



**TOWN OF DISCOVERY BAY  
COMMUNITY SERVICES DISTRICT**

**RESOLUTION 2014-02**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE TOWN OF DISCOVERY BAY,  
A CALIFORNIA COMMUNITY SERVICES DISTRICT,  
AMENDING THE REIMBURSEMENT OF EXPENSE AND TRAVEL POLICY**

WHEREAS, On December 6, 2009 the Board of Directors approved Resolution 2009-12 adopting a Reimbursement of Expense and Travel Policy for the Town of Discovery Bay (TODB); and

WHEREAS, it is necessary to amend the Reimbursement of Expense and Travel Policy in order that the Policy is not in conflict with the By Laws of the Town of Discovery Bay; and

WHEREAS, the proposed Reimbursement of Expense and Travel Policy, is attached and made a part of this Resolution.

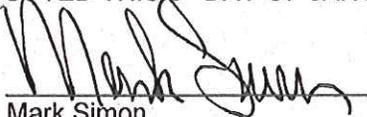
NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. That the Reimbursement of Expense and Travel Policy is hereby adopted and is attached and made a part of this Resolution.

SECTION 2. That Resolution 2009-12 be rescinded and replaced by Resolution 2014-02.

SECTION 3. That this action is effective immediately.

PASSED, APPROVED AND ADOPTED THIS 8<sup>th</sup> DAY OF JANUARY, 2014.

  
Mark Simon  
Board President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Directors of the Town of Discovery Bay Community Services District at a regularly scheduled meeting, held on January 8, 2014, by the following vote of the Board:

AYES: 5  
NOES: 0  
ABSENT: 0  
ABSTAIN: 0

  
Richard J. Howard  
Board Secretary



## Town of Discovery Bay

<b>Program Area:</b> Administrative	<b>Policy Name:</b> Reimbursement of Expense/Travel	<b>Policy Number:</b> 008
<b>Date Established:</b> December 6, 2009	<b>Date Amended:</b> January 8, 2014	<b>Resolution:</b> 2014-02

**POLICY FOR REIMBURSEMENT OF EXPENSES  
AND TRAVEL OF OFFICIALS AND EMPLOYEES  
AND  
FOR BOARD MEMBER COMPENSATION**

**I. GENERAL**

The Board of Directors of The Town of Discovery Bay Community Services District (TODB) believes that it is important that elected and appointed officials and members of boards, commissions and committees and employees remain informed and trained in issues affecting the affairs of the TODB and that attendance at institutes, hearings, meetings, conferences, or other gatherings is of value to the TODB and its citizens. The benefits include:

- a. The opportunity to discuss the community's concerns with county, state and federal officials;
- b. Participation in regional, state and national organizations whose activities affect the TODB;
- c. Attending educational seminars improve officials' skill and information levels; and
- d. Promoting public service and morale by recognizing such service.

In order to promote these endeavors, to protect public resources and foster public trust in the use of those resources, as well as comply with state law requirements regarding reimbursement of expenses, the Board hereby sets forth the travel and expense reimbursement policies for the TODB.

Elected and appointed officials, members of boards, commissions and committees, and employees are referred to collectively as "officials" and individually as an "official" in this Policy, except where specifically noted.

All anticipated conferences, conventions and professional meetings shall be budgeted for in the budget. As the trip is being paid for with public funds, it shall be the responsibility of the official undertaking the trip to make every effort to attend the entire conference and as many sessions as possible.

## **II. EXPENSE REIMBURSEMENT**

### **A. AUTHORIZED EXPENSES**

TODB funds, equipment, supplies (including letterhead), titles, and staff time must only be used for authorized TODB business. Expenses incurred in connection with the following types of activities generally constitute authorized expenses, as long as the other requirements of this Policy are met:

1. Communicating with representatives of county, regional, state and national government on TODB adopted policy positions;
2. Attending educational seminars designed to improve officials' skill and information levels;
3. Participating in regional, state and national organizations whose activities affect the TODB's interests;
4. Recognizing service to the TODB (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);
5. Attending TODB events;
6. Implementing a TODB-approved strategy for attracting or retaining businesses to the TODB, which will typically involve at least one staff member; and
7. Meetings such as those listed above for which a meeting stipend is expressly authorized under this Policy.
8. Meetings of District representatives or committees in accordance with an adopted District Representative Listing.

