

**ALAMEDA COUNTY WATER DISTRICT**  
**Policy for Expense Reimbursement of Board Members**  
**As Amended by Resolution 22-034**

**I. Background**

Water Code Section 30507 provides that Directors may be reimbursed for actual, necessary and reasonable expenses incurred in the performance of duties performed at the request of the Board.

Government Code Section 53232.2 provides that if a local agency reimburses members of its legislative body for actual and necessary expenses incurred in the performance of official duties, then the agency's governing board shall adopt a written policy, in a public meeting, specifying the types of activities that qualify for reimbursement of expenses such as those related to travel, meals and lodging.

**II. Authorized Activities**

- A. Each member of the Board shall be reimbursed for travel, lodging, meal, and other expenses actually and reasonably incurred in the performance of service rendered at the request of the Board, other than attending meetings of the Board or committees of the Board. All activities for which expense reimbursement is sought must be approved in advance by the Board, except as otherwise provided below.
- B. The activities listed in Attachment A shall be considered official duties performed at the request of the Board of Directors, and expenses necessarily and reasonably incurred in connection with them are eligible for reimbursement, provided that reimbursement is not being provided by others and the other applicable provisions of this policy are met.
- C. Examples of expenses which the District will not reimburse include:
  - 1. The personal portion of any trip;
  - 2. Family expenses, including those of partners, spouses or children when accompanying a Director on a District-related trip;
  - 3. Entertainment expenses, including theater, movies, sporting events;
  - 4. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline;
  - 5. Purchase of alcoholic beverages;
  - 6. Personal losses incurred while on District business.
- D. Any questions regarding the propriety of a particular type of expense should be resolved before the expense is incurred.

### III. Cost Control Guidelines

#### A. Travel

1. **General:** Travel reimbursement expenses will not exceed the government or group rate for airline, ground transportation, and rental cars where such rate is available. Air transportation will be economy/coach class. Shuttles, taxis, and car services are reimbursable in lieu of car rental. Board members wishing to upgrade flight or rental car class for personal convenience, or to combine personal with business travel thereby resulting in an increased fare, must pay the increased cost over the rates set forth in this policy.
2. **Airfare:** Air travel should be via a direct route at the most economical fare available.
3. **Automobile:** Automobile mileage is reimbursed at the Internal Revenue Service rate contained in the most recent edition of IRS Publication 463. Tolls and parking are reimbursed at cost. For out-of-area travel by vehicle, mileage plus related en route out-of-pocket expenses shall be reimbursed at the IRS rate or the corresponding airfare, whichever is lower.
4. **Car Rental:** Cars should be rented at the most economical rate and only if the car rental is less expensive than other surface transportation options.
5. **Taxi/Ride Share/Shuttle:** Taxi, ride share, or shuttle fares may be reimbursed, including a 15 percent gratuity per fare, when the cost of such fares is equal to or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time-efficiency.

#### B. Lodging

1. Lodging will be reimbursed when travel on District business reasonably requires an overnight stay.
  - a. **Conferences:** If lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor if such rates are available at the time the reservation is made. Board members wishing to upgrade rooms and/or hotels or to incur additional guest charges will not be reimbursed for the cost difference.
  - b. **Other:** Directors must request government rates when available. Rates equal to or less than the government rates are considered reasonable for reimbursement. In the event that government rates are not available at a particular time or in a particular area, rates that do not exceed the lodging allowance for the destination city published by the General Services Administration (GSA), exclusive of taxes and mandatory charges, are considered reasonable.

#### C. Meals

Meal expenses, including tips, will be reimbursed at actual cost up to the maximum total daily per diem amounts established for the destination city by the General Services Administration (GSA).

**D. Lodging and Meals During Days of Travel**

1. Reimbursement for lodging and meal expenses will only be provided for days of travel if such travel days are reasonably necessary to attend the meeting or activity. Travel days are considered reasonably necessary if attendance at the meeting or activity would require travel outside the hours of 7:00 a.m. to 8:00 p.m. on the actual beginning or ending days of the activity. Unless specifically approved by the Board in advance, a Director will not be eligible for reimbursement of lodging or meal expenses incurred more than any one travel day before the beginning, nor more than any one travel day after the end of the activity attended, respectively.
2. For purposes of computing meal expense reimbursement, such days before and/or after the day(s) of the activity are considered "First and Last Day of Travel" in accordance with General Services Administration (GSA) daily per diem allowances.

**IV. Expense Reimbursement Requests**

- A. All expense reimbursement requests must be submitted to the District Secretary along with receipts documenting each expense.
- B. The District Secretary will compile requested expense reimbursements and provide the necessary expense reimbursement form to the Director for approval and filing.
- C. Directors must file their expense reports within 45 days after the expenses are incurred. All expenses are subject to verification.

**V. Reports to Board of Directors**

Each Director requesting reimbursement of expenses shall, at the following District Board meeting, briefly report on meetings and other events attended at District expense. If more than one Director attended a meeting or event, a joint report may be made. Written reports may be submitted for inclusion in the Board packet in lieu of verbal reports during the Board meeting. All written reports must be submitted to the District Secretary at least five business days in advance of the Board meeting to ensure they will be available to the public as part of the Board meeting packet.

**VI. Reporting of Expenses and Reimbursement**

All District expenditures are public records subject to disclosure under the California Public Records Act. In addition, the District is required to compile a quarterly report showing the amount of expenses reimbursed to each Director during the preceding three months and make this report available during a public meeting.

