

Title: **EXPENSE REIMBURSEMENT**

No. **304**

Necessary, customary and reasonable business expenses will be reimbursed by the District, when incurred in the performance of an employee's work or travel. These expenses are normally paid by the employee, either by charging the expenses to a personal credit card or paying cash. Exceptions to this policy exist and/or will be considered for items such as air travel, rental vehicles when pool vehicles are not available, and conference registrations. An employee cannot have the District billed directly for incurred business expenses unless prior approval is obtained from the General Manager or designee. To be reimbursed, employee business expenses must be supported by receipts.

Expenses of a spouse traveling with an employee are the responsibility of the employee and are not reimbursed by the District. These costs include, but are not limited to, added travel, hotel room and meals. The general policy is that the District will not incur expenses above those which the District would have incurred had the employee traveled alone.

Personal Vehicle Travel

When an employee has been authorized to use a personal vehicle for District business, the employee is reimbursed for mileage at the current standard Internal Revenue Service rate. When an employee has entered into an employment agreement which includes a vehicle allowance, the employee is paid the amount agreed to per the employment agreement.

Employee's using their personal vehicle for District business must possess automobile insurance with limits of not less than \$100,000/\$300,000 public liability and \$25,000 property damage.

Other Personal Vehicle Use

When an employee is required to work unscheduled overtime and has been authorized by the Division Head to use a personal vehicle, the employee will be reimbursed in accordance with the provisions of Personal Vehicle Travel above.

Rental Vehicle Travel

Use of a rental vehicle is authorized for employee travel under two circumstances: (1) District vehicles are not available or (2) transportation is required at travel destination and other means are either not available or are more expensive. Use of a rental vehicle requires the prior approval of the Division Head.

Rental vehicles used in lieu of District vehicles and provided by the District's vendor will be billed directly to the District by the vendor. An employee arranging for and using rental vehicles at the travel destination will be reimbursed the cost of such rental in accordance with this policy.

Lodging During Travel

When traveling on business overnight, employees should seek comfortable, safe lodging at an economical rate. Availability of government or other discounts should also be determined and utilized.

In-state lodging expense for the actual reasonable cost (single-room rate) will be reimbursed up to a maximum of \$100 per day, before taxes. Two exceptions to this policy exist, allowing reimbursement for actual reasonable cost exceeding \$100 per day: (1) an employee stays at a "hosting hotel" where meetings, conferences, or training sessions are held, provided that the employee secures the least expensive accommodation available, or (2) an employee has received the prior approval of the General Manager or designee. Out-of-state, an employee will be reimbursed the actual reasonable cost (single-room rate) for lodging.

Meals During Travel

An employee traveling on business out-of-District will be reimbursed the actual reasonable cost of meals, provided that travel must begin before and end after the time shown below for reimbursement for that meal.

<u>Meal</u>	<u>Travel Begins Before</u>	<u>Travel Ends After</u>
Breakfast	6:00 a.m.	8:00 a.m.
Lunch	11:00 a.m.	1:00 p.m.
Dinner	5:00 p.m.	8:00 p.m.

Other Meals

When required to work unscheduled overtime, an employee may be reimbursed the actual reasonable cost of a meal, provided (1) the unscheduled overtime worked extends beyond four hours; (2) the employee actually takes time off for such a meal; and (3) the time off is not charged as time worked. If the unscheduled overtime worked extends beyond eight hours, the employee is entitled to reimbursement for a second meal.

If an employee is required to attend a breakfast, luncheon, or dinner meeting within the District, the employee may be reimbursed the actual reasonable cost of the meal, provided prior approval has been obtained from the Division Head.

When an employee hosts another individual(s) in conjunction with a business meeting, the employee may be reimbursed the actual reasonable cost of the meal(s), provided prior approval has been obtained from the General Manager.

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Miscellaneous

When traveling on District business which requires overnight lodging, an employee may be reimbursed for one personal long distance telephone call each night at actual cost up to \$4 per night for those calls documented on the lodging receipt.

When traveling on District business, an employee will be reimbursed actual reasonable costs for local transportation by usual means, such as street car, bus, or taxi and parking.

Travel Advance

If it would be a financial hardship for an employee to pay for travel expenses and then request reimbursement, the employee may submit a REQUEST FOR CASH TRAVEL ADVANCE form, for approval. All monies from a travel advance that are not spent must be refunded to the General Accounting Department within five days from the date such travel ended.

Use Of Personal Cell Phone

When an employee has been authorized by the General Manager or designee to use a personal cell phone to conduct District business, the employee will receive a monthly stipend. The monthly cell phone stipend will be paid to the employee once documentation has been received by the District confirming the employee's cell phone coverage. The documentation must be submitted annually.

Procedures for Business Expense Reimbursement

Reimbursement for personal expenses are reported on an EXPENSE REPORT form. Instructions and guidelines are printed on the reverse side of the form.

Approval for reimbursement is as follows:

- A. The Board of Directors requires approval of the Treasurer.
- B. The General Manager requires approval of the Chairman of the Finance and Administration Committee.
- C. The Division Head requires approval of the General Manager.
- D. All other employees require approval of the Division Head and the General Manager.