

**RESOLUTION 2006-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
TAMALPAIS COMMUNITY SERVICES DISTRICT  
ESTABLISHING A POLICY REGARDING REIMBURSEMENT OF EXPENSES  
FOR  
THE BOARD OF DIRECTORS AND DISTRICT EMPLOYEES**

**WHEREAS**, members of the Board of Directors and District employees perform official duties that require travel; and

**WHEREAS**, the official duties that involve travel include training, conferences, meetings, and seminars; and

**WHEREAS**, the performance of such official duties facilitates the efficient and satisfactory completion of District business and promotes a good relationship between the District and surrounding communities, the state government, and the federal government; and

**WHEREAS**, members of the Board of Directors and District employees incur expenses related to the performance of official duties, which may take place both within and outside of the District; and

**WHEREAS**, the California Government Code permits the District to reimburse members of the Board of Directors for expenses incurred in the performance of official duties; and

**WHEREAS**, Assembly Bill 1234 (2005) requires the Board of Directors to adopt a policy regarding the reimbursement for expenses incurred by its members in the performance of official duties; and

**WHEREAS**, this Resolution is intended (a) to satisfy the pertinent requirements of AB 1234 relating to reimbursement of expenses of members of legislative bodies; and (b) to set forth a reimbursement policy applicable to employees.

**NOW, THEREFORE**, the Board of Directors of the Tamalpais Community Services District does **RESOLVE** as follows:

1. *Purpose.* The purpose of this policy is to ensure that the reimbursement of members of the Board and District employees for expenses incurred in the performance of official duties complies with the California Government Code, including the recently enacted Assembly Bill 1234, which adds Sections 53232.2 *et seq.* to the Government Code.

2. *Policy.* Members of the Board and District employees may be reimbursed for actual and necessary expenses incurred in the performance of official duties only as provided in this Policy.

3. *Definitions.* The following definition shall apply to this policy:

a. "Board" means the Board of Directors of the Tamalpais Community Services District.

b. "District" means the Tamalpais Community Services District.

4. *Types of Occurrences that Qualify for Reimbursement.* Members of the Board and District employees may be reimbursed for actual and necessary expenses incurred in the performance of official duties, including (a) attending conferences, (b) attending organized educational activities, (c) attending professional or vocational meetings, (d) meeting with staff and officials of surrounding communities regarding matters of mutual concern, (e) attending District events, and (f) participating in regional, state, and national organizations whose activities affect the District's interests.

Examples of applicable meetings for TCSB Board Members include: TCSB Meetings, the Sausalito-Marín City Sanitary District Meetings, Southern Marin Sanitary District (SASM) JPA., the Marin County Special Districts Meetings and Training Sessions, the California Special District Association Meetings and its related Committees, and Board designated participation in Marin County Meetings and Committees.

These activities would be authorized to receive meeting per-diem, travel and meal reimbursements and other expenses in accordance with this Resolution.

5. *Government Rates.* Airlines, hotels, and rental car companies often make special rates available to government agencies. These rates are presumed to be the most economical and reasonable rates for the purposes of this Policy.

6. *Transportation.*

a. *Travel.* Board members and District employees may be reimbursed for the expense of a roundtrip economy-class ticket, so long as the amount of reimbursement sought does not exceed the least expensive travel mode that is consistent with the Board member or employee's scheduling needs.

b. *Personal Vehicle Travel.* Board members and District employees may be reimbursed for expenses incurred in traveling by personal vehicle on official business at the Internal Revenue Service Mileage Rate.

c. *Car Rental Reimbursement.* Board members and District employees may be reimbursed for the expense of a car rental, so long as the amount of reimbursement sought does not exceed the most economical and reasonable rental rate that is available.

7. *Meals.* Board members and District employees may be reimbursed for expenses incurred for meals consumed in conjunction with travel on official business in amounts that do not exceed the following, which include tax and gratuity:

Breakfast:	\$ 12
Lunch	\$ 18
Dinner	\$ 36
TOTAL	\$ 66

The meal reimbursement amounts set forth above shall be adjusted annually on October 1 to reflect any changes to the per-diem rates published by the U.S. General Services Administration in a document entitled "Per Diem Rates," available at [www.gsa.gov](http://www.gsa.gov).

Notwithstanding the per-meal amounts set forth above, the Board member or District employee may be reimbursed for meals in an amount that does not exceed the aggregate amount of meal allowances in a particular day for which the member or employee is eligible.

If a meal is provided by a conference or organized educational activity, or otherwise included in the payment of registration fees, Board members and District employees may not be reimbursed for meals purchased in lieu of, or in addition to, the provided meal.

8. *Lodging.* The District will reimburse lodging expenses when travel on official District business reasonably requires an overnight stay, so long as the amount of reimbursement sought does not exceed the most economical and reasonable rate for lodging that is located to meet the Board member or employee's scheduling and official business needs. For lodging in connection with a conference or organized educational activity, such lodging costs shall generally not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the Board member or District employee at the time of booking.

9. *Incidental Expense Reimbursement.* Board members and District employees may be reimbursed for actual and necessary incidental expenses incurred in connection with a conference, organized educational activity, or other performance of official duties. Incidental expenses include reasonable gratuities for hotel and airline employees, parking fees, cab fares, public transportation costs, tolls, telephone calls relating to the performance of official duties, and other such incidental expenses.

Reimbursement for expenses incurred in placing telephone calls of a personal nature shall be limited to \$10 per day for travel within California, and \$20 per day for travel outside of California.

10. *Conference Registration Fee Reimbursement.* Board members and District employees may be reimbursed for the expense of a conference or organized educational activity registration fee.

11. *Other Expenses.* All other actual and necessary expenses incurred in the performance of official duties that are not described in this Policy shall not be reimbursed unless approved before the expense is incurred by the Board.

12. *Prohibited Expense Reimbursements.* Board members and District employees shall not be reimbursed for expenses such as alcoholic beverages, spouse or family meals, entertainment expenses such as movie rental fees, theater tickets or sporting event fees, and fines for parking citations.

13. *Documentation Requirements.* The District shall provide Board members and District employees with expense report forms to be filed by the member or employee for reimbursement for actual and necessary expenses incurred in performance of official duties. The expense report form shall be used to document that the expenses for which reimbursement are sought are proper under this Policy.

Board members and District employees must file expense report forms within 14 calendar days of incurring the expense. The expense report forms shall be accompanied by itemized receipts documenting each expense, except that detail regarding the nature of the expense provided in the expense report shall suffice for incidental expenses for which receipts are not customarily given.

All documents related to reimbursable expenditures shall be considered public records subject to disclosure under the California Public Records Act.

14. *Brief Report to Legislative Body.* Board members shall provide brief reports on meetings attended at the expense of the District at the next regular meeting of the Board of Directors immediately following the event for which reimbursement is sought. The report may be made orally or in writing. If more than one Board member attends the event, a report from one of the members that mentions the other member's presence is sufficient.

15. *Effective Date.* This Resolution shall take effect immediately.

16. *Severability Clause.* The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provision, clauses, sentences, sections, words or parts thereof of the ordinance or their applicability to other persons or circumstances.

**PASSED, APPROVED, AND ADOPTED** this 5<sup>th</sup> day of April 2006, by the following vote:

**AYES:** President Jim Jacobs, Directors Steffen Bartschat, Linda Johnson, Sandy Glading and Rick Johnson

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

Approved:

  
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President of the Board of Directors

Attest:

  
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Secretary of the Board of Directors