

### **4.3. EMPLOYEE BENEFITS**

These procedures are designed to ensure that employees receive the appropriate benefits as specified in the Personnel Policy.

#### **4.3.1. Paid Time Off**

**4.3.1.1.** Vacation, sick leave and comp time balances are maintained by the General Manager on a computerized spreadsheet. Balances are provided to employees monthly.

**4.3.1.2.** Sick leave is not funded. There is no liability for payment to an employee for accrued sick leave when an employee leaves Esparto Community Services District employment.

**4.3.1.3.** The General Manager is responsible for approving all requests for time off and ensuring employees are provided paid time off benefits as outlined in ECSD Employee Handbook.

#### **4.3.2. RETIREMENT**

Esparto Community Services District offers CalPERS retirement based on the employee's date of hire. Employees may contribute to a 457 Deferred Compensation Plans through CalPERS. Employees can contribute up the maximum allowed by the IRS. The District does not contribute to an employee's 457 plan. Contributions are deducted from the employee's wages when payroll is processed. The **General Manager** will send all contributions to CalPERS. Written employee authorization is required before deferrals are deducted and sent to the appropriate fund. The deduction will continue as long as the employee is employed with Esparto CSD or sends a written notification to the **General Manager** to stop the deduction.

#### **4.3.3. Other Employee Benefits**

The General Manager is responsible for the administration and documentation of all benefits as listed in the ECSD Employee Handbook. The benefits may be adjusted by a majority vote of the Board of Directors at a properly noticed meeting of the Board.

### **4.4. TRAVEL**

Travel policies and procedures assure that all travel costs are pre-authorized, documented and are consistent with applicable regulations.

#### **4.4.1. Mileage Reimbursement**

**4.4.1.1.** The reimbursement rate for privately owned vehicles is the rate paid by Federal agencies for the use of private vehicles, unless otherwise established by the Board of Directors, not to exceed the current GSA rates.

**4.4.1.2.** Mileage reimbursement forms must be completed in ink or typed and signed by the employee, and submitted to the General Manager. Reimbursement for mileage expense is made along with other vendor payments.

**4.4.1.3.** Employees are required to have proof of auto insurance on file with the General Manager. Employees will not be reimbursed for mileage unless proof of insurance is on file for the period in which mileage is incurred.

#### **4.4.2. Travel out of service area**

**4.4.2.1.** Travel out of the Esparto Community Services District service area must be pre-approved by the General Manager or other designee. Travel out of state requires pre-approval by the Board of Directors.

**4.4.2.2.** Federal per diem guidelines apply unless otherwise established by the board, not to exceed the current Federal GSA rates. Exceptions may be approved by the Board of Directors.

**4.4.2.3.** The General Manager or other designee may approve travel advances for employees. When authorized, the General Manager will process a Travel Advance Request for employees based on estimated per diem and other anticipated travel costs.

**4.4.2.4.** Following a trip, employees will submit to the General Manager a properly authorized Travel Expense Report. The report must detail all expenses, and required receipts must be attached. The report will reconcile the advance funds received and will show funds to be returned to Esparto Community Services District or additional expenses to be paid to the employee.

#### **4.4.3. Board of Directors Travel and Reimbursements**

**4.4.3.1.** Esparto Community Services District Board members may be paid allowances and reimbursements for business expenses incurred in the performance of their duties.

**4.4.3.2.** Board members are required to have proof of auto insurance on file with the General Manager. Board members will not be reimbursed for mileage unless proof of insurance is on file for the period in which mileage is incurred.

**4.4.3.3.** Claims for reimbursement must be approved by the General Manager.

#### **4.5. ALLOCATION OF COSTS**

The purpose of the cost allocation policy is to ensure that all programs are charged their fair share of the costs whose benefits are not readily identifiable with a specific program or funding source but are necessary to the general operation of the organization.