

CARMICHAEL WATER DISTRICT POLICY MANUAL

POLICY 4050: Employee Training, Education, and Conferences

4050.10 The purpose of this policy is to establish a uniform and consistent program to provide District-wide training and career development for its employees. Employees of Carmichael Water District (District) are encouraged to pursue training and educational opportunities which are related to their present work or which will prepare them for foreseeable future opportunities within the District.

4050.20 Eligible Classes

This policy authorizes two (2) types of classes and training generally eligible for reimbursement with prior approval:

4050.20.1 Job Training Classes, which are related to employees' present work assignment or which may prepare them for future foreseeable advancement opportunities within the District. Classes may be required by the District or taken as part of the requirement for a certification program necessary for the performance of an employee's job duties. Such classes also may be taken even if not necessary for job duties or certification purposes or to prepare for a foreseeable advancement opportunity upon application of an employee and as approved by the General Manager.

4050.20.2 Educational Assistance Classes, which are not required by an employee's present work assignment but which would enhance the employee's overall skills and knowledge base and are taken as part of a degree program at any public education institution or non-profit university that received its accreditation from the Council for Higher Education Accreditation (CHEA) or the U.S. Department of Education (USDE).

4050.30 Job Training Classes

The District will pay for training classes which are related to the employee's present work assignment, for certification requirements for various positions, or for future foreseeable opportunities within the District with prior approval by their supervisor and the General Manager.

4050.30.1 Each employee is responsible to possess and maintain their own valid certification and licenses required for their position with the District. The District will reimburse the employee for licensing fees and certification fees which may be required for certain job classifications.

4050.30.2 The District will pay for the cost of tuition, textbooks, supplies, and travel expenses allowed under Appendix A to this policy for job related courses that may benefit the District's operations, subject to the prior approval of or as required by the General Manager.

4050.30.3 In order to receive reimbursement, the employee must turn in a copy of the new/updated certification or license and a copy of the receipt or canceled check as proof of payment to their supervisor. No reimbursement will be made to an employee if the course is completed but the certification exam is not taken.

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4050.30.4 The District will pay for any certification test advancement once. Any additional tests for the same certification advancement will be at the employee's expense.

4050.40 Educational Assistance Classes

4050.40.1 The District will reimburse all full time regular employees for approved courses of study based on the following criteria:

4050.40.1.1 A reimbursement of the cost of tuition and required class materials (up to the maximum specified below) will be made if the employee receives a grade of "C" or above for the class.

4050.40.1.2 The District will pay for the cost of tuition, textbooks, and supplies for job related courses after prior approval has been obtained from the General Manager.

4050.40.1.2.1 The contribution made by the District shall be limited to five hundred dollars (\$500.00) per year or two thousand five hundred dollars (\$2,500.00) per employee.

4050.40.1.3 Employees receiving educational assistance for a two- or four-year degree will be required to remain in the employment of the District for a designated time period after completion of the educational program.

4050.40.1.3.1 Employees will be required to complete two (2) years of service with the District beyond the date of reimbursement. If the employee leaves the District prior to completing the required service time after receiving reimbursement, the employee, at the General Manager's discretion, may be required to proportionally repay the District for any reimbursement.

4050.40.1 The District will not allow employees to take educational assistance classes or study during the District's business hours or compensate employees for their time to attend educational assistance classes.

4050.50 Reimbursement

4050.50.1 To be eligible for reimbursement of training and educational course costs, the employee **must** receive advance approval for the class(es) from the General Manager. Requests and justification for approval must be submitted in writing. The employee will be notified of final approval, or the reasons for disapproval. Those requests for reimbursement which are received after the class begins will not be eligible for reimbursement.

4050.50.2 Upon completion of the class(es), the employee is responsible for following District procedures for reimbursement.

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4050.60 Conference Attendance

Attendance by employees at conferences shall be approved by their supervisor and the General Manager prior to incurring any costs.

