



MENDOCINO COUNTY BOARD OF SUPERVISORS EXPENDITURE AND REIMBURSEMENT POLICY

I. GENERAL POLICY

The County may reimburse members of the Board of Supervisors for actual and necessary expenses incurred in the performance of official business, as allowed by this Policy and in conformance with law and subject to review and approval by the County Auditor-Controller.

A. Official Business

Official business of the Board of Supervisors includes but is not limited to attendance at regular Board meetings, special Board meetings, Board workshops, Board committee meetings, Board of Equalization meetings, fulfillment of Board special committee assignments, serving as the official Board representative at ceremonial and official functions; and conducting other Board approved County business.

B. Reimbursable Expenditures

The types of occurrences that qualify a member of the Board of Supervisors to receive reimbursement of expenses relating to travel, meals, lodging, and other actual and necessary expenses include the following:

1. Communicating with representatives of local, regional, state and national governments on County adopted policy positions;
2. Attending educational seminars designed to improve officials' skill and information levels;
3. Participating in local, regional, state and national organizations whose activities affect the County's interests;
4. Attending County events; where County representation is required.
5. Implementing a County-approved strategy for attracting or retaining businesses to the County, which will typically involve at least one staff member;
6. Meeting with and addressing concerns of constituents.

C. Non-Reimbursable Expenditures

The types of occurrences that do not qualify for reimbursement of expenses include:

1. Attendance at social and other meetings, which the member would attend regardless of his/her supervisorial position. Attendance at retirement or similar functions will not be reimbursed unless the Board has requested a member to attend as their representative.
2. Any expenditure related to political campaigning for themselves or others.
3. Expenses of family members and/or friends, even while accompanying Board members on official business.

D. General Reimbursement Information

1. All documents related to reimbursable county expenditures are public records subject to disclosure under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title1) and shall be available for public review for a period of up to five years.
2. All reimbursable expenses that do not fall within this policy, or the Internal Revenue Service reimbursable rates, are subject to Auditor review and approval, and shall be approved by the Board of Supervisors, in a public meeting before the expense is incurred, or ratified after the expense is incurred, when prior action is not possible due to the urgency of the requirement for the expense.



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3. Members of the Board of Supervisors shall provide brief reports on meetings attended at the expense of the County at the next regular Board meeting.
4. Where expenses require written substantiation, any payments made in excess of these substantiated amounts shall be repaid to the County.

E. General Travel Reimbursement Information

1. The Board of Supervisors through this Policy establishes that its members decline to receive twenty-five dollars (\$25) per month as specified in the California State Streets and Highways Code §2010 for the performance of duties imposed in connection with the county road system, for inspection tours using a privately owned automobile.
2. In accordance with the County Travel and Meal Policy, members "traveling on County related business shall do so by the most economical means reasonably available, both in terms of financial costs as a primary focus and productive time utilization as a secondary consideration."
3. Members of the Board of Supervisors shall use government and group rates offered by a provider of transportation or lodging services for travel and lodging when available.
4. Reimbursements for mileage, meals and lodging for members shall be paid at the same rates and per diem as set for County personnel.

II. TRAVEL EXPENSES INSIDE MENDOCINO COUNTY

A. Mileage

1. For travel necessary for official business within the county, each member of the Board of Supervisors may elect before January 1 or before July 1 of each year to:
 - a. Itemize and claim actual mileage for utilization of his/her own vehicle for official County business within the County borders consistent with mileage policy and procedure for County employees.

OR

- b. Receive a vehicle allowance in the following amount for his/her district:
Vehicle Allowance proportionate to geographic areas and distances.

First District	\$450 per month
Second District	\$125 per month
Third District	\$900 per month
Fourth District	\$810 per month
Fifth District	\$700 per month



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B. Meals

1. The Board may occasionally work through normal mealtime hours to complete its duties in a timely manner, including scheduled workshops, and all day meetings or hearings. On such unusual occasions, the cost of refreshments or light meals for Board members, and County staff required to be in attendance for such meetings, will be an allowable County expense, subject to the current County rate limit for each particular meal County employees receive.

C. Lodging

1. Supervisors conducting official business in the County seat and who reside more than forty (40) miles there from, may elect to stay overnight rather than drive back and forth to their residences and will be reimbursed for actual lodging costs incurred, not to exceed the established local government hotel rate, for up to two (2) nights during a week to attend a noticed Board of Supervisors' meeting or a noticed meeting of a Board Committee.

III. TRAVEL EXPENSES OUTSIDE OF COUNTY OR STATE

A. Official Business

1. All official travel outside of the State of California shall require prior approval by a majority vote of the Board of Supervisors.
2. Board members will be reimbursed for appearances before the Federal Congress, meetings with federal legislators and officials, in Washington D.C. or other areas, and meetings required by Federal judicial actions (subject to approval as noted in III.A.1. above).
3. Board members will be reimbursed for appearances before the State Legislature, meetings with the State legislators, meetings with representatives of the executive departments in Sacramento, and meetings required by judicial actions, supervisorial duties, or other official County business.
4. Board members will be reimbursed for official meetings with other counties supervisors on County related activities/concerns.
5. Board members will be reimbursed for actual official travel to functions or organizations of which the County or an individual supervisor is an official member representing the County BOS.

