**TEMECULA PUBLIC CEMETERY DISTRICT**

**POLICY MANUAL**

**POLICY NAME:** Board of Trustees Compensation, Expense & Reimbursement and

Employee Expense & Reimbursement Policy

**POLICY NUMBER:** 1005

1005.1 As authorized by Health and Safety Code section 9031(a) and District Resolution No. 2017-14 (“Resolution”), and in compliance with Government Code section 53232.1, each Trustee shall be entitled to receive a payment in the amount of $150 for attending each meeting of the Board, up to four compensable meetings per month. For purposes of this section, a meeting of the Board shall include the following, provided that a quorum of the Board is in attendance:

1. Regular Board meetings;
2. Special Board meetings;
3. Closed Sessions;
4. Emergency Meetings;
5. Board Field Trips;
6. District Public Hearings; and
7. Board Committee Meetings.

1005.1.1 Trustees shall not be compensated for attending an ad-hoc committee or subcommittee meeting. An ad hoc committee or subcommittee is one that has temporary subject matter jurisdiction over a particular matter for a limited duration of time and has less than a majority of the Board as members.

1005.2 As authorized by Health and Safety Code sections 9031 and 9048 and the District Resolution, and in compliance with Government Code section 53232.2, in addition to compensation as set forth in Section 1005.1 of this Policy, the District shall pay for or reimburse Trustees (and Employees) for their actual and necessary travelling and incidental expenses incurred while on official District business other than a meeting of the Board, which shall include their authorized attendance at professional, educational, or vocational meetings.

1005.2.1 Trustees (and employees) are encouraged to attend professional, educational and vocational meetings when the purpose of such activities is to improve District operations. Attendance at such meetings is considered a part of a Trustee’s (and employee’s) performance of their official duties for the District. Therefore, there is no limit to the number of Trustees attending a particular professional, educational and vocational meeting when it is apparent that their attendance is beneficial to the District. In connection with professional, educational and vocational meetings and conferences for which the District has prepaid for a Trustee’s (and/or employee’s) attendance, the Trustee (or employee) shall attend such meeting or conference. In the event the Trustee (or employee) is not able to attend, the Trustee (or employee) shall immediately notify the District. If the District cannot obtain a refund of fees paid, then the District shall bill (the employee) or Trustee or the public agency represented by that Trustee for reimbursement for all amounts paid, unless the Trustee’s (or employee’s) failure to notify the District arises from circumstances beyond the control of the Trustee (or employee.)

1005.2.2 Trustees (and employees) (subject to prior approval of attendance by the Board) are eligible to receive reimbursements for travel, meals, and other reasonable and necessary expenses for attending professional, educational, or vocational meetings as permitted by state law and as provided above in Section 1005.2. Unless otherwise provided in this Policy, reimbursement rates shall coincide with rates set by Internal Revenue Service Publication 463 or its successor publication(s).

1005.2.3 Any and all expenses that do not fall within the adopted reimbursement policy or the IRS reimbursable rates are required to be approved by the Board in a public meeting prior to the expense(s) being incurred. Expenses that do not adhere to the adopted reimbursement policy or the IRS reimbursable rates, and that do not receive prior approval from the Board prior to the expense being incurred, shall not be eligible for reimbursement.

1005.2.4 Trustees (and employees) shall be reimbursed for the actual cost of tuition, conference fees, registration fees (or similar costs) and necessary travel, lodging and meals necessarily incurred as a result of attending professional, educational and vocational meetings. Cash advances or use of District credit cards by Trustees for these purposes is not permitted. All reimbursement of actual and necessary expenses shall be pursuant to this Policy.

1005.2.5 The District Manager or his or her designee shall make arrangements for Trustees (and employees’) attendance at professional, educational and vocational meetings and for reimbursement for such expenses pursuant to this Policy. Trustees/ employees shall inform the manager in advance prior to reservations being made if they plan on leaving the conference immediately following the last class. Otherwise the Trustee/ employee shall absorb any cost paid for in advance by the District.

