

## POLICY

The District shall reimburse employees for conference, meeting, seminar and training costs when those costs are directly related to the employee's job at the District.

~~The purpose of this policy is to formalize the procedure for reimbursement of expenses related to the cost of conference and training registrations, business-related travel expenses and meals.~~

Employees are expected to maximize local training opportunities, video casts and web casts, thereby minimizing the need for travel. The District shall reimburse employees for the cost of registration, travel, and overnight lodging costs directly related to seminars, meetings or conferences attended by District employees as part of their employment with the District.

The Board of Directors shall follow the same reimbursement policy and procedures as District employees. Reimbursement requests shall be approved by the General Manager or the Director of Administrative Services/CFO.

~~The purpose of this policy is to formalize the procedure for reimbursement of expenses related to the cost of conference and training registrations, business-related travel expenses and meals.~~

## PROCEDURE

~~A. The District shall reimburse employees for conference, meeting, seminar and training costs when those costs are directly related to the employee's job at the District.~~

### ~~B.A.~~ Meals

The District shall reimburse meals when the employee is required to attend a meeting, training, seminar or conference, as follows:

1. **Reimbursement for Actual Costs.** The District shall reimburse the employee for the actual cost of meals, and incidentals, such as food purchased at a grocery or convenience store in lieu of a meal. District shall reimburse for including taxes and gratuity (gratuity not to exceed 20% of the cost of meal and drinks, excluding taxes). Employees must provide itemized receipts for food and beverage purchases. Any reimbursement for meals without an itemized receipt requires additional documentation and approval by the Director of Administrative Services/CFO or the General Manager.

2. **Meal Allowance With Overnight Lodging.** For days when the District pays for overnight lodging, the District's daily reimbursement for meals and incidentals shall be limited to the Federal Per Diem Meals and Incidental Expenses rates for that city, as published by the

U.S. General Services Administration.

~~3.~~ Meals for international travel shall be limited to the Per Diem rates as published by the U.S. State Department.

~~4.2.~~ Exceedance of these limits may be authorized by the General Manager, with documented rationale.

~~5.3.~~ **Meal Allowance Without Overnight Lodging.** For days when the conference, meeting, seminar or training ~~is more than 50 miles away from the District~~ includes the customary lunch period and you are required to be there directly before and after the lunch period and the District does not pay for overnight lodging, the District reimbursement for meals shall be limited to ~~30% of the Napa per diem rate~~ \$20 for lunch. If the employee is away from the District beyond 7:00pm, the District shall also allow reimbursement for dinner not to exceed ~~\$30~~ 50% of the Napa per diem rate.

**4. Meals Provided by Conference or Training.** When a meal is provided as part of a training or conference registration fee, the employee may not claim reimbursement for that same meal period. (Exceptions can be made for food allergies or restricted diets.) For the remainder of that day, the per diem meal allowance will be reduced as follows:

If breakfast is included in the fee – 20% reduction in per diem

If lunch is included in the fee – 30% reduction in per diem

If dinner is included in the fee – 50% reduction in per diem

~~6.5.~~ **Alcoholic Beverages.** The District shall not reimburse costs for ~~alcoholic beverages, nonalcoholic beverages or any associated taxes or tip. any expenses for non-District employees.~~

## **C.B. Travel**

The District shall reimburse travel expenses when the employee is required to attend a meeting, training, seminar or conference.