IV. OFFICE AND COMMUNICATION EXPENSES

A. Telecommunications

1. Each member of the Board of Supervisors may elect before January 1 or before July 1 of each year to:
 - a. Itemize and claim actual expenditures for:
 - (1) Official business use costs of a cell phone owned by an individual supervisor
 - (2) Official business use costs of a home phone owned by an individual supervisor
 - (3) Monthly cost of internet connectivity (e.g. DSL, high-speed internet, etc.)
 - (4) Official business use costs of personal digital equipment (e.g. pager, Palm, Blackberry, etc.) owned by an individual supervisor

OR



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- b. Receive a monthly telecommunications allowance of \$180, intended to cover non-itemized costs of items listed as a. (1)-(4) above.

OR

- c. Be issued a County-owned and paid for cell phone or personal digital equipment for official business use only and receive a monthly telecommunications allowance of \$135, intended to cover non-itemized costs of items listed as a. (2), (3), and (1) or (4) above.

OR

- d. Be issued a County-owned and paid for cell phone and personal digital equipment for official business use only and receive a monthly telecommunications allowance of \$90, intended to cover non-itemized costs of items listed as a. (2) and (3) above.

B. Electronic Equipment

1. Each member of the Board of Supervisors will be issued a County-owned desktop or laptop computer for official business use in their office at the Administration Center and at any other official office and may utilize a County-owned computer for official use at home, if necessary.

V. EDUCATION, TRAINING AND HEALTH

1. Effective January 1, 2009, each member of the Board of Supervisors will have access to up to \$750 per six-month period in office: January 1–June 30 and July 1–December 31, for reimbursement of actual expenses incurred for training classes, educational conferences, memberships in relevant professional organizations, books, periodicals, and written materials, which specifically relate to elected office and public service, for official business use.
2. Up to \$300 of each \$750 amount may be used for reimbursement of actual expenses incurred for approved classes (e.g. exercise), memberships (e.g. health club), audio-visual or written materials, and equipment for fitness, health and wellness.
3. **Unclaimed funds not used within the six-month period may be accumulated and rolled forward to the next fiscal year, up to a total accumulation of \$3,000.** Funds beyond \$3,000 will not be retained or available. Accumulated funds will not be retained after the supervisor accumulating them leaves office.
4. Newly elected supervisors who attend the annual CSAC Meeting and “New Supervisor Institute” prior to assuming office will be reimbursed for their incurred expenses in accordance with this policy.

VI. REPORTING RESPONSIBILITIES

A. Expense Reports for Items Listed under Section II., III. And IV.

1. The County Auditor shall provide expense report forms to be filed by the members of the Board of Supervisors for reimbursement for actual and necessary expenses incurred on behalf of the County in the performance of official duties.
2. A confirming travel document shall be prepared as part of the travel claim for added justification as required by the Auditor-Controller.
3. The expense reports shall document that expenses meet this, and all other applicable County policies, for expenditure of public resources.



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4. Members of the Board of Supervisors shall submit expense reports to County Auditor no later than the 90 calendar days after the expense is incurred, and the receipts documenting each expense shall accompany the reports.
5. All reimbursement from County General Funds will be claimed from the Board of Supervisors Budget Unit #1015.

B. Expense Reports for Items Listed under Section V.

1. The County Human Resources department's Management Training Expense Form is to be submitted to the County Auditor, by the members of the Board of Supervisors, for reimbursement of qualified actual expenses incurred for education, training and health benefits.
2. The County Auditor is responsible for approving all expenditures; releasing the funds as described under section IV.D.; and maintaining balances of accumulated funds.
3. The expense reimbursement forms shall document that expenses meet this, and all other applicable County policies, for expenditure of public resources.
4. Members of the Board of Supervisors shall submit expense reimbursement forms to County Auditor no later than the 90 calendar days after the expense is incurred, and the receipts documenting each expense shall accompany the expense reimbursement request forms.
5. All reimbursement from County General Funds will be claimed from Miscellaneous Budget Unit #1940.

C. Penalties

Penalties for misuse of public resources or falsifying expense reports in violation of expense reporting policies may include, but are not limited to, the following:

1. The loss of reimbursement privileges as determined by the Auditor-Controller.
2. Restitution to the County as determined by the Auditor-Controller.
3. Civil penalties for misuse of public resources pursuant to Government Code Section 8314.
4. Prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code.
5. Payment of taxes and penalties as determined by the Internal Revenue Service for utilization of public resources for non-official use.

VII. ANNUAL REVIEW

The Board of Supervisors shall review this policy in January of each year commencing January 2009.