

Resolution No. 2013-21

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT  
AMENDING THE TRAVEL AND EXPENSE POLICY**

**WHEREAS**, the Coachella Valley Mosquito and Vector Control District (the "District") is a political subdivision and a "local agency" of the State of California, created and operating under the authority and provisions of California Health and Safety Code Section 2000 et. seq., and is also a "local agency" within the meaning of Section 53600 of the California Government Code; and

**WHEREAS**, the Board of Trustees wishes to amend its current Travel and Expense Policy to require that Trustees receive prior approval from the Board of Trustees to attend professional, educational, or vocational meetings, as permitted by state law, at an open and public meeting; and

**WHEREAS**, to avoid any undue influence, the Board of Trustees wishes to amend its current Travel and Expense Policy to require all Trustees' expense reimbursement report forms be reviewed and considered for approval by a designated Trustee rather than the General Manager; and

**WHEREAS**, in an effort to reduce travel and conference costs, the Board of Trustees wishes to amend its current Travel and Expense Policy to exclude from reimbursement, tours, field trips, site visits, etc. offered by the conference organizer, sponsors, etc. which are not included in the cost of registration or not approved in advance by the Board of Trustees.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Coachella Valley Mosquito and Vector Control District as follows:

**Section 1. Recitals.**

That the recitals set forth above are true and correct.

**Section 2. Amendment to Travel and Expense Policy Regarding Expense Reimbursement**

That the Travel and Expense Policy is hereby amended as follows:

2.1.3 The General Manager or his or her designee shall make arrangements for Trustees' attendance at professional, educational and vocational meetings and for reimbursement for such expenses pursuant to this Policy **after the Board of Trustees' approval in an open and public Board meeting.**

2.1.8 The General Manager or his or her designee shall **review and** submit all Trustees' expense reimbursement report forms to the ~~Board Treasurer~~ **Finance**

Committee for review and consideration for approval by the Board of Trustees. ~~The Treasurer's expense reimbursement report forms, however, shall be submitted to the Board Secretary for review and consideration for approval.~~

2.1.11 Pursuant to state law, expense reimbursement report forms are public documents and will be included in the Board of Trustees meeting agenda packet which shall be made available for public inspection on the District's website.

2.2.1 Approval of Expense Report. Any deviation from this policy must be approved first by the Board of Trustees.

2.2.2 Appeal. Trustees may appeal any reimbursement denial to the Board of Trustees, which has the option of taking action on the appeal or forwarding the appeal to the Finance Committee for further review and a recommendation to the Board.

5.2 Personal expenses are not allowable. These may include, but are not limited to:

- policy
- A. Barber and/or beauty shop charges;
  - B. Fines for traffic violations;
  - C. Private automobile repairs;
  - D. Expenses of any persons accompanying the person subject to this on the trip;
  - E. Personal telephone calls;
  - F. Purchase of personal items;
  - G. Fitness/Health Facilities or Massages;
  - H. Political or charitable contributions or events;
  - I. Alcohol;
  - J. Personal losses incurred while on District business; and/or
  - K. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events or other cultural events; and
  - L. Tours, field trips, site visits, etc. offered by the conference organizer, sponsors, etc. which are not included in the cost of registration or not approved in advance by the Board of Trustees.

### **Section 3. Severability**

That the Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this resolution be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this resolution as hereby adopted shall remain in full force and effect.

### **Section 4. Repeal of Conflicting Provisions**

That all the provisions of any existing resolution as heretofore adopted by the Board of Trustees that are in conflict with the provisions of this resolution are hereby repealed.

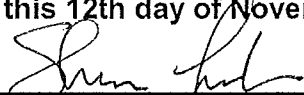
**Section 5. Effective Date.**

That this Resolution shall take effect upon its adoption.

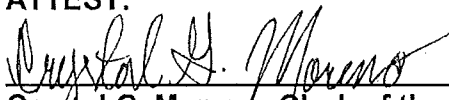
**Section 6. Certification.**

That the Clerk of the Board shall certify as to the adoption of this Resolution and shall cause the same to be processed in the manner required by law.

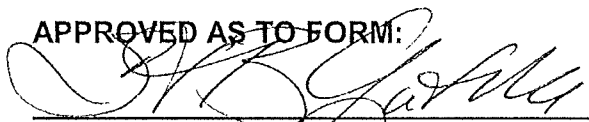
**PASSED, ADOPTED AND APPROVED, this 12th day of November, 2013.**

  
\_\_\_\_\_  
Sharon Lock, President  
Board of Trustees

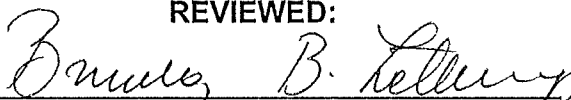
**ATTEST:**

  
\_\_\_\_\_  
Crystal G. Moreno, Clerk of the Board

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Steven B. Quintanilla, General Counsel

**REVIEWED:**

  
\_\_\_\_\_  
Branka B. Lothrop, Ph.D., General Manager

**Coachella Valley Mosquito & Vector Control District**

**Board of Trustees  
Travel and Expense Policy**

**November 12, 2013**

**Revised**

**Resolution No. 2013-21**

**Policy Statement**

- A. Purpose. The purpose of this policy is to prescribe the manner in which District Trustees may be reimbursed for actual and necessary expenses related to official business of the District as well as for attendance at professional, educational or vocational meetings (including actual and necessary traveling and incidental expenses related to such educational or vocational meetings).
- B. Scope. This policy applies to Trustees and the provisions regarding expense reimbursement are intended to result in no personal gain or loss to Trustees.
- C. Implementation and Responsibility. The Board shall review and approve any reimbursement request of a Trustee.

