

LANCASTER COUNTY DIRECTOR'S MANUAL

I. Purpose

The purpose of this manual is to assist Lancaster County directors in the discharge of their administrative duties by providing an overview of county statutory authority, Lancaster County policies and procedures, and other resources available to directors.

II. County Board

A. County Board Authority

A county is a political subdivision of the State, and has only those powers authorized by State statute. The executive and legislative powers of a county are exercised by the county board. Primary responsibilities of the county board include the management of county funds and property, adoption of the budget, setting tax levies, establishing salaries for elected and appointed officials, and administration of programs required or authorized by State law.

Lancaster County directors are appointed by the Lancaster County Board of Commissioners and serve at the pleasure of the Board. Although directors work independently and exercise a high degree of discretion in the discharge of their duties, their authority is derived directly from the County Board. Directors are required to work within the legal framework established under state and federal law, as well as any policies established by the County Board pursuant that authority.

References

County statutory authority is primarily found in Article 23 of the Nebraska Revised Statutes.

Nebraska Association of County Officials County Board Handbook

B. County Board Meetings

The County Board meets twice per week to conduct County business: the regular meeting on Tuesday and the Thursday staff meeting.

Tuesday Meeting

The County Board exercises of its executive, legislative and quasi-judicial powers at its regular meeting held on Tuesday mornings at 9am. The Tuesday meeting is formal in nature, and the Board takes action on matters such as consideration of claims against the County, official adoption of resolutions and policies, and the execution of contracts.

The Lancaster County Board of Equalization meets each Tuesday immediately following the regular Board meeting.

Agenda

The agenda for the regular Tuesday meeting is prepared and maintained by the Lancaster County Clerk's Office. Agenda items to be considered by the Board at the Tuesday meeting must be submitted to the Clerk no later than 4:30 p.m. on the Thursday preceding the Tuesday meeting. The purpose of this policy is to help guarantee the County complies with the Nebraska Open Meeting Act, Neb. Rev. Stat. §§84-1407 through 1414, and to allow the County Board to review documentation regarding agenda items prior to the meeting.

Agenda items that require legal review or approval as to form should be submitted to the County Attorney to allow enough time to meet the Thursday, 4:30 p.m. filing deadline.

Thursday Staff Meeting

The County Board also conducts a staff meeting on Thursday mornings starting at 8:30am. The purpose of the staff meeting is to brief the Board on important issues facing the County and to provide an opportunity for in depth policy discussions.

The staff meeting serves as a forum for receiving reports and information from County elected officials and directors, officials from other governmental entities, and any individual who can provide information to assist the Board in the formulation of public policy and the efficient administration of County government. Reports from County Board members regarding committee meetings and other Board-related activities are also presented at the staff meeting.

Although the main purpose of the staff meeting is to gather and disseminate information, action may be taken by the Board at a staff meeting. Generally, such actions will be ministerial in nature and will involve the administration of policies and contracts, rather than their formal adoption.

Agenda

The agenda for Thursday staff meetings is prepared by the County Board's Chief Administrative Officer. Directors who wish to have items scheduled for the Thursday meeting should contact the Chief Administrative Officer no later than the Tuesday preceding the Thursday meeting.

References

The Nebraska Open Meetings Act, Neb. Rev. Stat. §§84-1407 through 1414 (Reissue 2014)

Resolution No. 5465, In the Matter of Establishing an Open Meetings Policy for the Lancaster County Board of Commissioners

Guidelines for Public Participation at Meetings of the Lancaster County Board of Commissioners, as Amended June 21, 2016

Policy for Placing Matters on the County Board Meeting Agenda, dated September 14, 1995

C. County Organizational Chart

(Org Chart)

D. County Board Officers and Committees

Each January the County Board elects officers and makes committee assignments. County Board officers include a chair and vice chair for the County Board, the Board of Equalization, and the Board of Corrections. Committee assignments cover a wide range of responsibilities, including: advisory committees, joint public agency governing boards, governing boards and committees created pursuant to interlocal agreements, governmental advocacy organizations, and attendance of meetings of private sector groups such as the Lincoln Chamber of Commerce and the Lincoln Independent Business Association. A current list of Committee Assignments is prepared each year and can be found [here](#).