4050.60.1 Employee's conference travel expenses will be reimbursed per Policy 4050 Appendix A –Employee Expense Reimbursement.

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POLICY 4050 APPENDIX A: Employee Expense Reimbursement

Reimbursement of Employee Expenses

Reimbursable Expenses: An employee's direct expenses for attendance at meetings and events authorized by this policy, including reasonable travel, lodging, meal costs, and other actual necessary expenses, will be paid by the District in accordance with the guidelines of this policy and per diem rates for an accountable expense reimbursement plan as defined in the United States Internal Revenue Service's Publication 463 ("Travel, Entertainment, Gift and Car Expenses") and Publication 1542 ("Per Diem Rates For Travel Within the Continental United States"), or any successor publications, collectively, the "IRS Publications". To the extent federal or applicable state law requires some additional reimbursement, the District will comply with such laws.

The following expenses are authorized business-related expenditures:

- a. Personal Vehicle Mileage: An employee's use of a personal vehicle will not be authorized for conference, seminar, or training attendance if a suitable District vehicle is available and safely operational. Authorization of a personal use vehicle must be made by the employee's supervisor.

Upon authorization of use, an employee will be reimbursed for actual vehicle travel miles at the rate authorized under the IRS Publications for all meetings attended and services provided as defined in reimbursement of employees' expenses. An employee will be considered to have accounted for personal vehicle expenses by indicating the actual miles traveled, the business purpose of the travel, and the date of travel on the approved District expense report and submitted in accordance expense reporting procedures. The District will not reimburse employees for any other personal vehicle expenses.

An employee opting to use a personal vehicle for District business is responsible for ensuring that the vehicle is in sound and safe operating condition. The employee must possess a valid driver's license and have current registration and auto insurance documentation in the vehicle.

- b. Lodging Expenses: An employee will be reimbursed for reasonable lodging expenses incurred in accordance with this policy for necessary employee travel, if the employee stays at a hotel or other lodging up to the amount of the published group rate (single occupancy) for the event. If an employee travels on District business for which no hotel is designated or is unable to book lodging at a specified conference rate, they will book lodging at the closest comparable lodging rate. The District will reimburse the employee for actual charges.

- c. Meals: An employee may be reimbursed for the cost of meals (including tip and taxes) while attending authorized conferences, seminars, or meetings away from the District up

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to the per diem meal rate provided for in the IRS Publications. If an employee is not traveling for a full day, meal expenses must be prorated based on travel time.

If the District pre-pays the cost of one or more meals with a meeting, function, or conference registration, an employee must attend the prepaid meals. If an employee fails to attend a pre-paid meal, an employee may not submit a claim for reimbursement for an alternative meal taken in lieu of the pre-paid meal. Snacks and continental breakfasts such as rolls, juice and coffee are not considered to be meals.

d. Incidental Allowance: The District will reimburse an employee for tips given to porters, baggage carriers, and hotel staff up to the incidental per diem rate provided for in the IRS Publications. An employee may be reimbursed for other incidentals such as toll charges and parking fees up to the actual amount expended.

e. Common Carrier Travel: When personal vehicle use for District business is impractical due to time and/or distance, an employee may use regularly-scheduled commercial carriers for travel. Consistent with scheduling needs and the most-direct route, an employee traveling by plane, train, rental vehicle, bus, or taxi will travel by the least-expensive coach fare available for the date and time of the travel. Travel should be planned as far in advance as possible to permit the use of advance fares. Additional costs associated due to schedule changes will not be reimbursed by the District. Long-term parking must be used at airports for travel exceeding 24 hours. The District will reimburse the employee for the actual amount of the fare and related, necessary expenses (e.g., baggage fees), if properly reported in accordance with reporting procedures.

f. Telephone: An employee will be reimbursed for actual telephone expenses incurred for District business. Telephone bills should identify which calls were made for District business.