**Travel and Expense Policy**

Section 1.0. Trustees' Payment for Expenses While on Official Business. As authorized by Health and Safety Code section 2030 and District Resolution No. 2010-11 ("Resolution"), ("Resolution"), in lieu of reimbursing Trustees for itemized actual and necessary expenses incurred while on official business, each Trustee shall receive a payment in the amount of \$100 per month for costs and expenses incurred while on official business.

1.1 For purposes of this section, Official Trustee business shall include the following:

- A. Preparing for and attending Regular Board meetings;
- B. Preparing for and attending Special Board meetings;
- C. Preparing for and attending advisory or committee meetings;
- D. Preparing for and attending negotiation sessions;
- E. Preparing for and attending depositions;
- F. Preparing for and attending meetings with District consultants, engineers, or other professionals for the purpose of conducting District business or potential business; and/or

- G. Participating in other official business related to the Trustee's service on the Board that is not subject to the reimbursement provisions in Section 2.0 below but is otherwise approved by the Board.

1.2 On the basis of the findings made in the Resolution adopting this Policy, this \$100 payment is deemed a reasonable estimate of actual and necessary expenses incurred while on official business and this Section 1.0 shall be considered the written policy for such expenses as required by Government Code section 53232.2(b).

1.3 Trustees shall not be entitled to receive monthly \$100 payment for costs and expenses if the Trustee does not attend a regularly scheduled Board meeting, unless an "excused absence" is approved by the Board. If regularly scheduled Board meeting is cancelled, then Trustees shall be entitled to receive monthly \$100 payment.

Section 2.0 Trustee Attendance at Professional, Educational and Vocational Meetings. As authorized by Health and Safety Code section 2051, except for expenses associated with events listed as official business above in Section I, the District shall pay for or reimburse Trustees for attendance at professional, educational, or vocational meetings, and for Trustees' actual and necessary traveling and incidental expenses related to attendance at such meetings as provided by this section.

2.1 Attendance; Failure to Attend. Trustees are encouraged to attend professional, educational and vocational meetings when the purpose of such activities is to improve District operations. Attendance at such meetings is considered a part of an official's performance of their official duties for the District. Therefore, there is no limit to the number of Trustees attending a particular professional, educational and vocational meeting when it is apparent that their attendance is beneficial to the District. In connection with professional, educational and vocational meetings and conferences for which the District has prepaid for a Trustee's attendance, the Trustee shall attend such meeting or conference. The District will attempt to keep the Trustee informed via e-mail/phone about upcoming travel schedule and requirements. In the event the Trustee is not able to attend, the Trustee shall immediately notify the District. If the District cannot obtain a refund of fees paid, unless the Trustee's failure to notify the District arises beyond the control of the Trustee, the District may bill the Trustee and notify the appointing agency on the second occurrence within two year period.

2.1.1. Any and all expenses that do not fall within the adopted reimbursement policy or the IRS reimbursable rates are required to be approved by the Board in a public meeting prior to the expense(s) being incurred. Expenses that do not adhere to the adopted reimbursement policy or the IRS reimbursable rates, and that do not receive prior approval from the Board prior to the expense being incurred, shall not be eligible for reimbursement.

2.1.2 Trustees shall be reimbursed for the actual cost of tuition, conference fees, registration fees (or similar costs) and necessary travel, lodging and meals required as a result of attending professional, educational and vocational meetings. All reimbursement of actual and necessary expenses shall be pursuant to this Policy.

2.1.3 The General Manager or his or her designee shall make arrangements for Trustees' attendance at professional, educational and vocational meetings and for reimbursement for such expenses pursuant to this Policy after the Board of Trustees' approval in an open and public Board meeting.

2.1.4 If lodging is necessary for attendance at a meeting, such lodging costs shall not exceed the maximum group rate published for the subject meeting. If the published group rate is unavailable, Trustees shall be reimbursed for comparable lodging at government or IRS rates. There is no objection to a spouse and/or other family member(s) accompanying a person subject to this policy, if their presence does not detract from the performance of District duties. The attendance at the meetings and conferences by such family members of District Trustees is to be considered the sole expense of the individual Trustee, and all differences in costs brought about by the attendance and/or accompanying travel of a family member shall not be borne, paid or reimbursed by the District.

2.1.5 Transportation expenses shall be governed by Section 3.0.

2.1.6 Meal expenses shall be governed by Section 4.0.

2.1.7 The District shall provide expense reimbursement report forms to Trustees who incur reimbursable expenses for attendance at professional, educational, or vocational meetings to document that their expenses adhere to this policy. These reports and any accompanying documentation shall be submitted to the General Manager or his or her designee.

2.1.8 The General Manager or his or her designee shall review and submit all Trustees' expense reimbursement report forms to the ~~Board Treasurer~~ Finance Committee for review and consideration for approval by the Board of Trustees. ~~The Treasurer's expense reimbursement report forms, however, shall be submitted to the Board Secretary for review and consideration for approval.~~

2.1.9 Receipts shall be submitted in conjunction with an expense reimbursement report forms. Expenses without receipts require a written justification.

2.1.10 Expense reimbursement report forms shall be submitted within a reasonable time, but not more than 30 days after incurring the expense. Failure to submit such forms in a timely manner may result in the expense being borne by the Trustee. All expense reimbursement report forms are subject to verification that they comply with this Policy.

2.1.11 Pursuant to state law, expense reimbursement report forms are public documents and will be included in the Board of Trustees meeting agenda packet which shall be made available for public inspection on the District's website.

2.1.12 Trustees will be reimbursed for actual telephone and facsimile expenses incurred in connection with District business. Telephone bills shall identify which calls were made in connection with District business. For cellular calls when the Trustee has a particular number of minutes included in his or her billing plan, the Trustee should identify the percentage

of calls made on public business for purposes of reimbursement.

2.1.13 Trustees will be reimbursed for internet access connection and/or usage fees while away from home, not to exceed \$15.00 per day, if internet access is necessary for District-related business.

