



# SWCD Operational Handbook

## District Supervisors

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## District Supervisors

District supervisors are elected officials and are subject to all the statutes, rules, and state policies that govern the conduct and responsibilities of the office.

The district supervisor serves as a member of the board of supervisors, which is the governing body of the soil and water conservation district (SWCD). The board sets policy, hires employees, and is responsible to see that the operations of the district are run effectively and according to law and rule.

Orientation and training programs and the "[Supervisor Handbook](#)" are available to familiarize supervisors with their responsibilities and the work of the district. Supervisors need to be well versed in the requirements of the position to effectively contribute to the work of the district.

District supervisors receive compensation and expense reimbursement for the work of the position related directly to the functions of the district. Public officers or employees are forbidden by statute from receiving unauthorized compensation, which includes gifts, as a result of their position or work related to the district (M.S. [609.45](#)). Each district should adopt and follow a conflict of interest statement.

### Compensation and Expenses for District Supervisors

Compensation and expense policies for SWCD supervisors are set by Board of Water and Soil Resources (BWSR) policy in accordance with M.S. [103C.315](#), subd.4, and other applicable statutes.

Compensation and expenses are limited to those activities directly related to the position of district supervisor and are subject to policies on conflicts of interest and conversion of public funds for personal use.

The following information includes policies and guidance for district supervisor's compensation and expenses.

An oath of office must be completed (see [Elections](#) section) before any claims can be paid to a supervisor. The date on which the oath is taken must be prior to or the same date as the date for which compensation and expenses are first claimed.

Elected supervisors take office after January 1 following the November election. Appointed supervisors can take office at the meeting at which the appointment is made.

Compensation is for the position of supervisor. As a result, only one per diem can be paid if the outgoing and incoming supervisors attend the same meeting. The per diem could be divided between them. Mileage could be provided to both.

#### **Compensation**

Compensation for supervisors is paid at a rate established by resolution of the district board. The rate cannot exceed the limits established by statute and the BWSR.

Compensation is on a per diem (per day) basis. Only one per diem payment is allowed each day, regardless of the number of district activities in which a supervisor may participate in that day.

A day is defined as the twenty-four hour period from midnight to midnight.

Compensation for district supervisors is considered income and must be reported in accordance with tax regulations.

Meetings and other activities must be deemed necessary to the conduct of district business to be eligible for compensation and expenses.

All meetings and events, other than regular district board meetings, need to be authorized by the district board and recorded in the minutes of the meeting at which authorization is given. When possible, such authorization

should be prior to the event or meeting (Policy of Minnesota Soil and Water Conservation Board—October 9, 1973).

### ***Mileage***

Effective April 22, 1998, vehicle mileage for the conduct of district business is paid at a rate up to the maximum tax-deductible mileage rate permitted under the federal Internal Revenue Code (M.S. [103C.315](#), subd. 4).

Claims for mileage must include the date, event or purpose of the expense, location, and mileage for the most direct route.

Mileage rates in excess of those allowed by tax regulations can result in a tax liability on the excess.

### ***Meals and Lodging***

Meals for supervisors, when necessary and while conducting business of the district, may be reimbursed at actual costs. Claim forms must include the date, event or purpose of the expense, place, and amount.

Meals, lodging, or other expenses for relatives of supervisors or relatives of district employees must NOT be paid from public funds. Public funds include district (regardless of source), county, state, or federal funds.

The costs of overnight lodging are limited to actual costs. If a room is shared with people not on official district business, a spouse as an example, only the single room rate can be claimed.

### **Conflict of Interest**

District supervisors are subject to statutes that prevent a public official from securing benefits or privileges not available to the general public.

Each district should adopt and follow a conflict of interest statement.

Supervisors should abstain from making motions or voting on district board actions that directly affect them, such as action on a cost-share program contract for themselves or a family member.

### **Time Off for Public Office Meetings**

A district supervisor must be permitted to take time off from their regular employment to attend meetings required by their public office (M.S. 211B.10, subd. 2). The district supervisor is responsible to come to an agreement with their employer as to whether the time off will be without pay, with pay, or made up with other hours. Retaliatory action cannot be taken by the employer for absences to attend meetings required by the district supervisor's office.