

# MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT DISTRICT EMPLOYEE POLICY MANUAL

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POLICY TITLE: **Expense and Reimbursement Authorization**

POLICY NUMBER: **E-900**

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## **Petty Cash**

A small "petty cash" fund is maintained in the District office, having a maximum balance on hand of \$350.00 (or other appropriate amount).

Petty cash may be advanced to District staff upon their request and the execution of an appropriate receipt, for the purpose of procuring items or services relating to District business. After the items or services have been obtained, a receipt for it must be submitted to the Financial/Benefits Manager, and any remaining advanced funds returned. The maximum petty cash advance is \$50.00 (or other appropriate amount).

No personal checks may be cashed from the petty cash fund.

The petty cash fund must be included in the District's annual independent accounting audit.

## **Reimbursement for Out-of-Pocket Expenses**

Whenever an employee of the District incurs "out-of pocket" expenses for items or services relating to District business as verified by valid receipts, these expenses should be reimbursed upon request from the District's petty cash fund. In those instances when a receipt cannot be obtained, the requested reimbursement must be approved by the District Manager, Financial/Benefits Manager or other responsible managing employee prior to remuneration.

## **Meal and Travel Reimbursement**

Any employee of the District who travels outside the District boundaries during a normal 8 hour work day, while on District business, is eligible to request reimbursement for lunch. The amount of reimbursement is at the rate that Marin County board of Supervisors approve each year. The rates are posted, updated yearly and can be found on the wall next to the Financial/Benefits Manager's office.

For all reimbursement requests an employee must submit:

- A Receipt
- Fill out Reimbursement Request Form
- Detail explanation of why employee was out of District
- All supporting documents, i.e., Agenda, Registration, etc.

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# MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT DISTRICT EMPLOYEE POLICY MANUAL

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**POLICY TITLE:** Expense Reimbursement - Travel

**POLICY NUMBER:** E-1000

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## Policy

District employees will be reimbursed for travel and similar expenditures related to District business as required by law. The policy is intended to result in no individual personal gain or loss.

Whenever District employees desire to be reimbursed for out-of-pocket expenses for items or services relating to District business, they must submit their request on a reimbursement form approved by the District Manager and/or the Financial/Benefits Manager. The request should include an explanation of the District-related purpose for expenditures, with receipts attached as proof of the expense.

The District Manager and/or the Financial/Benefits Manager will review and approve all reimbursement requests. Reimbursement requests by the District Manager will be reviewed and approved by the Financial/Benefits Manager and reimbursement requests by the Financial/Benefits Manager will be reviewed and approved by the District Manager.

## Expense Reimbursement

District employees and Trustees may be compensated for attending the following;

- An educational seminar;
- A meeting of a Legislative body;
- A meeting of an Advisory body;
- A conference or organized educational activity conducted as part of required Ethics Training or a similar function; or
- For travel required by the **employee's normal job duties**.

The District will pay directly the cost for travel, meals and lodging (per the Internal Revenue Code) of District employees eligible to receive expenses while on District business.

Employees will be paid the regular Federal per diem rate for meals and incidental expenses only. The rates vary for each location. The Federal per diem rates are shown in the IRS publication 1542 (and updates), which gives the rates in the Continental United States.

The employees will use the Federal Governments standard mileage rate. This rate is variable. The current rate will be used at the time of travel.

## Prior Approval

Expenses that are inconsistent with the reimbursement policy of the IRS reimbursement rates, and that do not receive approval prior to the expense being incurred, will not be eligible for reimbursement.

**POLICY TITLE:**           **Trustee Training, Education and Conference Attendance**

**NUMBER:**               **2050**

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**2050.10**   With prior approval of the Board Trustees are encouraged to attend professional meetings, seminars and educational conferences, when the purpose of those activities are meant to improve their understanding and governance of the District.

**2050.20**   It is the intention of the District to encourage Board of Trustee membership development of excellence of performance by supporting such professional/educational activities. Reimbursement may be offered for expenses incurred, including tuition, travel, lodging and meals directly related to the associated activity.

The District pays per diem rates on authorized District related travel in accordance with the current rates published by the Internal Revenue Service.

**2050.30**   The District's Financial/Benefits Manager is responsible for coordinating Trustee travel arrangements, as approved by the District Manager. Disputed cost reimbursements, by any party, shall be presented to the District's Board of Trustees Executive Committee for final adjudication.

**2050.40**   Expenses to the District for professional meetings, seminars, and educational conferences shall be kept to a minimum by utilizing District recommendations for transportation and housing accommodations.

**2050.50**   Trustees shall travel together whenever feasible and economically beneficial to the District.

**2050.60**   Trustees are not eligible for reimbursement for professional meetings, seminars, and educational conferences after they have announced their pending resignation from the Board, or it is apparent that they will not retain their appointment by the governmental agency that they represent.

**2050.70**   Upon returning from a professional meeting, seminar, or educational conference, where expenses were reimbursed by the District, the Trustee benefitting from the reimbursement/s shall provide a verbal or written report to the Board during the next regularly scheduled meeting. The report shall detail information that was garnered from attendance at the event, which is beneficial to fellow trustees and/or the District. Distribution of written materials provided by or at the event, to trustee colleagues, or District staff, is encouraged.