

**EAST COLUMBIA BASIN IRRIGATION DISTRICT**

**RESOLUTION 2025 – 04**

**TRAVEL EXPENSE REIMBURSEMENT POLICY**

**WHEREAS**, RCW 42.24.090 provides authority for municipal corporations to prescribe by ordinance or resolution the amounts to be paid directors, officers, or employees thereof for reimbursement of travel expenses for public purposes; and

**WHEREAS**, travel within and outside the District area is often necessary to participate in training programs to enhance the efficient and safe operation of the District's irrigation and drainage system, to act on behalf of District landowners with local, state, and federal agencies and other organizations regarding matters related to Reclamation contracts, irrigation issues, and water resources issues, to act as spokesman and coordinator for District landowners for the planning and construction of irrigation and drainage facilities to serve those District lands awaiting water service and to carry out other District business; and

**WHEREAS**, the Board of Directors has determined to revise, update, and consolidate the District's policy and procedures regarding the reimbursement of travel expenses.

**NOW THEREFORE BE IT RESOLVED** by the Board of Directors of the East Columbia Basin Irrigation District that the District's policy and procedures of the reimbursement of Director and employee travel expenses are stated as follows:

- I. Travel Within the District Area
  - A. Directors and assigned employees attending meetings of the District's Board of Directors, District committees established by the Board of Directors, Columbia Basin Hydropower, CBP Reserved Works Committee, Columbia Basin Development League, and similar meetings related to District O&M activities or Reclamation contracts are considered to be in a travel status and eligible for meal and mileage expense reimbursement as provided by Section III of this Resolution.
  - B. Management employees carrying out District O&M business at locations and in situations where they are unable to return to their normal office location for a meal or in situations where a restaurant meal is the appropriate and customary business practice will be eligible for meal expense reimbursement as provided by Section III of this Resolution. Such occurrences are anticipated to be occasional in nature and occurrences appearing to be in excess will be evaluated as provided by Section VII of this Resolution.
  - C. The advance approval of the Secretary-Manager is required for reimbursement of employee travel expense within the District area for situations not described in Section I A. or I B. of this Resolution.
- II. Pre-authorization Requirements for Travel Outside the District Area
  - A. Attendance at conventions and issue-oriented workshops by Directors and employees requires the advance approval of the Board of Directors. This requirement does not apply to the monthly, or other periodic meetings of the Washington State Water Resources Association and other organizations in

Washington State Water Resources Association and other organizations in which the District has a direct or supporting membership. This requirement does not apply to Columbia-Pacific Northwest Region travel (as defined by Reclamation regional boundaries) by Directors and employees to attend O&M training-oriented workshops, to carry out O&M-related business, or to carry out Reclamation contract-related business. This pre-authorization requirement does apply to the biennial O&M workshops and O&M field tours of the Northwest Irrigation Operators.

- B. Travel to locations outside the state of Washington by employees, consistent with the other provisions of this policy, requires the advance approval of the Secretary-Manager.
- C. Travel outside the Columbia-Pacific Northwest Region (as defined by Reclamation regional boundaries) by Directors and employees requires the advance approval of the Board of Directors.

### III. Reimbursement Eligible Expenses, Receipts and Tips

- A. Directors and employees will be reimbursed for reasonable and customary travel expenses actually incurred in connection with the business of the District. Travel expenses shall include meals, lodging, registration, taxi and ride-share fares, transportation, and other necessary expenses. Travel expenses shall not include any personal, entertainment, or bar expenses. Any such personal, entertainment, or bar expenses that become charged against any account of the District (such as spouse meals, in-room movies, and alcohol charged to a District paid hotel bill) will be reimbursed to the District by payroll withholding or direct payment.
- B. Receipts are required for the following travel expenses:
  - 1. Air fare
  - 2. Lodging
  - 3. Auto rental
  - 4. Conference or workshop registration or tuition fees
  - 5. Meals (breakfast, lunch, dinner) exceeding the meal rates provided by the Washington State Office of Financial Management (OFM) for in-state travel or the US General Services Administration for out of state travel.
  - 6. Cab fare, bus fare or train fare exceeding \$30.00
  - 7. Other expenses exceeding \$20.00
- C. Tips for meals, taxi and ride-share service, and baggage handling in an amount not to exceed twenty percent of amount due, and tips for hotel maid service not to exceed \$5.00 per day, shall be considered as reasonable and necessary costs for such services and may be claimed for reimbursement.
- D. Internal Revenue Service regulations provide that reimbursement for meals in situations not requiring a reimbursable overnight stay away from home is a taxable benefit. Reimbursements, including direct payments, for such meals will be included in the income tax withholding calculations and reporting for the employee or Director receiving the reimbursement.

