

RESOLUTION NO. A-\_\_\_\_\_

1           WHEREAS, the Local Government Miscellaneous Expenditure Act authorizes the  
2 City Council to reimburse expenses incurred by elected and appointed officials, employees, or  
3 volunteers; and

4           WHEREAS, the City Council adopted a formal policy in Resolution No. A-77093  
5 passed November 27, 1995, which resolution has been amended from time to time and most  
6 recently by Resolution No. A-83077 on November 15, 2004; and

7           WHEREAS, this policy governs educational workshops, conferences, training  
8 programs, official functions, hearings and meetings, registration fees, mileage, meals and lodging,  
9 travel expenditures, recognition dinners, plaques, certificates of achievement, and other  
10 miscellaneous expenditures; and

11           WHEREAS, this policy recognizes the various budget limitations, job assignments,  
12 and training needs of departments; and

13           WHEREAS, this policy needs to be updated to reflect current conditions.

14           NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lincoln,  
15 Nebraska:

16           That it hereby adopts the following policy governing the expenditure of public funds  
17 for payment or reimbursement of actual and necessary expenses incurred by elected and appointed  
18 officials, employees, or volunteers.

19           **I. EXPENSES FOR EDUCATION, TRAINING, OR TRAVEL**

20           Payment or reimbursement of actual and necessary expenses incurred by elected and  
21 appointed officials, employees, or volunteers at educational workshops, conferences, training  
22 programs, official functions, hearings, job duties, or meetings whether incurred within or outside of  
23 City limits may be reimbursed as herein authorized.

1 Travel expenses, which are defined as those costs a traveler must pay for conducting City  
2 business and which are necessary for the purpose of travel, may be approved by the department  
3 head. It is understood that not all expenses are automatically reimbursable even if they are  
4 addressed in this resolution. Rather, the reimbursement of expenses may vary between  
5 departments and employees within a department as determined by the department head. Nothing  
6 herein shall be construed as requiring reimbursement of any meal. Under no circumstances will  
7 expenses be reimbursed in excess of those identified in this resolution.

8 Anyone authorized to travel for the benefit of the City has a responsibility to keep accurate,  
9 substantiated cost records, except for meals and tips, and to submit expense statements in  
10 accordance with this resolution.

11 **A. TRANSPORTATION EXPENSES**

12 The maximum payable transportation allowance for any motor transportation shall not  
13 exceed the actual round-trip cost of coach air fares for that particular trip.

14 1. Air Travel. The latest rates for air travel from the City of Lincoln will be used in  
15 calculating all transportation expenses and allowances. Coach fare shall be used.  
16 A traveler shall make reservations through a travel agency and charge the tickets  
17 to the City of Lincoln; provided, however, a traveler who wishes to take advantage  
18 of electronic tickets, shop for the lowest fare on the Internet, or call airlines directly,  
19 will be required to personally pay for the tickets and request reimbursement from the  
20 City by submitting proper documentation. The City will not advance money for the  
21 purchase of airline tickets.

22 2. Motor Vehicles - Privately Owned. When the use of a private motor vehicle has  
23 been authorized, the owner of the vehicle shall be reimbursed at a mileage rate  
24 established by the Mayor in Administrative Regulation No. 4 and as the same may  
25 be amended from time to time, for the most direct round-trip route between Lincoln  
26 and the place visited. This amount shall not exceed the coach round-trip fare to and

1 from that point and shall be documented by a City mileage reimbursement form.  
2 When more than one eligible employee performs such travel in an authorized private  
3 motor vehicle, only one eligible employee may obtain reimbursement for  
4 transportation. Lodging, meals, and other expenses for employees other than the  
5 employee receiving mileage are allowable en route to the destination if the cost  
6 does not exceed coach airfare.

7 3. Local Transportation. Local transportation costs, including such costs as airport  
8 limousine and taxi fare (including reasonable tips) may be reimbursed. Expenses  
9 for rental cars may be reimbursed when the employee's department head has  
10 decided that such rental will serve the best interests of the City. Requests for a  
11 rental car must be approved in writing in advance of the trip. Car rentals may be  
12 authorized when such rental will be cheaper than taxi fares or when the use of the  
13 car permits the traveler to accomplish the purpose of the trip in a more efficient  
14 manner.

