RESOLUTION NO. R13-46

A RESOLUTION OF THE MONO COUNTY
BOARD OF SUPERVISORS AMENDING
THE POLICY REGARDING BENEFITS OF
MANAGEMENT-LEVEL OFFICERS AND EMPLOYEES

WHEREAS, the benefits of management-level officers and employees are memorialized in the Mono County Policy Regarding Benefits of Management-Level Officers and Employees, duly adopted by the Board in 2006 and most recently amended in 2011; and

WHEREAS, most of the benefits described in the Policy are the same benefits provided generally to other County employees; and

WHEREAS, the Policy needs to be updated to reflect the effect of recent state legislation (the Public Employees' Pension Reform Act of 2013) on the CalPERS retirement benefits applicable to management-level officers and employees based on their dates of hire or otherwise assuming office and, in some cases, whether that date is within six month of leaving another public employer with pension system reciprocity; and

WHEREAS, the Board also wishes to amend the Policy so the amount of any automobile allowances that may be provided to officers and employees shall only be adjusted (up or down) in the Board's discretion, as opposed to automatically adjusting in the manner previously specified by the Policy;

NOW, THEREFORE, BE IT RESOLVED by the Mono County Board of Supervisors that the Mono County Policy Regarding Benefits of Management-Level Officers and Employees is hereby amended to read as set forth in the exhibit attached hereto, and said amended Policy shall apply to all affected officers and employees.

PASSED AND ADOPTED this 18th day of June, 2013, by the following vote:

AYES : Supervisors Alpers, Fesko, Hunt, Johnston and Stump.
NOES : None.
ABSTAIN : None.
ABSENT : None.

ATTEST: _____
Clerk of the Board

_____
BYNG HUNT, Chair
Board of Supervisors

APPROVED AS TO FORM:

_____
COUNTY COUNSEL

MONO COUNTY POLICY REGARDING BENEFITS OF MANAGEMENT-LEVEL OFFICERS AND EMPLOYEES

(As amended June 18, 2013)

ARTICLE 1. INTRODUCTION

The purpose of this policy is to memorialize the non-salary benefits generally provided by the County to its management-level officers and employees. Additional, different, or even lesser benefits may be specified and benefits may also be waived or excluded pursuant to the express terms of a written agreement between an employee and the County. In the event and to the extent that a conflict exists between any provision of this policy and such an agreement, the terms of the agreement shall prevail as to that employee. Certain benefits set forth herein (e.g., vacation and sick leave) are, by their nature, only appropriate or legally available for employees, as opposed to elected officials, due to legal differences between the natures of employees and elected officials. Where such differences exist, they are specifically noted in the policy. The Board of Supervisors may amend this policy from time to time after meeting and conferring to the extent (if any) required by law.

ARTICLE 2. COVERED OFFICERS AND EMPLOYEES

This policy applies to the following County officers and employees:

- elected and appointed department/agency heads, including the county counsel and the county administrative officer
- members of the board of supervisors
- management-level deputies and assistants of such department/agency heads serving under individual at-will employment agreements with the County
- certain other management-level employees serving under individual at-will employment agreements with the County, including but not limited to the following: Animal Control Director, Building Official, Associate Engineer III, Senior Engineer, District Attorney Chief Investigator, Director of Financial Operations for Health and Human Services, Payroll and Benefits Manager, Public Works Project Manager, Mental Health Program Manager, Mental Health Program Chief, Health Officer, and Psychiatrist.

The policy shall not apply to any independent contractor, nor to any person who serves the County pursuant to a contract with another public agency. Furthermore, as noted above in Article I, the express terms of an individual employment agreement applicable to one of the foregoing officers or employees may exclude various benefits or provide for lesser, different, or waived benefits, and such terms shall prevail over any provision of this policy. Finally, note that the County may, in its discretion, extend or otherwise apply any of the principles of this policy to officers or employees other than those expressly mentioned above.

ARTICLE 3. HEALTH, LIFE, AND DISABILITY INSURANCE

A. Each covered officer and employee and his or her dependents are entitled to health care benefits as provided in this Article and Articles 4 and 5.

B. "Health care benefits" means the medical, dental, and eye-care benefits provided to covered officers and employees and their dependents by the County pursuant to this Policy.

