



**MARIN MUNICIPAL  
WATER DISTRICT**

**BOARD POLICY No. 41**

**DATE:** Approved 1-18-06

**SUBJECT: TRAVEL AUTHORIZATION & REIMBURSEMENT OF TRAVEL  
EXPENSES FOR ELECTED OR APPOINTED OFFICIALS**

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**Introduction**

The purpose of this document is to establish a consistent policy for authorizing attendance, travel and reimbursement of expenses for District elected or appointed officials attending conferences, training, meetings, and other official business.

For purposes of this policy, elected or appointed officials shall mean those persons elected or appointed to fill a position on the District's Board of Directors, and committee members or others designated to represent the District at an approved function.

**Scope**

It is intended that this policy cover all attendance, travel, and reimbursement activities of the members of the Board of Directors of the District or any committee member or organization that may seek reimbursement of expenses from the District for attending conferences, training, meetings, and other official business on behalf of the District at the direction of the Board of Directors.

**General**

MMWD recognizes the benefit in training and attendance at meetings and functions that advance professional knowledge and provide opportunities to exchange information related to water district operations and 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 that travel/attendance which serves a District purpose and is deemed necessary and/or advantageous to the District shall be approved and reimbursed. Travel shall be by means most economical to the District. Elected or appointed officials are expected to exercise sound judgment in the incurring and submittal of travel expenses, in keeping with the standards and proprieties of a visible and accountable public agency.

It is the intent of the Marin Municipal Water District to assure compliance with IRS regulations. Reimbursement of business-related expenses paid to elected or appointed officials is generally tax free, however, elected or appointed officials must substantiate the expenses with original receipts.

## **Policy**

The District Board of Directors may authorize attendance, travel and reimbursement of all normal and necessary expenses incurred by elected or appointed officials, in the course of official District business according to the following guidelines. In all areas not specifically covered, the Board of Director's decision shall govern.

Travel by Air. If travel is by air, coach or economy fares are to be used. When it is authorized, the total travel cost shall be computed on direct route distances, but in no case shall the expense exceed the round trip cost by air and estimated cost of ground transportation.

Frequent Flyer and other Compensatory Offers. Frequent flyer credits or complimentary travel tickets are occasionally offered to elected or appointed officials while traveling at District expense. These are generally not transferable to the District or another traveler; therefore, they may remain the property of the elected or appointed official provided the original ticket was not sold at a premium expense to the District for purposes of obtaining special credits or complimentary travel tickets. Elected or appointed officials should use the least costly fares available.

Public Transit or Carpooling. Elected or appointed officials are encouraged to make optimum use of available public transit services and carpooling 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; and (3) rental cars, after exhausting all other available options. When vehicles, either private or District-owned are provided for authorized travel, elected or appointed officials shall pool rides whenever possible.

Elected or appointed officials 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 elected or appointed official's insurance coverage will be deemed primary and the District will not become involved unless named specifically in the lawsuit.

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 for mileage deduction.

Meal Allowance: Receipts are not required if you stay within current IRS regulations. Receipts are required to substantiate expenses over the current IRS regulation. Notwithstanding, elected or appointed officials may receive a meal allowance in excess of IRS regulations, but the meal allowance shall not exceed \$52 per day, which includes taxes and tips.

If meals are provided at a conference, meeting, or seminar, or on a plane flight, the following amounts are to be used to reduce the meal allowance.

Breakfast - \$12 Lunch - \$15 Dinner - \$25

In calculating the meal allowance for partial days, the following guidelines should be used:

### Departure

If you depart after 8:00 a.m., you may not claim meal expenses for breakfast for that day.

If you depart after 1:00 p.m., you may not claim meal expenses for breakfast and lunch for that day.

If you depart after 7:00 p.m., you may not claim meal expenses for that day.

### Return

If you return after 8:00 a.m., you may claim the breakfast allowance.

If you return after 1:00 p.m., you may claim the breakfast and lunch allowances.

If you return after 7:00 p.m., you may claim expenses for the full day.

Meals and food charged to a motel/hotel room via room service shall be counted on the final reconciliation as part of the daily meal allowance.

Alcoholic Beverages. No reimbursement will be allowed for expenses incurred by elected or appointed officials 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 elected or appointed official's home, and has been pre-approved by the Board of Directors. Overnight lodging expenses associated with meeting attendance within the Bay Area region may be authorized if the overnight stay is justified based on early morning or late hour attendance requirements. Such overnight stay shall be requested of and preauthorized by the Board of Directors only if extraordinary circumstances warrant approval. The cost of lodging while attending conferences or training seminars will be paid at a rate determined by the District to be reasonable for the location and nature of the event.

Telephone Charges. Necessary business-related telephone calls incurred by an elected or appointed official on authorized travel may be reimbursed. If an elected or appointed official will be attending an out-of-region conference or meeting that will require them to be away from home overnight, the elected or appointed official may make one 10-minute telephone call home per night. Other personal long-distance telephone calls are not reimbursable.

### **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

elected or appointed official's return from travel. Processing shall include verification of policy compliance. Receipts are required to be filed for all expenses over \$10.00. Expenses are to be submitted on the Payment Request accompanied by a Travel Expense Report with all required receipts and documentation.

The General Manager shall review and approve expense statements submitted by the elected or appointed official.

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 elected or appointed official's own expense except where savings to the District can be demonstrated. Reimbursement will not be allowed for travel between an elected or appointed official's residence and the location of a meeting or conference which does not exceed the elected or appointed official's normal commute distance to the District's Administrative office.

**Unauthorized expenses:** Items of a personal nature are not reimbursable including: 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 employee and will be considered as a personal expense.

If the District has paid unauthorized expenses by credit card, cash advance or petty cash, the elected or appointed official will be responsible for reimbursement to the District within 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 payment by the District. Travel and payment of costs for family members and/or guests are to be handled directly by the elected or appointed official.