



# OLYMPIC VALLEY PUBLIC SERVICE DISTRICT BOARD REPORT



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<b>SUBJECT:</b>	Review of Policy 4031 – Expenditure Reimbursement	<b>EXHIBIT:</b>	F-12, 11 Pages
<b>AUTHOR:</b>	Jessica Asher, Program Manager & Board Secretary	<b>MEETING DATE:</b>	March 31, 2026

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**RECOMMENDED ACTION:** Approve Resolution 2026-07 to adopt changes to Policy 4031 – *Expenditure Reimbursement and Use of Public Resources*.

**DISCUSSION:** The District’s *Expenditure Reimbursement and Use of Public Resources* Policy was adopted in 2006 and most recently revised in 2013. During the November 2025 review of Board compensation and benefits, staff identified that Board compensation provisions had been incorrectly included in Policy 4031 and that the existing language was inaccurate. The proposed revisions narrow the policy's scope to expense and reimbursement matters and correct the policy to reflect current practices. Board compensation is governed by the Water Code and is appropriately addressed in Board-adopted District Resolutions.

The purpose of 4031 Policy is to ensure that District funds and resources are used only for authorized District business and that employees and Directors are reimbursed only for actual and necessary expenses incurred in the performance of official duties.

Staff recommends updating the Policy, as some language in the current policy is outdated and inaccurate given current law and District practices. The attached policy reflects the proposed revision. The *Expenditure Reimbursement and Use of Public Resources* Policy will continue to be reviewed periodically and updated as necessary.

**FISCAL/RESOURCE IMPACTS:** The *Expenditure Reimbursement and Use of Public Resources* Policy establishes a protocol for when public resources can be used for District benefit and how expenses are reimbursed. There is no fiscal impact of approving this policy.

**STRATEGIC PLAN ALIGNMENT:**

**Focus Area:** Organization | **Goal:** Maintain High Standards of Public Agency Governance

**ATTACHMENTS:**

- Resolution 2026-07
- Policy 4031 - *Expenditure Reimbursement and Use of Public Resources* Proposed Version
- Policy 4031 - *Expenditure Reimbursement and Use of Public Resources* Current Version

**DATE PREPARED:** March 25, 2026

**RESOLUTION 2026-07**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
OLYMPIC VALLEY PUBLIC SERVICE DISTRICT  
ADOPTING REVISIONS TO THE EXPENDITURE REIMBURSEMENT AND USE OF  
PUBLIC RESOURCES POLICY (POLICY 4031)**

**WHEREAS**, the Olympic Valley Public Service District is an independent special district, organized under Water Code section 30000, et seq. in 1964; and

**WHEREAS**, the Board of Directors authorized the development of a District Policy Manual on July 25, 2006 to set forth operating policies applicable to all District employees, and appointed and elected officials; and

**WHEREAS**, the District adopted an *Expenditure Reimbursement and Use of Public Resources Policy*, Policy Number 4031, in 2006, which was most recently revised in 2013; and

**WHEREAS**, the purpose of the policy is to ensure that District funds and resources are used only for authorized District business and that employees and Directors are reimbursed only for actual and necessary expenses incurred in the performance of official duties which benefit the District.; and

**WHEREAS**, revisions to the Policy are necessary as some language in the current policy is outdated and inaccurate given current law and District practices.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Olympic Valley Public Service District hereby adopts revisions to the *Expenditure Reimbursement and Use of Public Resources Policy*, Policy Number 4031, a copy of which is attached hereto.

**PASSED AND ADOPTED** this 31<sup>st</sup> day of March, 2026 at a regular meeting of the Board of Directors of the Olympic Valley Public Service District, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

\_\_\_\_\_  
Dale Cox, Board President

ATTEST:

\_\_\_\_\_  
Jessica Asher, Board Secretary

## Policy 4031 Expenditure Reimbursement and Use of Public Resources (All Employees)

### 4031.1 Purpose

The purpose of this policy is to ensure that District funds and resources are used only for authorized District business and that employees and Directors are reimbursed only for actual and necessary expenses incurred in the performance of official duties which benefit the District.

This policy is intended to comply with applicable provisions of California law governing the use of public resources and reimbursement of expenses, including but not limited to Government Code [§8314](#), [§53232.2](#), [§53232.3](#), and Water Code [§30507](#).

### 4031.2 Use of Public Resources

District funds, equipment, supplies, facilities, staff time, and other public resources shall be used only for authorized District purposes. All travel expenses shall be managed to conserve District resources and maintain public trust.

Transportation: The most economical and practical transportation option shall be used.