1005.2.6 If lodging is necessary for attendance at a meeting, such lodging costs shall not exceed the maximum group rate published by the conference or other meeting. If the published group rate is unavailable, Trustees (and employees) shall be reimbursed for comparable lodging at government or IRS rates. There is no objection to a spouse and/or other family member(s) accompanying a person subject to this Policy, if their presence does not detract from the performance of District duties. The attendance at the meetings and conferences by such family members of District Trustees (or employees) is to be considered the sole responsibility of the individual Trustee (or employee,) and all differences in costs brought about by the attendance and/or accompanying travel of a family member shall not be borne, paid or reimbursed by the District. Trustees and employees shall be reimbursed for any parking or valet costs incurred at hotel or place of lodging. Trustees and employees shall be reimbursed for gratuity for hotel staff not to exceed the following amounts: $2.00 per day for maid service, not allowable for a one night stay, $1.00 per bag for bellman and $2.00 per automobile pick up from valet service. These items must be included in expense reimbursement report; they will not be automatically added.

1005.2.7 Transportation expenses shall be governed by Section 1005.3.

1005.2.8 Meal expenses shall be governed by Section 1005.4.

1005.2.9 The District shall provide expense reimbursement report forms to Trustees (and employees) who incur reimbursable expenses on behalf of the District in the performance of their official duties, to document that their expenses adhere to this Policy. These reports and any accompanying documentation shall be submitted to the District Manager or his or her designee.

1005.2.10 Receipts shall be submitted in conjunction with an expense reimbursement report forms. Expenses without receipts shall not be reimbursed.

1005.2.11 Expense reimbursement report forms shall be submitted within a reasonable time, but not more than 10 days after incurring the expense. Failure to submit such forms in a timely manner may result in the expense being borne by the Trustee (or employee.) All expense reimbursement report forms are subject to verification that they comply with this Policy.

1005.2.12 Pursuant to state law, expense reimbursement report forms are public records subject to disclosure under the California Public Records Act.

1005.2.13 Trustees (and employees) will be reimbursed for actual telephone and facsimile expenses incurred on District business. Telephone bills should identify which calls were made on District business. For cellular calls when the Trustee has a particular number of minutes included in the plan, the Trustee can identify the percentage of calls made on public business.

#### 1005.2.14 Trustees (and employees) will be reimbursed for internet access connection and/or usage fees away from home, not to exceed $15.00 per day, if internet access is necessary for District-related business.

#### 1005.2.15 Business-related reading and educational materials and organizational memberships will be reimbursed.

1005.3 Trustees (or employees) requesting reimbursement of travel expenses should attempt to travel by the means most economical to the District consistent with scheduling needs and cargo space. In selecting a particular method of transportation, consideration shall be given for the total cost to the District which will result; including overtime, lost work, and actual transportation costs. In the event that a more expensive transportation form is used, the cost borne by the District will be limited to the cost of the most economical, direct, efficient and reasonable transportation form unless otherwise approved by the Board. Government and group rates must be used when available.

1005.3.1 Transportation by car may be done either with a personal vehicle or an official District vehicle. Net mileage will be reimbursed at the current Internal Revenue Service Rates (see www.irs.gov). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the driver’s personal vehicle. The Internal Revenue Service rates will not be paid for District vehicles or rental vehicles; only receipted fuel and rental expenses will be reimbursed for such usage. Net mileage equals roundtrip mileage minus any commute miles. Mileage will not be reimbursed for portions of the trip made for non-business related matters. Reimbursement for mileage shall not include bridge and road tolls, which are reimbursable. When the use of public air carrier transportation is approved, private automobile use to and from the airport shall be reimbursed for all allowable miles at the current Internal Revenue Service Rates or commercial auto rental will be allowed if necessary and alternative personal or public transportation is unavailable or unreasonable.

