

# TRUCKEE TAHOE AIRPORT DISTRICT POLICY INSTRUCTION

**PI NUMBER** 132.2210  
Formerly 132.2

**Effective:** February 22, 1994  
**Revised:** May 16, 2002  
June 22, 2006  
August 25, 2011

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**SUBJECT:** Board of Directors Remuneration and Expenditure Reimbursement

**PURPOSE:** The purpose of this policy is to prescribe the manner in which District directors may be reimbursed for expenditures related to District business, and how Directors may be compensated for their service. The District shall adhere to government Code Sections 53232 through 53232.4 when dealing with issues of Director remuneration and reimbursement. This policy applies to all Board members, and its provisions regarding expense reimbursement are intended to result in no personal gain or loss.

## **IMPLEMENTATION:**

Whenever a member of the Board of Directors of the District desires to be reimbursed for out-of-pocket expenses related to District business, they shall submit their request to the Director of Finance and Administration~~Controller~~ on a reimbursement form approved by the General Manager. Included on the reimbursement form will be an explanation of the District related purpose for the expenditure(s), and receipts evidencing each expense shall be attached. The Director of Finance and Administration~~Controller~~ or the General Manager will review and approve reimbursement requests.

## **POLICY: Director Compensation**

1. Each member of the Board of Directors shall receive compensation in the amount of one hundred dollars (\$100.00) for each attendance at a Regular or Special Meeting of the Board held within the District. In the event a meeting is recessed overnight and continued into a second day, each of the members of the Board of Directors shall receive compensation as if in attendance at two meetings.
2. No member of the Board of Directors shall receive payment for more that four (4) meeting attendances (maximum of \$400) in any one calendar month, as governed by the Airport Act.

### **Director Reimbursement**

3. In addition to meetings of the Board of Directors, Board members may consider attendance at the following occurrences to be official duties, and may be reimbursed for actual and necessary expenses incurred as detailed in item 4.
  - a. A meeting of an advisory body; or

- b. A conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234.
  - c. A conference, seminar or educational class related to airport operations or District governance. This may include, but is not limited to, events sponsored by CalTrans, the FAA, ATA, AAAE, ACI, NBAA, AOPA, California Special District Association, or the Special District Institute.
4. Directors are eligible to receive reimbursements for travel, meals, lodging and other reasonable and necessary expenses for attending the above occurrences on behalf of the District.
- a. 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 Directors in a public meeting prior to the expense(s) being incurred. If the approval is not received in advance to the expense being incurred, it shall not be eligible for reimbursement.
  - b. Directors will be reimbursed for the actual meal expenses incurred provided the proper receipts are submitted. The maximum meal reimbursement allowed per 24 hours of travel is \$46.00. The District will not pay for alcoholic beverages. If fewer than three meals in a day are to be paid for by the Director (either due to meals being provided by the conference or training sessions, or due to travel commencement and terminations times), then the following limits will be used:

Breakfast	\$10.00
Lunch	\$12.00
Dinner	\$24.00

The amount reimbursed will always be the lesser of the actual amount expended, or the per meal allowance. The General Manager may grant an exception to the per meal limits on an individual basis. Requests for reimbursement for the cost of an outside meal will not be allowed if that meal is already provided in connection with the conference, seminar or meeting. Travel days must begin by 6:00 a.m. for breakfast to be allowed. Travel days must end after 6:00 p.m. for the cost of a dinner to be allowed.

- c. If there are travel or lodging expenses in connection with attendance at the above listed events or other prior approved events, government or group rates offered by the provider of travel or lodging shall be used when available. Policy Instruction 210.2 addresses Travel by Privately Owned Vehicles.
  - d. If the Director is not able to utilize the travel or lodging rates offered by the provider due to a lack of availability, the Director's lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor. If the published group rate is unavailable, Directors shall be reimbursed for comparable lodging at government rates, not to exceed the rates established by the IRS in Publication 463 or any successor publications.
5. The District shall provide expense reimbursement forms to Directors who incur reimbursable expenses on behalf of the District to document that their expenses adhere to this policy.

- a. Receipts are required to be submitted in conjunction with all items listed on the expense report form. Expenses without receipts will not be reimbursed.
  - b. Expense reports shall be submitted within a reasonable time, but not more than thirty days after incurring the expense.
6. Directors attending functions listed above, or other prior approved events, shall submit reports to the Board of Directors on the meeting(s) as detailed in Policy Instruction 132.3.
7. It is against the law to falsify expense reports. Penalties for misuse of public resources or violating this policy may include, but are not limited to, the following:
  - a. The loss of reimbursement privileges;
  - b. Restitution to the District;
  - c. Civil penalties for misuse of public resources pursuant to Government Code Section 8314; and
  - d. Prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code, penalties for which include two, three or four years in prison.

**Steve Swigard, President**