Types of Expenses for Which Reimbursement Will Not be Provided

Employee expenses that are not deemed to be reimbursable business expenses include, but are not limited to:

- a. Barber and/or beauty shop charges;
- b. Fines for traffic or parking violations;
- c. Expenses of any person accompanying an employee on a District-approved trip or event;
- d. Additional costs associated due to schedule changes;
- e. Personal telephone calls;
- f. Fitness/health facility or massages;
- g. Alcoholic beverages;
- h. Entertainment expenses (movies, internet, sporting events, etc.);
- i. Non-mileage vehicle expenses;
- j. Charitable contributions.

Expense Reporting Procedures

To be reimbursed for any expense authorized under this policy, an employee must follow and complete District expense reporting procedures within thirty (30) days of incurring the expense .

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The General Manager or designee will review each expense report and sign it to indicate compliance with the requirements of this policy.

In all cases when an employee seeks reimbursement for expenses incurred while attending a conference, seminar, or other meeting, a copy of the conference registration form must either be attached to their expense report or on file at the District (e.g. copy attached to check request or purchase order).

In all cases, the employee will remain responsible for filing an expense report and attaching the appropriate documentation obtained by the employee in conformance with this policy.

An employee must substantiate all expenses on an expense report with the appropriate documentation attached within thirty (30) days of incurring or paying the expense.

Expense Report Documentation: In addition, an employee will be required to attach the following documentation to their expense report as a condition of receiving reimbursement for an appropriately incurred business expense:

- a. Personal Vehicle Mileage: If an employee wishes to be reimbursed for personal vehicle mileage, they must attach the mileage verification using tools such as Google or MapQuest to the expense report.
- b. Lodging Expenses: If an employee wishes to be reimbursed for lodging expenses, they must attach an itemized bill issued by the hotel that includes proof of payment to the expense report. The District will reimburse an employee only for the actual amount of the lodging expense incurred up to a maximum amount outlined in reimbursable expenses.
- c. Meal Expenses: If an employee wishes to be reimbursed for meal expenses at the per diem rate, they must attach the authorized IRS per diem rates to the expense report, no other documentation is required.
- d. Common Carrier Travel: If an employee wishes to be reimbursed for common carrier travel, they must attach the itemized bill from a travel agency, airline, rental vehicle, bus, or train showing the actual amount expended for such travel to the expense report.
- e. Incidental Expenses: If an employee wishes to be reimbursed for incidental expenses at the per diem rate, they must attach the authorized IRS per diem rates to the expense report, no other documentation is required.
- f. Other Incidental Expenses: An employee should obtain a receipt for incidental expenses such as tolls and parking fees and attach them to the expense report. For incidental expenses where no receipt is available, such as parking meter costs, a reimbursement request for such expenses may be claimed on the expense report. Certification that such expenses were related to District business, reasonable, appropriate, and actually incurred by the employee is made when the employee signs the expense report.

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Advances

An employee may request an advance for any meals and personal vehicle mileage expense authorized under this policy. The employee must fill out, sign, and submit a District-provided expense advance request form for approval by their supervisor.

Meal Expenses: If an employee wishes to request an advance for meal per diem, they must attach the authorized IRS per diem rates to the expense advance request form.

Personal Vehicle Mileage: If an employee wishes to request an advance for personal vehicle mileage, they must attach the mileage verification using tools such as Google or MapQuest to the expense advance request form.

All other expense advance requests (i.e. lodging, common carrier travel, etc.) must be submitted to the General Manager or designee on a separate expense advance request form with the proper documentation attached for consideration of approval.

Upon completion of travel in all cases, the employee will remain responsible for filing an expense report and attaching the appropriate documentation obtained by the employee in conformance with this policy.

An employee must substantiate all expenses on an expense report with the appropriate documentation attached within thirty (30) days of incurring or paying the expense. If the District paid advance to the employee was greater than the reported expenses on the expense report, the employee must return the overpayment to the District with the expense report. If the employee does not attend an event that the District advanced funds to the employee, they must return the advance to the District immediately.