

CLEAR CREEK COMMUNITY SERVICES DISTRICT
DIRECTORS COMPENSATION, EXPENSE REIMBURSEMENT POLICY
AND REQUIRED ETHICS TRAINING¹ - Updated 2017

Introduction:

In compliance with AB 1234, signed into law by Governor Arnold Schwarzenegger on October 10, 2005, effective January 1, 2006, the following written policy provides terms and conditions for which compensation, and reimbursement of reasonable and necessary expenses to the Directors and Officers of the District can be received, and outlines the duties for which Directors may receive compensation, other than for meetings of the Board of Directors, or an advisory-body, or attendance at a conference or organized educational activity. AB 1234 requires that receipts be submitted for all expenses. In the event that receipts are not available, a written explanation of the circumstances as to why this is the case and the reason the expense was incurred must be provided.

This policy shall also establish the criteria of the types of activities that constitute performance of official duties for which a Director may receive payment. Reimbursement of mileage, lodging and meals will be in accordance with Exhibit A, with the inclusion of receipts or at the IRS rate without receipts. In addition, if reimbursement is for lodging in connection with a conference or organized educational activity, lodging costs must not exceed maximum group rates published by the conference or activity sponsors, provided that lodging at the group rate is available at the time of booking. If group rate is not available, Directors and Officers must use comparable lodging that is consistent with specific reasonable reimbursable rates pursuant to this policy and they must use government rates offered by a provider of transportation or lodging services when available.

No other compensation outside the criteria in this policy shall be paid to Directors, unless first, a written amendment to this policy outlining other compensable activities is adopted, in a public meeting.

There shall be no compensation for attending meetings or performing other duties for the District on the same day as Board of Director's meetings prior to or following regularly scheduled Board meetings.

To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines.

The Directors may be compensated for the following:

- A. Attendance of Specific Activities
 - 1) Attendance of the regular meeting of the Board of Directors;Other compensable activities include:
 - 2) Other special meetings of the Board of Directors;
 - 3) Meetings of an advisory body;

¹ California Government Code Sections 53232 through 53232.4.

- 4) Conferences and organized educational activities, including, but not limited to ethics training. Compensation shall include any registration, attendance, tuition, materials or other similar charge of the conference organizer or activity provider.
- 5) Performing required District business functions (e.g. check signing).

B. Reimbursement for Expenses

- 1) Travel, meals, lodging; and,
- 2) Directors will be reimbursed for actual telephone, cellular, and fax expenses incurred on District business. Telephone and cellular bills must identify which calls were made on District business; and,
- 3) Directors will be reimbursed for Internet access connection and/or usage fees away from home, if Internet access is necessary for District-related business. Reimbursement will not exceed the actual amount charged by the out-of-town accommodation.
- 4) To the extent that actual costs incurred in the performance of official duties are reasonable and necessary but are not otherwise defined above, the Director may be entitled to reimbursement for expenses that meet the guidelines of this policy. In any event, a Director shall not be entitled to reimbursement for any expenses to the extent they exceed the cost generally available to the public; and,
- 5) This policy recognizes that it is sometimes in the best interest of the District to provide meals for business guests during the conduct of District business and pre-authorizes Directors to make reasonable and appropriate expenditures for that purpose.
- 6) Other necessary and reasonable expenses.

Section § 20202 of Division 10 of the California Water Code states:

"In any ordinance (policy) adopted pursuant to this chapter to increase the amount of compensation which may be received by members of the governing board of a water district above the amount of one hundred dollars (\$100.00) per day, the increase may not exceed an amount equal to 5 percent, for each calendar year following the operative date of the last adjustment, of the compensation which is received when the ordinance (policy) is adopted."

"No ordinance (policy) adopted pursuant to this chapter shall authorize compensation for more than a total of 10 days in any calendar month" or in excess of \$500.00.(per Section § 20202 of Division 10 of the California Water Code and in Section 5784-5784.15 of the Public Resources Code)

The Board of Directors will annually review the existing compensation and adjust accordingly if necessary and with majority vote.

