

Kamahia Joint District #304

THE BOARD OF TRUSTEES

1420

Trustee Expenses

A Trustee shall not receive remuneration for service as a Trustee. However, each Trustee shall be compensated for actual expenses incurred for travel to, from, and attending meetings of the Board as provided herein. **The Trustee may submit their requests for reimbursement as the travel occurs or may submit a single request at the end of the fiscal year for all travel expenses accumulated, at the discretion of the Trustee.**

Board Meetings

Board **shall** approve payment ~~to~~ of a Trustee's expense incurred in **travelling to and from Board meetings if the Trustee request such payment** for mileage or actual travel expense incurred, whichever is less.

Expenses for Board Members at Out-of-District Meetings

Trustees normally attend workshops, training institutes, and conferences at both the State and national level. It is appropriate that Trustee expenditures at these out-of-District meetings be paid by the District from the general fund. It is the intent of the District to pay all legitimate costs for Trustees to attend out-of-District meetings, at the established rates for reimbursement set by the District, including the following:

1. Transportation as approved by the Board;
2. On-site transportation during the course of the meeting, such as bus, taxi, or rental car;
3. Hotel or motel costs for Trustee, as necessary;
4. Food costs as necessary;
5. Incidental expenditures for tips and other necessary costs attributable to the Trustee's attendance at the meeting.

The District will not reimburse or pay for such items as liquor, expenses of a spouse, separate entertainment, or other unnecessary expenditures.

Depending upon circumstances and dollar values at issue, the District may be required to report reimbursements consistent with IRS regulations. Tax consequences may be applicable. However, if such a circumstance does occur, Board members would need to talk with their individual tax preparers regarding tax implications and possible deductions for expenses.

Legal Reference: I.C. § 33-506
I.C. § 33-701

Organization and Government of Board of Trustees
Fiscal Year – Payment and Accounting of Funds

Policy History Adopted
on: 04/19/2021
Revised on: 06/20/2022
Reviewed on: