

Policy Type: Florin Resource Conservation District Board of Directors
Policy Title: Travel Procedures and Expenditures Policy
Date Adopted: April 21, 2020
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Date Amended:

I PURPOSE

This policy establishes business travel guidelines for Florin Resource Conservation District (District) Board of Directors (Board members) that are fair, accountable, and transparent.

II. POLICY

This policy affirms that it is in the best interest of the District to invest in the Board members to allow them to stay current and educated about activities, developments, and professional trends affecting their ability to provide high-quality oversight of District operations. As such, travel to attend hearings, meetings, conferences, or other gatherings is of value to the District and its rate payers. This policy applies to all Board members who travel on official business for the District.

III. GENERAL GUIDELINES

- A. Board members are responsible for exercising good judgment when requesting, arranging, and traveling. Good judgment includes being fiscally responsible when spending District funds on travel and related activities. Travel should be thoroughly planned well in advance. Personal business should not be mixed with official business if it will cost the District in dollars or if it will harm the District's interests in any way.
- B. This policy is not intended to address every issue, exception, or contingency that may arise in the course of District travel. Accordingly, the basic standard that should always prevail is to exercise good judgment in the use and stewardship of the District's resources.
- C. Prior to travel or expense, funds shall be identified and accounted for in the General Manager's line item budget.
- D. The District's preference is to reimburse a Board member's actual and necessary costs after travel has occurred through receipts, rather than provide funds in advance of travel or expense. However, the District will, on a case-by-case basis, provide travel advances upon request by the Board member and approval of the Finance Manager or designee.
- E. Itemized receipts are required for all business travel expenditures. Itemized receipts include a list and description of each cost incurred, item by item. In addition to the itemized receipt, all travel expenses shall include the following information:
 - The amount of the expenditure;
 - The date and place of the expenditure;
 - The business purpose of the expenditure; and
 - The business relationship to the person(s) entertained, as well as the individual's names.

- F. Business travel expenditures not substantiated with the above information will be deemed non-business related. Board members will be responsible for reimbursement of any non-business related travel expenses within 10 business days of returning from such travel. Non-business related travel expenses paid for directly by Board members will not be eligible for reimbursement by the District. Failure to repay non-business related travel expenses will result in a suspension of future travel.

IV. PROCEDURES

- A. Upon completion of travel, a final accounting of all expenses shall be initialed by the General Manager and submitted to the Finance Department within 10 business days. The final accounting is made by submitting an Expense Reimbursement Form and all receipts with the information detailed in Section III, E above. The Expense Reimbursement Form may be found as Attachment A.
- B. The District will pay all approved expenses including transportation, lodging, registration fees, meals, and any other related expenses for official business in compliance with this policy.
- C. There are two (2) methods of payment for travel expenses:
 - 1. Direct vendor payment in advance. Direct vendor payments are made by the District to an organization to pay for specific travel related costs such as registration fees, lodging and airfare and is the best method of payment;
 - 2. Payment by the Board member to be claimed for reimbursement. Reimbursement for out-of-pocket expenditures are processed after travel has been completed.

V. AUTHORIZED TRAVEL

Expenses incurred by Board members while engaging and/or participating in the following activities and/or events constitute authorized and reimbursable expenses provided all other requirements of this policy are met:

- 1. The seminar, meeting, or conference is mandatory, reimbursable, or otherwise necessary to accomplish key District goals and objectives and is unavailable locally if overnight accommodations are required;
- 2. Communication with representative(s) of regional, state, and national government and their respective agencies and entities on District adopted or authorized policy positions;
- 3. Attendance of educational seminars designed to improve skill and information levels directly related to the Board Member's services to the District;
- 4. Attendance at an approved conference, convention, training, seminar or other meeting;
- 5. Participation in regional, state and national organizations whose activities affect the District's interests;
- 6. Attendance of functions of local civic or community organizations where there is a clear nexus between the event and the District's interest.

VI. UNAUTHORIZED EXPENSES

The following personal expenditures shall not be reimbursed:

- The personal portion of any trip;
- The purchase of alcohol, tobacco, or related costs;
- Political or charitable contributions;
- Family expenses, including those of a partner when accompanying the Board member on official business; child or pet care;
- Entertainment expenses including theatre, shows, movies (either in-room or in theaters). Sporting events, golf, spa treatments, etc.;
- Non-mileage personal automobile expenses including repairs, gasoline, traffic citations, and other expenses;
- Loss of or damage to personal items while on District business; or
- Changes to travel arrangements for personal reasons that could have reasonably been foreseen.