Consistent with Water Code § 20202 and prior action taken by the District, Directors may receive \$150.00 per day as a daily stipend for each day's attendance at regular meetings of the Board (Board of Directors Meetings) and \$50.00 for standing committee meetings or for each event attended by the Director.

Expenses that do not fall within the adopted travel policy (or IRS rates) must be approved by the Board of Directors, in a public meeting, before the expense is incurred by filing Exhibit D (except for lodging expenses at the group or government rate).

All travel expenses, even if otherwise eligible for reimbursement under this policy, must relate to a trip that has been approved in advance by the Board of Directors and under the direction of the Board of Directors.

This policy shall apply to the Board of Directors and Officers of the District (subject to any requirements to meet and confer with employees or their labor representatives).

C. Expense Report Form and Reports

- 1) Exhibits B and or C will be provided by the District to Directors and officers to file reimbursement requests;
- 2) The expense report must document expenses that meet the criteria in this policy;
- 3) Expense reports must be filed within 60 days of incurrence and be accompanied by receipts (unless claim is for IRS reimbursement rates only);
 - I. All expenditures, credit card expenses, and expense reimbursement requests must be submitted on an expense report form provided by the District.
 - II. If a request for reimbursement is not submitted within the specific timeframe, the form will not be processed for payment, subject to review for mitigating circumstances.
 - III. If receipts are not available for whatever reason, expenses may be submitted with explanation. After review, if approved, undocumented expenses will be reimbursed in accordance with IRS guidelines.
 - IIII. Expense reports must document that the expense in question met the requirements of this policy. For example, the Director should explain whose meals were purchased, what issues were discussed and how those relate to the District's adopted policies and priorities.
 - V. Inability to provide such documentation in a timely fashion may result in the expense being denied for reimbursement.
- 4) Directors must provide a brief report on the meeting attended at the expense of the District at the next regular meeting of the Board of Directors; and,
- 5) Directors should keep in mind that expenditures may be subject to reporting under the Political Reform Act and other laws. All District expenditures are public records subject to disclosure under the Public Records Act.
- 6) All expenses are subject to verification that they comply with this policy.

D. Penalties for Misuse of Public Resources

- 1) Loss of Reimbursement privileges;
- 2) Restitution to the District; and,
- 3) Civil penalties and/or criminal prosecution for misuse of public resources.
- 4) No Shows and Late Cancellations. This is meant to address the failure to attend a conference or general meeting, after expenses have been incurred for that event. Such expenses may include conference fees, prepaid hotel and airline charges. It is the Director's responsibility to ensure that any prepaid fees are fully refunded to the District as a cash refund or vendor credit that can be applied within the next twelve months to future registration fees, travel or lodging. Vendor credits are acceptable only when it can be reasonably assumed that the District will have need to use the particular credit. An exception may be made for emergencies. A written explanation addressing the reason(s) for non-attendance shall be attached to the expense report and submitted for Board approval at a public meeting.

E. Ethics Training Required

- 1) Because the District provides for compensation and reimbursement of actual and necessary expenses incurred by Directors and officers, they are subject to required training in ethics;
- 2) A minimum of two hours of approved ethics training per every two years is required;
- 3) For the purposes of this policy, the legislative body is the Board of Directors.
- 4) A Director is an elected or appointed official who receives any type of compensation, salary or stipend, or reimbursement for expenses incurred in the performance of official duties;
- 5) Any officer or employee designated by the Board of Directors is subject to required ethics training;
- 6) Each Director in service as of January 1, 2006 (except for those whose term expires before January 1, 2007) must receive the required ethics training before January 1, 2007 and thereafter, at least once every two years;
- 7) Directors who commence service on or after January 1, 2006 must receive the required ethics training no later than one year from the first day of service with the District;
- 8) A Director who services more than one local agency may satisfy the ethics training requirement once every two years without regard to the number of local agencies with which he/she serves; and,
- 9) Approved ethics courses may be taken at home, in person or on-line.