C. The County shall continue to participate in the CalPERS medical insurance program on behalf of covered officers and employees.

D. The County shall pay only the statutory amount prescribed by Government Code section 22892 per officer or employee per month for CalPERS medical insurance.

E. Life Insurance

The County shall provide covered officers and employees with term life insurance in the amount of fifty thousand dollars ($50,000), applicable during their active service to the County (not after their retirement or other termination of employment or service).

F. Disability Insurance (Not Applicable to Elected Officers)

The County shall assure that all covered employees are enrolled in the State Disability Insurance (SDI) program at County expense. The County shall pay all such premiums as are necessary to provide SDI benefits to covered employees. When the covered employee has filed a disability claim and is receiving disability benefits pursuant to the SDI program, the County shall continue paying:

(1) Monthly contributions into the Cafeteria Plan based on the

employee's applicable tier (See Article 6); and

(2) The medical portion of Social Security.

G. Health Care Coverage for Retirees

(1) The County shall pay the statutory amount prescribed by Government Code section 22892 per month for each retiree who enrolls in CalPERS medical insurance, regardless of their age or years of continuous service for the County. A "retiree" is a former covered officer or employee whom CalPERS considers to be a County retiree/annuitant.

(2) Each "retired officer or employee" (as defined below) and one dependent of a retired officer or employee shall also be given the same dental and eye-care benefits provided to covered officers and employees in Paragraph A of this Article.

(3) "Retired officer or employee" means a former County officer or employee who was age fifty (50) or older and held permanent employment status or was holding elected county office on the date of his or her retirement, and who had accrued at least five (5) years continuous service with the County immediately preceding the date of retirement, or, if the officer or employee was hired or elected after January 1, 1986, who has accrued at least ten (10) years continuous service prior to retirement, or, if the officer or employee was hired or elected after July 1, 1987, who has accrued at least fifteen (15) years continuous service prior to retirement; or, if the employee was hired or elected after January 1, 1996, who was age fifty-five (55) or older and held permanent employment status or was in elected office on the date of retirement and who had accrued at least twenty (20) years continuous service immediately prior to retirement. With respect to any elected official who was a county employee immediately preceding his or her first election to office, the official's tier under this definition shall be based on his or her date of hire as an employee and his or her years of prior service as a county employee shall be counted along with years of service as a county officer, provided all such service was continuous.

(4) Any benefits after retirement under this Section G of Article 3 will be the same as benefits for active officers and employees. In other words, all benefits will change as the benefits of active officers and employees change.

ARTICLE 4. DENTAL CARE PLAN

The County shall implement and extend coverage under any County Dental Plan to all covered officers and employees and their dependents with the understanding that the County shall retain total discretion regarding carrier and plan content, and with the further understanding that the County Dental Care Plan as now constituted shall be the minimum base coverage. The coverage provided by this Article shall extend to retired officers and employees (as defined above in Article 3), together with one dependent.

ARTICLE 5. VISION CARE PLAN

The County shall implement and extend coverage under its Vision Services Plan (VSP Plan C: $10.00 deductible) to all covered officers and employees and their dependents with the understanding that the County shall retain discretion regarding carrier and plan content, and with the further understanding that the County Vision Plan as now constituted shall be the minimum base coverage. This coverage shall extend to retired officers and employees (as defined above in Article 3), together with one dependent.

ARTICLE 6. CAFETERIA PLAN

A. With respect to any officer or full-time employee and any part-time employee who is enrolled in CalPERS medical insurance, the COUNTY will contribute into the Cafeteria Plan an amount exactly equal to the PERS Choice premium for the coverage tier in which the officer or employee is enrolled (i.e., single, two-party, or family), minus the statutory amount prescribed by Government Code section 22892 paid by the COUNTY directly to PERS on behalf of that officer or employee and also minus the amount specified below for those officers or employees who enroll in the two-party or family tier, which shall be contributed by the officer or employee:

Employee/Officer Contribution	
Two-Party:	$25.00/month
Family:	$50.00/month

The COUNTY will ensure that the amount paid, when combined with the officer or employee contribution (if applicable) and the statutory amount prescribed by Government Code section 22892, is sufficient to cover the PERS Choice premium regardless of the state or COUNTY in which the officer or employee resides, but in no event will the COUNTY be obligated to pay an amount that would exceed the minimum amount necessary for the COUNTY to ensure coverage for that officer or employee or which would result in that officer or employee receiving cash back. Note also that the County's obligation to contribute any amount into

the Cafeteria Plan is conditioned on the officer or employee authorizing a payroll deduction for their required contribution (if applicable).