VII. TRANSPORTATION

- A. Air, train, private automobile, or other mode of public transportation shall be selected on the basis of the lowest reasonable cost to the District after all expense items are tabulated.
1. Airfare: Board members shall book the most economical and reasonable mode and class of transportation available that is consistent with scheduling needs. First class travel is prohibited;
 2. Automobile: The District's preferred travel method is to use a District vehicle for official business. If a Board member is traveling without a District employee, they may use a personal vehicle and will be reimbursed as described in section VII, B below;
 3. Car Rental: Rental rates that are reasonable and economical are eligible for reimbursement;
 4. Taxis/Shuttles: Reasonable actual costs for taxi and shuttle fares will be reimbursed including up to a 15 percent gratuity per fare.
- B. Automobile mileage is reimbursable if the Board member is required to use a personal vehicle for travel at the 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 the vehicle. This amount does not include reimbursable expenses such as bridge and road tolls, which are also reimbursable. Proof of insurance must be presented if requested.
- C. Reimbursement for personal auto usage for business will be calculated per the current IRS guidelines, based on the following:
1. If a Board member drives round-trip from his or her residence to a meeting, training function or airport, the round-trip mileage from their residence to the event is reimbursable at the current IRS approved rate.
 2. The District highly encourages carpooling to save District resources, and to be eco-friendly.

VIII. LODGING

- A. The District will pay for or reimburse for lodging expenses when travel on official district business reasonably requires an overnight stay. Lodging shall be booked at the most economical and reasonable rates for lodging that is in a location that is reasonable and convenient in relation to the Board member's official business needs. For lodging in connection with a conference or organized educational activity, such lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the Board member at the time of booking. If the group rate is not available, the Board member shall use comparable lodging.
- B. It is recommended that Board member inquire with the Finance Manager or designee about the use of the Claim for Exemption from Transit Occupancy Tax when possible.
- C. While determining appropriate lodging arrangements, Board members shall take into consideration the start and end times as well as the duration of the event. Board members generally shall not book prior evening overnight accommodations for travel within the local vicinity, which includes the Sacramento area or a round trip distance of 100 miles or less. Additionally, Board members shall not book overnight accommodations for the same day the event ends. Any exception to this shall be pre-approved by the Finance Manager or designee.

IX. MEAL EXPENSES

- A. Documented meal expenses, including gratuity, shall be reimbursed by the District up to the maximum daily allowance in accordance with current IRS published Maximum Federal Per Diem Rates in effect for the highest cost area of California at the time of travel. The District will reimburse for documented meal expenditures, including gratuity, up to the Maximum Federal Rate. Documentation shall include all items as outlined in Section III, E of this policy.
- B. The Finance Department shall provide the current IRS published Maximum Federal Rates and the applicable guidelines, including time departure reductions. The Finance Department shall account for meals that are provided at a meeting (a group lunch advertised in a conference brochure, for example). If a meal is provided as part of a meeting or conference, the appropriate reductions must be made from the daily allowance based on the meal allowance identified by the IRS published Maximum Federal Rates.
- C. If the Board member did not use the paid meal provided at a meeting or conference and incurred a personal meal expense, the Board member may be reimbursed for the applicable meal with proper documentation if the Board member can provide a compelling reason why the paid meal was not used.
- D. Meal expenses, including gratuity, in excess of the Maximum Federal Rate will not be reimbursed without approval of the Finance Manager. The Board member may receive reimbursement above the Maximum Federal Rate if a compelling reason can be demonstrated.

X. MISCELLANEOUS EXPENSES

- A. Board members will be reimbursed for actual telephone, internet, fax, parking, tolls, tipping (meals fall under the Maximum Federal Rates), taxi, or other reasonable expenses which shall be supported by receipts. Where receipts are not available, a signed declaration of expenditure may be accepted by the Finance Manager at his or her discretion.
- B. Board members shall make every effort to use cost effective means to park vehicles overnight. The District recommends overnight parking in the hotel where the Board member is staying. Valet parking, while not encouraged, is allowed if it is the only means available for reasonable and safe parking.

XI. SPOUSES AND GUESTS

Spouses and guests may accompany Board members on District travel and at conferences, seminars, and meetings. However, any additional costs associated with the participation of a spouse or guest is the Board member's responsibility.

XII. EXPENSES TO ACCOMMODATE DISABILITIES

This policy shall not be construed to limit the District's ability to reimburse Board members for necessary expenses in excess of that which is otherwise permitted under this policy where such additional expenses are necessary to accommodate for a disability.

XIII. RATES

The Finance Department is responsible for updating the Maximum Federal Rates published by the U.S. General Services Administration (GSA) annually on October 1st. The Finance Department shall also update the IRS allowed mileage reimbursement rate on January 1st of each year or as any changes are implemented by the IRS.

XIV. UNFORESEEN AND UNCONTROLLABLE NATURAL EVENTS

Unforeseen and uncontrollable natural events are directly and exclusively results from the occurrence of natural causes that could not have been prevented by the exercise of foresight or caution. Examples include: earthquake, flood, hurricane, and tornado. During such an event, the District will work with the Board member to make lodging, meal, travel, and other reasonable accommodations.