15 4. Travel by City Owned Vehicle. A traveler may use a City owned vehicle if the  
16 employee's department head has decided that such use will serve the best interests  
17 of the City. The traveler may be reimbursed for out-of-pocket expenses, such as  
18 gasoline, etc. Receipts must be obtained for all out-of-pocket expenses incurred for  
19 a City owned vehicle. Use of the City vehicle shall be restricted to City of Lincoln  
20 purposes only, and no private passengers shall be authorized.

21 **B. LIVING EXPENSES**

22 1. Lodging. Hotel and/or motel lodging should be selected well in advance and should  
23 be within a reasonable distance from or at the site of the official meeting place.  
24 Reimbursement shall be for a single occupancy rate. Detailed receipts for all  
25 lodging costs must be secured.

1           2.     Meals. Individuals traveling on City business with an overnight stay will be allowed  
2                     a daily per diem to cover the cost of meals and tips. The daily per diem amount  
3                     shall not exceed thirty dollars (\$30.00 - \$7.00 breakfast, \$7.00 lunch, \$16.00 dinner)  
4                     for most areas in the United States. Other areas in the United States are  
5                     designated as high-cost areas, qualifying for a daily per diem not to exceed thirty-  
6                     eight dollars (\$38.00 - \$9.00 breakfast, \$9.00 lunch, \$20.00 dinner). A list of these  
7                     high-cost areas will be maintained and made available by the City Controller. Each  
8                     Department's Director will determine whether any reimbursement shall be made and  
9                     the amount of the reimbursement to be made (in compliance with the terms and not  
10                    to exceed the maximums set above). The City will not reimburse employees for any  
11                    meal provided by the conference or airline. Additionally, the City will not reimburse  
12                    employees for any meal where there is no overnight stay.

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

20           4.     Miscellaneous Expenses. Telephone expenses will be allowed only when  
21                    necessary for City purposes. Expenses for tips should be included with the trans-  
22                    portation and meal per diem.

23           5.     Disallowance of Expenses. All major expenses including transportation (excluding  
24                    taxi fares), lodging, and registration fees that are not supported by receipts attached  
25                    to the travel expense statement may be disallowed for reimbursement at the  
26                    discretion of the City Controller.

1           **C.     TRAVEL APPROVAL**

2           When a department head decides that a trip for an employee is essential for City business,  
3           the department head may approve such travel. When the trip is to be taken by the department  
4           head, approval of the Mayor shall be obtained. Department heads shall be required to submit to  
5           the Mayor's Office a semi-annual report outlining travel requests which have been approved for  
6           department employees during that semi-annual time period. The semi-annual report shall list the  
7           department employees who were approved for travel; the purpose of the travel; and the budget  
8           impact resulting from the travel approvals.

9           **D.     TRAVEL ADVANCE**

10          Travel advance for expenses will be granted to approved travelers. When a traveler desires  
11          an advance of funds, the department shall submit to the City Controller, a standard claim form  
12          itemizing estimated expenses. No travel advance may be considered prior to approval as set out  
13          in Section C. No advance may be considered prior to reconciliation of any prior travel advance.

14          **E.     REIMBURSEMENT PROCEDURES**

15               **1.     Traveler's Processing of Expenditure Statements**

- 16                   a.     Within ten (10) working days after completion of the authorized travel, the  
17                   traveler shall complete an itemized travel expense statement, attaching all  
18                   necessary supporting receipts, and other documentation (noncompliance  
19                   may result in denial of future advances to an employee). Attached docu-  
20                   mentation should include at least the following: lodging receipt, auto rental  
21                   receipt (when authorized by department head), and airline itinerary.
- 22                   b.     When arrangements are made for airline travel on weekends/Saturdays for  
23                   purposes of securing lower ticket rates, payment for the hotel and meal  
24                   costs incurred on the weekend are also authorized as long as the total of the  
25                   lower airline ticket rate and the weekend hotel/meal costs do not exceed the

1 Sunday/weekday airline ticket costs. It is expected that employees will  
2 exercise reasonable judgment to acquire all travel necessities at the lowest  
3 reasonable cost to the City. This may include scheduling travel in a way that  
4 results in a lower net cost to the City, such as group travel by auto, weekend  
5 travel for discount air fares, early ordering of airline tickets for the best  
6 discount fares, etc.

7 **2. Departmental Processing of Travel Statement of Expenditures**

8 Department heads or their designees shall examine the traveler's expense  
9 statements for proper accounting and documentation. They should insure that all  
10 necessary supporting documents and/or statements of explanation are attached  
11 before signing the travel expense statement.