E. Chief Administrative Officer

The County Board is assisted by the Chief Administrative Officer (CAO) in the coordination and management of Board functions. The CAO acts as a liaison and key point of contact between the County Board and County directors. The CAO assists in the development, implementation and interpretation of County Board policies.

CAO Class Description

CAO Job duties

F. County Board Policies

Pursuant to its executive authority, the County Board adopts policies governing a wide variety of county administrative matters. Directors are expected to know and follow these policies. A copy of all policies is maintained by both the County Board and the County Clerk, and can be found

on the County's website at:

<http://lanaster.ne.gov/commiss/policies/index.htm>

<http://lanaster.ne.gov/clerk/policy.htm>

List of Policies

1. Advisory Committee Information on County Website

The County Board has established a number of committees which provide advice to the Board, including the Visitors Promotion Committee, the Air Pollution Advisory Committee, and others. The purpose of this policy is to set the standards and conditions under which these advisory committees can place information on the County's website.

2. Americans with Disabilities Act (ADA)

The Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act of 1973 prohibit discrimination against persons with disabilities. This policy affirms the intent of the County to comply with the intent of these laws, appoints a coordinator to assure the County does not discriminate against persons with disabilities in any of its programs, services or activities, and establishes a grievance process for handling complaints.

3. Amusement Licenses

Pursuant to the authority granted under Neb. Rev. Stat. §23-1813 through 818 (Reissue 2012), the County Board requires that any person seeking to hold a mass gathering for entertainment in an area of County which lies outside the city limits of any city or village must first obtain an amusement license from the County Board. Information on how to obtain an amusement license can be found on the County Clerk's website.

<http://lanaster.ne.gov/clerk/amuse.htm>

County Resolution No. R-05-0058, Amusement License Uses as a Conditional Use in the Agricultural District

4. Animals in County Buildings

This policy applies only to buildings owned and controlled by the County. A similar policy is maintained by the Lincoln-Lancaster County Building Commission for buildings under its control.

5. Awards and Recognition

The Local Government Miscellaneous Expenditures Act, Neb. Rev. Stat. §13-2203 authorizes a governing body to expend public funds for reimbursement of certain expenses incurred by employees and volunteers in the scope of official County business. The Act allows a governing body to expend public funds for recognition dinners, plaques and certificates of achievement, so long as a uniform policy covering these expenses has been adopted by the governing body. The Board's policy on the purchase of plaques and awards is found in Resolution No. R-14-0032. The policy covers the Commissioners' Award of Excellence, the annual employee longevity awards and banquet, and various awards in appreciation of service to the County.

6. County Board Letterhead/ Signature

When a County department drafts a letter for County Board signature, this policy sets forth the procedure for review and signature by the Board.

7. Claims for Review

The Lancaster County Clerk is responsible for auditing and issuing warrants for all claims against the County, but only the County Board has authority to approve or deny claims against the County. When the Clerk identifies a claim which may be legally deficient, this policy sets forth the procedure for review and final decision on the claim by the County Board.

8. Credit Cards

This policy governs the issuance and use of County credit cards, and is applicable to elected officials and appointed directors.

9. Director Leave

Directors who will be out of the office for more than one (1) day are required to notify the County Board in accordance with this procedure.

10. Dress Code in County Buildings

This policy which applies only to buildings owned and managed by the County.

11. Emergency Operations Plan

The Lancaster County Emergency Operations Plan (LEOP) establishes the policies, plans, guidelines and procedures to be followed when responding to emergencies in Lancaster County. The LEOP is prepared and maintained by the Lancaster County Emergency Management Director. For security reasons a copy of the LEOP is not maintained on line. However, a copy of the LEOP can be obtained from the Emergency Management Director. Other useful information regarding preparation for and response to emergencies is available on the Lincoln-Lancaster County Emergency Management website.

