

ALAMEDA COUNTY WATER DISTRICT
Policy for Expense Reimbursement of Board Members
As Amended by Resolution 15- 067

I. Background

Water Code Section 30507 provides that Directors may be reimbursed for actual, necessary and reasonable expenses incurred in the performance of duties performed at the request of the Board.

Government Code Section 53232.2 provides that if a local agency reimburses members of its legislative body for actual and necessary expenses incurred in the performance of official duties, then the agency's governing board shall adopt a written policy, in a public meeting, specifying the types of activities that qualify for reimbursement of expenses such as those related to travel, meals and lodging.

II. Authorized Activities

A. Each member of the Board shall be reimbursed for travel, lodging, meal and other expenses actually and reasonable incurred in the performance of service rendered at the request of the Board, other than attending meetings of the Board or committees of the Board. All activities for which expense reimbursement is sought must be approved in advance by the Board, except as otherwise provided in Sections B and C below.

B. The following types of activities are deemed to be official duties performed at the request of the Board of Directors, and expenses necessarily and reasonably incurred in connection with them are eligible for reimbursement, provided that the other provisions of this policy are met:

1. Attendance at Association of California Water Agencies (ACWA) conferences, seminars, educational events, regional meetings, and committee meetings that are located in the State of California.
2. Attendance as a representative designated by the Board to ACWA-Joint Powers Insurance Authority (ACWA/JPIA) at ACWA/JPIA conferences, seminars, meetings, and trainings that are located in the State of California.
3. Attendance at California Special Districts Association and Alameda County Special Districts Association conferences, seminars, educational events, meetings located in the State of California.
4. Attendance at meetings of the Board of Directors of the Southern Alameda County Geographic Information Systems Authority by the Board member appointed thereto as the District's representative.
5. Attendance at Water Education Foundation conferences, seminars and educational events in the State of California.

6. Attendance at CalDesal conferences, seminars, educational events, and meetings located in the State of California.
 7. Attendance at American Water Works Association conferences, seminars, educational events, and meetings located in the State of California.
 8. Attendance at training programs that Board members must take as required by law (e.g., ethics training and sexual harassment prevention training).
 9. Attendance at community or public outreach events held by the District.
 10. Attendance at meetings, events or functions, including meetings of civic, business, and non-profit organizations as well as meetings of local, regional, statewide or federal public officials, public agencies or regulatory bodies, by the Board President and/or Board Vice President as may be required by their roles as Board officers, or by a Board member who may be designated in writing by the Board President or Vice President to attend such a meeting on their behalf, on topics related to the water industry or water policy that could impact the District.
 11. Attendance at orientation activities for a new Board member organized by District staff (e.g., site visits to District facilities).
- C. Notwithstanding the foregoing rules, if an unexpected circumstance arises and a Board member is required to incur travel, lodging, or other expenses to engage in District business a Board member may incur such expenses upon the approval of the President of the Board or, if the President is unavailable, the Vice President or, if the Vice President is unavailable, another Board member.
1. Such approval will be subject to ratification by the full Board at the next regularly scheduled Board meeting.
 2. An "unexpected circumstance" shall constitute a meeting, hearing, event or function (1) at which the Board member's attendance is deemed essential to further the interests of the District, and (2) which takes place prior to the next regularly scheduled Board meeting.
 3. All other expenditures require prior approval by the Board of Directors.
- D. Examples of expenses which the District will not reimburse include:
1. The personal portion of any trip;
 2. Family expenses, including those of partners, spouses or children when accompanying a Director on a District-related trip;
 3. Entertainment expenses, including theater, movies, sporting events;

4. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline;
5. Purchase of alcoholic beverages.

III. Cost Control Guidelines

A. Travel

1. Airfare: Air travel should be by coach class via a direct route at the most economical fare available.
2. Automobile: Automobile mileage is reimbursed at the Internal Revenue Service rate contained in the most recent edition of IRS Publication 463. Tolls and parking are reimbursed at cost. For, out-of-area travel by vehicle, mileage plus related en route out-of-pocket expenses shall be reimbursed at the IRS rate or the corresponding airfare, whichever is lower.
3. Car Rental: Rental rates that are equal to or less than those available through the State of California Department of General Services website (www.catravelmart.com) are considered reasonable for purposes of reimbursement.

B. Lodging

1. Lodging will be reimbursed when travel on District business reasonably requires an overnight stay.
 - a. Conferences: If lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor if such rates are available at the time the reservation is made.
 - b. Other: Directors must request government rates when available. A list of hotels offering government rates is available at www.catravelmart.com. Rates equal to or less than the government rates are considered reasonable for reimbursement. In the event that government rates are not available at a particular time or in a particular area, rates that do not exceed \$150 (exclusive of taxes and mandatory charges) per night are considered reasonable. This amount will be adjusted annually in January of each year to reflect changes in Consumer Price Index, All Urban Consumers, for the San Jose-San Francisco-Oakland Metropolitan Area published by the U.S. Department of Labor, Bureau of Labor Statistics (CPI).

C. Meals

Meal expenses, including tips, will be reimbursed to a maximum total amount of \$72 per day.

This amount will be adjusted annually by the CPI index identified above.

Meals that are provided as part of an approved conference registration cost will be subject to the above maximum reimbursement amount.

IV. Expense Reimbursement Forms

- A. All expense reimbursement requests must be submitted to the General Manager on an expense report form provided by the District. Receipts documenting each expense must accompany the report.
- B. Directors must submit their expense reports within 30 days after the expenses are incurred. All expenses are subject to verification.

V. Reports to Board of Directors

Each Director requesting reimbursement of expenses shall, at the following ACWD Board meeting, briefly report on meetings and other events attended at District expense. If more than one Director attended a meeting or event, a joint report may be made.

VI. Reporting of Expenses and Reimbursement

All district expenditures are public records subject to disclosure under the State Public Records Act. In addition, the District is required to compile a quarterly report showing the amount of expenses reimbursed to each Director during the preceding three months and make this report available during a public meeting.

RESOLUTION NO. 15-067

OF BOARD OF DIRECTORS OF ALAMEDA COUNTY WATER DISTRICT
AMENDING POLICY FOR EXPENSE REIMBURSEMENT OF BOARD
MEMBERS

WHEREAS, the BOARD OF DIRECTORS of ALAMEDA COUNTY WATER DISTRICT, has previously adopted a Policy for Expense Reimbursement of Board members for expenses incurred in the conduct of authorized activities carried out at the request of the Board; and

WHEREAS, the Board of Directors desires to amend the Policy for Expense Reimbursement of Board members to modify the list of activities that are considered service rendered at the request of the Board.

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF DIRECTORS of ALAMEDA COUNTY WATER DISTRICT that the attached Policy for Expense Reimbursement of Board members is hereby adopted, and the prior policy is hereby rescinded.

PASSED AND ADOPTED this 10th day of December, 2015, by the following vote:

AYES: Directors Huang, Gunther, Sethy, Weed, and Koller

NOES: None

ABSENT: None

/s/ MARTIN L. KOLLER
Martin L. Koller, President
Board of Directors
Alameda County Water District

ATTEST:

APPROVED AS TO FORM:

/s/ ANDREW WARREN
Andrew Warren, Assistant District Secretary
Alameda County Water District
(Seal)

/s/ PATRICK T. MIYAKI
Patrick T. Miyaki, Attorney
Alameda County Water District