All other expenditures require prior approval by the Board.

Expenses for international and out-of-state travel, other than the Tahoe-Reno basin, require prior Board approval.

### **B. EXPENSES NOT ELIGIBLE FOR REIMBURSEMENT**

Examples of personal expenses that TODB 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 expenses, when accompanying official on agency-related business<sup>1</sup>, 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 golf related expenses), or other cultural events;
5. Alcohol or personal bar expenses;
6. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
7. Personal losses incurred while on TODB business. Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

### **C. TRANSPORTATION**

When attending conferences or meetings that are of such distance that it is more economical to take commercial transportation, if an official takes a privately owned vehicle, commercial air fare will be paid and not automobile mileage. Government and group rates must be used when available.

1. **Airfare.** Airfares that are reasonable and economical shall be eligible for purposes of reimbursement.

2. **Automobile.** Automobile mileage is reimbursed at Internal Revenue Service ("IRS") rates in effect at the time of travel. These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating their personal vehicle. This amount does not include bridge and road tolls, which are also reimbursable.

a. Employees who receive a monthly automobile allowance shall be eligible for the above reimbursement should one or both of the two below listed criteria apply:

I. The employee is authorized by the District Manager to stay overnight at the destination.

II. The employee drives a minimum distance of twenty-five miles (25) from place of employment or residence, whichever is less, to a single destination. The employee is reimbursed for the mileage of the entire trip.

b. Method of calculating distance traveled requires mileage noted for each point-to-point trip segment. To calculate these distances please use Yahoo! Maps, MapQuest, or Google Maps.

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<sup>1</sup>If trip arrangements are made, as a convenience, for spouse or family members, reimbursement to the TODB for any advanced expenses should be received by the TODB prior to the trip.

- c. Employees requesting reimbursement shall fill out the required "Expense Report" form for payment and have it signed by the appropriate department head or District Manager before submittal to the Administrative Services Department.

3. **Car Rental.** Rental rates that are reasonable and economical shall be eligible for purposes of reimbursement.

4. **Taxis or Shuttles.** Taxis or shuttles fares may be reimbursed, including a 15 percent 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.

#### **D. LODGING**

Lodging expenses will be reimbursed or paid for when travel on official TODB business reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging expenses 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. Travelers must request government rates, when available. If the group rate is not available, reimbursement at the IRS rate in effect at the time of travel shall apply (IRS Publication 463).

#### **E. MEALS**

A local expense reimbursement policy identifying a "per diem" of reasonable rates for meals is not adopted. Receipts for expenses for meals shall be required. Actual expenses shall be reimbursed subject to the maximum per diem for the meal as set by the IRS rate in effect at the time of travel. (See Cal. Gov't Code §53232.2(c) and Publication 1542 at [www.irs.gov](http://www.irs.gov). The TODB will not pay for alcohol or personal bar expenses.

#### **F. MISCELLANEOUS EXPENSES**

Officials will be reimbursed for actual telephone, fax, and parking expenses incurred on TODB business. Telephone bills should identify which calls were made on TODB business.

#### **G. CASH ADVANCE POLICY**

From time to time, it may be necessary for an official to request a cash advance to cover anticipated expenses while traveling or doing business on the TODB's behalf. Such request for an advance should be submitted to the General Manager ten (10) working days prior to the need for the advance with the following information:

1. The purpose of the expenditure(s);
2. The benefits of such expenditure to the residents of TODB;
3. The anticipated amount of the expenditure(s) (for example, hotel rates, meal costs, and transportation expenses); and
4. The dates of the expenditure(s).

Any unused advance must be returned to the TODB within five (5) working days of the official's return, along with an expense report and receipts documenting how the advance was used. In the event the General Manager is uncertain as to whether a request complies with this Policy, such individual must seek resolution from the Board.