Transportation options, in order of preference, are as follows:

- *District-Owned Vehicles*. When travel is within reasonable driving distance, a District-owned vehicle shall be used unless prior authorization is obtained from the General Manager.
- *Rental Vehicles*. When a District vehicle is unavailable or impractical due to overnight travel, a rental vehicle is the preferred alternative to using a personal vehicle. Vehicle class shall be economy or compact unless a larger vehicle is justified by the number of travelers or cargo requirements.
- *Personal Vehicles*. If a personal vehicle is used, mileage will be reimbursed at the current IRS standard mileage rate (see [www.irs.gov](http://www.irs.gov)), which accounts for fuel, insurance, maintenance, and other operating costs.
- *Taxis, Shuttles, and Ride-Sharing*. Fares may be reimbursed, including a gratuity of up to 20% per fare, when such transportation is necessary.
- *Air Travel*. Airfare shall be economy class; business and first-class travel are not reimbursable. Travelers are encouraged to book as early as practicable and to select the least expensive option that accommodates reasonable flight times and itineraries.

Meals: Meal reimbursements shall be based on actual costs, not per diem, unless otherwise authorized. Meal reimbursements shall not exceed the rates established under Government Code Section 53232.2, which references IRS Publication 463. Alcohol is not reimbursable under any circumstances. If meals are provided as part of a conference or event registration, they shall not be additionally reimbursed.

Telephone, Cellular, and Internet: These expenses are generally not reimbursable while on District business. Exceptions require prior authorization from the General Manager and shall be limited to reasonable and necessary costs directly related to District business.

Lodging: Lodging will be reimbursed when travel on official District business reasonably requires an overnight stay. For conference-related travel, lodging shall not exceed the group rate published by the conference sponsor. If no group rate is available, lodging shall be at a standard commercial rate consistent with the travel location and reflective of public agency standards; luxury accommodations are not reimbursable.

Non-Reimbursable Expenses: Use of public resources for personal, political, or non-District purposes is prohibited in accordance with Government Code §8314. Non-reimbursable expenses include but are not limited to: alcohol; personal entertainment; expenses for family members, pets, or other non-District personnel accompanying the traveler or related expenses due to the travel; non-mileage personal vehicle expenses; personal losses incurred while on District business; fines or penalties; travel insurance; and political or charitable contributions or events.

#### **4031.3 Reimbursement of Expenses**

Employees and Directors may be reimbursed for actual and necessary expenses incurred in the performance of official District duties, including travel, lodging, registration, and meals associated with authorized meetings, training, or conferences.

Reimbursements shall comply with Government Code §53232 and be consistent with the District's administrative procedures for employee expense reimbursement. The General Manager will review and approve employee reimbursement requests. Reimbursement requests of the General Manager will be reviewed and approved by the Board of Directors through a monthly check register review.

#### **4031.4 Cash Advance**

When necessary, an employee or official may request a cash advance to cover anticipated expenses incurred while traveling or conducting business on behalf of the District. Requests shall be submitted to the General Manager at least ten (10) business days prior to the anticipated need and must include the following information: (1) the purpose of the expenditure(s); (2) the benefit to District residents; (3) the anticipated amount, including estimated costs for lodging, meals, and transportation; and (4) the dates of the expenditure(s). Any unused portion of a cash advance must be returned to the District treasury within five (5) business days of the employee's or official's return, accompanied by a completed expense report and receipts documenting all expenditures in accordance with this policy.

#### **4031.5 Credit Card Use**

The District issues credit cards to select employees. Where feasible, employees and Directors are encouraged to coordinate with these employees to use District credit cards for travel expenses rather than seeking personal reimbursement. Receipts for all credit card charges shall be submitted in accordance with standard District credit card expense reporting procedures. District credit cards shall only be used for official District business consistent with this policy. Use of a District credit card for personal expenses is prohibited, even if the cardholder subsequently reimburses the District.

#### **4031.6 Documentation**

Requests for reimbursement shall be submitted within thirty days of the expense being incurred and shall include appropriate documentation, such as receipts or other verification of the expense.

Expenses that are not adequately documented or that are not consistent with this policy or applicable law may be denied.

#### **4031.7 Reporting**

Officials attending conferences, meetings, or training at District expense shall provide a brief report to the Board regarding the benefit of the activity to the District.

#### **4031.8 Compliance with Law**

All expenditures of District funds are public records and subject to disclosure under the California Public Records Act (Government Code [§7920](#) et seq.).

Some expenditures may also be subject to reporting requirements under the Political Reform Act (Government Code [§81000](#) et seq.).

#### **4031.9 Violations**

Misuse of public resources or falsification of expense claims may result in denial of reimbursement, repayment to the District, disciplinary action, and any other remedies provided by law, including penalties under Government Code [§8314](#).