2.1.14 Business-related reading and educational materials and organizational memberships will be reimbursed.

2.2 Expense Reimbursement. Trustees (subject to prior approval of attendance by the Board at an open and public meeting) are eligible to receive reimbursements for travel, meals, and other reasonable and necessary expenses for attending professional, educational, or vocational meeting as permitted by state law and as provided above in Section 2.0. Unless otherwise provided in this Policy, reimbursement rates shall coincide with rates set by Internal Revenue Service Publication 463 or its successor publication(s).

2.2.1 Approval of Expense Report. Any deviation from this policy must be approved first by the Board of Trustees.

2.2.2 Appeal. Trustees may appeal any reimbursement denial to the Board of Trustees, which has the option of taking action on the appeal or forwarding the appeal to the Finance Committee for further review and a recommendation to the Board.

Section 3.0 Transportation Expenses. Trustees requesting reimbursement of travel expenses should attempt to travel by most reasonable means consistent with scheduling needs. In the event that a more expensive transportation form is used, the cost borne by the District will be limited to the cost of the most reasonable and efficient transportation form unless otherwise approved by the Board. Government and group rates must be used when available.

Section 3.01 Extenuating Circumstances. In the event that an extenuating circumstance is presented, a written justification is required for extra expenses.

3.1. Automobile Travel. Transportation by car may be done with a personal vehicle, subject to the insurance requirements described in the latest resolution adopted the Vector Control Joint Powers Agency (VCJPA) regarding use of personal vehicles for district business. Net mileage will be reimbursed at the current Internal Revenue Service Rates (see [www.irs.gov](http://www.irs.gov))<sup>1</sup>. These rates are designed to compensate for gasoline, insurance, maintenance, and other expenses associated with operating the Trustee's personal vehicle. The Internal Revenue Service rates will not be paid for District vehicles or rental vehicles; only receipted fuel and rental expenses will be reimbursed for such usage. Mileage will not be reimbursed for portions of the trip made for non-business related matters. Reimbursement for mileage shall not include bridge and road tolls, which are separately subject to reimbursement. When the use of

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<sup>1</sup> Car expenses and use of the standard mileage rate are explained in chapter 4 of IRS Publication 463, Travel, Entertainment, Gift, and Car Expenses, a copy of which is available here: <http://www.irs.gov/pub/irs-pdf/p463.pdf>.

public air carrier transportation is approved, private automobile use to and from the airport shall be reimbursed for all allowable miles at the current Internal Revenue Service Rates or commercial auto rental will be allowed if necessary and alternative personal or public transportation is unavailable or unreasonable.

3.2 Air and Ground Travel. Air and Ground Travel shall be subject to the following limitations.

3.2.1 Coach Class Air Travel. Reimbursement shall be made for coach air travel if the cost of such air travel is competitive with other passenger airlines' coach airfares.

3.2.2. Rail Travel. Reimbursement shall be made for coach rail travel if the cost of such rail travel is competitive with other coach rail travel fares.

3.2.3 Taxi Service. Charges for taxi service are reimbursable if such transportation is the most reasonable, practicable and efficient mode of transportation available under the circumstances. Portions of taxi charges that are related to excessive tips (i.e., in excess of 15%) will not be reimbursed.

3.2.4 Shuttle Service. Charges for shuttle service are reimbursable if such transportation is the most reasonable, practicable and efficient mode of transportation available under the circumstances.

3.2.5 Bus Fare. Charges for bus service are reimbursable if such transportation is the most reasonable, practicable and efficient mode of transportation available under the circumstances.

3.2.6 Vehicle Rental. Actual fuel charges for vehicle rental are reimbursable if such transportation is the most reasonable, practicable and efficient mode of transportation available under the circumstances. Charges for rental vehicles may be reimbursed under this provision. When determining the type of rental car to be used, consideration should be given to the economic standards set forth in this policy and the appropriate use and stewardship of District funds, including but not limited to, the cost of the rental vehicle, parking and gasoline as compared to the combined cost of such other forms of transportation. Government and group rates must be used when available.

3.2.7 Chartered Travel. Use of chartered travel shall be reimbursable only if such transportation is the most reasonable, practicable and efficient mode of transportation available under the circumstances.

3.2.8 Airport parking may be used during travel on official District business and is reimbursable with receipts. Long-term parking must be used for travel exceeding 24 hours.

Section 4.0 Meal Expenses. All meals expenses, except for those included in the cost of the registration shall be reimbursed at current IRS per diem rates. Expense claims for meals



including people other than the claimant shall include the following information: (1) Date incurred, (2) parties participating, and (3) purpose of the event.

Section 5.0 Prohibitions. The following prohibitions and limitations apply to Trustees with respect to reimbursement or payment of expenses. Expenses that are not otherwise listed or identified in this Policy shall require prior approval at a public meeting of the Board of Trustees.

5.1 Trustees shall not attend a professional, educational or vocational meeting for which there is an expense to the District if it occurs after they have announced their pending resignation, or if it occurs after it has been determined that the Trustee will not be re-appointed.

5.2 Personal expenses are not allowable. These may include, but are not limited to:

- A. Barber and/or beauty shop charges;
- B. Fines for traffic violations;
- C. Private automobile repairs;
- D. Expenses of any persons accompanying the person subject to this policy on the trip;
- E. Personal telephone calls;
- F. Purchase of personal items;
- G. Fitness/Health Facilities or Massages;
- H. Political or charitable contributions or events;
- I. Alcohol;
- J. Personal losses incurred while on District business; and/or
- K. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events or other cultural events; *and*
- L. *Tours, field trips, site visits, etc. offered by the conference organizer, sponsors, etc. which are not included in the cost of registration or not approved in advance by the Board of Trustees.*

Section 6.0 Reporting. Upon returning from a professional, educational or vocational meeting where expenses are reimbursed by the District, Trustees will either prepare a written report for distribution to the Board, or make a verbal report during the next regular meeting of the Board. If multiple Trustees attend, a joint report may be submitted. The Report will be placed on the Agenda of the next meeting under the Consent Calendar.

