and three times the value of the resources used.
- 5) Prosecution for misuse of public resources.