#### **H. CREDIT CARD USE POLICY**

TODB does not issue credit cards to individual office holders but does have an agency credit card for selected TODB expenses. TODB office holders may use TODB's credit card for such purposes as airline tickets and hotel reservations by following the same procedures for cash advances. Receipts documenting expenses incurred on the TODB credit card and compliance with this policy must be submitted within five (5) working days of use. Except as allowed under Section B(3), TODB credit cards may not be used for personal expenses, even if the official subsequently reimburses the TODB.

#### **I. EXPENSE REPORT CONTENT AND SUBMISSION DEADLINES**

All cash advance expenditures, credit card expenses and expense reimbursement requests must be submitted on an expense report form provided by TODB. This form shall include the following advisory:

"All expenses reported on this form must comply with the TODB's policies relating to expenses and use of public resources. The information submitted on this form is a public record. Penalties for misusing public resources and violating the TODB's policies include loss of reimbursement privileges, restitution, civil and criminal penalties as well as additional income tax liability."

Expense reports must document that the expense in question met the requirements of this Policy. Officials must submit their expense reports within thirty (30) calendar days of an expense being incurred, accompanied by receipts documenting each expense. 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 borne by the official.

In the event the official does not attend the trip and non-refundable expenses have been incurred for registration, lodging and/or travel, the non-attending official shall submit a written explanation of the reasons for non-attendance to the General Manager. The General Manager shall determine if the public funds advanced must be reimbursed to the TODB. Any decision of the General Manager may be appealed to the Board.

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

#### **J. REPORTS TO BOARD**

At the next regular TODB Board meeting, each elected or appointed official, or member of a board, commission or committee (but not employees) shall submit a written report on the meeting or training attended at TODB expense. If multiple officials attended, a joint report may be made. Submission of the written report is a prerequisite to reimbursement of expenses.

## **K. COMPENSATION FOR ATTENDANCE AT MEETINGS**

Each member of the Board of Directors shall receive compensation as stipulated in the Board Bylaws, and as may be amended, for attendance (in addition to any reimbursement for expenses) at the following meetings, provided that total compensation complies with the Board Bylaws, as noted in Article 2, Section 2, COMPENSATION.

1. A regular, special, emergency, adjourned regular, or adjourned special meeting of the Board of Directors TODB, or of a regular, special, emergency, adjourned regular, or adjourned special meeting of a committee of the Board of Directors which constitutes a legislative body in accordance with the Ralph M. Brown Act, commencing with California Government Code Section 54900, which is duly called in accordance with the Ralph M. Brown Act, commencing with California Government Code Section 54950.
2. Representation of TODB at a public event, provided that the Board of Directors has previously approved the member's representation at a Board of Directors meeting, either specifically, or by adoption of a list of representatives authorizing attendance of representatives at meetings and representation of TODB.
3. Representation of TODB at a public meeting or a public hearing conducted by another public agency, provided that the Board of Directors has previously approved the member's representation at a Board of Director's meeting, either specifically, or by adoption of a list of representatives authorizing attendance of representatives at meetings and representation of TODB.
4. Representatives of TODB at a meeting of a public benefit nonprofit corporation on whose board TODB has membership, provided that the Board of Directors has previously approved the member's representation at a Board of Directors meeting, either specifically, or by adoption of a list of representatives authorizing attendance of representatives at meetings and representation of TODB.
5. Participation in a training program on a topic that is directly related to TODB, provided that the Board of Directors has specifically previously approved the member's participation at a Board of Directors meeting.

For items 2, 3, 4 and 5, a prerequisite to payment for attendance is that the member attending delivers a written report on the member's representation or participation at the next Board of Directors meeting following the representation or participation.

### **III. COMPLIANCE WITH LAWS; VIOLATION**

TODB officials should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All agency expenditures are public records subject to disclosure under the Public Records Act and other applicable laws. 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 TODB, 3) the agency's reporting the expenses as income to the elected official 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, and 5) prosecution for misuse of public resources.