B. Part-Time Employees: With respect to any part-time employee hired after September 1, 2011, who is enrolled in CalPERS medical insurance, the COUNTY will contribute into the Cafeteria Plan one of the following reduced percentages of the PERS Choice premium for the coverage tier in which the employee is enrolled, minus the statutory amount prescribed by Government Code section 22892 paid by the COUNTY directly to PERS on behalf of that employee ($108.00 for 2011):

Less than .5 FTE:	0% (No County contribution)
.5 - .74 FTE:	50% of the PERS Choice Premium
.75 FTE - .9 FTE:	75% of the PERS Choice Premium

Such FTE status shall be based on the County's official list of allocated positions maintained by the County Administrative Office; it shall not be based on actual hours worked in a given month. The additional monthly amount necessary for the medical coverage tier selected by a part-time employee shall be contributed by that employee through a payroll deduction (authorized by the employee). Note also that the County's obligation to contribute any amount into the Cafeteria Plan is conditioned on the covered employee authorizing a payroll deduction for their required contribution. This subsection (B) shall also apply to any full-time employee whose position is changed to part-time status on the list of allocated positions after September 1, 2011, or who transfers to such a position after September 1, 2011; the COUNTY's contribution to the Cafeteria Plan with respect to that employee shall be based on the reduced percentages set forth above until such a time, if at all, that they return to a position allocated as full-time.

C. With respect to any officer or employee who is not enrolled in CalPERS medical coverage for their applicable tier, but who provides the COUNTY with proof of medical coverage under an insurance plan providing at least the same level of benefits available from CalPERS under the Cafeteria Plan, the COUNTY shall contribute to the Cafeteria Plan three hundred dollars ($300) per month for that non-enrolled officer or employee. Notwithstanding the foregoing, no officer or employee (regardless of date of assuming office or date of hire) shall be eligible to receive a contribution to the Cafeteria Plan under this subsection D unless they were already receiving such a contribution prior to August 1, 2011.

ARTICLE 7. 401(a) PLAN.

A. Any covered officer or employee originally hired or elected on or after

January 1, 2002, shall not be eligible to earn or receive the retirement service benefit provided by Article 8, but shall instead be eligible to receive County contributions into an Internal Revenue Code Section 401(a) Plan established by the County, as described more fully below. Any active officer or employee who was originally hired or elected prior to January 1, 2002, may also elect to receive County contributions into a Section 401(a) Plan under this Article, but only if he or she agrees to waive and relinquish any present or future rights he or she may have to receive the retirement service benefit provided by Article 8.

B. The County has established and fully implemented an Internal Revenue Code Section 401(a) Plan consistent with this Article. The County shall contribute into the Section 401(a) Plan an amount on behalf of each officer or employee electing to participate under this Article 10 equal to the amount contributed by that officer or employee from his or her own pre-tax salary into one of the County's Section 457 deferred compensation plans or into the 401(a) Plan directly (if made available to officer or employee contributions) but not to exceed 3% of the officer or employee's pre-tax salary. Accordingly, if a officer or employee contributed a total of 1-3% of his or her pre-tax salary to a 457 plan, then the dollar amount of the County's 401(a) contribution would fully match the officer or employee's 457 contribution; if an officer or employee contributed more than 3% of his or her pre-tax salary to a 457 plan, then the dollar amount of the County's 401(a) contribution would only be equal to 3% (and not more) of the officer's or employee's pre-tax salary and would not fully match the officer's or employee's 457 contribution. The employee may direct the investment of said contributions in accordance with the options or limitations provided by the 401(a) Plan. Each such employees shall vest -- that is, earn the right to withdraw – The County's contributions into the 401(a) Plan on their behalf based on years of County service, as set forth more fully below.

