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LANCASTER COUNTY CLERK

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF ADOPTING A POLICY GOVERNING THE EXPENDITURE OF PUBLIC FUNDS FOR PAYMENT OR REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED BY COUNTY ELECTION OFFICIALS, APPOINTED OFFICIALS, EMPLOYEES AND VOLUNTEERS	)	RESOLUTION NO. R-14-0032

WHEREAS, the Local Government Miscellaneous Expenditure Act, Neb. Rev. Stat. §13-2203 (Reissue 2007), authorizes a governing body to approve the expenditure of public funds for the payment or reimbursement of actual and necessary expenses incurred by elected and appointed officials, employees or volunteers for attendance at educational workshops, conferences, training programs, official functions, hearing and meetings, registration fees, mileage, meals and lodging, travel expenditures, recognition dinners, plaques, certificates of achievement, and other miscellaneous expenditures, if the governing body has formally adopted a uniform policy regarding such payments or reimbursements; and

WHEREAS, pursuant to Neb. Rev. Stat. §13-2203 (Reissue 2007), Lancaster County has formally adopted a uniform policy which governs the expenditure of public funds for the payment or reimbursement of actual and necessary expenses incurred by elected and appointed officials, employees, or volunteers for attendance at educational workshops, conferences, training programs, official functions, hearings and meetings, registration fees, mileage, meals and lodging, travel expenditures, recognition dinners, plaques, certificates of achievement, and other miscellaneous expenditures; and

WHEREAS, the County's policy recognizes the various budget limitations, job assignments and training needs of departments; and

WHEREAS, on February 12, 2002, the County Board adopted its policy by County Resolution No. 02-13, which was later amended by County Resolution No. 02-0053, adopted by the County Board on May 28, 2002, which was later amended by County Resolution No. 06-0114, which was later amended by County Resolution No. 07-0034, and which was later amended by County Resolution No. R-12-0018; and

WHEREAS, the County Board desires to revise the transportation expenses section of the policy. As a result, the County Board wishes to amend County Resolution No. R-12-0018 to reflect such change in its policy.

NOW, THEREFORE, BE IT RESOLVED, by the County Commissioners of Lancaster County, Nebraska, that it hereby adopts the following policy pursuant to the Local Government Miscellaneous Expenditure Act.

BE IT FURTHER RESOLVED that this policy shall be effective June 24, 2014, and replaced County Resolution No. 12-0018 and any previously existing resolution.

I. EXPENSES FOR EDUCATION, TRAINING OR TRAVEL

Actual and necessary expenses incurred by elected and appointed officials, employees or volunteers for attendance at educational workshops, conferences, training programs, official functions, hearings, or meetings whether incurred within or outside of the County limits may be reimbursed as herein authorized.

Travel expenses, which are defined as those costs a traveler must pay for conducting County business and which are necessary for the purpose of travel, may be approved by the

department head. It is understood that not all expenses are automatically reimbursable even if they are addressed in this resolution. Rather, the reimbursement of expenses may vary between departments and employees within a department as determined by the department head. Nothing herein shall be construed as requiring reimbursement of any meal.

Anyone authorized to travel for the benefit of the County has a responsibility to keep accurate, substantiated cost records, and to submit expense statements in accordance with this resolution.

A. TRANSPORTATION EXPENSES

1. Air Travel. When air travel has been authorized by the department head, coach fair shall be used. A department may make reservations through a travel agency and charge the tickets to Lancaster County. A traveler who wishes to take advantage of electronic tickets, shop for the lowest fare on the Internet, or call airlines directly, will be required to personally pay for the tickets and request reimbursement from the County by submitting proper documentation. The County will not advance money for the purchase of airline tickets.

2. Motor Vehicles - Privately Owned. When the use of a private motor vehicle has been authorized, the owner of the vehicle shall be reimbursed at the mileage rate allowed by Neb. Rev. Stat. §81-1176 (Reissue 2008), as amended, for the most direct round-trip route to and from the destination. This amount shall not exceed the coach round-trip fare to and from that point and shall be documented by a County mileage reimbursement form. When more than one employee is traveling to the same destination, they are expected to car pool if possible in order to minimize costs.

To avoid the administrative expense of processing many small claims, employees will be

allowed to accumulate mileage claims and submit them collectively, even though some of the individual claims may exceed the 90-day limit for submitting claims. Provided, all mileage claims must be received by the County Clerk by June 15th of the budget year during which they are incurred. Claims occurring June 15 through June 30 must be submitted by June 15th of the following budget year. Any claim for mileage not submitted in accordance with these time limits will be considered forfeited.