F. Ethics Laws

- 1) Laws relating to personal financial gain by public servants;
- 2) Laws relating to claiming prerequisites of office;
- 3) Government transparency laws; and,
- 4) Laws relating to fair processes (including but not limited to common law bias prohibitions, due process requirements, incompatible offices, competitive bidding requirements for public contracts, and disqualification from participating decisions affecting family members).

G. Maintenance of Records

The Secretary to the Board of Directors shall maintain records indicating the following:

1. The dates that the Directors, officers and designated employees satisfied the requirements of this policy;
2. The entity that provided the training; and,
3. Notwithstanding any other provision of the law, the District shall maintain these records for at least five years after the Directors and officers receive training. These records are public records subject to disclosure under the California Public Records Act.
4. This policy must be reviewed and updated annually either by the Financial Committee or a break off Committee assigned by the Board of Directors.

EXHIBIT A

SCHEDULE OF COMPENSATION, TRAVEL, PER DIEM, LODGING AND OTHER MISCELLANEOUS
NECESSARY AND REASONABLE EXPENSES

COMPENSATION**:

1. Attendance of Regular Board of Directors Meetings;	\$150.00
ATTENDANCE AT OTHER COMPENSABLE ACTIVITIES INCLUDING:	
2. Other special/emergency meetings of the Board of Directors;	\$50.00
3. Meetings of an advisory body (Committee);	\$50.00
4. Conferences and organized educational activities out of county, per diem;	\$50.00
5. Conferences and organized educational activities within County, per diem;	\$50.00
6. Ethics training as required by AB 1234;	\$50.00
7. Ralph M. Brown Act training once every two years;	\$50.00
8. Performing required District business functions out of County, per diem;	\$50.00
9. Performing required District business functions within County, per diem;	\$50.00

(**Total monthly compensation cannot exceed \$500.00 per month per Section 5784-5784.15 of the Public Resources Code) *attached*

Compensation for meetings cannot exceed a maximum of five meetings per month.

Although not required by law, comprehensive training in the Ralph M. Brown Act is recommended by the Joint Powers Insurance Authority for each Director.

Compensation and ethics training Government Code §53232, et seq. (on compensation). Local elected officials and key appointed officials (and management staff like general managers) are required by law to take ethics training courses (AB 1234) if the officials receive compensation or reimbursement.

The affected Director(s) may choose to forego any and all compensation as described above, or to receive a lesser amount than displayed above.

LODGING:

2017 IRS RATES IN TABLE I
PUBLISHED GOVERNMENT OR GROUP RATE

MEALS AND INCIDENTAL EXPENSES (M&IE):

2017 IRS RATES IN TABLE II
PUBLISHED GOVERNMENT OR GROUP RATE

MILEAGE REIMBURSEMENT:

2017 IRS RATE OF 00.53.5 ¢ PER MILE

RENTAL CAR:

(OPTIONAL) AMOUNT EQUAL TO OR LESS THAN MILEAGE FOR A PRIVATE VEHICLE.
(NON-OPTIONAL) REASONABLE AND NECESSARY EXPENSE.
CAR RENTAL AT THE ECONOMY RATE.

OTHER TRANSPORTATION:

PUBLISHED GOVERNMENT OR GROUP RATE
BUS OR TAXI - REASONABLE AND NECESSARY EXPENSE
AIRLINE - REASONABLE AND NECESSARY EXPENSE (when destination is more than 500 miles' one way, flying optional. Must be approved in advance. Coach only.)
Directors may at their own expense, pay to upgrade their airline accommodations.

OTHER MISCELLANEOUS EXPENSES:

IRS RATES IN TABLE II
PARKING, TOLLS, ETC.
OTHER REASONABLE AND NECESSARY EXPENSES

PUBLIC RESOURCES CODE SECTION 5784-5784.15

This is referenced in Section 20200 of Division 10 of the California Water Code

5784.15. (a) The board of directors may provide, by ordinance or resolution, that each of its members may receive compensation in an amount not to exceed one hundred dollars (\$100) for attending each meeting of the board. The board of directors, by ordinance adopted pursuant to Chapter 2 (commencing with Section 20200) of Division 10 of the Water Code, may increase the amount of compensation received for attending meetings of the board.

