

RESOLUTION NO. 2019-003

**A RESOLUTION OF THE ARTESIA CEMETERY DISTRICT BOARD
OF TRUSTEES ADOPTING TRUSTEE EXPENSE
REIMBURSEMENT POLICY**

WHEREAS, the Artesia Cemetery District (the “District”) is a special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 *et seq.*; and

WHEREAS, Health and Safety Code Section 9020 provides that the Board of Trustees (the “Board”) shall serve as the legislative body of District, govern the District, and establish policies for the operation of the District; and

WHEREAS, Government Code Section 53232.2(b) or AB 1234 mandates that a local agency seeking to reimburse its officials for expenses must do so under a written policy that meets the criteria set out in the statute and adopted at a public meeting.

NOW, THEREFORE, be it resolved by the Board of Trustees of the Artesia Cemetery District as follows:

Section 1. Recitals.

That the Recitals set forth above are true and correct.

Section 2. Adoption of Expense Reimbursement

That the following Trustee Expense Reimbursement policy is hereby adopted:

Trustee Expense Reimbursement Policy

The District shall pay for or reimburse Trustees for registration fees, conference fees, tuition, and other actual and necessary traveling, lodging and incidental expenses such as meals, incurred while on official District business such as but limited to attendance at professional, educational, or vocational meetings, seminars, workshops, programs and conferences, with prior authorization of the Board of Trustees. District business shall also include attending court proceedings related to the District, off-site District business meetings and off-site events the Trustee is required to attend on behalf of the District. These shall be known as “authorized events” under this policy.

If the District has prepaid for a Trustee’s attendance at an authorized event, the Trustee shall attend the authorized event. In the event the Trustee is not able to attend the authorized event, the Trustee shall immediately notify the District Manager. If the District cannot obtain a refund of fees paid, then the District shall bill the Trustee for reimbursement for all amounts paid, unless

the Trustee's failure to notify the District Manager arises from circumstances beyond the control of the Trustee.

Unless otherwise provided in this Policy, reimbursement rates shall coincide with rates set by Internal Revenue Service Publication 463 or its successor publication(s). Any and all expenses that do not fall within the adopted reimbursement policy or the IRS reimbursable rates are required to be approved by the Board of Trustees in a public meeting prior to the expense(s) being incurred. Expenses that do not adhere to this policy shall not be eligible for reimbursement.

Cash advances or use of District credit cards by Trustees shall not be permitted, without prior authorization of the Board of Trustees.

All arrangements for a Trustee's attendance at an authorized event shall be made by the District.

If lodging is necessary, such lodging costs shall not exceed the maximum group rate published by the entity organizing the authorized event. If the published group rate is unavailable, Trustees shall be reimbursed for comparable lodging at government or IRS rates.

Trustees requesting reimbursement of travel expenses should attempt to travel by the means most economical to the District consistent with scheduling needs and cargo space. In selecting a particular method of transportation, consideration shall be given for the total cost to the District that will result; including overtime, lost work, and actual transportation costs. In the event that a more expensive transportation form is used, the cost borne by the District will be limited to the cost of the most economical, direct, efficient and reasonable transportation form unless otherwise approved by the Board of Trustees. Government and group rates must be used when available.

Transportation by car may be done either with a personal vehicle or an official District vehicle. For personal vehicle travel, net mileage will be reimbursed at the current Internal Revenue Service Rates (see www.irs.gov). These rates are designed to compensate the Trustee for gasoline, insurance, maintenance, and other expenses associated with operating the Trustee's personal vehicle. Net mileage equals roundtrip mileage minus any regular commute miles. Mileage will not be reimbursed for portions of the trip made for non-business related matters.

The Internal Revenue Service rates will not be paid for District vehicles or rental vehicles; only receipted fuel and rental expenses will be reimbursed for the use of rental vehicles.

When the use of public air carrier transportation is approved, private automobile use to and from the airport shall be reimbursed for all allowable miles at the current Internal Revenue Service Rates or commercial auto rental will be allowed if necessary and alternative personal or public transportation is unavailable or unreasonable.

Bridge and road tolls are reimbursable.

Air and Ground Travel shall be subject to the following limitations:

- Reimbursement shall be made for coach air travel if the cost of such air travel is competitive with other passenger airlines' coach airfares.
- Reimbursement shall be made for coach rail travel if the cost of such rail travel is competitive with other coach rail travel fares.
- Charges for taxi service or other private transportation service such as, but not limited to Uber and Lyft, are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.
- Charges for shuttle service are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.
- Charges for bus service are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.

Actual fuel charges for vehicle rental are reimbursable if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances. Charges for rental vehicles may be reimbursed under this provision if more than one District Trustee is attending an authorized event, and it is determined that sharing a rental vehicle is more economical than other forms of transportation. When determining the type of rental car to be used, consideration should be given to the economic standards set forth in this policy and the appropriate use and stewardship of District funds, including but not limited to, the cost of the rental vehicle, parking and gasoline as compared to the combined cost of such other forms of transportation. Government and group rates must be used when available. Rental rates that are equal or less than those available through the State of California's website <http://www.dgs.ca.gov/travel/Programs/CarRentals.aspx> shall be considered the most economical and reasonable for purposes of reimbursement under this policy.