1005.3.2 Air and Ground Travel shall be subject to the following limitations.

1005.3.2.1 Reimbursement shall be made for coach air travel if the cost of such air travel is competitive with other passenger airlines' coach airfares.

1005.3.2.2 Reimbursement shall be made for coach rail travel if the cost of such rail travel is competitive with other coach rail travel fares.

1005.3.2.3 Charges for taxi service are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances. Portions of taxi charges that are related to excessive tips (i.e., in excess of 15%) will not be reimbursed.

1005.3.2.4 Charges for shuttle service are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.5 Charges for bus service are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.6 Actual fuel charges for vehicle rental are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances. Charges for rental vehicles may be reimbursed under this provision if more than one District Trustee is attending an out of town conference, and it is determined that sharing a rental vehicle is more economical than other forms of transportation. When determining the type of rental car to be used, consideration should be given to the economic standards set forth in this Policy and the appropriate use and stewardship of District funds, including but not limited to, the cost of the rental vehicle, parking and gasoline as compared to the combined cost of such other forms of transportation. Government and group rates must be used when available. Rental rates that are equal or less than those available through the State of California’s website <http://www.catravelsmart.com/default.htm> shall be considered the most economical and reasonable for purposes of reimbursement under this Policy.

1005.3.2.7 Out of Pocket Expenses Related to Use of District Owned Vehicles. Reimbursement for fuel and other out-of-pocket expenses incurred as a result of the use of a District owned vehicle is permissible provided that use of the District owned vehicle is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.8 Use of chartered travel shall be reimbursable only if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.

1005.3.2.9 Airport parking may be used during travel on official District business and is reimbursable with receipts. Long-term parking must be used for travel exceeding 24 hours.

1005.4 The actual cost of meals, except for those included in the cost of the registration, shall be subject to reimbursement up to the following amounts: $15.00 for breakfast, $25.00 for lunch and $35.00 for dinner a day, plus reasonable gratuities not exceeding 20% of the cost of the meal Daily snacks not to exceed $10.00 a day, Trustee or employee must present manager with itemized receipt, room charges will not be accepted without an itemized receipt attached. The foregoing amounts shall be annually adjusted, with the base year being 2018, to reflect changes in the cost of living in accordance with statistics published by the United States Department of Labor, Bureau of Labor Statistics Consumer Price Index.

Claims for reimbursement for meals shall include the following information: (1) date incurred, (2) parties participating, (3) purpose of the event, and (4) an itemized receipt.

1005.5 The following prohibitions and limitations apply to Trustees (and employees) with respect to reimbursement or payment of expenses. Expenses that are not otherwise listed or identified in this Policy shall require prior approval at a public hearing of the Board of Trustees pursuant to Government Code section 53232.2(f).

1005.5.1 Trustees shall not attend a professional, educational or vocational meeting for which there is an expense to the District if it occurs after they have announced their pending resignation, or if it occurs after it has been determined that the Trustee will not be re- appointed.

1005.5.2 Personal expenses are **not** allowable. These may include, but are not limited to:

A. Barber and/or beauty shop charges;

B. Fines for traffic violations;

C. Private automobile repairs;

D. Expenses of any persons accompanying the person subject to this Policy on the trip;

E. Personal telephone calls;

F. Purchase of personal items; medicine, razors, personal hygiene items, cigarettes;

G. Fitness/Health Facilities or Massages;

H. Political or charitable contributions or events;

I. Alcohol;

J. Personal losses incurred while on District business; and/or

K. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events or other cultural events.

L. Laundering and/or Dry Cleaning or purchasing of Hotel Robes, bedding or linens.

M. Guests, including without limitation, spouses, friends and relatives who are not employed by the District.

1005.6 Upon returning from a professional, educational or vocational meeting where expenses are reimbursed by the District, Trustees (and employees) will either prepare a written report for distribution to the Board, or make a verbal report during the next regular meeting of the Board. If multiple Trustees attend, a joint report may be submitted.

Approved by 5/0 motion at the Regular scheduled Board Meeting, November 15, 2018