12 **3. Finance Department Audit and Payment**

13 Upon receipt of the request for funds, the Controller shall perform an audit to insure  
14 compliance with this resolution. The City Controller is authorized to request and  
15 receive additional information on any and all expenses.

16 a. No Travel Advance Drawn. When no travel advance has been made, upon  
17 verification of an expense statement submitted, the City Controller shall  
18 process the payment of funds reimbursing the traveler.

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

- 1 c. Actual Expenses are Equal to Travel Advance. When a travel advance has  
2 been made and the actual cost of the trip is equal to the amount of the  
3 advance, the procedure outlined in the preceding paragraph (b) shall be  
4 followed with the exception that no funds shall be returned by the traveler.
- 5 d. Actual Expenses are More than Travel Advance. When the travel advance  
6 has been made and the actual cost of the trip is more than the amount  
7 advanced, then upon approval of the expense statement by the department  
8 head and verification by the City Controller, a warrant shall be issued to the  
9 traveler.

10 **II. PLAQUES AND AWARDS**

11 **A. The Mayor's Award of Excellence**

12 The Mayor's Award of Excellence recognizes employees who consistently provide  
13 outstanding service and work that demonstrates exemplary personal commitment to the City of  
14 Lincoln.

15 **1. Eligibility:**

16 All employees are eligible except ~~individuals in the Management Compensation Plan~~  
17 Directors, Mayoral Aides, and elected officials. Individuals or teams of employees  
18 are eligible for monthly or annual awards. Entire departments, divisions or sections  
19 are not eligible as a team.

20 **2. Nomination Procedure:**

21 Employees or teams may be nominated by supervisors, contemporaries, subor-  
22 dinates, and the general public. Nominations shall be submitted by completing the  
23 Mayor's Award of Excellence Form. Nomination forms will be available from  
24 department heads, the City Personnel Office, or employee bulletin boards or at  
25 <http://www.lincoln.ne.gov/city/person/city/index.htm>. Team nominations should be

1 specific as to each member's involvement. Additional supporting documentation  
2 such as correspondence relating to the employee's or team's performance by other  
3 City employees may be attached. All nominations must be signed by the  
4 employee's or team's department head or appropriate designee. Said signature  
5 indicates that the nomination has been validated. Nominations that are not  
6 validated must be returned to the person making the nomination within thirty (30)  
7 days. All completed nomination forms need to be returned to the City Personnel  
8 Office by the fifth (5th) day of the month for the following month's award.

9 **3. Nomination Criteria:**

10 Employees or teams may be nominated for the award based on any of the following  
11 criteria:

12 Safety: Practices safety on the job and promotes and encourages  
13 others to do the same.

14 Productivity: Always gives the best of oneself and encourages and  
15 promotes co-workers to perform their best.

16 Loss Prevention: Demonstrates wise use of City resources and makes  
17 recommendations that result in substantial savings to the City  
18 outside the normal course of expected job functions.

19 Customer Relations: Represents the City with a positive attitude, takes pride in  
20 ones work, and encourages co-workers to do the same.

21 Valor: Performs an act of bravery, which may include life-saving,  
22 above and beyond the call of duty.

23 Consideration may also be given to nominations that demonstrate that the  
24 accomplishment was self-initiated and/or that the accomplishment was outside of  
25 the nominee's job description.

26 **4. Selection Process:**

27 All validated nominations will be reviewed by the Mayor's Award of Excellence  
28 Committee. The committee may select no more than one (1) individual or team



1 based on the selection criteria. Nominees will be eligible for three (3) months.  
2 Employees or teams will not be able to receive the monthly award more than once  
3 in any consecutive twelve (12) months. If a member of a new team has been  
4 previously selected for a monthly award, it will not nullify the team's eligibility to win  
5 an award. However, a previous winner cannot receive the monetary award and day  
6 off but still can be recognized. The Mayor's Monthly Award of Excellence may be  
7 presented every month and the Mayor's Annual Award of Excellence will be  
8 presented once every calendar year. An employee or team does not have to  
9 receive the Monthly Award to be eligible for the Mayor's Annual Award of  
10 Excellence.

