

POLICY TITLE: Expense Reimbursements and Compensation of Directors
POLICY NUMBER: 2060

2060.10 Purpose. The purpose of this policy is to prescribe the manner which 1) the District directors are compensated for their services, and 2) directors and employees are reimbursed for business-related expenses. The District shall adhere to Government Code Section 61047 and Sections 53232 through 53232.4 when dealing with issues of director compensation and expense reimbursement.

2060.11 Scope. This policy applies to all directors and its provisions regarding expense reimbursement are intended to result in no personal gain or loss to a director or employee.

2060.12 Director Compensation. Directors shall be entitled to receive a maximum of \$100.00 for each day of service. Meetings eligible for compensation and current compensation rates are specified in this section.

2060.121 Directors shall be entitled to receive \$100.00 compensation for attendance at the District Board meetings. Directors shall also be entitled to receive \$100.00 compensation for attendance at the following meetings and activities provided that the Board has previously approved the director's participation and that the director delivers a written report to the Board regarding the activity attended at the next regular Board meeting:

- a) Carmel Area Wastewater District Board meetings;
- b) Organized educational or training activities and conferences conducted in compliance with Government Code Section 54952.2(c) and related to their duties as members of the District Board.

2060.122 Directors and/or Board appointed trustees who are not employees of the District shall be entitled to receive \$50.00 compensation for attendance on behalf of the District at the following meetings:

- a) CAWD/PBCSD Reclamation Project Management Committee meetings;
- b) Del Monte Forest Community Advisory Board meetings;
- c) PBCSD Pension Plans Trustees meetings;
- d) Monterey County Special District Association meetings.
- e) Any other meeting that a director is assigned by the Board to represent the District.

2060.123 A director or a Board appointed trustee shall not receive compensation for more than \$100.00 for each day of service or for more than six days of service in a calendar month.

2060.124 The Board may from time to time amend this policy by Resolution and specify other meetings for which directors shall be compensated for attendance, including the amount of compensation for each. Directors shall not be compensated for attendance at any meetings not specified as compensable meetings by this policy.

2060.125 Pursuant to Water Code Section 20200 et seq the Board may, by ordinance, increase the amount of compensation that may be received by directors. Any increase may not exceed an amount equal to 5%, for each calendar year following the operative date of the last adjustment, of the compensation which is received when the ordinance is adopted. Total compensation may not exceed 10 days in any calendar month.

2060.13 **Expense Reimbursement.** Directors and employees are eligible to receive reimbursements for travel, meals, lodging, and other reasonable actual and necessary expenses for attending business-related meetings, public events, ceremonies, educational or training activities, conferences or seminars. The General Manager shall determine whether attendance by employees at any such event is in the best interest of the district and eligible for reimbursement of expenses. Directors must have travel requests approved in advance by the Board. Reimbursement rates shall coincide with current year IRS Publication 463 or any successor publication, except where it may differ in this section.

2060.131 Directors and employees shall use government or group rates which may be offered by the providers of transportation or lodging, when available.

2060.132 Lodging and travel expenses in connection with a conference or educational activity shall not exceed the maximum group rates which may be published by the conference or activity sponsor. If the group rates are not available, comparable lodging that is consistent with the requirements of this policy shall be used.

2060.133 The following items are ineligible for reimbursement under this policy:

- a) Personal expenses such as in-room movies, entertainment, or alcoholic beverages;
- b) Expenses associated with spouses and other individuals who are not District employees or directors.

2060.134 Directors and employees will be reimbursed for use of personal vehicles at the current mileage reimbursement rate specified in IRS Publication 463. Reimbursements for air transportation will be limited to coach or economy rates.

2060.135 Expenses that do not adhere to this policy and the IRS reimbursable rates shall not be eligible for reimbursement.

2060.136 The District Finance Department staff shall provide expense reimbursement report forms to directors and employees who incur reimbursable expenses to document the expenses adhere to this policy. The reimbursement report forms shall be submitted within a reasonable time, but no more than 90-days after incurring the expense. All forms submitted shall be accompanied by receipts or similar documentation. Any documents submitted to request reimbursement are public records subject to disclosure under the California Public Records Act.

2060.137 The General Manager or the Deputy General Manager/Chief Financial Officer will review and approve reimbursement requests.

2060.138 A director who intends to request expense reimbursement pursuant to this section shall provide a brief written or oral report to the Board regarding the meeting or the activity attended in the next regular meeting of the Board.