*(Adopted 7/25/2006, Revised 4/30/2013, Revised 03/31/2026)*

## **Policy 4031 Expenditure Reimbursement and Use of Public Resources (All Employees)**

### **4031.1 Purpose and Findings**

The Olympic Valley Public Service District (District) takes its stewardship over the use of its limited public resources seriously. The purpose of this policy is to prescribe the manner in which District employees and Directors may be reimbursed for expenditures related to District business, and is intended to result in no personal gain or loss to an employee or Director. Public resources should only be used when there is a substantial benefit to the District. Such benefits include:

1. The opportunity to discuss the community's concerns with state and federal officials;
2. Participating in regional, state and national organizations whose activities affect the District;
3. Attending educational seminars designed to improve officials' and employees' skill and information levels; and
4. Promoting public service and morale by recognizing such service.

Legislative and other regional, state and federal agency business is frequently conducted over meals, and sharing a meal with said government officials is frequently the best opportunity for a more extensive, focused and uninterrupted communication about the District's policy concerns; and each meal expenditure must comply with the limits and reporting requirements of local, state, and federal law.

This policy provides guidance to elected and appointed officials and employees on the use and expenditure of District resources, as well as the standards against which those expenditures will be measured.

This policy supplements the definition of actual and necessary expenses for purposes of state laws relating to permissible uses of public resources. This policy also applies to any charges made to a District credit card, cash advances or other line of credit.

**4031.1.2** A Director shall not attend a conference or training event for which there is an expense to the District if it occurs after they have announced their pending resignation, or if it occurs after an election in which it has been determined that they will not retain their seat on the Board. A Director shall not attend a conference or training event when it is apparent that there is no significant benefit to the District.

### **4031.2 Authorized Expenses.**

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

1. Communicating with representatives of regional, state and national government on District adopted policy positions;
2. Attending educational seminars designed to improve officials' and employees' skill and information levels;
3. Participating in regional, state and national organizations whose activities affect the District's interests;
4. Recognizing service to the District (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);

5. Attending District events; and
6. Meetings such as those listed above for which a meeting stipend is expressly authorized under this policy.

All other expenditures require prior approval by the District's Board of Directors. The following expenses also require prior governing body approval:

1. International travel;
2. Expenses which exceed the annual limits established for each office holder; and

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

1. The personal portion of any trip, including commuting expenses to and from work;
2. Political or charitable contributions or events;
3. Family expenses, including partners' expenses when accompanying official on agency-related business, as well as children or pet related expenses;
4. Entertainment or recreational expenses, including theater, movies (either in-room or at the theater), sporting events (including ski passes, gym, massage and/or golf related expenses), or other cultural events;
5. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
6. Personal losses incurred while on District business. Any question regarding the propriety of a particular expense needs to be resolved by the approving authority before the expense is incurred.
7. Junkets (a tour or journey for pleasure at public expense), however, will not be permitted.

**4031.2.1** The General Manager will review and approve employee reimbursement requests. Reimbursement requests of the General Manager will be reviewed and approved by the Board of Directors.

### **4031.3 Meeting Stipends**

#### **4031.3.1 General**

Consistent with Water Code §§20201 and 20202, Directors receive \$600 per month for attendance at meetings, as defined in this policy (resolution 2013-03). The stipend is based upon four meetings per month at \$150 per meeting for attendance at all Regular, Special and Committee Meetings of the Board, and all Board-directed outside meetings. Such compensation is in addition to any reimbursement for meals, lodging, travel and expenses consistent with this policy.

#### **4031.3.2 Meetings and Service Subject to Stipend**

To be entitled to a stipend under this policy, the event in question must constitute one of the following:

1. A meeting of the District Board within the meaning of Government Code §54952.2(a);
2. A meeting of a District committee within the meaning of Government Code §54952(b);
3. An advisory body meeting within the meaning of Government Code §54952(b); or

4. A conference or organized educational activity conducted in compliance with Government Code §54952.2(c), including ethics training required by Government Code §53234 and following.
5. A meeting of any multi-jurisdictional governmental body on which the District Director serves as the District's designated representative;
6. 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 a daily meeting stipend.

#### **4031.3.3 Aggregate Limits**

The number of days for which a District Director receives a daily stipend will not exceed the aggregate limits established by state law (Water Code §20202).

#### **4031.3.4 Cost Control**

To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In the event that expenses are incurred that exceed these guidelines, the cost borne or reimbursed by the District will be limited to the costs that fall within the guidelines.