C. The 401(a) Plan implementing this Article shall provide the following schedule of vesting requirements for any participating employee to earn and be eligible to withdraw or otherwise receive a portion (or in some cases all) of his or her total account value at the time of termination:

Years of County Service	Portion of Account Value Vested
Less than 1 year	0%
1 year plus 1 day to 2 years	10%
2 years plus 1 day to 3 years	20%
3 years plus 1 day to 4 years	40%

4 years plus 1 day to 5 years	60%
5 years plus 1 day but less than 6 years	80%
6 years	100%

D. In addition to and notwithstanding the foregoing, officers' or employees' options for withdrawing, "rolling over," and otherwise using account money -- and the tax consequences of such withdrawals and use - shall be subject to any legal requirements or limitations of Internal Revenue Code Section 401(a) and any other applicable laws with which the County and the Plan must comply.

ARTICLE 8. RETIREMENT SERVICE (Applicable only to certain officers or employees who retired or were on the County payroll prior to January 1, 2002).

A. Each retired officer or employee who was on the County payroll prior to January 1, 2002, and was an officer or employee at the time of retirement will be eligible for a flexible credit allowance under the County's Section 125 Cafeteria Plan (See Article 6), unless he or she has at any time prior to retirement opted to participate in the County's Section 401(a) Plan (See Article 7).

B. "Retired officer or employee" means a former County officer or employee who was age fifty (50) or older and held permanent employment status or was holding elected county office on the date of his or her retirement, and who had accrued at least five (5) years continuous service with the County immediately preceding the date of retirement, or, if the officer or employee was hired or elected after January 1, 1986, who has accrued at least ten (10) years continuous service prior to retirement, or, if the officer or employee was hired or elected after July 1, 1987, who has accrued at least fifteen (15) years continuous service prior to retirement; or, if the officer or employee was hired or elected after January 1, 1996, who was age fifty-five (55) or older and held permanent employment status or was in elected office on the date of retirement and who had accrued at least twenty (20) years continuous service immediately prior to retirement. With respect to any elected official who was a county employee immediately preceding his or her first election to office, the official's tier under this definition shall be based on his or her date of hire as an employee and his or her years of prior service as a county employee shall be counted along with years of service as a county officer, provided all such service was continuous.

C. The amount of the flexible credit allowance shall be computed as follows:

(1) If the officer or employee retired after December 31, 2001, but before September 1, 2011, then the amount of the flexible credit allowance shall be equal to the monthly amount contributed by the County per each active officer or employee to the County's Section 125 Cafeteria Plan (See Article VI), minus the statutory amount prescribed by Government Code section 22892 paid by the County directly to PERS if the retired officer or employee is enrolled in CalPERS medical insurance, plus the County's contribution toward dental and vision coverage. In other words, the amount of the credit allowance will vary as the County's contribution to the Cafeteria Plan for its active officers and employees varies, and subject to the same limitations or qualifications applicable to active officers and employees, such as whether the retiree is enrolled in CalPERS medical insurance (in which case the credit allowance will be based on the "tier" into which that retiree falls minus the statutory amount prescribed by Government Code section 22892 paid directly by the County to CalPERS). As with active officers and employees, any retiree who is not enrolled in CalPERS medical insurance during calendar year 2011 but who provides the County with written proof of comparable insurance shall only receive a credit allowance equal to the amount of the "single" tier contribution. As with active employees, effective January 1, 2012, any retiree who is not enrolled in CalPERS medical insurance but who provides the COUNTY with written proof of comparable insurance shall only receive a credit allowance equal to $300 per month. Notwithstanding the foregoing, as with active employees, a retiree who is not enrolled in CalPERS medical but who provides the COUNTY with written proof of comparable insurance shall not be eligible to receive a credit allowance under this subsection (C)(1) unless they were already receiving such a credit allowance prior to August 1, 2011. Retired officers and employees governed by this paragraph shall be entitled to take cash back from the Cafeteria Plan to the fullest extent it may be provided without being inconsistent with this policy or threatening the plan's compliance with applicable laws, but as with active employees, the Cafeteria Plan shall specify that a retired employee may not take cash back unless he or she can provide the County with written proof of medical insurance coverage under an insurance plan providing at least the same level of benefits available from medical insurance plans offered through the Cafeteria Plan.