3. Local Transportation. Local transportation costs, including such costs as airport limousine and taxi fare (including reasonable tips not to exceed 15% of the fare) may be reimbursed. Expenses for rental cars may be reimbursed when the employee's department head has decided that such rental will serve the best interests of the County. Requests for a rental car must be approved by the department in advance of the trip. Car rentals may be authorized when such rental will be cheaper than taxi fares or when the use of the car permits the traveler to accomplish the purpose of the trip in a more efficient manner.

4. Travel by County Owned Vehicle. A traveler may use a County owned vehicle if the employee's department head has decided that such use will serve the best interests of the County. The traveler may be reimbursed for out-of-pocket expenses, such as gasoline, etc. Receipts must be obtained for out-of-pocket expenses incurred for a County owned vehicle. County vehicles shall only be used for County purposes and shall be restricted to authorized passengers.

B. LIVING EXPENSES

1. Lodging. Hotel and/or motel lodging should be selected well in advance and should be within a reasonable distance from or at the site of the official meeting place. Lodging

expenses may be either directly billed to the agency or claimed by the employee on an expense reimbursement. If claimed on an expense reimbursement, original receipts for lodging are required to be filed with the claim. If lodging has been pre-paid by the County, the original receipt must be turned into the County Clerk's Office within ten (10) working days after completion of the authorized travel. Reimbursement shall be for a single occupancy rate unless a room is shared by two or more County employees.

2. Meals. Employees traveling outside of Lancaster county on County business will be allowed a daily per diem amount to cover the costs of meals subject to the following limits. The daily per diem amount, including tips, shall not exceed forty dollars ($40.00 - $10.00 breakfast, $10.00 lunch, $20.00 supper) for most localities in the continental United States. Localities in the continental United States that are designated as high-cost localities, qualify for a daily per diem not to exceed fifty dollars ($50.00 - $10.00 breakfast, $15.00 lunch, $25.00 supper). A list of these high-cost localities will be maintained and made available by the County Clerk's Office. Foreign and non-foreign localities located outside the continental United States qualify for the $50.00 daily per diem rate or, if approved by the department head, a per diem rate that does not exceed the federal per diem rate for that locality.

Unless a County-owned credit card is used, traveling employees will be required to personally pay for meals and request the per diem from the County. The daily per diem amount for meals shall apply to purchases made with a County-owned credit card, and the employee will be required to reimburse the County for any amount above the daily per diem amount.

In lieu of a meal per diem, a department head may require a traveling employee to provide receipts for reimbursement of actual meal expenses but such reimbursement may not

exceed the meal per diem rates established herein.

If proof of actual expenses is needed in order to be reimbursed from another responsible source, such as in extraditions, a department head may require a traveling employee to provide meal receipts for reimbursement of actual meal expenses.

Where the County is conducting its own training or conference, the County may provide a meal to employees who are required to stay at the training site during such meal.

3. Registration Costs. The County will pay in advance, or reimburse an eligible traveler for, the registration fee paid when a receipt for the registration fee is obtained and is included with the travel expense statement. The proper procedure for advance payment of registration is to submit a payment voucher with a copy of the completed registration or an invoice, payable to the conference, to the County Clerk's Office in sufficient time to allow a warrant to be drawn and mailed to the conference prior to the deadline for registration.

4. Miscellaneous Expenses. Telephone expenses will be reimbursed only when use of the telephone is necessary for County purposes. Parking charges and tips incurred at the lodging site may be reimbursed.

5. Disallowance of Expenses. All major expenses including transportation (excluding taxi fare and mileage), lodging, and registration fees that are not supported by receipts may be disallowed for reimbursement at the discretion of the department head and/or County Board.

C. TRAVEL APPROVAL

Travel expenses that have already been designated and approved through the budgeting process do not require additional approval from the County Board and only require approval of

the department head or elected official. Where the agency budget does not provide for such expenses, approval from the County Board is required prior to travel. The request should include, at a minimum, the purpose of the trip, the number of persons traveling, the destination, estimated expenses and mode of travel.

D. TRAVEL ADVANCE

Travel advances for expenses will only be granted to approved travelers for good cause shown. When a traveler desires an advance of funds, the department head or elected official shall submit a standard claim form itemizing estimated expenses to the County Board and stating the reason for such advance. No travel advance may be considered prior to approval as set forth in Section C. No travel advance may be considered prior to reconciliation of any prior travel advance.