Resolution No. 2010 – 03

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE COACHELLA VALLEY  
MOSQUITO AND VECTOR CONTROL DISTRICT  
AMENDING SUPPLEMENTAL PROCEDURES RELATING TO DISTRICT TRAVEL,  
CONFERENCES AND MEETINGS**

**WHEREAS**, the Coachella Valley Mosquito and Vector Control District (“District”) is a “local agency” of the State of California, created and operating under the authority and provisions of California Health and Safety Code Section 2000 et. seq., and a “local agency” within the meaning of Section 53600 of the California Government Code; and

**WHEREAS**, on January 13, 2009, the Board of Trustees of the District (the “Board”) approved Resolution 2009-03, which adopted, Supplemental Procedures Relating to District Travel, Conferences and Meetings; and

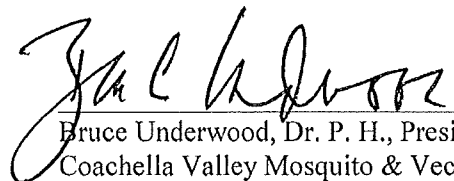
**WHEREAS**, the IRS Publication 1542 Per Diem rates have increased as of October 1, 2009; and

**WHEREAS**, the Board has been granted the statutory authority and responsibility to administer the financial affairs of the District;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Coachella Valley Mosquito and Vector Control District that the Supplemental Procedures Relating to District Travel, Conferences and Meetings Policy is hereby amended to reflect the IRS Maximum Per Diem amounts, as attached hereto.

**PASSED AND ADOPTED** by the Board of Trustees of the Coachella Valley Mosquito and Vector Control District on this 9th day of March 2010 by the following vote:

AYES: 11  
NOES: 0  
ABSENT: 0  
ABSTAIN: 0

  
Bruce Underwood, Dr. P. H., President, Board of Trustees  
Coachella Valley Mosquito & Vector Control District

ATTEST:

  
Gary Howell, Secretary/Treasurer, Board of Trustees  
Coachella Valley Mosquito & Vector Control District

<b>COACHELLA VALLEY MOSQUITO &amp; VECTOR CONTROL DISTRICT BOARD OF TRUSTEES POLICY</b>			
Subject Supplemental Procedures Relating to District Travel, Conference and Meeting	Policy Number	Date Adopted	Date Revised
		01/13/09	03/09/10

**OVERVIEW**

These guidelines establish the basic policies and procedures for travel on District business or attendance at meetings by employees. Everyone who travels or attends meetings for District business purposes (or supervises someone who does) is responsible for knowing and following these guidelines.

These guidelines are organized into the following eight sections:

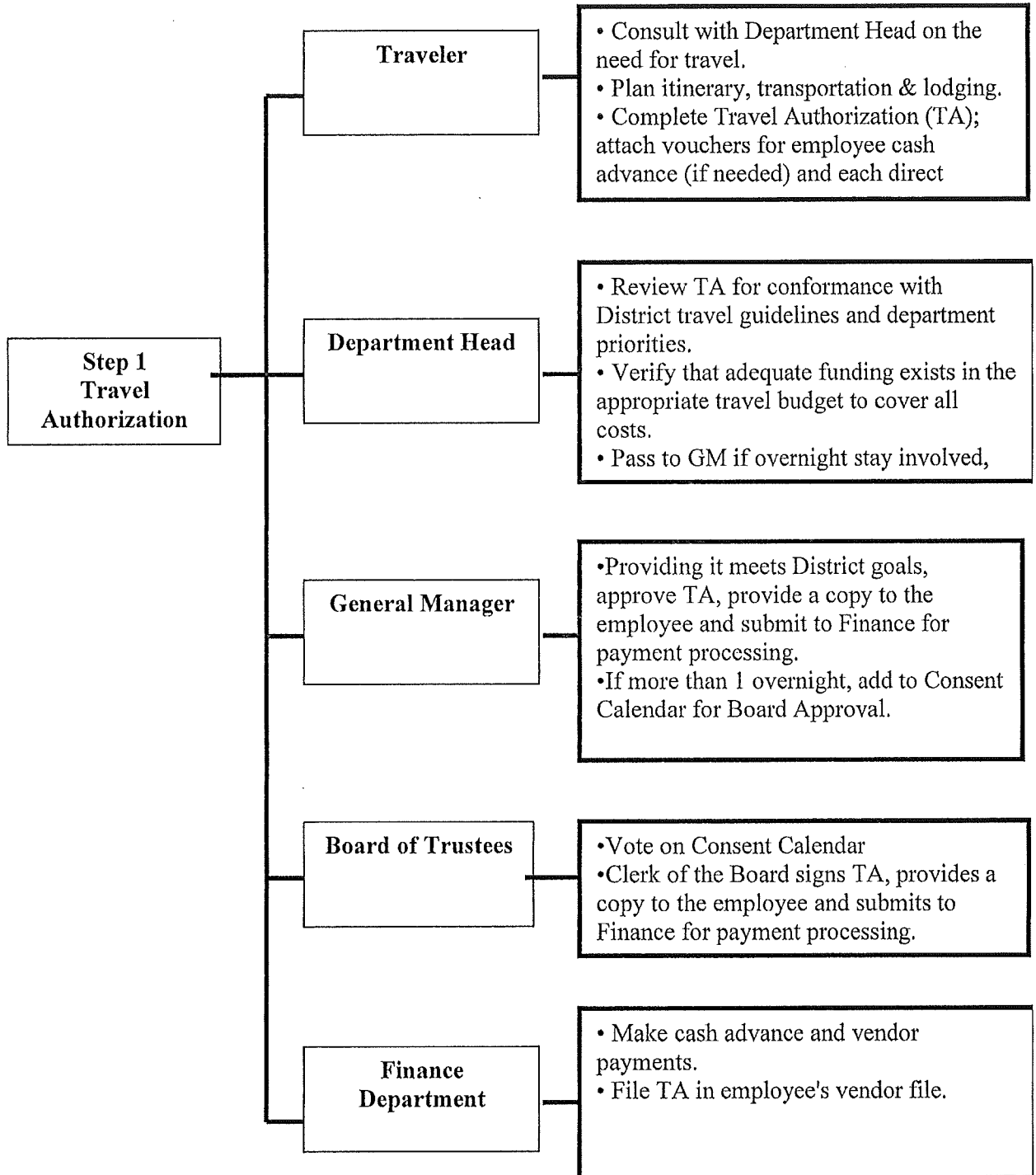
1. General Standards
2. Allowable Expenses
3. Planning an Official Trip
4. Travel Authorizations
5. Making the Trip
6. Incurring Non-Travel Expenses
7. Accounting for Expenses
8. Completing Travel Authorizations and Expense Reports