(2) If the employee retires after September 1, 2011, and is enrolled in CalPERS medical insurance, then the amount of the flexible credit

allowance shall be equal to the monthly amount of the PERS Choice premium based on the residency and coverage tier in which the retiree is enrolled minus the statutory amount prescribed by Government Code section 22892 ($108.00 for 2011) per month paid by the COUNTY directly to PERS and minus the same monthly amount that the retiree was contributing toward their medical insurance premiums as an active employee immediately prior to their retirement. For example, if an employee was contributing $50 per month toward his or her medical insurance as an active employee at the time of retirement, then that same fixed dollar amount shall be deducted from the flexible credit allowance paid to them as a retired employee pursuant to this subsection (C)(2). Note that under this formula, while the PERS Choice premium and the statutory amount prescribed by Government Code section 22892 will vary over time (based on the then-current amounts), the amount deducted therefrom based on what the retiree was contributing as an active employee does not vary.

(3) If the officer or employee retired before December 31, 2001, then the amount of the flexible credit that he or she is entitled to shall be equal to the amount of money necessary to obtain CalPERS medical insurance for the retired employee and his or her dependent with a level of benefits substantially the same as the officer or employee had on the date of his or her retirement, minus the statutory amount prescribed by Government Code section 22892 paid by the County directly to PERS for such insurance, plus the County contribution toward dental and vision coverage. In other words, the amount of the credit allowance will vary with changes in the cost of the applicable level of medical insurance. These retired officers or employees must be enrolled in the applicable level of CalPERS medical insurance in order to receive the flexible credit allowance and shall not be entitled under any circumstances to opt for other insurance coverage, no coverage, or reduced coverage in order to receive "unused" cash back from the Cafeteria Plan.

ARTICLE 9. VACATION ACCUMULATION (Not Applicable to Elected Officers)

A. In accordance with the Mono County Code, covered employees shall accrue vacation benefits as follows:

Initial Employment.....15 days vacation per year
After 10 years service.....17 days vacation per year
After 15 years service.....19 days vacation per year

After 20 years service.....20 days vacation per year

For purposes of this benefit, a "day" means eight (8) hours. Said vacation days per year assumes full-time employment. Covered employees working less than a full-time schedule shall accrue a prorated amount of vacation days per year.

B. Notwithstanding anything to the contrary, the maximum number of vacation days that may be accumulated by any employee as of December 31st, the end of the calendar year, shall not exceed two and one-half times the employee's then current annual vacation day accumulation as provided in Mono County Code Section 2.68.110(B).

C. If a covered employee's total accumulated vacation days exceeds two and one-half times their annual vacation day accumulation on December 31, then their vacation accrual will cease effective January 1, until the covered employee's accumulation of vacation days falls at or below two and one-half times their annual accrual. Once the covered employee's accumulation of vacation days falls at or below two and one-half times their annual accrual, then their accrual of vacation days will recommence for the remainder of the calendar year.

D. Any covered employees who have accrued a minimum of 80 vacation hours may, upon written request, be compensated for up to a maximum of 40 hours of accrued vacation time per calendar year, instead of taking that vacation time off.

ARTICLE 10. SICK LEAVE (Not Applicable To Elected Officers)

A. In accordance with Mono County Code Section 2.68.100, sick leave for each covered employee shall accrue upon the employee's date of employment at the rate of one (1) full day of sick leave for each month of full-time service, to a maximum accrual of one hundred and twenty (120) sick leave days (960 hours). Part-time employees accrue a prorated amount. Upon termination, the employee shall be compensated for accrued sick leave as follows:

(1) If the employee has worked for the County for less than five (5) years, no amount shall be paid for accrued sick leave.

(2) If the employee has worked for the County for five (5) or more years, but less than ten (10) years, then the employee shall be paid

seventy-five percent (75%) of the dollar value of the accrued sick leave.

(3) If the employee has worked for the County for ten (10) or more years, then the employee shall be paid one hundred percent (100%) of the dollar value of the accrued sick leave.

C. The dollar value of the employee's accrued sick leave shall be based upon the employee's base compensation on the date of termination.

