

SOLANO CEMETERY DISTRICT Policy Manual

Series 1000 – General

POLICY TITLE: Trustee Compensation, Benefits and Reimbursement Policy POLICY # 1020

1020.1 Compensation

In accordance with the California Health and Safety Code section 9031, each member of the Board of Trustees may receive compensation in the amount not to exceed one hundred and ten dollars (\$110) for attending each meeting of the board. A member of the Board of Trustees shall not receive compensation for more than four meetings of the board in a month. Trustees shall provide a brief report on meetings attended at the expense of the district at the next regular Board of Trustees Meeting.

A meeting of the Board of Trustees includes:

- Regular Meetings
- Special Meetings
- Closed Sessions
- Emergency Meetings
- Board Field Trips
- District Public Hearings
- Committee Meetings of the Board

The amount of compensation for attending the above meetings may be increased by the Board of Trustees in accordance with the requirements of California Health & Safety Code section 9031 (b).

The Board of Trustees shall be deemed to be Extra Help employees of the District for only for tax purposes. Board meeting stipend checks will be issued through the employee payroll system and are subject to withholding taxes in compliance with the Internal Revenue Service Circular E, Publication 15.

1020.2 Benefits

In accordance with California Government Code § 53201 (2005); California Government Code § 53205.1, each member of the Board of Trustees and their spouse may elect to participate in the medical, dental, life insurance and vision plan through the district benefit plans. From funds under its jurisdiction, the Board of Trustees may authorize payment of all, or such portion as it may elect, of the premiums for health and welfare benefits. The Board of Trustees may elect to provide for continuation of any health and welfare benefits for a Board Member who has completed one or more terms of office at the end of their appointment, and who agree to and do pay the full costs of the health and welfare benefits.

1020.3 Reimbursement

Members of the Board of Trustees may receive their actual and necessary traveling, and incidental expenses incurred while on official business other than a meeting of the board as authorized by California Health and Safety Code § 9031(c).

Official business, other than a meeting of the board, includes but is not limited to:

- California Association of Public Cemeteries conferences, seminars and workshops
- California Special Districts Association conferences, seminars and workshops
- Ethics training workshops
- Other educational activities related to district operations and governance as authorized by the Board of Trustees

Reimbursement rate limits:

- Travel:
 - Reimbursement for the cost of the use of a Trustees' personal vehicle to attend to official business, other than a meeting of the board, shall be on the total miles driven and at the rate specified in the Internal Revenue Guidelines (Publication 463) in effect at the time of the vehicle usage.
 - The total amount to be reimbursed for personal usage shall not exceed the amount that would normally be required for public transportation.
 - Trustees are responsible for payment of transportation for spouses and or guests.
- Meals:
 - Reimbursement shall be paid for the actual cost of meals purchased by Trustees en route, during and returning from official business meetings, other than a meeting of the board.
 - Trustees are responsible for payment of meals of spouses and or guests.
 - The District is not responsible for reimbursement of purchase of any alcoholic beverages.
- Lodging:
 - If lodging is in connection with a conference or organized educational activity authorized by the board, reimbursement for lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the Trustee at the time of booking.
 - If the group rate is not available, the Trustee shall use comparable lodging that is reasonable and available in the immediate area or the Internal Revenue rates for reimbursement of lodging as established in the current version of Publication 463.

1020.4 Completed reimbursement forms with receipts for authorized expenses will be submitted to the district office within 30 days of incurring the expense.

1020.5 A member of the Board of Trustees may waive any and all of the payment permitted by this policy.

1020.6 Waiver for Unexpected Travel Cancellations and Conference Fees

Reimbursement for prepaid conference and travel expenses may be waived at the discretion of the Board of Trustees for:

- A serious medical condition or injury of a board member or their immediate family member
- The cancellation occurs after the refund deadline
- A medical verification may be requested
- Retroactive to July 1, 2019