- A. Directors are expected to usually travel by private vehicle or commercial airline, choosing the mode with the most favorable combination of reasonable expense to the District and itinerary efficiency. Private vehicle costs will be reimbursed at current IRS Standard Mileage Rate typically making commercial airfare more economical for long distance trips.
- B. Employees are expected to usually travel by District vehicle or commercial airline, choosing the mode with the most favorable combination of reasonable expense to the District and itinerary efficiency.

When no District vehicle is available or a special use is required, the Secretary-Manager may authorize an employee to use a private vehicle for District travel. Such travel will be reimbursed at the current IRS Standard Mileage Rate. The Secretary-Manager may, upon employee request, authorize an employee to use a privately owned vehicle for District travel when a District vehicle is available. In such cases reimbursement is limited to the fuel consumed.

- C. Directors and employees (with advance approval of the Secretary-Manager) may choose to travel by private vehicle, or other modes, for longer trips when commercial air is clearly the most economic mode. In such cases the transportation reimbursement and the reimbursement for meals, lodging and other eligible expenses while enroute to and from the event is limited to the cost of the most economical airfare, one meal each way, calculated airport parking and transportation expenses that would have been incurred to and from the airports associated with the most economical airfare. Transportation expenses, by vehicle, will be calculated by the estimated distance (from an internet inquiry) reimbursed at the current IRS Standard Mileage Rate.

If employees and/or Directors are car pooling or otherwise traveling as a group, the transportation reimbursement will be limited to the owner/renter of the vehicle for costs associated with the most economical airfare, estimated airport parking and transportation expenses that would have been incurred to and from the airports associated with the most economical airfare. Additionally, the vehicle owner/renter and the others in the group will be reimbursed for meals, over a time period commensurate with air travel to and from the event.

- D. The District may reimburse for extra lodging and meal expenses if a Saturday night stay over, or other minimum stay over, is needed to qualify for an advantageous air fare.
- E. The use of charter aircraft by Directors requires the advance approval of the Board of Directors. The use of charter aircraft by employees requires the advance approval of the Secretary-Manager. The use of charter aircraft must be consistent with the other provisions of this policy.

V. Direct Payment, Credit Cards and Cash Advances

- A. Where possible the District will make direct payment, either in advance or by accounts payable, for travel expenses. It is often possible to make such payments for registration fees, hotel bills and airfare.

B. Where possible the District will charge travel expenses to credit cards. Credit card procedures are set forth in Resolution 22-09, Use of District Credit Cards, or successor resolutions.

C. The District will not advance cash to Directors or employees to cover travel expenses other than as provided for by IV C. and V A. of this Resolution.

VI. Travel Companions

Directors or employees may take spouses, family members, or other companions along on District related trips provided there is no resulting additional expense to the District. District insurance does not cover travel companions and the District is not liable for any resulting costs or injuries.

VII. Falsification of Travel Expenses

The falsification of travel expenses for reimbursement by the District is unlawful. The Treasurer-Auditing Officer and clerical staff are required to report any such instances to the Secretary-Manager and/or Board of Directors.

**BE IT FURTHER RESOLVED** that Resolution 2019-02 is superseded by this Resolution.






**DULY ADOPTED** in Open Meeting this 10th day of February, 2025.



(Seal)

Attest:

  
Secretary

  
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Director