1. **Mode of Transportation.** The District retains the right to determine the mode of transportation the employee takes for required travel.
2. **Coordination of Travel.** ~~Whenever practical, employees will meet and are encouraged to~~ travel together in District vehicles, or in other ways coordinate travel to reduce overall transportation costs.
- ~~2-3.~~ **Use of District Vehicles.** ~~Employees are encouraged to utilize district vehicles for travel when feasible for District operations. However, for trips that are multi-day, it is preferable for the employee to use his/her own personal vehicle so that NapaSan vehicles are still available at the District for use by other employees.~~
- ~~3-4.~~ **Use of Personal Vehicle.** Mileage for use of a personal vehicle shall be reimbursed at the current IRS Standard Mileage Rate for business miles driven. Mileage shall be calculated starting from the employee's point of origin (e.g., employee's home) and starting from the District, with the employee being reimbursed miles for the lesser distance.
- ~~4-5.~~ **Parking Fees and Tolls.** The District shall reimburse employee for parking fees and bridge/road tolls. The District is not responsible for any parking or moving violations incurred by employees associated with District approved travel.
6. **Air Travel.** Generally, when booking air travel, employees should find the least expensive route and flight times that still meet the business need. ~~Employees may book direct flights in lieu of multi-leg flights, even if more expensive, if the benefit from the time savings associated with the direct flight exceeds the cost differential. NapaSan will reimburse for expenses related to seat assignment and checked and carry-on baggage fees. Employees may use personal credit cards that earn frequent flyer points and/or provide priority access only when doing so results in savings to the District, such as waived baggage fees. Personal frequent flier miles shall not be used when purchasing airline tickets for reimbursable travel.~~
7. **Use of Airline Miles.** ~~Employees may use personal airline/frequent flyer miles to upgrade the class or level of service when flying for District business; however, employees shall not be reimbursed for tickets purchased using frequent flier-flyer miles.~~
- ~~5-8.~~ **Taxis and Ride Share.** ~~While traveling at a destination without a personal or District vehicle, the employee is encouraged to use local transportation in lieu of renting a vehicle, unless cost analysis shows vehicle rental to be the best option. Employees may use taxis or ride share services and shall be reimbursed for costs, including driver gratuities up to 20%.~~

**D.C. Overnight Lodging Accommodations**

~~1. Lodging Authorized.~~ The District shall reimburse overnight lodging accommodations when determined to be necessary and approved by the ~~employee's supervisor~~ Department Director.

~~2.~~

~~1. Generally, O~~overnight lodging shall be ~~reimbursed-authorized~~ when the training, seminar, meeting or conference is multi-day and its located~~ion is~~ more than 50 miles from the District. Overnight lodging may be authorized for closer distances when travel is of sufficient length, or meetings are early or late enough to justify overnight accommodations, as determined by the General Manager or Department Director.

~~3. Overnight lodging shall be reimbursed when travel is of sufficient length or at a time as to necessitate overnight accommodations, as determined by the General Manager or Department Manager.~~

~~4.2.~~ **Additional Fees and Services.** The District shall not reimburse employees for movie rentals, personal telephone calls, or other incidental expenses related to overnight lodging accommodations. The District shall reimburse "resort fees," "utility surcharge fees," and similar fees only if they are required and are not optional. The District shall reimburse "internet fees" if approved by the supervisor and the employee uses internet services for work-related activities. The District shall reimburse parking fees associated with overnight accommodations. Spouse/companion travel expenses are not reimbursable.

**E.D. Approvals**

All expenses incurred and reimbursed under this policy must have prior approval.

1. Prior approval by the employee's supervisor is required prior to seminar/conference registration or incurring expenses to the District.
2. ~~2.~~ The Board of Directors shall approve all out-of-state travel prior to the employee incurring expenses to the District. For the purpose of this policy, the Reno/Lake Tahoe area in Nevada shall not be considered out-of-state travel.

~~The Board of Directors shall follow the same reimbursement policy and procedures as District employees. Reimbursement requests shall be approved by the General Manager or the Director of Administrative Services/CFO.~~

~~The Director of Administrative Services/CFO shall be responsible to develop procedures necessary to implement and enforce this policy.~~

**F. Seminars/Meetings**

~~The District shall, upon prior approval reimburse employees for the cost of registration, travel, meals and hotel costs directly related to seminars/meetings the District requires them to attend and/or that are directly related to their job at the District.~~

~~Receipts are required for all reimbursements. The District shall not reimburse employees for the following:~~

- ~~1. Alcoholic Beverages~~
- ~~2. Movie Rentals~~
- ~~3. Personal Telephone Calls~~
- ~~4. Spouse/Companion Expenses~~

~~An expense report form must be completed by the employee and approved by the supervisor. More detailed information, including guidelines and allowances can be found on the expense report form.~~