Reimbursement for fuel and other out-of-pocket expenses incurred as a result of the use of a District owned vehicle is permissible provided that use of the District owned vehicle is the most economical, practicable and efficient mode of transportation available under the circumstances.

Use of chartered travel shall be reimbursable only if such transportation is the most economical, practicable and efficient mode of transportation available under the circumstances.

Airport parking is reimbursable used during travel related to attending an authorized event. Long-term parking must be use when attending an authorized event that involves travel exceeding 24 hours.

The actual cost of meals, except for those included in the cost of the registration, shall be subject to reimbursement up to the following amounts: \$10.00 for breakfast, \$12.50 for lunch and \$15.00 for dinner. The foregoing amounts shall be annually adjusted, with the base year being 2019, to reflect changes in the cost of living in accordance with statistics published by the United States Department of Labor, Bureau of Labor Statistics Consumer Price Index for all urban consumers for the Los Angeles Metropolitan Area. Claims for reimbursement for meals shall include the following information: (1) date incurred, (2) parties participating, (3) purpose of the event, and (4) receipt.

Trustees will be reimbursed for actual telephone and facsimile expenses incurred on District business. Telephone bills should identify which calls were made on District business. For cellular calls when the Trustee has a particular number of minutes included in the plan, the Trustee can identify the percentage of calls made on public business.

Trustees will be reimbursed for internet access connection and/or usage fees away from home, not to exceed \$15.00 per day, if internet access is necessary for District-related business.

Trustees will be reimbursed for business-related reading and educational materials and organizational memberships will be reimbursed.

Trustees shall not be reimbursed to attend any events if the event occurs after they have announced their pending resignation, or if the event occurs after it has been determined that the Trustee will not be re-appointed.

The following personal expenses shall not be reimbursed:

- Attendance or travel related to an unauthorized event;
- Barber and/or beauty shop charges;
- Fines for traffic violations;
- Private automobile repairs;
- Personal telephone calls;
- Purchase of personal items;
- Pet accommodations and pet services;
- Fitness/Health Facilities or Massages;
- Political or charitable contributions or events;
- Alcohol;
- Personal losses incurred while on District business;
- Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events or other cultural events;
- Laundering and/or
- Guests, including without limitation, spouses, friends and relatives who are not employed by the District.

A spouse and/or other family member(s) may accompany a Trustee, if their presence does not detract from the performance of District duties. The attendance at the meetings and conferences by such family members of District Trustees is to be considered the sole responsibility of the

individual Trustee, and all differences in costs brought about by the attendance and/or accompanying travel of a family member shall not be borne, paid or reimbursed by the District.

Trustees must submit completed expense reimbursement report forms to the District Manager if they incurred reimbursable expenses pursuant to this policy. Receipts shall be submitted in conjunction with an expense reimbursement report forms. Expenses without receipts or other proper documentation shall not be reimbursed.

Expense reimbursement report forms shall be submitted within a reasonable time, but not more than 10 days after returning to work from an authorized event. Failure to submit such forms in a timely manner may not be reimbursed.

Expense reimbursement reports and any accompanying documentation shall be submitted to the District Manager, and they must be approved by the District Manager (if within the authorized budget approved by the Board of Trustees) before the Trustee is reimbursed.

Pursuant to state law, expense reimbursement report forms are public records subject to disclosure under the California Public Records Act.

Section 3. District Manager Authorization.

That the District Manager is authorized to place these policies in an organized manner in the District's Trustee Handbook and to prepare any forms the District Manager, in consultation with General Legal Counsel, deem are necessary or convenient to administering or implementing any particular policy.

Section 4. Severability.

That the Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this Resolution be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this Resolution as hereby adopted shall remain in full force and effect.

Section 5. Repeal of Conflicting Provisions.

That all the provisions heretofore adopted by the Board of Trustees that are in conflict with the provisions of this Resolution are hereby repealed.

Section 6. Effective Date.

That this Resolution shall take effect immediately upon its adoption.

Section 7. Certification.


That the Secretary of the Board of Trustees shall certify to the passage and adoption of this resolution, enter the same in the book for original resolutions of the District, and make a minute of passage and adoption thereof in the records of the proceedings of the Board of Trustees, in the minutes of the meeting at which this resolution is passed and adopted.

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PASSED, APPROVED AND ADOPTED by the Board of Trustees of the Artesia Cemetery District at a regular meeting duly held on the 12th day of September 2019, by the following vote:

AYES: 3
NAYS: 0
ABSENT: 0
ABSTAIN: 0

ATTEST:



Antonio Mendoza, District Manager

APPROVED:



Rene Treviño, Acting Chair

APPROVED AS TO FORM:

Steven B. Quintanilla, General Counsel