The key document in the administrative process is the Travel Authorization/Expense Report (TA). Besides ensuring that travel by District employees is conducted in accordance with these guidelines, the TA summarizes the total cost of attending conferences, meetings, and seminars and provides documentation for cash advances, vendor payments and credit card purchases. General instructions for completing and processing this form are also included in these guidelines.

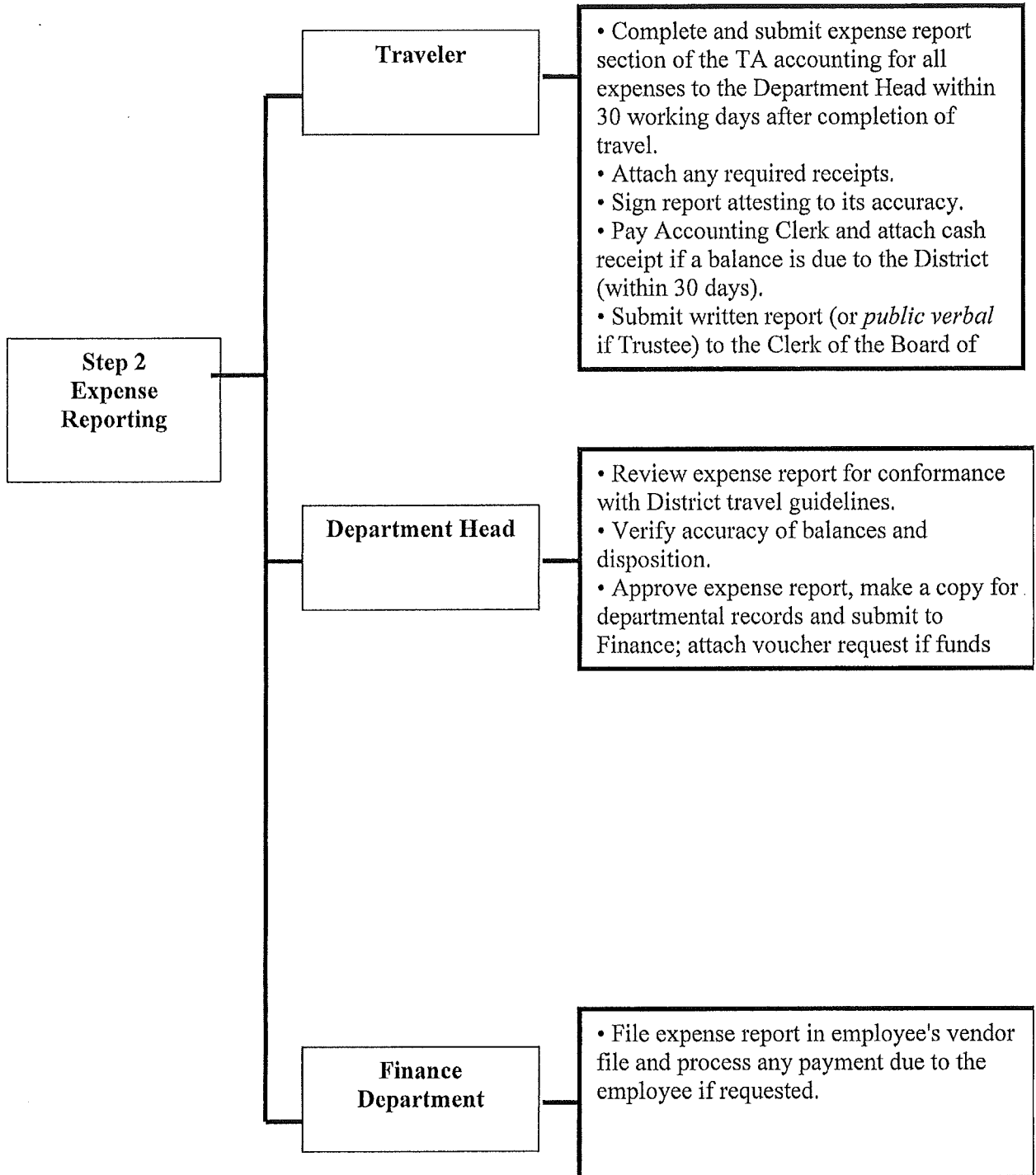
**Adoption and Implementation**

The Board of Trustees is responsible for adopting the District's travel and meeting guidelines and for approving any significant policy revisions to them. The General Manager is responsible for developing administrative procedures as needed to implement the guidelines. In this role, the General Manager is authorized to make minor administrative changes in the guidelines as long as they are intended to carryout the purpose of these guidelines and will not have any significant policy impacts.

