

## 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)*

## **DIVISION X EDUCATION AND TRAINING PROGRAMS**

### **Section 10.01 Programs**

When the Board, General Manager, Fire Chief or a Department Manager deems it appropriate, an employee may be sent to approved in-service training and education programs. The District shall pay the cost of the employee's tuition and books and other reasonably incurred expenses as set forth in Division XI.

Costs incurred for job-related training expenses resulting from extracurricular activities such as college tuition, home study courses, committee involvement in service-oriented organizations, etc., may be reimbursed at the General Manager's discretion.

Reimbursement for educational expenses shall be paid upon evidence of successful completion of the program for which prior approval has been received. The Manager, at his/her discretion, may allow an "advance allowance" to the employee.

The District will pay overtime for hours accrued in excess of normal work hours (8 hours per day for regular, non-exempt employees, and 24 hours for shift employees) to attend mandatory training. Mandatory training is training required by the Board, General Manager, Fire Chief or a Department Manager.

Out of town travel for mandatory training classes will be compensated, including time spent driving or as a passenger. Time spent taking a break from travel in order to eat a meal, sleep, or to engage in personal pursuits not connected with the traveling is not compensable. To avoid over-time, travel during normal work hours is encouraged.

The District will not pay overtime for hours outside of normal work hours for employee-elected training, even though the District may have paid for the class.

### **Section 10.02 Reimbursement for Required Certifications and Licenses**

The District will reimburse an employee for the cost to successfully renew a certification or license that the employee is required to maintain for their authorized position with the District.

### **Section 10.03 Educational Incentive Plan**

The following Educational Incentive Plan allows employees to increase their wages above their pay range step(s) by completing approved training and achieving certifications as shown.

1. A salary increase will be paid for certification and education for the classes and certifications shown on the four attached "Olympic Valley Public Service District Educational Incentive Programs." All certifications and education must be approved by the District, not duplicated unless approved by the District, and will carry a cumulative maximum of 10% in compensation. Training and incentives must be approved by the General Manager prior to starting education or incurring expenses.
2. Only those certificates or incentives earned while employed with the District shall be included in this program. Certifications must remain active to keep incentive credit.

3. New courses and incentives may be added at the discretion of the General Manager or Personnel Committee.
4. Classes, courses or examinations scheduled during regularly scheduled work hours will be compensated at the employee's regular rate of pay. Wages will not be compensated for classes, courses or examinations scheduled outside of regularly scheduled work hours.
5. Expenses incurred for attending classes, courses or examinations as a part of this incentive program shall be subject to provisions in this Division X "Education and Training Programs" as well as Division XI "Reimbursement of Incurred Expenses" of the Personnel Policies and Procedures Manual.
6. Organizations providing certification testing may impose requirements, which exceed the District requirements.
7. For promotions, incentives listed and earned for the lower position will not be carried to the higher position unless it is also identified as an incentive for the promotional position. The incentives earned in a lower position that are a requirement of the higher position to which the employee is being promoted will not be carried forward and the incentive will be eliminated. If an incentive is earned at a lower position and is listed as an available incentive for the promotional position as well, the incentive provided for the promotional position will be summed with all other incentives and applied to the Base Wage. If Training or Certification is required per job description, incentives will not be given.
8. Base Wages are those listed in the District's published Summary of Monthly Salary Schedules. There are typically five steps for each position. The wage for each step for each position are the Base Wages.
9. The standard operating procedure to compute salary increases are as follows:
  - A. When an employee receives Educational Incentive Plan salary increases, the percentages earned for the incentives are summed and then applied to the employee's current Base Wage.

Example: If an employee is making a Base Wage of \$1,000 per month and receives a 2.0% increase for becoming a Notary Public, the new salary will be \$1,020 per month. If this employee then earns a separate 3.0% increase for earning the Special Districts Administrator certificate, the new salary would be \$1,050 per month. The 2.0% and 3.0% are summed, and then applied to the Base Wage of \$1,000 per month.
  - B. If a new Salary Schedule is approved, for instance to incorporate a Cost of Living Adjustment, then Base Wages are adjusted only. The sum of each employee's incentives is then applied to the adjusted Base Wage to compute the employee's new wage.

