

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT SUMMARY OF POLICIES APPROVED BY THE BOARD OF TRUSTEES

Reimbursement and Compensation Policies

§205 Board Meeting Stipends to Trustees

§205.1

Consistent with Health and Safety Code Section 2030, the members of the Board of Trustees may receive their actual and necessary traveling and incidental expenses incurred while on official business. In lieu of paying for actual expenses, the Board of Trustees may by resolution provide for the allowance and payment to each trustee a sum not to exceed one hundred dollars (\$100) per month for expenses incurred while on official business. A Trustee may waive the payments permitted by this subdivision. Such compensation is in addition to any reimbursement for meals, lodging, travel and expenses consistent with this policy. (H&S Code Section 2051)

§205.2

Meetings and Service Subject Monthly In Lieu of Allowance

To be entitled to the monthly In Lieu Allowance under this policy, the official business in question must constitute one of the following:

- a) A meeting of the district board within the meaning of Government Code section 54952.2(a);
- b) A meeting of a district committee within the meaning of Government Code section 54952(b);
- c) An advisory body meeting within the meaning of Government Code section 54952(b);
- d) A conference within the meaning of Government Code section 54952.2(c) (2).
- e) A meeting of any multi-jurisdictional governmental body on which the district Trustee serves as the district's designated representative.
- f) Any meeting attended or service provided on a given day at the formal request of the district board and for which the district board approves payment of In Lieu of Allowance stipend.

§206 Travel and Payment of Expenses for Board or Staff Members While on Official Business

Whereas, Alameda County Mosquito Abatement District (ACMAD) takes its stewardship over the use of its limited public resources seriously.

Whereas, public resources should only be used when there is a substantial benefit to the citizens of Alameda County.

Whereas, such benefits include the opportunity to:

- a) Discuss the community's concerns with local, regional, state and federal officials;
- b) Participate in local, regional, state and national organizations whose activities affect the District;
- c) Attend educational seminars designed to improve officials' skill and information levels; and
- d) Promote public service and morale by recognizing service to ACMAD.

ACMAD Expense Policy

Whereas, this policy provides guidance to Trustees and District employees on the use and expenditure of District resources, as well as the standards against which those expenditures will be measured.

Whereas, this policy supplements the definition of actual and necessary expenses for purposes of state laws relating to permissible uses of public resources.

Whereas, this policy also supplements the definition of necessary and reasonable expenses for purposes of federal and state income tax laws.

Whereas, this policy also applies to any charges made to a District credit card, cash advances or other line of credit.

THEREFORE, The Alameda County Mosquito Abatement District hereby adopts the following policy governing expenditure of District funds and reimbursement of expenses.

§206.1 Authorized Expenses

District funds, equipment, supplies (including letterhead), titles and staff time must only be used for authorized District business. The following types of expenses generally constitute authorized expenses, as long as the other requirements of this policy are met:

- a) Expenses associated with communicating with representatives of regional, state and national government on District adopted policy positions;
- b) Expenses associated with attending educational seminars designed to improve officials' skill and information levels;
- c) Expenses associated with participating in regional, state and national organizations whose activities affect the District's interests;
- d) Expenses associated with recognizing service to the District (for example, thanking an employee with a retirement gift or celebration of nominal value and cost);
- e) Expenses associated with attending District events;
- f) Expenses associated with meetings such as those listed above for which a meeting stipend is expressly authorized under this policy.
- g) Expenses associated with legislative and other District-related local, regional, state and federal agency business, conducted over meals, where each meal expenditure must also comply with the limits and reporting requirements of local, regional, state and federal law.

§206.2 All other expenditures require approval by the District Board of Trustees.

The following expenses specifically require Board approval:

- a) International and out of state travel;
- b) Expenses exceeding \$200 per trip.