12. Employee Communications

Communications intended for all County employees are governed by this policy.

13. GASB 54 Funds Balances

The County has adopted Government Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions, with regard to the County's governmental funds.

14. General Assistance Guidelines

Counties are statutorily required to adopt written standards governing eligibility for medical and other services under the County's General Assistance program. Neb. Rev. Stat. §§68 1-4 through 156. General Assistance is administered under the County's Human Services Department. The Guidelines must be reviewed and updated every two years.

15. Grant Applications

Grants are an important source of revenue and can assist the County in establishing programs which are beneficial to County constituents. However, grants may also require burdensome funding matches, and may require continuation of the program even after grant funding has ceased. For these reasons, grant applications must be reviewed and approved by the County Board. The policy has a Lancaster County Grant Form which should be used to help describe the grant being sought.

16. Keno Prevention Fund Guidelines

a. Lottery Participation Restrictions

In 1993 the City of Lincoln and Lancaster County entered into an interlocal agreement to establish a joint City-County keno lottery. Resolution No. 4984 was adopted by the County Board to prohibit Board members from having any connection or interest in a lottery conducted for the County. Resolution No. 4984 also prohibits Board members, lottery owners, and members of the lottery owners' families from participating in the County's lottery.

Resolution No. 4984

b. Distribution of Keno Proceeds

The Nebraska County and City Lottery Act generally provides that keno funds accruing to the

County must be used for community betterment purposes. Neb. Rev. Stat. §9-604. In 1994 the County Board adopted Resolution No. 5134 to establish policies and procedures to assist the Board in how Keno proceeds should be used for community development purposes. The Keno funds distribution policy requires that all expenditures of Keno funds must involve a County governmental purpose, projects funded with Keno proceeds are limited to one-time expenditures, Keno proceeds will not be committed until they are received and deposited into the County's Keno fund, and a public hearing will be held to receive input regarding projects the County intends to support with Keno funds.

Resolution No. 5134

c Keno Prevention Fund Guidelines

Lancaster County and the City of Lincoln have established the Keno Human Services Prevention Fund for the purpose of helping prevent crisis situations through early intervention. The Guidelines establish the eligibility criteria, funding preferences and limits, and application deadlines.

Keno Human Services Prevention Fund Guidelines

Overview of the City of Lincoln and Lancaster County Keno Human Services Prevention Fund, dated October 27, 2015.

17. Legal Opinion Requests

Directors seeking legal opinions from the Lancaster County Attorney do so under the direct authority of the County Board. When a director submits a written request for a legal opinion, a copy of the opinion request must be provided to the County Board's Chief Administrative Officer. A copy of legal opinions written by the County Attorney pursuant to director requests must also be provided to the Chief Administrative Officer.

18. Limited English Proficiency Plan

The purpose of the Limited English Proficiency Plan is to clarify the responsibilities of County departments receiving federal assistance and to assist them in meeting those responsibilities under Title VI of the Civil Rights Act of 1964. See also the Title VI Plan, which is included with this list of County policies.

19. Liquor License Applications

The Nebraska Liquor Control Act, Neb. Rev. Stat. §53-101 et seq. (Reissue 2010) requires the County Board to make recommendations to the Nebraska Liquor Control Commission regarding liquor license applications, corporate manager applications, and liquor license renewals and revocations. The County Board adopted Resolution No. R-05-0052 to establish procedure and

standards for administering liquor license and corporate manager applications for businesses located in Lancaster County and which are outside the corporate limits of any city.

Resolution No. R-05-0052

20. Lobbyist Communications and Testimony before the Legislature

The County Board employs a lobbyist to assist with advancing the County's legislative agenda. County directors play an essential role by providing information and testimony to the legislature. The legislative communications and testimony policy is designed to keep open channels of communication between the lobbyist and County officials in order to present a clear and consistent message on matters of interest to the County.

