TWAIN HARTE COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: **Training and Travel Authorization and Expense Reimbursement**
POLICY NUMBER: **2083**

ADOPTED: **August 11, 2016**

AMENDED: **9/9/26**

LAST AMENDED: **September 9, 2026**

2083.10 PURPOSE

Twain Harte Community Services District believes in providing sufficient training opportunities for its board of directors and employees in order to achieve high levels of performance and to enable effective and sound decision making. The purpose of this policy is to set forth requirements for approval of District training, out-of-county travel and reimbursement of related expenditures.

2083.20 INTENT

Provisions regarding expense reimbursement are intended to result in no personal gain or loss to an employee or director and are intended to be consistent with prudent use of public funds, best business practices and applicable laws.

2083.30 TRAINING/TRAVEL AUTHORIZATION

Employee and board training and/or out-of-county travel may be authorized when deemed necessary and in the best interest of the District or as a pre-approved employee professional development plan.

2083.31 **Employee Training/Travel.** Employees may travel to participate in pre-approved training programs and conferences or to attend to District business that cannot take place locally. Travel and cost estimates must be approved in advance by the Department Manager or General Manager using the District's Training/Travel Authorization and Expense Authorization Form.

2083.32 **Board Training/Travel**. Members of the board may travel to participate in training programs and conferences or to attend to District business that cannot take place locally. Training and travel must be approved in advance as set forth in policy 4090 – Training, Education & Conferences.

2083.40 ELIGIBLE TRAVEL EXPENSES

District employees and directors are eligible to receive reimbursement for transportation, meals, lodging, registration and other reasonable and necessary expenses incurred while attending or performing authorized District-related training/travel. Expenses shall be reasonable, necessary and directly related to District business.

Travel on the day before an event will generally be allowed when attendance would require travel to begin before 6:00 a.m. Return travel on the day after the event will generally be allowed when traveling on the last day of the event would result in the attendee arriving at his/her place of residence after 8:00 p.m.

2083.41 **Registration Costs.** Costs for seminars, conferences, workshops, and meetings will, whenever possible, be pre-paid by the District when the employee or director has been authorized to travel to such events. Attendees should make every effort to submit travel authorization requests in enough time to utilize early-bird registration discounts or avoid late registration fees.

2083.42 **Transportation**. Transportation shall be by a reasonable and economical means, taking into consideration cost, travel time, availability, safety and the needs of the District. Employees are encouraged to use a District vehicle for travel when it is available, reasonable and economical.

2083.42.1 District Vehicle – When a District vehicle is used, no mileage reimbursement shall be provided. Only reasonable and necessary transportation expenses will be reimbursed, including fuel or vehicle charging, tolls and parking.

2083.42.2 Personal Vehicle – When a personal vehicle is authorized for District travel, reimbursement will be calculated using the current IRS Standard Mileage Rate for business travel. The following will also apply:

1. Mileage will be computed from the distance of the employee's or Director's residence or normal designated worksite to the destination, and return. Mileage may include travel to and from an airport or other place of public transportation used to travel to and from the final destination.
2. Fuel costs will not be reimbursed in addition to the standard mileage rate.
3. No reimbursements will be made for damage to a private vehicle used for District business, except as required by law or District liability coverage.
4. The driver must possess a valid driver's license and carry liability insurance.

2083.42.3 Air Travel – When air travel is a reasonable and economical method of transportation, the following rules shall apply:

1. Reasonable efforts shall be made to obtain economical fares and reasonably direct travel.
2. Reimbursement will be based on travel by coach/economy class.
3. Reasonable baggage fees and other necessary airline fees may be reimbursed.

4. The District will not reimburse additional charges or higher airline rates for the purpose of obtaining frequent flyer miles or any other promotional discounts for future use.

2083.42.4 Car Rental – Rental cars may be used when reasonably necessary and when other transportation alternatives are unavailable, impractical or less economical. The following rules shall apply:

1. The type and size of the automobile rented shall be the least expensive option reasonably appropriate for the business purpose and number of travelers.
2. Luxury cars are not to be rented unless no reasonable alternative is available.
3. Reasonable efforts shall be made to obtain government, group, or other discounted rates when available.
4. Necessary fuel or charging costs, tolls, and parking associated with an authorized rental vehicle are reimbursable.

2083.42.5 Ground Transportation – Reasonable expenses for taxis, rideshare services, public transportation, shuttles and similar ground transportation are reimbursable when determined to be a reasonable and economical means of transportation based upon cost, availability, travel time, safety and practicality. Gratuities for taxi, rideshare, or similar ground transportation shall only be reimbursed up to 15% of the fare.

2083.43 <u>Lodging</u>. The District will reimburse actual lodging expenses for as many nights as necessary for the business purpose of the trip. Receipts are required.

When lodging is associated with a conference or event offering a published group rate, lodging expenses shall not exceed the published rate. When a group rate is not available actual lodging expenses shall not exceed $250 per night, excluding applicable taxes and mandatory fees.