§206.3 Examples of personal expenses that the District will not reimburse include, but are not limited to:

- a) Political or charitable contributions or events;
- b) Family expenses, including partner's expenses when accompanying official on District-related business, as well as children- or pet-related expenses;
- c) 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;

- d) Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
- e) Personal losses incurred while on city/county/district business.

Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

§206.4 Expense Report Content and Submission Deadline

Expense reports must document that each expense claimed has met the requirements of the policy. For example, if the meeting is with a legislator, the local agency official should explain whose meals were purchased, what issues were discussed and how those relate to the District's adopted legislative positions and priorities. Trustees and Employees must submit their expense reports within 30 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 required documentation. Receipts for gratuities and tolls under \$5 are not required. Inability to provide such documentation in a timely fashion may result in the expense being borne by the individual.

§206.5 Reports to Governing Board

At the following District Board meeting, each official shall provide a brief oral or written report on meetings or functions attended at District expense. If multiple District representatives attended, a joint report may be provided.

§206.6 Compliance with Laws

District 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.

§206.7 Violation of this Policy

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) demand for restitution to the District, 3) the District's reporting the expenses as Trustee or employee income to state and federal tax authorities, and 4) prosecution for misuse of public resources.

§207 Cost Control

To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines.

§207.1 Transportation

District personnel are expected to use the most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements, using the most direct and time-efficient route. In the event that a more expensive transportation mode or route is used, the cost borne by the District will be

limited to the cost of the most economical, direct, efficient and reasonable mode of transportation. District personnel are encouraged to use public transit when available and feasible and to carpool when several people are traveling to the same event by automobile. Automobile mileage is reimbursable at Internal Revenue Service prevailing rates in effect (see www.irs.gov). These rates are designed to compensate the driver for gasoline, insurance, maintenance and other expenses associated with operating the vehicle. Parking, tolls and other similar expenses relating to travel by auto are reimbursable if necessarily incurred in connection with a meeting or function authorized under this policy.

§207.2 Lodging

Lodging costs will be reimbursed or paid for by the District when travel on official District business reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging costs should not exceed any group rate published by the conference sponsor for the meeting in question. In any event, lodging expenses should be moderate, taking into account community standards and prevailing lodging costs for the area.

§207.3 Meals

Meal expenses and associated gratuities should be moderate, taking into account community standards and the prevailing restaurant costs of the area. A helpful source of guidance is Internal Revenue Service per diem rates for meals and incidental expenses, which include adjustments for higher cost locations (see Publication 1542 at www.irs.gov or www.policyworks.gov/perdiem). Alcohol/personal bar bills are not an appropriate use of District resources.

§207.4 Telephone/Fax/Cellular

Individuals will be reimbursed for actual telephone and fax expenses incurred on District business. Telephone bills should identify which calls were made on District business

§207.5 Airport Parking

Long-term parking should be used for travel exceeding 24 hours.

§207.6 Cash Advance Policy

From time to time, it may be necessary for a District representative to request a cash advance to cover anticipated expenses while traveling or doing business on the District's behalf. Such request for an advance should be submitted to the District Manager at least 14 days prior to the need for the advance with the following information:

- a) The purpose of the expenditure(s);
- b) The benefits of such expenditure to the residents of District;

- c) The anticipated amount of the expenditure(s) (for example, actual or expected hotel rates, meal costs, and transportation expenses)
- d) The dates of the expenditure(s).

Any unused advance must be returned to the District treasury within two business days of the official's return, along with an expense report and receipts documenting how the advance was used in compliance with this expense policy.

§207.7 Credit Card Use Policy

The District does not issue credit cards to individual Trustees but does have credit cards for selected District expenses. Trustees may use the District'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 District credit card and compliance with this policy must be submitted within five business days of use. District credit cards may not be used for personal expenses, even if the Trustee or employee subsequently reimburses the District.

§207.8

In the event circumstances should arise appearing to warrant deviation from these policies, the manager shall secure the approval of the Board before making any changes.