

CENTRAL CONTRA COSTA SOLID WASTE AUTHORITY

POLICY TITLE: Travel, Conference and Business Expense Reimbursement

A. Purpose

It is the Central Contra Costa Solid Waste Authority's (CCCSWA) policy to provide Employee development opportunities including training, seminars and professional conference attendance, consistent with the availability of funds and CCCSWA's overall mission. This policy establishes expense reimbursement guidelines for CCCSWA-related travel, conferences and other business expenses.

B. Definitions

For purposes of this policy:

1. "Employee" shall mean CCCSWA officials (Board Members), staff, consultants, and counsel.
2. "Conference" shall mean seminars, workshops, courses, professional organization meetings and the like.

C. Authorities

For CCCSWA staff, consultants and counsel, the Board authorizes the Executive Director to interpret and implement this policy, which includes approving conference attendance and CCCSWA-related travel, conference and other business expenses.

For CCCSWA Board Members, the Board authorizes the CCCSWA Chair to interpret and implement this policy, which includes approving conference attendance and CCCSWA-related travel, conference and other business expenses.

All CCCSWA travel must be approved in advance by either the Executive Director or the Board Chair.

D. Allowable Expense Reimbursements and Travel Guidelines

1. Registration Fees

Conference registration fees that are not paid directly by the CCCSWA will be reimbursed.

2. Transportation

All transportation shall be booked by CCCSWA Executive Assistant or designated staff.

- a. **Commercial Airline Travel:** CCCSWA employees will travel at the lowest reasonable coach class airfare within the following guidelines:
- 1) Air travel arrangements should be reserved as far in advance of travel date as possible. Advance planning usually allows for the opportunity to obtain lower fares. Book travel arrangements a minimum of seven days prior to departure, whenever possible.
 - 2) Early departures and late returns are encouraged to avoid lodging for an additional night. Travel arrangements should allow for full attendance at the subject event.
 - 3) Reimbursable expenses shall be limited to the actual dates of travel, which shall be as near the event as practical, allowing for timely arrival and departure and the carrier's schedule. If the extension of travel time would achieve lower airfare and would result in a net cost savings to the CCCSWA (i.e. a Saturday night stay), the CCCSWA will pay for actual costs incurred for hotel and meals only, subject to the other limitations of this policy, provided they do not exceed the costs that would have been incurred without an extension, and the extension is approved in advance. Any additional time (exceeding the above) taken prior to or after the event will be at the employee's time and expense.
 - 4) Use of penalty or non-refundable airfares should be considered, depending on the nature of travel, and the certainty that the trip will take place as planned. These lower-cost fares shall be selected at the employee's discretion. Penalties resulting from changing a non-refundable airfare may be reimbursable, if appropriate and approved in advance.
 - 5) If there is a significant difference between the cost of the flight used and a less expensive flight that was available, or if the employee uses first-class or business class instead of an available coach-class airfare without prior approval, the employee will be required to pay the difference in expense.
 - 6) Use of a specific airline for the purpose of obtaining Frequent Flyer miles will not be authorized, unless the airfare is among the lowest available.
- b. **Car Rentals:** A rental car may be authorized only for a business necessity or if it is the most economical transportation means available. The employee must show that renting a car as compared to other modes of transportation results in a cost savings to the CCCSWA. All rentals should be at economy rates; i.e. compact-size cars where feasible. When traveling in groups, sharing of cars is encouraged to minimize costs. Collision and liability insurance offered by the rental company should be accepted. Employees should refuel cars before returning them to the rental agency to avoid the large refueling mark-up. Employees must notify the Executive Director within 24 hours of any event, incident or accident related to a rental vehicle.
- c. **Taxi and Other Local Transportation:** Taxi use is authorized when more economical services are not available, or in cases when valid business reasons, such as timing limitations, warrant use of such transportation. If available and practical, public or courtesy limousine transportation to and from airports should be used.
- d. **Travel in Personal Vehicles:** When use of a privately owned vehicle is authorized in lieu of common carrier, employee will be reimbursed for the actual mileage traveled to

and from the conference at the prevailing mileage rate, but will not exceed air coach rate to and from the destination plus local transportation costs. When travel is to a local seminar, mileage reimbursement will be calculated based on actual mileage traveled to the seminar to and from home or to and from work or a combination of the two (i.e., from home to seminar and from seminar to work). Reasonable costs for parking and tolls will be reimbursed.