(b) The maximum compensation in any calendar month shall be five hundred dollars (\$500).

(c) In addition, members of the board of directors may receive their actual and necessary traveling and incidental expenses incurred while on official business.

(d) A member of the board of directors may waive the compensation.

(e) For the purposes of this section, a meeting of the board of directors includes, but is not limited to, regular meetings, special meetings, closed sessions, emergency meetings, board field trips, district public hearings, or meetings of a committee of the board.

(f) For purposes of this section, the determination of whether a director's activities on any specific day are compensable shall be made pursuant to Article 2.3 (commencing with Section 53232) of Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code.

(g) Reimbursement for these expenses is subject to Sections 53232.2 and 53232.3 of the Government Code.

TABLE I - EXHIBIT A

FY 2017 Per Diem Rates for California

(October 2016 - September 2017)

Cities not appearing below may be located within a county for which rates are listed.
To determine what county a city is located in, visit the National Association of Counties (NACO) website (a non-federal website).

You searched for: **California**

Primary Destination (1, 2)	County (3, 4)	Max lodging by Month (excluding taxes)												M&IE (5)	
		2016			2017										
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Standard Rate	Applies for all locations without specified rates	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$51
Antioch / Brentwood / Concord	Contra Costa	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$64
Bakersfield / Ridgecrest	Kern	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$59
Barstow / Ontario / Victorville	San Bernardino	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$54
Death Valley	Inyo	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$64
Eureka / Arcata / McKinleyville	Humboldt	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$126	\$126	\$100	\$74
Fresno	Fresno	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$97	\$64
Los Angeles	Los Angeles / Orange / Ventura / Edwards AFB less the city of Santa Monica	\$158	\$158	\$158	\$175	\$175	\$175	\$158	\$158	\$158	\$158	\$158	\$158	\$158	\$64
Mammoth Lakes	Mono	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$74
Mill Valley / San Rafael / Novato	Marin	\$175	\$149	\$149	\$149	\$149	\$149	\$149	\$149	\$149	\$149	\$175	\$175	\$175	\$74
Monterey	Monterey	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$188	\$188	\$140	\$74
Napa	Napa	\$207	\$158	\$158	\$158	\$158	\$158	\$158	\$158	\$207	\$207	\$207	\$207	\$207	\$69
Oakhurst	Madera	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$117	\$117	\$117	\$94	\$64
Oakland	Alameda	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$161	\$69
Palm Springs	Riverside	\$101	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$101	\$101	\$101	\$101	\$101	\$64
Point Arena / Gualala	Mendocino	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$69
Redding	Shasta	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$64
Sacramento	Sacramento	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$64
San Diego	San Diego	\$149	\$149	\$149	\$162	\$162	\$162	\$162	\$162	\$162	\$162	\$162	\$149	\$149	\$64
San Francisco	San Francisco	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$267	\$74
San Luis Obispo	San Luis Obispo	\$117	\$117	\$117	\$117	\$117	\$117	\$117	\$117	\$117	\$138	\$138	\$138	\$117	\$64
San Mateo / Foster City / Belmont	San Mateo	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$69
Santa Barbara	Santa Barbara	\$164	\$164	\$164	\$164	\$164	\$164	\$164	\$164	\$164	\$164	\$219	\$219	\$164	\$74
Santa Cruz	Santa Cruz	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$175	\$175	\$175	\$138	\$59
Santa Monica	City limits of Santa Monica	\$237	\$237	\$237	\$237	\$237	\$237	\$237	\$237	\$237	\$237	\$281	\$281	\$237	\$64
Santa Rosa	Sonoma	\$148	\$129	\$129	\$129	\$129	\$129	\$129	\$129	\$148	\$148	\$148	\$148	\$148	\$64
South Lake Tahoe	El Dorado	\$112	\$112	\$127	\$127	\$127	\$127	\$127	\$127	\$127	\$127	\$148	\$148	\$112	\$64
Stockton	San Joaquin	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$64
Sunnyvale / Palo Alto / San Jose	Santa Clara	\$206	\$206	\$206	\$223	\$223	\$223	\$206	\$206	\$206	\$206	\$206	\$206	\$206	\$64
Tahoe City	Placer	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$64
Truckee	Nevada	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$74
Visalia / Lemoore	Tulare / Kings	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$59
West Sacramento / Davis	Yolo	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$64
Yosemite National Park	Mariposa	\$124	\$124	\$124	\$109	\$109	\$109	\$109	\$109	\$109	\$124	\$124	\$124	\$124	\$69