11 **5. Award Recognition:**

12 All individuals/teams nominated will receive a letter and certificate. All individual  
13 monthly winners and team winners (five or less members) will be presented a one  
14 hundred dollar (\$100) U.S. Savings Bond (cost fifty dollars (\$50)), one day off with  
15 pay, and a plaque not to exceed a cost of fifty dollars (\$50). In the event team  
16 winners have greater than five members, there will be no monetary award; however,  
17 the team members will each receive one day off with pay and a plaque not to  
18 exceed a cost of fifty dollars (\$50). The Mayor's Annual Award of Excellence  
19 Recipient will receive a five hundred dollar (\$500) U.S. Savings Bond (cost of two  
20 hundred fifty dollars (\$250)), two (2) days off with pay, and a plaque not to exceed  
21 a cost of one hundred dollars (\$100). When the annual award recipient is a team,  
22 the \$500 savings bond will be divided equally among members. When it is  
23 impossible to divide the bond equally due to purchase increment issue price, the  
24 division will be made as close to the \$250 purchase price as possible, without going  
25 over. In the event the team winners have greater than five members, there will be

1 no monetary award. Each team member will receive two days off with pay and a  
2 plaque not to exceed a cost of \$100. ~~All awards will be presented before the City~~  
3 ~~Council.~~ The Mayor's Annual Award of Excellence committee may recommend  
4 Annual Honorable Mention Recipients who would receive a plaque not to exceed a  
5 cost of fifty dollars (\$50). Recommendations for the annual award will be forwarded  
6 to the Mayor for consideration and approval. All awards will be presented before the  
7 City Council. All monetary awards will be considered compensation and subject to  
8 normal withholding and all applicable IRS regulations.

9 **6. Mayor's Award of Excellence Committee:**

10 The committee is made up of one (1) representative from each union, and a non-  
11 union representative appointed by the Mayor. Representatives will be appointed by  
12 September thirtieth (30th) of each year. The term of the committee members will  
13 be for two (2) years. If a committee member is unable to complete his/her term,  
14 another appointee will finish the term. Three consecutive absences or four (4)  
15 absences in a calendar year will result in notification to the respective bargaining  
16 unit.

17 **7. Administration:**

- 18 a. The Personnel Department will oversee the Mayor's Award of Excellence  
19 Program.
- 20 b. The City reserves the right to rescind this policy at any time.
- 21 c. This program should not be interpreted as a negotiable item.
- 22 d. The costs incurred to purchase a U.S. Savings Bond and to fund the day(s)  
23 off with pay will be charged to the employee's department budget.
- 24 e. The costs incurred to purchase the plaques and awards and other  
25 expenditures will be charged to the Personnel Department budget.

- 1 f. An individual or team winner will be chosen every month by the Mayor's  
2 Award of Excellence Committee when three or more members are present.

3 **B. Other Plaques and Awards**

4 Employees, appointed officials, and volunteers may be given plaques, certificates of  
5 achievement, or items of value provided the cost shall not exceed one hundred dollars (\$100.00)  
6 in value, notwithstanding mandated recognition under federal volunteer programs. Such awards  
7 shall recognize outstanding service and must be approved in advance by the employee's  
8 department head, the Mayor, or by the City Council. Such awards recognizing safety achievements  
9 must be approved in advance by the safety committee.

10 **III. MISCELLANEOUS**

11 **A. Employee Appreciation - Development Days**

12 Within each calendar year, all departments may conduct an employee development-  
13 appreciation day for the purpose of education, planning, and department betterment.

14 **B. Recognition Dinners/Meals**

15 Each year recognition dinners/meals may be held for elected and appointed officials,  
16 employees, or volunteers of the local government. The maximum cost per person for such dinner  
17 shall not exceed twenty-five dollars (\$25.00). An annual recognition dinner/meal may be held  
18 separately for employees of each department or separately for volunteers or any of them in  
19 combination.

20 **C. Expenses of Spouses**

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

1 **E. Meals for Council Members**

2 Authorized expenditures shall not include expenditures for meals of paid members of the  
3 City Council while attending a public meeting of the Council unless it is a joint meeting with one or  
4 more other governing bodies.

5 BE IT FURTHER RESOLVED that Resolution No. A-83077 passed by the City  
6 Council on November 15, 2004 as hitherto existing, be and the same is hereby repealed.

Introduced by:

\_\_\_\_\_

Approved as to Form & Legality:

\_\_\_\_\_  
City Attorney

Approved this \_\_\_ day of \_\_\_\_\_, 2007:

\_\_\_\_\_  
Mayor