

Delta Mosquito and Vector Control District

— MANUAL of POLICIES —

POLICY TITLE

Expense Policy

POLICY NUMBER

1080

1080.1 Whereas, Delta Mosquito and Vector Control District (DMVCD) takes its stewardship over the use of its limited public resources seriously.

1080.2 Whereas, public resources should only be used when there is a substantial benefit to the citizens of Tulare County.

1080.3 Whereas, such benefits include: The opportunity to discuss the community's concerns with state and federal officials; Participating in regional, state, and national organizations whose activities affect the District; Attending educational seminars designed to improve officials' skill and information levels; and Promoting public service and morale by recognizing such service.

1080.4 Whereas, 1) legislative and other regional, state, and federal agency business is frequently conducted over meals; 2) sharing a meal with regional, state, and federal officials is frequently the best opportunity for a more extensive, focused, and uninterrupted communication about the District's policy concerns; 3) each meal expenditure must comply with the limits and reporting requirements of local, state, and federal law.

1080.5 DMVCD Expense Policy

1080.5.1 Whereas, this policy provides guidance to Trustees and District employees on the use and expenditure of District resources, as well as the standards against which those expenditures will be measured.

1080.5.2 Whereas, this policy supplements the definition of actual and necessary expenses for purposes of state laws relating to permissible uses of public resources.

1080.5.3 Whereas, this policy also supplements the definition of necessary and reasonable expenses for purposes of federal and state income tax laws.

1080.5.4 Whereas, this policy also applies to any charges made to a District credit card, cash advances or other line of credit.

1080.6 Authorized Expenses

1080.6.1 District funds, equipment, supplies (including letterhead), titles, and staff time must only be used for authorized District business. The following types of expenses generally constitute authorized expenses, as long as the other requirements of this policy are met: Communicating with representatives of regional, state and national government on District adopted policy positions; Attending educational seminars designed to improve officials' skill and information levels; Participating in regional, state and national organizations whose activities affect the District's interests; Recognizing service to the District (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost); Attending District events; Meetings such as those listed above for which a meeting stipend is expressly authorized under this policy.

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1080.6.2 All other expenditures require approval by the District Board of Trustees. The following expenses also require Board approval: International and out of state travel; Expenses which exceed annual limits established for each Board member; and Expenses exceeding \$100 per trip.

1080.6.3 Examples of personal expenses that the District will not reimburse include, but are not limited to: The personal portion of any trip; Political or charitable contributions or events; Family expenses, including partner's expenses when accompanying official on agency-related business, as well as children- or pet-related expenses; Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events; Personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and Personal losses incurred while on district business.

1080.6.4 The approving authority should resolve any questions regarding the propriety of a particular type of expense before the expense is incurred.

1080.7 Meeting Stipends

1080.7.1 General

1080.7.1.1 Consistent with Health and Safety Code Section 2030, the members of the board of trustees may receive their actual and necessary traveling and incidental expenses incurred while on official business. In lieu of paying for actual expenses, the board of trustees may by resolution provide for the allowance and payment to each trustee a sum not to exceed one hundred dollars (\$100) per month for expenses incurred while on official business. A trustee may waive the payments permitted by this subdivision.

1080.7.1.2 Such compensation is in addition to any reimbursement for meals, lodging, travel, and expenses consistent with this policy. (H&S Code Section 2051)

1080.7.2 Meetings and Service Subject to Monthly In Lieu of Allowance

1080.7.2.1 To be entitled to the monthly In Lieu of Allowance under this policy, the event in question must constitute one of the following:

1080.7.2.2 A meeting of the district board within the meaning of Government Code section 54952.2(a);

1080.7.2.3 A meeting of a district committee within the meaning of Government Code section 54952(b);

1080.7.2.4 An advisory body meeting within the meaning of Government Code section 54952(b);

1080.7.2.5 A conference within the meaning of Government Code section 54952.2(c)(2) of the following organizations:

- California Special Districts Association;

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- Mosquito and Vector Control Association of California;
- American Mosquito Control Association;
- Society of Vector Ecologists;
- Entomological Society of America;
- Centers for Disease Control.
- A meeting of any multi-jurisdictional governmental body on which the District Manager serves as the district's designated representative.
- 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 In Lieu of Allowance stipend.

1080.8 Cost Control

1080.8.1 To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines.

Transportation

1080.8.2 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. In the event that a more expensive transportation form or route is used, the cost borne by the District will be limited to the cost of the most economical, direct, efficient, and reasonable transportation form. Automobile mileage is reimbursable at Internal Revenue Service rates presently in effect Expense (see www.irs.gov). These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle.

1080.9 Lodging

Lodging costs will be reimbursed or paid for when travel on official District business reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging costs should not exceed any group rate published by the conference sponsor for the meeting in question.

1080.10 Meals

Meal expenses and associated gratuities should be moderate, considering community standards and the prevailing restaurant costs of the area. A helpful source of guidance is Internal Revenue Service per diem rates for meals and incidental expenses, which include adjustments for higher cost locations (see Publication 1542 at www.irs.gov or www.policyworks.gov/perdiem). Alcohol/personal bar bills are not an appropriate use of district resources.

1080.11 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 specific number of minutes included in the official's plan, the official can identify the percentage of calls made on public business.

1080.12 Airport Parking

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

1080.13 Per Diem Policy

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1080.13.1 In the event of conferences or work-related events, the attendees may be provided with a cash advance in the form of a 'Per Diem' to cover anticipated expenses while traveling or doing business on the District's behalf. The intention of the Per Diem is to be used primarily for the purchase of necessary food, to tip housekeeping staff, and to cover additional travel expenses occurred over the course of the trip such as parking, the use of taxis, etc. The Per Diem may only be used by and for the individual whom it is given, and cannot be used to pay for the meal for another, etc.

1080.13.2 At the discretion of the District Manager, with the attendee notified prior to the trip, an expense report & documentation may be required.

1080.13.3 In the event the District Manager is uncertain as to whether a request complies with this policy, such individual must seek resolution from the District Board of Trustees.

1080.14 Credit Card Use Policy

Please see Credit Card Policy 1083

1080.15 Expense Report Content and Submission Deadline

If an expense report is required by the District Manager, then it must meet the following criteria. Expense reports must document that the expense in question met the requirements of the 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 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. Receipts for gratuities and tolls under \$5 are not required. Inability to provide such documentation in a timely fashion may result in the expense being borne by the individual.

1080.16 Reports to Governing Board

At the following District Board meeting, each official shall briefly report on meetings attended at District expense. If multiple officials attended, a joint report may be made.

1080.17 Compliance with Laws

District officials should keep in mind that some expenditure 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.

1080.18 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 privileges, 2) a demand for restitution to the District, 3) the agency's reporting the expenses as income to the Trustee or employee to state and federal tax authorities and 4) prosecution for misuse of public resources.