Footnotes

1. Traveler reimbursement is based on the location of the work activities and not the accommodations, unless lodging is not available at the work activity, then the agency may authorize the rate where lodging is obtained.
2. Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."
3. Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately)."
4. When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.
5. Meals and Incidental Expenses, see Breakdown of M&IE Expenses for important information on first and last days of travel.

TABLE II - EXHIBIT A

Meals and Incidental Expenses (M&IE) Breakdown

The separate amounts for breakfast, lunch and dinner listed in the chart are provided should you need to deduct any of those meals from your trip voucher. For example, if your trip includes meals that are already paid for by the government (such as through a registration fee for a conference), you will need to deduct those meals from your voucher. Refer to Section 301-11.18 of the Federal Travel Regulation for specific guidance on deducting these amounts from your per diem reimbursement claims for meals furnished to you by the government. Other organizations may have different rules that apply for their employees; please check with your organization for more assistance.

The table lists the six M&IE tiers in the lower 48 continental United States (currently ranging from \$51 to \$74). If you need to deduct a meal amount, first determine the location where you will be working while on official travel. You can look up the location-specific information at www.gsa.gov/perdiem. The M&IE rate for your location will be one of the six tiers listed on this table. Find the corresponding amount on the first line of the table (M&IE Total) and then look below for each specific meal deduction amount.

The table also lists the portion of the M&IE rate that is provided for incidental expenses (currently \$5 for all tiers).

Total	Continental Breakfast/ Breakfast	Lunch	Dinner	IE
\$51	\$11	\$12	\$23	\$5
\$54	\$12	\$13	\$24	\$5
\$59	\$13	\$15	\$26	\$5
\$64	\$15	\$16	\$28	\$5
\$69	\$16	\$17	\$31	\$5
\$74	\$17	\$18	\$34	\$5

This table lists the amount federal employees receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.

Total	First & Last Day of Travel
\$51	\$38.25
\$54	\$40.50
\$59	\$44.25
\$64	\$48.00
\$69	\$51.75
\$74	\$55.50

Looking for the foreign and outside the continental United States (OCONUS) breakdown chart? Visit FTR Appendix B. (**Note:** Appendix B breakdowns do not apply to any locations in the continental United States; use the table listed above.)

The shortcut to this page is www.gsa.gov/mie.

QUESTIONS:

For all travel policy questions, email travelpolicy@gsa.gov.

The IRS mileage rate can change over time and sometimes, changes mid-year. Here's a list of current mileage rates for 2017, and how it's changed over time.

Year	Rate per Mile	Dates Covered
2017	53.5 cents	1/01/17 - 12/31/17
2016	54 cents	1/01/16 - 12/31/16
2015	57.5 cents	1/01/15 - 12/31/15
2014	56 cents	1/01/14 - 12/31/14
2013	56 cents	1/01/13 - 12/31/13
2012	55.5 cents	1/01/12 - 12/31/12
2011	55.5 cents	7/01/11 - 12/31/11
2011	51 cents	1/01/11 - 6/30/11
2010	50 cents	1/01/10 - 12/31/10