E. REIMBURSEMENT PROCEDURES

1. Traveler's Processing of Expenditure Statements. Within ten (10) working days after completion of the authorized travel, the traveler shall complete an itemized travel expense statement, attaching all necessary supporting receipts, and other documentation. Attached documentation should include at least the following: lodging receipt, auto rental receipt (when authorized by the department head) and airline itinerary. When arrangements are made for airline travel on weekends/Saturdays for purposes of securing lower ticket rates, payment for lodging and meal costs incurred on the weekend are also authorized as long as the total of the lower airline ticket rate and the weekend lodging/meal costs do not exceed the Sunday/weekday airline ticket costs. It is expected that employees will exercise reasonable judgment to acquire all travel necessities at the lowest reasonable cost to the County. This may include scheduling travel

in a manner that results in a lower net cost to the County, such as group travel by auto, weekend travel for discount fares, early ordering of airline tickets for best discount fares, etc.

2. Departmental Processing of Travel Statement of Expenditures. Department heads or their designees shall examine the traveler's expense statements for property accounting and documentation. They should insure that all necessary supporting documentation and/or statements of explanation are attached before signing the travel expense statement

3. County Clerk's Office Audit and Payment. Upon receipt of the request for funds, the County Clerk shall examine the request to insure compliance with this resolution. The County Clerk is authorized to request and receive additional information on any and all expenses prior to action by the County Board.

(a) No Travel Advance Drawn. When no travel advance has been made, upon verification of an expense statement submitted, the County Clerk shall process the payment of funds reimbursing the traveler.

(b) Travel Advance Drawn. When a travel advance has been made and the cost of the trip is less than the amount advanced, the traveler shall return the balance of the funds to the County Clerk within ten (10) working days after completion of travel. Upon verification of the expense statement by the County Clerk, a receipt shall be processed to deposit the balance of funds back to the fund from which the original advance was drawn.

© Actual Expenses are Equal to Travel Advance. When a travel advance has been made and the actual cost of the trip is equal to the amount of the advance, the procedure outlined in the preceding paragraph (b) shall be

followed with the exception that no funds shall be returned by the traveler.

(d) Actual Expenses are More than Travel Advance. When a travel advance has been made and the actual cost of the trip is more than the amount advanced, then upon approval of the expense statement by the department head and verification by the County Clerk, a warrant shall be issued to the traveler.

II. PLAQUES AND AWARDS

A. COMMISSIONERS' AWARD OF EXCELLENCE

The County Commissioners' Award of Excellence recognizes employees who consistently provide outstanding service and work that demonstrate exemplary personal commitment to Lancaster County.

1. Eligibility. All employees are eligible except department heads, elected officials, and appointed deputies. Individual employees are eligible for monthly or annual awards.

2. Nomination Procedure. Employees may be nominated by supervisors, contemporaries, subordinates, and the general public. Nominations shall be submitted by completing the County Commissioners' Award of Excellence Form. Nomination forms will be available from department heads, the County Personnel Office or employee bulletin boards. Additional supporting documentation such as correspondence relating to the employee's performance by other County employees may be attached. All nominations must be signed by the employee's department head or appropriate designee. Said signature indicates that the nomination has been validated. Nominations that are not validated must be returned to the person submitting the nomination within fifteen (15) days. All completed nomination forms

need to be returned to the County Personnel Office by the first day of the month following the month's award.

3. Nomination Criteria. Employees may be nominated for the award based on any of the following criteria:

Safety:	Practices safety on the job and promotes and encourages others to do the same.
Productivity:	Always gives the best of oneself and encourages and promotes co-workers to perform their best.
Loss Prevention:	Demonstrates wise use of County resources and makes recommendations that result in substantial savings to the County outside the normal course of expected job functions.
Customer Relations:	Represents the County with a positive attitude, takes pride in one's work, and encourages co-workers to do the same.
Valor:	Performs an act of bravery above and beyond the call of duty.

4. Award Selection Process. All validated nominations will be reviewed by the Commissioner's Award of Excellence Committee members when four (4) or more members are present. The committee may select no more than one (1) individual based on the selection criteria per month. Nominees will be eligible for four (4) consecutive months. Employees will not be able to receive the monthly awarded more than once in any consecutive twelve (12) months. The Commissioner's Monthly Award of Excellence may be presented every month and the Commissioner's Annual Award of Excellence may be presented once every calendar year. An employee does not have to receive the Monthly Award to be eligible for the Annual Award of Excellence.

5. Award Recognition. Each individual who is nominated will receive a letter and certificate. Each monthly winner will receive one day off with pay and a plaque not to exceed a cost of fifty dollars ($50.00). The County Commissioner's Annual Award of Excellence Recipient will receive two (2) days off with pay and a plaque not to exceed a cost of one hundred dollars ($100.00). All awards will be presented before the County Commissioners. The County Commissioner's Annual Award of Excellence committee may recommend Annual Honorable Mention Recipients who may receive a plaque not to exceed a cost of fifty dollars ($50.00).