## DIVISION XI REIMBURSEMENT OF INCURRED EXPENSES

### Section 11.01 Reimbursement for Meals

Upon prior authorization, the District will reimburse an employee for meals when the employee travels for District business during meal times. Limits to be observed are specified in District Policy Number 4031.4, as may be revised from time to time. (Revised by Ord 2006-03)

### Section 11.02 Reimbursement for Mileage

When authorized in advance by the General Manager, an employee may utilize his personal vehicle in the conduct of District business, and shall be entitled to reimbursement at the currently permitted IRS mileage allowance as may be revised from time to time. [Revised by Ord 2006-03] The employee must submit an accounting of actual mileage on District business to initiate reimbursement. (Revised by Ord 2009-06)

### Section 11.03 Reimbursement for Lodging

When authorized in advance by the General Manager, an employee who is away from his/her principal residence on District business may be reimbursed for the reasonable cost of overnight accommodations specified in District Policy 4031.4 and sub-sections, as may be revised from time to time. The employee must submit receipts to initiate reimbursement. (Revised by Ord 2006-03; 2009-06)

The General Manager, at his/her discretion, may allow an "advance allowance" to the employee. The employee must submit all receipts of expenses to substantiate said advance allowance and any funds not utilized must be promptly returned to the District. (Revised by Ord 2006-03)

## **DIVISION II BOARD OF DIRECTORS**

### **Section 2.01 Organization of Board**

The Board shall consist of five (5) Directors, each of whom, whether elected or appointed, shall be a registered voter within District.

### **Section 2.02 Purpose**

Directors work collectively as a legislative Board to accomplish the mission of the District through formulation and evaluation of policy and general direction to District management.

Directors function as a part of the Board and have no individual authority. As individuals, Directors may not commit the District to any policy, act or expenditure.

### **Section 2.03 Term of Office**

The term of office of each Director, other than directors appointed to fill an unexpired term, shall be four (4) years. Elections are staggered and held every even-numbered year.

### **Section 2.04 Officers**

The Board will elect (usually in December) a President and Vice President from among its members to serve during the coming calendar year.

### **Section 2.05 President**

The President of the Board shall serve as chairperson at Board meetings. The President shall have the same rights as the other Directors in voting, introducing motions, resolutions and ordinances, and in any discussion.

### **Section 2.06 Vice President**

In the absence of the President, the Vice President shall serve as chairperson at Board meetings.

If the President and Vice President are both absent, the remaining members present shall select one of themselves to act as chairperson of the meeting.

### **Section 2.07 Job Description**

A Job Description, outlining the duties and qualifications of a Board member/Director, was approved and adopted by the Board of Directors on 10/26/95. Revisions to the Job Description may be made by the Board from time to time in order to remain current.

### **Section 2.08 Attendance at Meetings**

Directors shall attend all meetings of the Board unless there is good cause for absence.

### **Section 2.09 Compensation**

Directors receive a monthly "Director's Fee," the amount of which shall be established by resolution of the Board.

### **Section 2.10 Reimbursement of Travel Expenses**

Actual business and travel expenses in connection with official duties are reimbursed at cost or per District policy.

### **Section 2.11 Preparation for Meetings**

Directors shall thoroughly prepare themselves to discuss agenda items at meetings of the Board. Information may be requested from staff before meetings.

### **Section 2.12 Conflict of Interest**

Directors shall abstain from participating in consideration or discussion of any item involving a personal or financial conflict of interest, as defined in the District Conflict of Interest Code. However, unless such a conflict of interest exists, Directors should not abstain from the Board's decision making responsibilities.

### **Section 2.13 Training, Education & Conferences**

First term Directors are required to complete at least one course from the Special District and Local Government Institute, California Special District Association, or equivalent, within one year of taking office and shall be certified in Special District Leadership & Management within two (2) years from taking office; attend at least one (1) continuing educational conference and/or professional meeting when the purpose of such activity is to improve District operations and/or to further the Director's professional development and to fulfill mandated training requirements. (Amended by Ord 2009-01)

### **Section 2.14 Complaints**

Complaints from residents and property owners of the District should be referred to the General Manager.

### **Section 2.15 Safety Concerns**

Items related to safety or concerns for safety or hazards should be reported to the General Manager.

### **Section 2.16 Clarification of Policy**

Clarification of policy-related concerns, especially those involving personnel, legal action, land acquisition and development, finances, and programming should be referred directly to the General Manager.

### **Section 2.17 Constituent Requests**

When responding to constituent requests and concerns, Directors should be courteous and respond in a positive manner. Questions and requests should be referred to the General Manager.

### **Section 2.18 General Manager**

Directors should develop a working relationship with the General Manager wherein current issues, concerns and projects can be discussed comfortably and openly.