- A. Transportation. The most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements must be used, using the most direct and time-efficient route. Charges for rental vehicles may be reimbursed under this provision if more than one District official is attending an out-of-town conference, and it is determined that sharing a rental vehicle is more economical than other forms of transportation. In making such determination, the cost of the rental vehicle, parking and gasoline will be compared to the combined cost of such other forms of transportation. Government and group rates must be used when available.
- B. Airfare. Airfares that are equal or less than those available through the Enhanced Local Government Airfare Program offered through the League of California Cities ([www.cacities.org/travel](http://www.cacities.org/travel)), and the State of California are presumed to be the most economical and reasonable for purposes of reimbursement under this policy.
- C. Automobile. Automobile mileage is reimbursed at Internal Revenue Service rates presently in effect (see [www.irs.gov](http://www.irs.gov)). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls, which are also reimbursable. The Internal Revenue Service rates will not be paid for rental vehicles; only receipted fuel expenses will be reimbursed.
- D. Car Rental. Rental rates that are equal or less than those available through the State of California's website ([www.catravelmart.com](http://www.catravelmart.com)) shall be considered the most economical and reasonable for purposes of reimbursement under this policy.
- E. Taxis/Shuttles. Taxi and shuttle fares may be reimbursed, including a 15% gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time efficiency.

#### **4031.4 Lodging**

Lodging expenses will be reimbursed or paid for when travel on official District business reasonably requires an overnight stay.

#### **4031.4.1 Conferences/Meetings**

If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking. If the group rate is not available, see next section.

#### **4031.4.2 Other Lodging**

Travelers must request government rates, when available. Lodging rates that are equal or less than government rates are presumed to be reasonable and reimbursable for purposes of this policy.

#### **4031.5 Meals**

Reimbursable meal expenses and associated gratuities will not exceed the following rates:

Breakfast \$12; Lunch \$18, Dinner \$35

Such amounts will be annually adjusted to reflect changes in the cost of living in accordance with statistics published by the United States Dept. of Labor, Bureau of Labor Statistics Consumer Price Index, all urban consumers for the Greater San Francisco-Oakland Metropolitan Area (The annual adjustment will be based on this area whether travel is within the area or not.).

No District reimbursement of alcohol/personal bar expenses is permitted.

#### **4031.6 Telephone/Fax/Cellular**

Officials will be reimbursed for actual telephone and fax expenses incurred on District business. Telephone bills should identify which calls were made on District business. For cellular calls when the official has a particular number of minutes included in the official's plan, the official can identify the percentage of calls made on public business. One call, per day, (not to exceed 15 minutes) to family is permitted.

#### **4031.7 Internet**

Officials 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.

#### **4031.8 Airport Parking**

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

#### **4031.9 Baggage Handling**

Baggage handling fees of up to \$1.00 per bag and gratuities of up to 15% will be reimbursed. Expenses for which District officials receive reimbursement from another agency are not reimbursable.

#### **4031.10 Cash Advance Policy**

From time to time, it may be necessary for an official 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 General Manager 10 days prior to the need for the advance with the following information:

1. The purpose of the expenditure(s);
2. The benefits of such expenditure to the residents of the District;

3. The anticipated amount of the expenditure(s) (for example, hotel rates, meal costs, and/or transportation expenses); and
4. The dates of the expenditure(s).

Any unused advance must be returned to the District treasury within five (5) 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.

#### **4031.11 Credit Card Use Policy**

The District does issue credit cards to individual office holders but does not have an agency credit card for selected District expenses. District office holders 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 (5) business days of use.

The District credit card may not be used for personal expenses, even if the official subsequently reimburses the District. District officials with a District credit card may only use the card for official agency business consistent with this expense policy. Credit card expenses will be periodically reviewed by the governing body, or its designee. Each credit card holder will, as part of that individual's expense report, document compliance with this expense policy.

#### **4031.12 Expense Report Content and Submission Deadline**

All cash advance expenditures, credit card expenses, and expense reimbursement requests must be submitted on an expense report form provided by the District.

Expense reports must document that the expense in question met the requirements of this 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.

Officials must submit their expense reports within thirty (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 necessary documentation. Inability to provide such documentation in a timely fashion may result in the expense being borne by the official.

#### **4031.13 Audits of Expense Reports**

All expenses are subject to verification that they comply with this policy.

#### **4031.14 Reports to Governing Board**

At the following District governing body meeting, each official shall briefly report on meetings attended at District expense, either verbally or by a brief written report. If multiple officials attended, a joint report may be made. Materials from the session(s) may be delivered to the District office to be included in the District library for the future use of other Directors and staff.

#### **4031.15 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, and other laws.

**4031.16 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 or credit card privileges, 2) a demand for restitution to the District, 3) the agency's reporting the expenses as income to the elected official to state and federal tax authorities, 4) civil penalties of up to \$1,000 per day and three times the value of the resources used, and 5) prosecution for misuse of public resources.

Reimbursement to District for any and all reasonable attorney's fees incurred in order to enforce the terms and conditions of this policy, including commencement of any actions or proceedings for breach or failure to abide by this policy, and/or to collect sums due to District.

*(Adopted 7-25-2006, Revised 4-30-2013)*

CURRENT  
TO BE  
REPLACED