6. Commissioner's Award of Excellence Committee. The committee is made up of two (2) representatives from each County union identified and appointed by the unions. The committee is also composed of two (2) Employee Advisory Team (EAT) representatives recommended by the EAT and appointed by the County Board, and one (1) County Board representative appointed by the County Commissioners. All representatives will be appointed by January 31st of each year and serve a term of two (2) years. If a committee member is unable to complete their term, another individual will be appointed to finish the term. Three consecutive non-excused absences or four total absences in a calendar year may result in termination from the Committee and notification to the respective bargaining unit and the Chair of the County Board. All committee meetings will be held on county time.

7. Administration. The Personnel Department will oversee the Commissioner's Award of Excellence Program. The County reserves the right to rescind this policy at any time. This program should not be interpreted as a negotiable item. The costs incurred to fund the day(s) off with pay will be charged to the employee's department budget. The costs incurred to purchase the plaques and awards and other expenditures will be charged to the Personnel

Department budget.

B. OTHER PLAQUES AND AWARDS

1. Longevity Awards. County employees, including elected officials and department heads, may be given plaques or items of value (including monetary awards) to recognize their longevity with the County service. The total cost of the longevity award shall not exceed two hundred dollars ($200.00) per award. Such longevity awards must be approved in advance by the County Board.

2. Departmental Awards. A department head may implement a program, within his/her department, honoring an employee's superior or exceptional job performance. Monetary awards of up to one hundred dollars ($100.00) for monthly awards, two hundred fifty ($250.00) for quarterly awards and five hundred dollars ($500.00) for annual awards are allowed per employee honored. The cost of the plaque, certificate of achievement or other item of value (other than a monetary award) shall not exceed two hundred dollars ($200.00) per award. All monetary awards must be approved in advance by the employee's department head, the Personnel Officer and the County Board. The department is responsible for the cost of its award program.

3. Appreciation Awards. Elected officials, appointed officials, employees and volunteers, including persons serving on local government boards or commissions, may be given plaques, certificates of achievement, or items of value, including monetary awards, to recognize outstanding achievement or exceptional job performance. The total cost of the plaque, certificate of achievement or other item of value shall not exceed two hundred dollars ($200.00) per award. The expenditure for such awards must be approved in advance by the County Board.

4. Safety and Wellness Awards. Safety and/or wellness incentives must be approved

in advance by the County Safety Committee or County Wellness Committee. Incentives that are items of value shall not exceed fifty dollars ($50.00) per item. The County Safety Committee and/or Wellness Committee are responsible for the cost of their respective incentive programs.

5. Monetary Awards Tax Consequences. All monetary awards will be considered compensation and are subject to normal withholding and all applicable IRS regulations.

III. MISCELLANEOUS

A. RECOGNITION DINNERS/MEALS

Each year a recognition dinner/meal may be held for County elected and appointed officials, employees or volunteers. The maximum cost per person for such dinner shall not exceed twenty-five dollars ($25.00). The annual recognition dinner/meal may be held separately for employees of each department or separately for volunteers, or any of them in combination.

B. NONALCOHOLIC BEVERAGES AND MEALS

Public expenditures are allowed to provide nonalcoholic beverages to individuals attending public meetings of the County Board. Nonalcoholic beverages and meals may be provided at public cost to any individuals while performing or immediately after performing relief, assistance, or support activities in emergency situations, including, but not limited to tornado, severe storm, fire or accident. Nonalcoholic beverages and meals may also be provided to any volunteers during and immediately following their participation in any activity approved by the County Board, including, but not limited to, mowing parks, picking up litter, removing graffiti, or snow removal.

C. MEALS FOR COUNTY BOARD MEMBERS

Authorized expenditures shall not include expenditures for meals of paid members of the

County Board while attending a public meeting of the County unless it is a joint meeting with one or more governing bodies.

D. <u>EXPENSES OF SPOUSE</u>

Nothing in this resolution shall authorize the expenditure of funds to pay for any expenses incurred by the spouse of an elected or appointed official, employee or volunteer unless the spouse is also an elected or appointed official, employee, or volunteer of the County and such expenditure has been authorized as set forth herein.

DATED this 24 day of June, 2014, at the County-City Building, Lincoln, Lancaster County Nebraska.

BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

APPROVED AS TO FORM
this 24 day of
June, 2014.

for JOE KELLY
County Attorney