21. Microcomputer Purchase Policy

The County Board closely monitors the acquisition and use of microcomputers and other information technology equipment. The purpose of this policy is to control costs and to maximize the efficient use of the County's information services resources. All proposed purchases of computers and related information technology equipment must be identified and approved by the County Board as part of the annual budget process. Microcomputer Request Forms are provided for this purpose. All approved purchases are handled by the Information Services Division of the City of Lincoln's Finance Department. Information Services may contact the Chief Administrative Officer to verify County Board approval. Purchases of \$500 or less are not subject to this policy.

22. Motor Vehicle Titles

The County's fleet of motor vehicles is under the control of various County officials and kept at different locations. The motor vehicle title policy provides that Lancaster County, Nebraska shall be listed as the owner on all titles, and all original titles shall be delivered to the County Risk Manager for filing. The Risk Manager is required to maintain a County fleet data base showing which County department has possession of the car and other pertinent information. The policy also sets forth procedures for selling vehicles or transferring them to another County department.

23. Open Meetings

The Nebraska Open Meetings Act, Neb. Rev. Stat. §§84-1407 through 1414 (Reissue 2014) requires that meetings of a public body must be open to the public. The Open Meetings Act allows public bodies to establish reasonable rules and regulations governing how public meetings are conducted. The County Board adopted Resolution No. 5465 for this purpose.

Resolution No. 5465, In the Matter of Establishing an Open Meetings Policy for the Lancaster County Board of Commissioners

24. Payroll Deductions and Paycheck Inserts

The County occasionally receives requests from employees and organizations to directly deduct compensation from paychecks for various purposes. The payroll deduction policy was developed to provide uniform guidelines for establishing and maintaining payroll deductions.

25. Personnel Policies

A complete list and copies of all personnel policies can be found at the website for the Lincoln-Lancaster County Human Resources Department.

<http://lincoln.ne.gov/city/person/county/index.htm>

26. Phone Calls (Abusive)

Although this policy applies only to the Office of the County Commissioners, it can serve as a model for other County departments.

27. Press Releases

This policy governs the issuance of press releases by either the County Board or individual County commissioners.

28. Property Valuation Protest Guidelines and Procedures

These Guidelines set forth the procedures followed by the Lancaster County Board of Equalization to hear protests filed by Lancaster County real property owners regarding the value of their property as established by the Assessor.

29. Public Participation Guidelines for County Board Meetings

The Nebraska Open Meetings Act provides that a public body can make and enforce reasonable rules and regulations regarding the conduct of persons attending and speaking at public meetings. Public comment is allowed at the regular Tuesday meetings of the County Board, but is not generally accepted at the Thursday Staff Meetings.

30. Purchasing

The County Purchasing Act, Neb. Stat. Stat. §§23-3100 through 3115, covers all purchases made from appropriated funds of the County. The Act requires Lancaster County to appoint a purchasing agent. Under the general supervision of the County Board, the purchasing agent is responsible for the purchase of all personal property and services required by all offices, officers, departments, and agencies of County Government. All purchases must comply with the County Purchasing Act. §23-3108 of the Purchasing Act defines how purchases are made based on the

estimated value of the purchase:

- \$25,000 or more - competitive sealed bids
- Equal to or exceeds \$5,000, but less than \$20,000 - three informal bids
- Less than \$5,000 - purchase in the open market.

Exceptions to the competitive bidding requirements are provided in the Purchasing Act.

In accordance with the authority granted under the County Purchasing Act, the County Board has adopted purchasing guidelines and procedures to be followed by all County officials and directors. In some situations the County Board has adopted financial thresholds for determining how purchases are made which are more restrictive than the Purchasing Act.

References

County Purchasing Act

County Purchasing Manual (Presently being revised)

31. Records Management

The records management policy has the following objectives:

- Efficient and responsible management of records including related costs;
- Security and protection of confidential and vital records is of the utmost importance;
- Access and customer service are paramount concerns;
- Records are retained for as long as legally and operationally required and no longer; and
- Records are systematically destroyed according to their retention schedule.

The policy is jointly administered by the Records Administrator and the Records Coordinator. The Administrator manages the County's electronic records management system, and the Coordinator manages the K Street Records Center.