RESOLUTION NO. 22-034

OF BOARD OF DIRECTORS OF ALAMEDA COUNTY WATER DISTRICT  
AMENDING POLICY FOR EXPENSE REIMBURSEMENT OF BOARD  
MEMBERS

WHEREAS, the BOARD OF DIRECTORS of ALAMEDA COUNTY WATER DISTRICT, has previously adopted a Policy for Expense Reimbursement of Board members for expenses incurred in the conduct of authorized activities carried out at the request of the Board; and

WHEREAS, the Board of Directors desires to amend the Policy for Expense Reimbursement of Board members to 1) clarify the days when expenses will be reimbursed, 2) clarify the expense reimbursement process, 3) provide that written reports may be given, and 4) modify the list of activities that are considered service rendered at the request of the Board.

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF DIRECTORS of ALAMEDA COUNTY WATER DISTRICT that the attached Policy for Expense Reimbursement of Board members is hereby adopted, and the prior policy is hereby rescinded.

PASSED AND ADOPTED this 12<sup>th</sup> day of May, 2022, by the following vote:

AYES: Directors Sethy, Akbari, Gunther, and Weed

NOES: Director Huang

ABSENT: None

/s/ JOHN H. WEED

John H. Weed, President  
Board of Directors  
Alameda County Water District

ATTEST:

/s/ MARIAN HSU

Marian Hsu, Assistant District Secretary  
Alameda County Water District  
(Seal)

APPROVED AS TO FORM:

/s/ PATRICK T. MIYAKI

Patrick T. Miyaki, General Counsel  
Alameda County Water District

Attachment A

to  
**Policy for Compensation for Board Members (Ordinance No. 2022-02)**  
and  
**Policy for Expense Reimbursement of Board Members (Resolution 22-034)**

The following activities shall be considered service rendered at the request of the Board of Directors and shall not require specific pre-approval by the Board in order to be eligible for compensation or reimbursement of expenses (“attendance” includes in-person and/or virtual/teleconference participation):

- 1) Attendance at training programs that Board members must take as required by law (e.g., ethics training and sexual harassment prevention training) located in the State of California or webinars.
- 2) Attendance at community or public outreach events held by or supported by District staff.
- 3) Attendance by any Director at meetings, conferences, seminars, educational events, regional and committee meetings and trainings (must be located in the State of California unless otherwise noted below) and webinars of the following agencies and organizations and their committees:
  - a) Any Joint Powers Authority to which the District Board of Directors has appointed a Director to serve on behalf of the District, unless the Director is being compensated by the Joint Powers Authority
  - b) Alameda County Special Districts Association (ACSDA)
  - c) Alameda County Countywide Redevelopment Oversight Board
  - d) American Water Works Association (AWWA)
  - e) American Water Works Association California-Nevada Section (AWWA CA-NV Section) located in the States of California and Nevada
  - f) Association of California Water Agencies (ACWA) located in California and Washington DC
  - g) Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA)
  - h) Bay Area Water Supply and Conservation Agency (BAWSCA), unless the Director is being compensated by BAWSCA
  - i) CalDesal
  - j) California Public Employee Retirement System (CalPERS)
  - k) California Special Districts Association (CSDA)
  - l) California Water Policy Conference
  - m) Delta Conveyance Design and Construction Joint Powers Authority (DCJPA), unless the Director is being compensated by the DCJPA
  - n) Delta Conveyance Finance Authority, unless the Director is being compensated by the Delta Conveyance Finance Authority
  - o) Imagine H2O
  - p) Smart Water Summit (including those meetings/conferences held outside California)
  - q) Southern Alameda County Geographic Information Systems Authority (SACGIS)

- r) State of California Department of Water Resources
  - s) State of California Water Commission
  - t) State of California Water Resources Control Board
  - u) Water Education for Latino Leaders (WELL)
  - v) Water Education Foundation
  - w) WaterNow Alliance
- 4) Attendance at meetings, conferences, seminars, educational events, regional and committee meetings and trainings (must be located in the State of California unless otherwise noted) of the following agencies and organizations and their committees on topics related to the water industry, water policy, or other issues that could impact the District:
- a) Alameda Creek Alliance
  - b) Bay Area Waterworks Association (BAWWA)
  - c) California Department of Transportation Meetings
  - d) League of California Cities (Cal Cities)
  - e) California State Assembly and Senate Meetings
  - f) City and County of San Francisco Board of Supervisors Meetings
  - g) County of Alameda Board of Supervisors Meetings
  - h) Federal Emergency Management Agency (including training/meetings/conferences held outside California)
  - i) Fremont, Newark, and Union City Community Meetings and Events
  - j) Fremont, Newark, and Union City Chamber of Commerce Meetings
  - k) Fremont, Newark, and Union City Council Meetings
  - l) National League of Cities (including those meetings/conferences held outside California)
  - m) Public Policy Institute of California
  - n) San Francisco Public Utilities Commission (SFPUC)
  - o) South Bay Engineers Club Meetings
  - p) Tri-Valley Liaison Committee Meetings
  - q) Tuolumne River Trust
  - r) Union Sanitary District Board Meetings
  - s) United States Geological Survey (including training/meetings/conferences held outside California)
- 5) Attendance at meetings, events or functions, including meetings of civic, business, and non-profit organizations as well as meetings of local, regional, statewide or federal public officials, public agencies or regulatory or judicial entities, by the Board President and/or Board Vice President as may be required by their roles as Board officers, and/or by Board member(s) who may be designated in writing (email will suffice) by the Board President or Vice President to attend such a meeting, on topics related to the water industry or water policy that could impact the District.
- 6) Attendance at orientation, educational activities, and briefings for Board member(s) organized by District staff (e.g., Staff-organized Board Member training or site visits to regional water or District-owned facilities, special briefings with the General Manager or Executive Staff to prepare Board Member(s) for other meetings, etc.).