# TRAVEL PROCEDURE OVERVIEW



# TRAVEL PROCEDURE OVERVIEW



## **1. GENERAL STANDARDS**

These guidelines do not require you to take a bus, stay in a cheap motel, or eat only in fast food restaurants. A bus or a train may cost less than a plane, but the added time away from work may make these slower options more expensive to the District overall. The meal allowances established in these guidelines allow you to eat in moderately priced restaurants. In all areas, not just economy, you are responsible for exercising good judgment in requesting, arranging, and making a trip. It should be thoroughly planned, well in advance. You should not mix personal business with official business if it will cost the District anything in dollars or lost time, or if it will harm the District's interests in any way.

These guidelines are not intended to address every issue, exception, or contingency that may arise in the course of District travel or attendance at meetings. Accordingly, the basic standard that should always prevail is to exercise good judgment in the use and stewardship of the District's resources.

## **2. ALLOWABLE EXPENSES**

Expenses incurred in connection with the following activities generally constitute authorized expenses.

- 1) Communicating with representatives of regional, state, and national government on District adopted policy positions.
- 2) Serving on professional organizations, such as MVCAC or governmental committees, boards or task forces.
- 3) Attending educational seminars, conferences, or organized educational activities designed to improve skill levels or provide information on topics important to District policy or related to operations.
- 4) Preparing research for District projects or implementing adopted District plans, policies, goals, or programs.
- 5) Attending meetings involving activities or decisions important to District interests, consistent with adopted plans, policies, goals, or programs.
- 6) Attending events where the District is a formal sponsor or participant, or in performance of official duties for the District.
- 7) Communicating with individuals or representatives of community groups on policy positions adopted by or under consideration by the District.
- 8) Recognizing volunteer or employee service to the District.

- 9) Engaging in other business related activities with a direct connection to the implementation of adopted District plans, policies, goals, or programs.

### **3. PLANNING AN OFFICIAL TRIP**

#### **How will you travel?**

When planning the transportation portion of your trip, you should consider all aspects of cost to the District—daily expenses, overtime, lost work time—as well as actual transportation costs. Use of a District vehicle, **(subject to District Vehicle Usage Policy)**—especially if two or more employees are traveling together—may be less expensive for travel within the State. However, the increased time for automobile transportation—and the potential for lost work time, overtime, or increased lodging costs—should be considered in determining the best mode of transportation.

#### **Transportation at Your Destination**

If you need local transportation at your destination, use of public transit, such as buses, streetcars, and subways is appropriate: the District will reimburse you for these expenses. The District will also reimburse you for taxis when public transit or other common carriers are not reasonably available. If a car rental is required, you may use a District credit card or request reimbursement when you return (see Purchasing Policy regarding guidelines and procedures for using District credit cards).

#### **Air Travel**

All air travel on District business should be coach class.

#### **Traveling by Automobile**

If you will be driving, you should use a District vehicle **(subject to District Vehicle Usage Policy)** if one is available. You may use a District credit card to purchase gasoline or request reimbursement when you return. If a District vehicle is not available, or there is another reason why you should drive your personal car, you may do so with the approval of your department head. You will be reimbursed at the currently approved IRS per mile rate.

Additionally, you may also use third party sources such as "Mapquest" in determining mileage reimbursements. To drive a privately owned vehicle on District business you must:

- 1) Possess a valid California driver's license.
- 2) Carry liability insurance limits required by the District.

- 3) Realize that any damage to the car, needed service or repair occurring on the trip will be your responsibility, as these costs are included in the District's per mile cost reimbursement.

### **Mileage in-Lieu of Common Carrier Costs**

In the event that a common carrier would otherwise be the preferred mode of transportation, but you will use a personal car instead (subject to the approval guidelines set forth above), you will not be reimbursed more than the common carrier cost.

### **When will you go and by what route?**

You should schedule your trip so that you leave at the latest reasonable hour and still arrive at your destination on time. You should also return promptly when your business is finished, thereby minimizing the time away from work and ensuring full reimbursement of all related expenses. You should generally take the most direct and commonly traveled routes. Other routes may be authorized when official business requires their use. If you take an indirect route or stop along the way for personal reasons, the District will not reimburse you for related expenses.

### **What about compensation for travel time?**

When travel time exceeds your normal workweek, the District's rules for overtime apply. In determining overtime compensation, normal commute time should be deducted from the total travel time. Additionally, normal unpaid meal periods are not considered work time when you are traveling. Overtime eligibility applies equally to drivers and passengers, and should be granted whether the travel occurs during normal workdays, weekends or evenings.

### **Where will you stay?**

The District will pay for a single room (including taxes and parking) for as many nights as necessary. The accommodations you use should be economical but practical. For example, it is preferable to stay at the hotel where a conference is held, even if that hotel may be slightly more expensive than others in the area. Location is also important: a hotel close to where you will be conducting business may be slightly more expensive than outlying hotels, but it may be easier to achieve the District's travel goals by staying at the closer location. In general, you should stay at the most reasonably priced accommodations available consistent with the purpose and goals of your travel. If you have a question about using a particular hotel, obtain concurrence or direction from your department head before making a reservation.

### **Should you make reservations?**

Whenever possible, you should make reservations. They are often required for large conferences. You can use a District credit card to confirm reservations. Be sure to cancel



any reservations you will not use. If the District is charged for an unused reservation, you will pay that charge unless circumstances requiring cancellation were reasonably beyond your control.

#### **4. TRAVEL AUTHORIZATIONS**

TA's are required whenever the total estimated cost will exceed \$200, or overnight accommodations will be required. Otherwise, credit cards or the District's standard purchasing system may be used to request vendor payments or expense reimbursements. Department head approval of TA's is required, and overnight travel requires the additional approval of the General Manager and/or Board of Trustees.