3. **Lodging/Telephone**

- a. **Lodging:** Hotel/motel room actual expenditures will be reimbursed when the travel destination is outside the nine-county area of Contra Costa, Alameda, San Francisco, Napa, Sonoma, Santa Clara, San Mateo, Marin and Solano. Reimbursement may be approved within the above nine-county areas for a multiple day event or for single day events if travel distance/time from employees home will result in extensive travel time, as determined by the Executive Director.

Employees should limit their stay to a minimum number of nights. Reimbursement for daily lodging costs includes only the single occupancy room rate and applicable taxes unless shared by more than one CCCSWA employee. When making reservations for lodging, attempts should be made to obtain a discounted or governmental agency rate. CCCSWA employees are expected to use good quality, but reasonably priced hotels or motels wherever practical. When attending conferences, a block of hotel rooms may be offered at a reduced rate. In-room movies will not be reimbursed.

- b. **Telephone:** The cost of personal telephone calls made while attending a conference will be borne by the employee. However, employees are allowed one personal call of reasonable length (10 minutes maximum) per day at CCCSWA expense.

4. **Meals**

The CCCSWA reimburses only employee's meals while attending a conference. Receipts for all claimed meals should be included with the travel expense report. Meals include taxes and tips or service charges as applicable. Alcoholic beverage purchases shall not be reimbursed. The maximum reimbursement for meals is \$50 per day for an overnight conference and during same day conferences it is \$20 per day, given proper receipt documentation. Meal reimbursement in excess of \$50 per day requires approval.

If a spouse or guest accompanies the employee and the employee covers the cost, the employee will be billed for the cost of his/her spouse/guest's meal or other related costs. If the guest is a business associate, the cost may be reimbursable at the discretion of the Executive Director. See criteria and requirements in Paragraph 5, Special Expenses Paid by Employee, below. The CCCSWA will not reimburse employee's meals outside of attending a conference unless approved in advance by the Executive Director.

5. **Special Expenses Paid by Employee**

Entertainment expenses, to be reimbursable, must be an expenditure necessary for the transaction of CCCSWA business subject to approval. The Internal Revenue Code requires that specific details showing names of guests and employees entertained, cost, date and place, business purpose, and the business relationship of individuals entertained be supplied on the receipt or expense report.

6. **Travel Expense Reimbursement Reports**

To be reimbursed for travel expenses, employees must submit a Travel Expense Reimbursement Report within 30 days from the last day of travel. This report must be legible and in all cases signed in ink by both the employee and the appropriate approval signatory. Each expense shall be clearly and accurately identified and shown on the report on the day the expense was actually incurred. Receipts shall accompany all expenses paid by cash, personal check or credit card. Report each meal separately on a daily basis. Attach to the report all original receipts, including hotel statements, airline ticket stubs, car rental invoices, credit card receipts, paid invoices, or any receipt that shows the date, location, nature and amount of the expenditure. Incidental expenses such as tolls, tips, and parking meters don't require receipts; however, all other expenses require a receipt. All documents related to reimbursable agency expenditures are public records, subject to disclosure under the California Public Records Act.

E. **Other Provisions**

1. An employee shall not attend a conference for which there is an expense to the CCCSWA if it occurs after they have announced their pending resignation, or if it occurs after an election in which it has been determined that they will not retain their Board seat. An employee shall not attend a conference when it is apparent that there is no significant benefit to the CCCSWA.
2. Specifically for Board Directors, upon returning from a conference where expenses are reimbursed by the CCCSWA, Directors will either 1) prepare a written report for distribution to the Board or 2) make a verbal report at the next regular Board meeting. Said report shall detail what was learned at the session(s) that will be of benefit to the CCCSWA. Materials from the session(s) may be delivered to the CCCSWA office to be included in the CCCSWA library for the future use of other Directors and staff.

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