ARTICLE 11. MERIT LEAVE (Not Applicable to Elected Officers)

By the nature of their management positions, most covered employees are exempt from payment of overtime compensation under the Fair Labor Standards Act (FLSA) and will not be paid overtime by the County for hours worked in excess of 40 hours per week. The District Attorney's Chief Investigator is not FLSA exempt and will be paid overtime in accordance with FLSA requirements; thus, the position does not receive merit leave. Exempt employees are expected to efficiently manage time to perform their job duties, and be available for staff, clients and the public. This entails full-time exempt employees being available for more than 40-hours per workweek (or a lesser amount in the case of part-time exempt employees) and outside of normal business hours.

In consideration of these expectations, the lack of overtime pay and job complexities, eighty hours (80) of merit leave per calendar year is awarded to full-time exempt employees (not elected officials); part-time exempt employees may be awarded a prorated lesser amount based on their regular schedule. Merit leave is not an hour-for-hour entitlement, but rather is extra time off provided in addition to vacation time, sick leave, etc. The initial award for exempt employees shall be prorated based upon the remainder of the calendar year (unless different in an individual's at-will agreement).

Merit leave does not accrue to a bank and the yearly entitlement must be used within the calendar year it is awarded, or it is lost. There is no carryover of unused merit leave to subsequent year(s) and merit leave has no cash value.

Merit or vacation leave (or sick leave, if applicable) must be used whenever a full-time exempt employee works fewer than 80 hours during any two-week period; or a prorated lesser number of hours during any two-week period in the case of part-time exempt employees. For most exempt employees, a two-week period means fourteen consecutive calendar days beginning on a Sunday; but exempt employees working in offices on a "flex" schedule may count the fourteen days from a day other than Sunday, with approval by their appointing authority.

Merit leave is used in a manner similar to vacation time. An exempt employee will note merit leave taken with an (M) on the time sheet in a manner similar to vacation time taken (V) and sick leave taken (S).

ARTICLE 12. PERS RETIREMENT

A. Covered employees are members of the CalPERS retirement system and are eligible to earn benefits accordingly. For elected officers, membership in the CalPERS system is optional, except to the extent otherwise specified by the Public Employees' Pension Reform Act of 2013 (hereinafter "PEPRA"). Covered miscellaneous employees hired or otherwise taking office after December 31, 2012, shall be provided with "2% at 62" PERS Retirement Benefits as mandated by PEPRA; however, employees hired or otherwise assuming office within six months of leaving a previous public employer with pension system reciprocity are not considered new and may be eligible for plan in effect with the new employer on December 31, 2012, which in Mono County was "2.5% at 55" for miscellaneous employees. Covered miscellaneous employees hired or otherwise taking office between April 10, 2012, and December 31, 2012, shall be provided with PERS "2.5% at 55" retirement. Any covered miscellaneous employees hired or otherwise taking office prior to April 10, 2012, shall continue to be enrolled in PERS "2.7% at 55" retirement. The Sheriff-Coroner, if opting to be a member of CalPERS, and the Undersheriff are safety members of the Local Sheriff coverage group and receive benefits at the level specified by PEPRA based on their applicable dates of assuming office or date of hire and the level of benefits in place under the County's contract with CalPERS on that date for the Local Sheriff coverage group (or based on the plan in effect on December 31, 2012, in the event they are hired or otherwise assume office within six months of leaving a previous public employer with pension system reciprocity as described above). The Chief Probation Officer is a safety member of the County Peace Officer coverage group and receives benefits at the level prescribed by PEPRA for that coverage group based on their date of hire (or based on the plan in effect on December 31, 2012, if employees hired within six months of leaving a previous public employer with pension system reciprocity as described above). This coverage group also applies generally to the District Attorney Chief Investigator.

B. Covered officers and employees who are members in the CalPERS system pay the employee's (or "member's") contribution for applicable PERS coverage and retirement. (Note: To the extent mandated by PEPRA and based on date of hire or assuming office, new officers and employees may also be required to be 50% of the "normal cost" for their PERS retirement benefits.) The County has implemented an IRS 414H2 program for all covered officers and employees in order to facilitate the officers' or employee's PERS contributions and to provide

for tax deferred payment of the officer's or employee's PERS contributions.