If travel requires more than one overnight stay, pre-approval by the Board of Trustees is required. A request for all department travel will be submitted by each Program Manager during the annual budgeting process. This ensures that all travel expenses are pre-budgeted. The travel requests will be compiled and a final Travel Calendar will be included with the annual Budget to be approved and adopted by the Board of Trustees. For any unanticipated travel not included on the annual Travel Calendar, a Consent Calendar agenda item with Staff Report is required for presentation to the Board of Trustees. Providing that the Consent Calendar item is approved, the General Manager will authorize/approve the TA. The first page of the completed TA and accompanying voucher requests should be submitted to your department head as far in advance as possible. The reverse side of the TA will be used when you return to account for your actual travel expenses.

Department heads approving TA's are responsible for determining that the cost is reasonable and justified by the trip's purpose. They should be certain that:

1. The purpose cannot be accomplished by mail or telephone.
2. The seminar, meeting, or conference is necessary to accomplish key District goals and objectives and is unavailable locally if overnight accommodations are required.
3. The minimum number of District staff members are going.
4. The itinerary ensures accomplishment of the purpose at the lowest reasonable cost.
5. The traveler understands and follows these guidelines.
6. There is enough money in the appropriate travel budget to cover the costs.

Ultimately, the responsibility for following these guidelines and exercising good judgment in the use and stewardship of the District's resources, rest with each District employee incurring travel, meeting, or meal expenses on District business.

#### **Requests for Cash in Advance and Payments to Vendors**

The District will pay all legitimate expenses of your trip or meeting. These include transportation, lodging, registration fees, meals, and any other related expenses such as

parking, baggage handling, and telephone costs if they are for official business and fit within these guidelines.

There are three ways to pay for travel expenses: direct vendor payments, cash advances/reimbursements and credit card. Direct vendor payments are made by the District to an organization to pay for specific costs related to a trip—usually registration fees, lodging, and airfare. Cash advances are lump sum payments made to you before you leave to cover expenses as they arise on the trip. Reimbursements (or refunds to the District) are processed after your travel is completed. Credit cards are issued pursuant to the District credit card policy.

If you request a cash advance, your department head must review the amount to be sure it is reasonable. When you return, you must account for all expenses you incurred and return the unused portion of the advance. You will be reimbursed the difference if the actual, authorized expenses you incurred exceed the amount advanced.

To obtain either direct vendor payments or a cash advance, you must complete the appropriate sections of the TA and attach payment vouchers for all payments (including cash advances). You should retain a copy of the completed TA (both sides) because you will need it when you return to reconcile and account for your actual expenses.

## **5. MAKING THE TRIP**

There are two key "golden rules" to remember about making an official trip:

1. Keep it official.
2. Keep records for all expenses.

### **Keeping It Official**

If you take time away from official business for personal matters, or if you delay your return after completing your business, you will not be reimbursed for expenses incurred during that time. When combining business and personal travel in this manner, department head approval is required. If this extended period occurs during your regular scheduled work hours, the time will be counted as vacation, comp time (if available), or leave without pay.

If you become sick and must delay your return, you will be reimbursed for your additional living expenses (except those directly related to your illness, such as physician or hospital costs) until you are able to return home. You should notify your supervisor as soon as possible if you become ill. The time will be counted as sick leave if it occurs during your normally scheduled work hours, and the District's normal sick leave rules will apply. And lastly, all expenses must be incurred in accordance with the guidelines set forth in this policy.

## Keeping Records for All Expenses

As discussed below under *Accounting for Expenses*, you must maintain a detailed record of all expenses incurred during your travel: meals, transportation, lodging, baggage handling, parking fees, registration fees, telephone (including reasonable calls to communicate home), and any other reasonable and necessary expenses. Receipts must be submitted for all expenses.

In the event that receipts are not available, you must provide a written explanation of the circumstances as to why this is the case and reason you incurred this expense.

## Meal Guidelines

The following table shows the breakdown of breakfast, lunch, and dinner components of the **maximum** daily reimbursement (per diem) rates for meals and incidental expenses while on travel. The M&IE rates differ by travel location see IRS Publication 1542. As noted this is the **maximum**, this does not mean that meals should total this amount, discretion should always be used. Use prudence as with all public funded District property.

M&IE Total	\$46	\$51	\$56	\$61	\$66	\$71
Breakfast	7	8	9	10	11	12
Lunch	11	12	13	15	16	18
Dinner	23	26	29	31	34	36
Incidentals	5	5	5	5	5	5

U.S. General Services Administration (GSA) [www.gsa.gov/mie](http://www.gsa.gov/mie)

As noted above, receipts are required for all meal costs.

Due to budget constraints, department heads may authorize lower meal allowances. Any reimbursements exceeding these allowances require approval by the department head. In the event that there are conflicts between these guidelines and Memorandums of Understanding (MOU) with employee associations, the MOU will apply. If meals are provided without charge at a meeting or while in transit (meals served on a plane, for example), meal costs will not be reimbursed.

## 6. INCURRING NON-TRAVEL EXPENSES

## **Special Events**

The District will reimburse expenses incurred for such meetings and hospitality as may, from time to time, be determined by the Board to be appropriate . Costs for such special occasions will be determined by specific Board action authorizing such events.

## **Local Meeting and Training Costs**

The District will also reimburse expenses you incur in attending meetings or conferences held locally which do not include travel expenditures, subject to the following guidelines:

1. Meals not incurred as part of out-of-area or overnight travel are limited to activities outside of normal duties, such as business-related meetings held before or after regular working hours (including working lunches where this is the only time available) or extended overtime due to special projects or emergencies.
2. Meal reimbursements are not allowed as part of routine daily work assignments or training within District limits, unless part of the registration cost or the meal is served on site as part of the program to keep all participants together and not have them disperse for meals.
3. Meals incurred during training held outside the District limits are only allowable when the training (including travel time) spans the normal meal period. For example, if training is held outside of the District limits from 9:00 until 10:30 AM at a location that is an hour away from the District, meal costs for lunch would not be reimbursable. However, meal costs for lunch under similar circumstances where the training is held from 9:00 AM to 3:00 PM would be reimbursable.
4. Reimbursement for meal costs in these circumstances is subject to the District's meal cost guidelines for overnight travel.

