

VALLEY-WIDE RECREATION AND PARK DISTRICT

POLICY AND PROCEDURES MANUAL

POLICY TITLE: Employee Expenditure Reimbursement
POLICY NUMBER: 3180

Purpose. The purpose of this policy is to prescribe the manner in which District employees may be reimbursed for expenditures related to District business.

Scope. This policy applies to all employees and is intended to result in no personal gain or loss to an employee.

Implementation. Whenever District employees or desire to be reimbursed for out-of-pocket expenses for item(s) or service(s) appropriately relating to District business, they shall submit their requests on a reimbursement form approved by the General Manager. Included on the reimbursement form will be an explanation of the District-related purpose for the expenditure(s), and receipts evidencing each expense shall be attached.

The General Manager will review and approve reimbursement requests.

All expenses must be reasonable and necessary, and employees are encouraged to exercise prudence in all expenditures.

The most economical mode and class of transportation reasonably consistent with scheduling requirements will be used. In the event a more expensive class of transportation is used, the reimbursable amount will be limited to the cost of the most economical class of transportation available. Reimbursement for use of personal vehicles will be at the applicable IRS-approved rate.

Expenditures for food and lodging will be moderate and reasonable.

VALLEY-WIDE RECREATION AND PARK DISTRICT

POLICY AND PROCEDURES MANUAL

POLICY TITLE: Remuneration and Reimbursement

POLICY NUMBER: 4030

Valley-Wide Recreation and Park District shall adhere to Government Code Sections 53232 through 53232.4 and Public Resources Code 5784.15 when dealing with issues of director remuneration and reimbursement.

Subject to Valley-Wide Recreation and Park District's enabling code, attendance at the following engenders a director to be eligible to receive compensation.

- a) A meeting of the legislative body;
- b) A meeting of an advisory body; or
- c) A conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234.

It has been the practice of the Valley-Wide Recreation and Park District's Board of Directors to waive a monthly "Director's Fee."

Directors of Valley-Wide Recreation and Park District are eligible to receive reimbursements for travel, meals, lodging, and other reasonable and necessary expenses for attending the above occurrences on behalf of Valley-Wide Recreation and Park District. Reimbursement rates shall coincide with rates set by Internal Revenue Service Publication 463 or its successor publication(s).

If lodging is in connection with a conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234, such lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor. If the published group rate is unavailable, directors shall be reimbursed for comparable lodging at government or IRS rates.

If travel and lodging is in connection with a conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234 or other approved event, directors shall use government or group rates offered by the provider of transportation when available.

Any and all expenses that do not fall within the adopted travel reimbursement policy or the IRS reimbursable rates are required to be approved by the Board of Directors of Valley-Wide Recreation and Park District in a public meeting prior to the expense(s) being incurred.

Expenses that do not adhere to the adopted travel reimbursement policy or the IRS reimbursable rates, and that do not receive prior approval from the Board of Directors in a public meeting prior to the expense being incurred, shall not be eligible for reimbursement.

Valley-Wide Recreation and Park District shall provide expense reimbursement report forms to directors who attend the above functions on behalf of the district, which shall document that expenses adhere to this policy.

Receipts are required to be submitted in conjunction with the expense report form. Failure to submit necessary receipts will result in denial of the reimbursement claim.

Expense reports shall be submitted within a reasonable time, and at no time more than 45 days, after incurring the expense.

Directors attending functions consistent with conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234 or other approved event shall submit reports to Valley-Wide Recreation and Park District on the meeting(s), in conjunction with District Policy 4090.

Adopted October 26, 2009.