



MENDOCINO COUNTY BOARD OF SUPERVISORS EXPENDITURE AND REIMBURSEMENT POLICY

I. GENERAL POLICY

When reimbursement is otherwise authorized by statute, the County may reimburse members of the Board of Supervisors for actual and necessary expenses incurred in the performance of official duties.

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 standing committee meetings, Board special assignment committee meetings, Board of Equalization meetings, and other 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 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 regional, state and national organizations whose activities affect the County's interests;
4. Attending County events;
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 supervisory 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 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 Title 1) and shall be available for public review for a period of up to five years.



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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.
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.

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. To receive a vehicle allowance in the following amount for his/her district:

Vehicle Allowance proportionate to geographic areas and distances

<i>First District</i>	<i>\$500 per month</i>
<i>Second District</i>	<i>\$250 per month</i>
<i>Third District</i>	<i>\$1,000 per month</i>
<i>Fourth District</i>	<i>\$900 per month</i>
<i>Fifth District</i>	<i>\$800 per month</i>

OR

- b. To itemize and claim actual mileage for utilization of his/her own vehicle for official County business within the County borders, including travel to and from home office to official business.
2. Mileage will be reimbursed at the same rate as set for County personnel.

B. Meals

1. During the course of Board of Supervisors' official business, circumstances will occasionally require that the Board work through normal mealtime hours to complete its duties in a timely manner. Board workshops may be arranged to include allowable working lunch sessions.
2. On such unusual occasions, the cost for refreshments or light meals (including lunch) for Board members, and County staff required to be in attendance for such meetings, will be an allowable County expenditure.
3. The amount of allowable expenditure will be subject to the current County meal per diem rate limits for each particular meal.
4. Meal reimbursement for Board members, who, as part of official County business, attend an event that charges for a meal, will be paid for the full cost of the meal.



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C. Lodging

1. Supervisors conducting official business in the County seat 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 with a regularly scheduled Board of Supervisors' meeting.

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 supervisors on County related activities/concerns.
5. Board members will be reimbursed for official travel to functions or organizations of which the County or an individual supervisor is an official member.

B. Reimbursements

1. 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.
2. If lodging is in connection with a conference or organized educational activity, 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 member of the board of supervisors at the time of booking. If the group rate is not available, the member of the board of supervisors shall use comparable lodging.
3. Mileage, meals and lodging reimbursements for Board members will be paid at the same rates and per diem as set for County personnel. In accordance with County Policy #18: "County employees 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".



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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. To receive a monthly telecommunications allowance of \$200, intended to cover non-itemized costs of items listed under b (1)-(4) below.
 - OR**
 - b. To 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
2. Each supervisor may elect to be issued County-owned and paid for cell phone and/or personal digital equipment for official business use only. If both a cell phone and a personal digital device are utilized, the monthly telecommunications allowance of \$200, listed in IV.A.1.a. above, will be reduced to \$100 per month. If only a cell phone or only a personal digital device is utilized, the monthly telecommunications allowance of \$200 will be reduced to \$150 per month.

B. Electronic Equipment

1. Each member of the Board of Supervisors will be issued a County-owned desktop or laptop computer 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.
2. Non-official use of County-owned equipment is reportable to the IRS and is taxable.

C. Office Furniture

1. Each member of the Board of Supervisors, on an annual basis, will be able to procure up to \$300 of office equipment and furniture for official business use.
2. Upon assuming office, each new Supervisor will receive an additional \$500 for office equipment and furniture for official business use, for establishing an official office.
3. This office equipment and furniture will be purchased, owned and retained by the County.

V. REPORTING RESPONSIBILITIES



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A. Expense Reports

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.
4. Members of the Board of Supervisors shall submit expense reports to the 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 travel reimbursement from County General Funds will be claimed from the Board of Supervisors Budget Unit #1015.

B. 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.

VI. ANNUAL REVIEW

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

RESOLUTION NO. 07-258

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS APPROVING THE BOARD OF SUPERVISORS EXPENDITURE AND REIMBURSEMENT POLICY, RESCINDING RESOLUTION NO. 07-103, AND THE BOARD'S PREVIOUS EXPENDITURE AND REIMBURSEMENT POLICY

WHEREAS, on the 5th day of June 2007, the Mendocino County Board of Supervisors adopted Resolution No. 07-103; thus approving an Expenditure and Reimbursement Policy establishing rates for reimbursement of travel and other expenditures toward official business; and

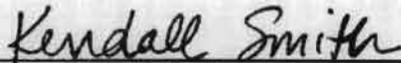
WHEREAS, the passage of time has resulted in the need to adjust the Board Expenditure and Reimbursement Policy.

NOW, THEREFORE, BE IT RESOLVED that the attached Board of Supervisors Expenditure and Reimbursement Policy is hereby adopted, and the previously adopted Board Expenditure and Reimbursement Policy, and Resolution No. 07-103, is rescinded.

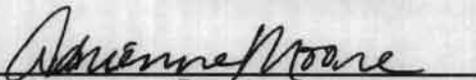
The foregoing Resolution introduced by Supervisor Pinches, seconded by Supervisor Colfax, and carried this 11th day of December, 2007, by the following vote:

AYES: Supervisors Delbar, Wattenburger, Pinches, Colfax, and Smith
NOES: None
ABSENT: None

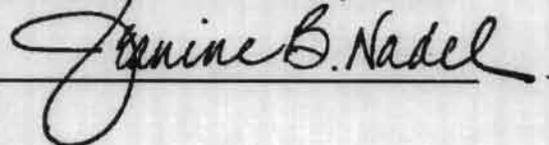
WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.


KENDALL SMITH, Chair
Mendocino County Board of Supervisors

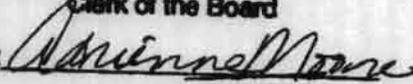
ATTEST: KRISTI FURMAN
Clerk of the Board


Deputy

APPROVED AS TO FORM:
JEANINE B. NADEL, County Counsel



I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

KRISTI FURMAN
Clerk of the Board
By: 
DEPUTY