

Board Policy No. 41**Original Policy Date: 01-18-06****Revised Policy Date: 05-21-24****REIMBURSEMENT OF TRAVEL EXPENSES FOR MARIN MUNICIPAL WATER
DISTRICT DIRECTORS****Introduction**

The purpose of this document is to establish a consistent policy for authorizing reimbursement of travel expenses for Marin Municipal Water District (District) Directors, which includes those officials elected or appointed to fill a position on the District Board of Directors, for attending conferences, training, meetings, and other official District business.

Scope

It is intended that this policy cover when a Director is eligible to seek reimbursement from the District for Directors' travel for District business activities, which includes attendance at conferences, training, meetings, and other official business on behalf of the District.

General

The District recognizes the benefit in Directors' participation in training and attendance at meetings and functions that advance professional knowledge and provide opportunities to exchange information related to water district operations and related policy issues.

Authorization for travel and expense reimbursement shall be limited to conferences, meetings and other functions from which the District derives a specific benefit through attendance. Only travel and attendance that is directly related to District business and is deemed necessary and/or advantageous to the District will be eligible for reimbursement consistent with this policy. Travel shall be by means most economical to the District. Directors, as public officials, are expected to exercise sound judgment in the incurring and submittal of travel expenses, in keeping with the standards and proprieties of a transparent and accountable public agency.

It is the intent of the District to assure compliance with IRS regulations. Reimbursement of business-related expenses paid to Directors is generally tax free, however, Directors must substantiate the expenses with original receipts.

No reimbursement shall be provided for travel outside of North America, unless there is prior Board approval for such travel.

Policy

Travel by Air. If travel is by air, coach or economy fares are to be used. If a Director elects a layover in route to or from his or her final destination, in no case shall the expense exceed the total round trip cost by coach or economy air. Directors shall be responsible for obtaining the total round trip airfare costs at the time of booking in order to submit with the actual receipts and request for reimbursement. If any Director desires to upgrade from coach or economy class, they may do so but will be required to pay the difference between the coach or economy fare and the upgraded fare for the flight.

Frequent Flyer and other Compensatory Offers. Frequent flyer credits or complimentary travel tickets are occasionally offered to Directors while traveling at District expense. These are generally not transferable to the District or another traveler; therefore, they may remain the property of the Director provided the original ticket was not sold at a premium expense to the District for purposes of obtaining special credits or complimentary travel tickets. Directors should use the least costly fares available, and the District shall not be responsible for any additional costs associated with obtaining special credits or complimentary travel tickets.

Public Transit or Carpooling. When feasible, Directors are encouraged to make optimum use of available carpooling and public transit services for local area travel. The following modes of transportation are to be used in the priority indicated:

(1) privately-owned motor vehicles; (2) public transportation; (3) ride share, such as taxis, Uber or Lyft, and (4) rental cars, only after exhausting all other available options, or when the location would make this a less expensive option. When vehicles, either private or District-owned, are provided for authorized travel, Directors shall pool rides whenever possible.

Directors using private vehicles for District use shall have on file, on forms provided by the District, a signed certification of insurance for a minimum amount prescribed by the District. It is not necessary to name the District as an additional insured. The Director's insurance coverage will be deemed primary, and the District will not become involved unless named specifically in the claim.

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

Mileage Allowance. When authorized, private vehicle usage will be reimbursed at a rate equal to the then current rate set by the Internal Revenue Service (IRS) for mileage deduction.

Meal Allowance. Directors may receive a meal allowance consistent with the Federal General Services Administration's per diem rates for the locality where the conference, training, meeting, and other official District business occurs. Directors will be responsible for identifying

meals for which they will seek reimbursement. If a Director eats a meal that is provided as part of their conference, meeting or seminar, they should indicate this on any reimbursement request so that it is not included in the reimbursement amount.

Per diem rates for the locality where the conference, training, meeting, and other official District business occurs can be located on the Federal General Services Administration's website (<https://www.gsa.gov/travel/plan-book/per-diem-rates>)¹.

Alcoholic Beverages. No reimbursement will be allowed for expenses incurred by Directors as a result of the consumption of alcoholic beverages.

Lodging. Reimbursement is allowable for lodging expenses associated with attendance at out-of-region conferences or meetings provided the destination is beyond seventy (70) miles from the District or the Director's primary residence within the District. In rare instances, overnight lodging expenses associated with meeting attendance within the Bay Area region may be permitted if the overnight stay is justified based on early morning or late hour attendance requirements. Directors should utilize the group rate for lodging whenever available. If no group rate for lodging is available, Directors shall select a reasonable alternative.

Authorization and Approval of Requests and Expenses.

To ensure proper accounting of expenses, receipts and expense statements are to be submitted to the Finance Division for processing and filing within ten (10) days of the Director's return from travel. Receipts are required to be filed for all expenses over \$25, unless based on a per diem allowance as described above (i.e., breakfast to be paid at the GSA locality rate does not require receipt submittal).

Reimbursement of costs shall be based on the minimum number of days and hours required to transact District business. Early departures and late arrivals shall be at the Director's own expense except where savings to the District can be demonstrated. Reimbursement will not be allowed for travel between a Director's residence and the location of a meeting or conference which does not exceed the Director's normal commute distance from his or her residence to the District's Administrative office. Expenses are to be submitted on the "Payment Request" form to be provided by the Finance Division accompanied by a Travel Expense Report with all required receipts and documentation. All reimbursement requests will be reviewed by the Finance Division to assure compliance with this policy.

¹ If the U.S. General Services Administration does not calculate a per diem rate for the locality where conference, training, meeting, and other official District business occurs, such per diem rates will be determined by using the rates established by the federal agency responsible for calculating such per diem rates, including but not limited to the U.S. Department of Defense and the U.S. Department of State.

For reimbursement of expenses that exceed the limitations set forth in this policy, the Board of Directors shall review and approve such additional reimbursements during an open and public meeting of the District's Board of Directors.

Unauthorized expenses.

Items of a personal nature are not reimbursable, including but not limited to: movies, entertainment, premium television services, alcoholic beverages, dry-cleaning, spas, gyms, barber, magazines, shoe shines, travel insurance, purchase of clothing or toiletries, loss of tickets, fines or traffic violations, excess baggage costs, spouse and/or guest accommodations, repairs to personal vehicles, office equipment and other items of a personal nature. Optional tours, banquets or other activities not related towards professional advancement offered through the conference, but as an additional cost to registration, are solely at the discretion of the Director and will be considered as a personal expense.

If the District has paid unauthorized expenses by credit card, cash advance or petty cash, the Director will be responsible for reimbursement to the District within ten (10) days of returning from the trip.

Family Members or Guests: Travel and payment of costs for family members and/or guests are not eligible for reimbursement by the District. Travel and payment of costs for family members and/or guests are to be handled directly by the Director as a personal expense.

Reports to Governing Board.

At a District board meeting, after expenses are incurred or the event takes place, each Director shall briefly report on conferences, trainings, meetings, and other official District business attended at District expense. If more than one Director attends, a joint report may be made.