C. The County's contract with CalPERS provides eligible covered officers and employees with Level IV Survivors' Benefit Program (specifically those benefits provided by Government Code Section 21574).

ARTICLE 13. TRAVEL EXPENSES

A. Out of county travel. With respect to covered employees, the County will pay or reimburse reasonable expenses for out-of-county travel that is associated with performance of a covered employee's duties, licensing and continuing education requirements, or participation in professional associations, to the extent authorized by the employee's appointing authority, employment agreement (if any), or the Board of Supervisors. With respect to covered elected officers, the County will pay or reimburse reasonable expenses for out-of-county travel associated with performance of a covered elected official's duties, licensing and continuing education requirements, or participation in professional associations, to the extent authorized by the County Administrator or Board of Supervisors and whenever mandated by state law.

For purposes of this policy, "out-of-county travel" means travel to a destination outside of the territorial boundaries of Mono County and the contiguous northern territory of Inyo County bounded to the south by (and encompassing) the Bishop region. Approval may be granted before or after such expenses are incurred, but covered officers and employees are strongly encouraged to obtain prior authorization to ensure that any expenses will be approved before incurring them. Expenses covered by this policy include but are not limited to: conference registration fees; motel or hotel room expenses; mileage reimbursement for use of a private vehicle at the current I.R.S. rate, as measured to and from County offices in Bridgeport or Mammoth or the officer or employee's personal residence, whichever is closer to the destination (and subject to the limitations discussed below); coach-class airline fares; rental car charges; and per diem at the County rate then in effect for travel by other County employees. In lieu of use of a private vehicle, a covered officer or employee may in certain circumstances utilize a County vehicle from the pool if one is available or a private airplane, as discussed below.

Notwithstanding the foregoing or any other provision of this policy, whenever two or more covered officers or employees are traveling to the same out-of-county conference or other approved function, the County strongly encourages such officers or employees to travel together in the same vehicle. Therefore, unless otherwise approved by the County Administrator, a covered officer or

employee who is traveling to the same approved function as another officer or employee may not utilize a County vehicle for such travel nor receive full mileage reimbursement for utilizing a private vehicle unless they are both: (1) able and willing to allow other traveling officers or employees to ride with them, and (2) only going to and from the approved function for its normal duration and during normal travel hours (i.e., not adding or subtracting to such travel time for personal reasons). An officer or employee who is not eligible to utilize a County vehicle or receive full mileage reimbursement under the foregoing criteria shall only receive such reduced mileage reimbursement, if any, as the County Administrator deems appropriate. In cases where none of the traveling officers or employees are eligible to utilize a County vehicle or receive full reimbursement for use of a private vehicle under the foregoing criteria, then the amount of the full reimbursement that the County would otherwise have paid for an eligible driver shall be divided equally among the driving officers or employees.

B. Automobile allowance. In its sole discretion, the Board of Supervisors may expressly authorize and approve a monthly automobile allowance for a covered officer or employee in an amount deemed appropriate by the Board. In the case of at-will employees, such authorization (if any) will be set forth in the applicable employment agreement. In the case of officers or employees who do not have such agreements (including elected officials), separate and distinct authorization must be provided annually by the Board for any automobile allowance. Automobile allowances for members of the Board of Supervisors shall be established by ordinance in accordance with applicable state law; these policies shall also apply to the extent not inconsistent with said ordinance or state law.

For any individual who has such an automobile allowance, it shall be deemed to cover and compensate him or her for any and all job-related driving within the territorial boundaries of Mono County and the contiguous northern territory of Inyo County bounded to the south by (and encompassing) the Bishop region, including any commuting to and from a principal residence in that territory. Accordingly, individuals with automobile allowances may not also use County vehicles for job-related driving solely within the territory of Mono and Inyo counties covered by the auto allowance. Nevertheless, such individuals may be reimbursed for automobile mileage incurred in connection with travel to destinations outside of that territory (including the portion of such travel within the territory) or may utilize a County pool vehicle for such travel, to the same extent as any other officer or employee, in accordance with Section A above and without any offset as a result of the automobile allowance.