## **Other Expenses**

The District will reimburse you for costs incurred while at a meeting or other function when such costs are directly linked to the program or subject matter of the meeting. Examples of costs that may be borne by the District include printed materials, tapes or other training material that may be available for sale at the meeting.

## **Alcoholic Beverages**

District funds should not be used to purchase alcohol or reimburse employees for alcohol related costs. The Board or General Manager may approve exceptions to this policy on a case-by-case basis for special receptions or other unique circumstances. This discretion applies primarily to non-travel related expenditures such as special receptions, and not to routine travel or meetings by District employees.

## **Spouses and Guests**

Spouses and guests are welcome to accompany you on District travel and at conferences, seminars and meetings. However, any additional costs associated with the participation of your spouse or other guests are your responsibility. Exceptions to this policy include the annual Presidents Lunch and any other occasions as specifically approved by the Board of Trustees.

## **Guests as Passengers in District Vehicles**

Due to liability concerns, non-District employees should not ride as passengers in District vehicles when it is not directly related to District business. However, the General Manager or designee may approve exceptions on a case-by-case basis.

## **7. ACCOUNTING FOR EXPENSES**

When you return from your trip or official function, a final accounting of all expenses must be approved by your department head and submitted to the Finance Office within thirty working days. An expense report is required in all cases—whether the advance and actual expenses are equal, you are eligible for additional reimbursement or you owe money to the District.

The final accounting is made by completing the Travel Expense Report section on the reverse side of the TA. After completing the expense report, you should attach required receipts, sign the report attesting to its accuracy and submit it to your department head for review and approval. If you owe the District for the unused balance of a cash advance, you should pay the amount; obtain cash receipt from Finance and attach it to your expense report. A completed Travel Expense Report is required for the employee's accounts payable file, even when a trip does not have an employee advance or reimbursement because all payments were made via direct voucher or credit card.

Department heads approving expense reports are responsible for ensuring that:

1. All expenses are reasonable, necessary and consistent with these guidelines.
2. Any required receipts are attached.
3. The final disposition is correct (balance due employee; balance due District).
4. Any amounts due to the District are reimbursed.
5. Final accounting of all expenses is submitted to Finance.

Upon approval by your department head, the expense report should be processed as follows depending upon the circumstances:

## **If the District Owes You**

The expense report should be forwarded to the Finance Office along with a voucher request for payment to you; the reimbursement will be processed on the next check register

### **If You Owe the District**

The expense report should be forwarded to the Finance Office with the cash register receipt attached evidencing payment of the amount due. This should be no later than 30 days after returning.

### **Processing Related Vouchers**

All travel related costs require payments to vendors via purchase request vouchers, whether it is direct payments to vendors (such as to the conference provider for registration or hotel for lodging), credit payments or reimbursements to employees. To ensure appropriate documentation for all such payments, copies of the TA or Travel Expense Report must accompany all vouchers as follows:

1. Purchase Request Vouchers Processed Before Travel Occurs. The TA must be attached to all related vouchers.
2. Purchase Request Vouchers Processed After Travel Occurs. The Travel Expense Report must be attached to all related vouchers.

Note: When General Manager and/or Board approval is required, documentation of this must also be attached to all related vouchers.

## **8. COMPLETING TRAVEL AUTHORIZATIONS AND EXPENSE REPORTS**

The following charts and tables provide an overview of the District's travel procedures, instructions for completing the TA and Expense Report forms, and completed samples.

### **Completing the Travel Authorization Overview**

The Travel Authorization (TA) form is a two-sided form: the front side provides for approval of the travel, summarizes the cost, and provides documentation for any cash advance to the employee and direct payments to vendors; the reverse side is for reporting actual expenses within 10 days after travel is completed and reconciling. Completing the form itself is largely self explanatory. The following highlights key areas of the TA form:

#### **Travel Authorization: Side 1**

The front side of the TA is organized into five major sections:

1. **General Information.** Identifies who is going, where the meeting or conference will be held, how long the employee will be gone, how much it will cost, and the account number that should be charged.
2. **Purpose.** Describes the reason for the trip.
3. **Cost and Payment Summary.** Outlines the estimated cost of the trip by expense type (registration, transportation, lodging, meals; spaces are provided to add categories not pre-listed), vendors to whom payment will be made (including cash advances to the employee), method of payment (purchase order, credit card), and amount. A summary is then provided of the payments to be made to the employee, vendors, or by credit card. Appropriate purchase orders or credit card requests should be attached to the TA when it is submitted to Finance Office for processing.
4. **Itinerary.** Summarizes when and where the employee will be traveling.
5. **Approvals.** Provides a signature box for the employee, approval by the Program Manager, General Manager and if applicable Clerk of the Board signs following Board Approval.

### **Travel Expense Report: Side 2**

For reporting actual expenses upon completion of travel and reconciling this amount to any cash advance received, the reverse side of the TA is organized into four major sections:

1. **Actual Expense Detail.** Itemizes actual expenses by type for each day of your trip (spaces are provided for dates and expense categories not pre-listed).
2. **Mileage Detail—Personal Vehicle.** Summarizes miles and cost if you were authorized to use a personal vehicle for the trip.
3. **Travel Expense Summary.** Totals expenses for the trip and reconciles them with any cash advance received, resulting in either a balance due to the employee or due to the City.
4. **Approvals.** Provides a signature box for the employee and approval by the Program Manager and General Manager or designee

### **9. REPORT OF SEMINAR / CONFERENCE**

A brief written or oral report on any meeting attended at district expense is required at the next regular board meeting following the meeting.