If reasonable lodging within the established $250 maximum rate is unavailable or impractical due to location, availability, safety, seasonal pricing, conference or travel requirements, or other reasonable business circumstances, employees may request advanced approval of the General Manager for reimbursement at higher rates. Approval for reimbursement at higher rates will be at the sole discretion of the General Manager. Board members may only receive approval to exceed lodging rates by board action.

The following rules apply to reimbursable lodging:

1. Lodging is generally allowed for the evening before an event if the attendee has to leave before 6:00 a.m. on the day of the event to arrive on time.
2. Lodging is generally allowed for the last day of the event if traveling on the last day would result in the attendee arriving at his/her residence after 8:00 p.m.

3. Employees and directors may choose to share or have their own lodging accommodation.

4. Employees and directors shall make reasonable efforts to obtain economical lodging and shall utilize available government, conference or group rates when available and appropriate.

5. Necessary hotel parking shall be considered reimbursable and not included in the lodging rate limit.

2083.44 **<u>Meals.</u>** The actual reimbursed cost of each meal, including taxes and gratuity, shall not exceed the below rates. Reimbursable gratuity shall be limited to 20% of the meal cost. Alcohol is not reimbursable. Receipts are required.

- Breakfast - $20.00
- Lunch - $25.00
- Dinner - $40.00

2083.44.1 Partial Travel Day Meals – Partial travel day meals are reimbursable when travel takes place during mealtimes subject to the below time frames:

- Breakfast – allowed on the day of travel when travel begins before 6:00 a.m.
- Lunch – allowed if first day of travel begins before 11:00 a.m. or if last day of travel ends after 1:30 p.m.
- Dinner – allowed if first day of travel begins before 4:30 p.m. or if last day of travel ends after 6:30 p.m.

2083.44.2 Event-Provided Meals – Attendees are expected to utilize meals included in the registration cost of an event. An exception may be approved when there is a reasonable justification, such as dietary restrictions, a conflicting District business obligation, or another reasonable circumstance. The justification shall be documented on the Training/Travel Authorization & Expense Reconciliation Form.

2083.50 INELIGIBLE TRAVEL EXPENSES

2083.51 **<u>Personal Expenses.</u>** Personal expenses are not reimbursable. Examples include personal entertainment, personal phone charges, optional hotel amenities, laundry service, fitness or recreation charges, alcoholic beverages, optional travel upgrades, valet parking when reasonable self parking is available, and other expenses unrelated to District business.

2083.52 **<u>Other Family Members.</u>** Transportation, meals, lodging, registration, and other expenses for a spouse or other family member accompanying an employee or director are not reimbursable by the District.

2083.53 **<u>No-Show Charges.</u>** An employee or director will be required to reimburse the District for avoidable non-refundable expenses, cancellation charges, or no-show charges resulting from the employee or director's failure to attend an authorized event without reasonable justification.

Reimbursement shall not be required when cancellation or non-attendance results from District operational needs, illness, emergency, weather or travel disruption, outside cancellation or modification of the event, or other circumstances reasonably outside of the attendee's control. Reasonableness will be determined by the General Manager.

Attendees shall make reasonable efforts to cancel reservations and minimize costs and shall notify the General Manager or Accountant as soon as possible.

2083.54 Unreasonable Expenditures. Expenses that do not adhere to this Policy or that are not reasonable and necessary District business expenses shall not be reimbursed unless an exception is authorized in accordance with this policy and applicable law.

Exceptions for employees may be approved in advance by the General Manager. Exceptions for directors must be approved by board action in accordance with law.

2083.55 Response by Fire Employees Under Mutual Aid Agreements.
Responses by District Fire employees to incidents or emergencies declared by other agencies are defined by Mutual Aid Agreements that have been approved by the Board. Therefore, expenses, including meals, are subject to the Mutual Aid Agreements and are not eligible expenses under this policy. If Mutual Aid Agreements for specific incidents/emergencies do not provide reimbursable accommodations or other needs that are reasonably necessary for employee safety, the General Manager may approve District reimbursement of expenses for such accommodations or needs in accordance with this policy.

2083.60 REIMBURSEMENT PROCEDURE

2083.61 Employee Travel Cards. All employees except department managers are required to use a District Travel Card when traveling. Employees may check out a District travel card no earlier than two days before expected travel. Credit cards will only be issued to employees who have an approved travel authorization/cost estimate form for the specific event on file with the District office. The travel card must be returned to the District office within one (1) working day of the employee's return. District directors will not be issued District credit cards for travel expenses and will be reimbursed for expenses after travel ends according to sections 2083.62 and 2083.64.

2083.62 Employee Training/Travel Authorization and Reconciliation Forms. The Training/Travel Authorization and Expense Reconciliation Form must be submitted and approved prior to travel and must be submitted to the Accountant with all receipts attached within ten (10) working days of the employees return.

2083.63 Board Training/Travel Reimbursement Request Forms. Directors must complete and submit a Board Training/Travel Reimbursement Form to the Accountant within ten (10) days of return.

2083.64 Approval of Reconciliation and Reimbursement Request Forms. The District Accountant or General Manager will review and approve reimbursement forms.

2083.65 Timing of Reimbursement. Once a reimbursement request form has been approved, a check for reimbursement of authorized expenses will generally be issued within two weeks as part of the District's normally scheduled accounts payable process.