In the discretion of the Board of Supervisors, auto allowances may be adjusted

(either up or down) each July 1st based on the approximate percentage change in the published I.R.S. mileage reimbursement rate during the preceding twelve months, as determined by the Finance Director.

C. Assigned County vehicle. In its sole discretion, the Board of Supervisors may expressly authorize and approve the use of an assigned County vehicle for a covered officer or employee for County business in the territorial boundaries of Mono County and within the northern territory of Inyo County bounded to the south by (and encompassing) the Bishop region, including commuting to and from a personal residence in that territory. (See discussion below regarding use of County vehicles.) In the case of at-will employees, such authorization (if any) will be set forth in the applicable employment agreement. In the case of officers or employees who do not have such agreements (including elected officials), separate and distinct authorization must be provided by the Board for each such assigned vehicle. Use of such an assigned vehicle shall be deemed to cover and compensate a covered officer or employee for any and all job-related driving within the territorial boundaries of Mono County and within the northern territory of Inyo County bounded to the south by (and encompassing) the Bishop region, including any commuting to and from a principal residence in that territory. Accordingly, a covered officer or employee who has such a vehicle may not also obtain an automobile allowance or mileage reimbursement for such job-related driving in that territory using a private vehicle.

D. Use of County vehicles. Whether assigned to a covered officer or employee in accordance with Section C for in-county travel or checked out from the County vehicle pool for out-of-county travel, all County vehicles are generally intended to be used for County business purposes only. Notwithstanding the foregoing, de minimus personal use of such a vehicle which is incidental to its business use is not prohibited; provided, however, that any risk of loss or liability to persons or property arising from such personal use shall be borne entirely by the covered officer or employee, who shall agree in writing to defend and indemnify the County from such loss or liability as a condition of such use, in a form approved by County Counsel.

For purposes of this section, "de minimus personal use" means miscellaneous errands during a covered officer or employee's regular work day or approved out-of-county travel, to locations within the same community as the officer or employee's County office or out-of-county travel destination and to places easily reachable during the travel (including commuting) to and from such locations. Examples of such approved errands include going to a post office, restaurant, bank, school, cleaners, or store; other errands may be approved in writing by the County Administrator in his or her sole discretion. For purposes of such de

minimus personal use, the officer or employee may allow one or more passengers in the vehicle who are not County officers employees, for whom he or she shall accept full responsibility and risk of loss or liability, as specified above; in no event, however, may anyone who is not a County officer or employee be permitted to drive a County vehicle.

E. Private airplane use. As one mode of out-of-county travel, a covered officer or employee who is a certified private pilot may in his or her sole discretion choose to use a private plane and be reimbursed for expenses associated with such use in lieu of more conventional modes of travel. Such a reimbursement may be calculated using any of the following methods, in the discretion of the officer or employee: (1) actual costs incurred to rent the airplane, provided however that the reimbursement shall not exceed the total estimated savings to the County of the officer or employee's time (based on their compensation rate) as a result of flying instead of using more conventional modes of travel; (2) in the case of an airplane owed by the officer or employee, the estimated costs of renting a comparable airplane; or (3) the estimated amount of all travel expenses that would reasonably have been incurred by the officer or employee through use of conventional transportation, including any connections (e.g., taxis), rental cars, additional meals or per diem, and additional overnight lodging if applicable.

For example, in calculating reimbursement under the latter method, if an officer or employee had a morning meeting in Sacramento and chose to fly a private plane the day of the meeting, he or she could submit a claim for reimbursement based on the reasonable estimated costs of conventional transportation to and from Sacramento for such a meeting. Such costs would include mileage for driving there and back, one night's lodging because it would have been reasonably necessary to drive there the day before such a morning meeting, and per diem for meals that would have been eaten during that estimated driving/lodging time period. Note that the reimbursement amount derived by this method has nothing to do with the actual or estimated costs of using the plane.

F. Licenses and insurance. As a condition or prerequisite for County payment or reimbursement of any travel expenses involving an employee or officer's operation of any vehicle/airplane, the County may in its sole discretion require the employee or officer to maintain and provide proof of appropriate licenses and insurance in a form and amount acceptable to the County, including but not limited to naming the County as an additional insured.