32. Smoking

This policy which applies only to buildings owned and managed by the County. Smoking is prohibited in all County-owned or leased buildings, offices, motor vehicles, and equipment.

33. Special Event Permit (Events Held on County Roads)

Any person or organization wanting to utilize the County's right-of-ways to hold a special event must obtain a permit from the County Board. Special events include parades, runs, walkathons, etc. A copy of the guidelines and application form for a special event can be found on the County Clerk's website.

<http://lanaster.ne.gov/clerk/spevent.htm>

34. Social Media Use

The County supports the use of social media channels by directors and their departments. At the same time, the Board recognizes there are risks to the County created by the use of social media. This policy establishes protocols and procedures designed to mitigate the risks which arise from the use of social media technology.

35. Social Security Income (SSI) Reimbursement

Private attorneys representing clients before the Social Security Administration may obtain awards and settlements resulting in the reimbursement of the County for General Assistance provided to these clients during their retroactive eligibility period for receiving SSI. Resolution No. R-09-0106 establishes a payment policy for compensating private attorneys for services related to SSI awards which reimburse the County for General Assistance previously provided to their clients.

36. Title VI Plan

Any local public agency (LPA) which receives federal financial assistance must comply with the provisions of Title VI of the Federal Civil Rights Act of 1964 and the Civil Rights Restoration Act of 1987, which provide that no person on the grounds of race, color, national origin, age, disability/handicap or sex shall be excluded from participation in, be denied benefits of, or otherwise subjected to discrimination under any program or activity receiving federal financial assistance. Lancaster County's Title VI Plan is required by law, and sets forth how the County will implement and administer its Title VI compliance program. The County Board's Deputy Chief Administrative Officer is designated as the Title VI Coordinator for the Plan.

37. Title VI Plan for Lancaster County Rural Transit Program

Pursuant to the provisions of the Federal Transit Act and the Nebraska Public Transportation Assistance act, the County is required to adopt and submit to the Nebraska Department of Roads a Title VI compliance plan for the Lancaster County Rural Transit Program.

38. Travel Reimbursement (Meals, Lodging and Transportation)

The Local Government Miscellaneous Expenditures Act, Neb. Rev. Stat. §13-2203 authorizes a governing body to expend public funds for the payment or reimbursement of the actual and necessary expenses incurred by officials, employees or volunteers for attendance of educational workshops, conferences, workshops, training programs, hearings and meetings. Expenses may include registration fees, tuition, mileage, meals, lodging, and travel expenditures. The County Board has adopted a uniform policy for the payment or reimbursement of these expenses.

39. Use of Common Areas for Solicitation and Expressive Activities

This policy applies only to County owned and managed properties. The Lincoln-Lancaster County Building Commission maintains a similar policy for properties under its jurisdiction.

40. Visitors Improvement Fund Grant Guidelines

The Lancaster County Visitors Improvement Fund can be used to make grants for the expansion or improvement of tourist attractions located in the County which are owned by the public or a nonprofit organization. The grants are made by the County Board after receiving advice from the Lancaster County Visitors Improvement Committee.

41. Website Front Page

The format and content of the home page for the Lancaster County website is governed by this policy. The Web Committee has supervisory control under this policy.

42. Whistleblower Protection

41 U.S.C. §4712 prohibits reprisal by the County against an employee who has provided information to a designated person or body regarding federal contracts, grants or funds, which the employee believes is evidence of gross mismanagement, a gross waste of federal funds, a substantial and specific danger to public health or safety, or a violation of law, rules, or regulations. The County's policy designates the Deputy Chief Administrative Officer as the person available to assist with compliance, inquiries and complaints. The policy also provides notice to employees of the protection available under federal law and gives information on how to file a complaint.

III. Budget

Preparation and adoption of the County's annual budget is one of the most important responsibilities of the Lancaster County Board. The budget reflects the fiscal policy of the County Board in providing for the operation and maintenance of Lancaster County government. Directors play a key role in helping to implement the Board's fiscal policy through the administration of their department budgets.

A. Statutory Authority

The budget process is generally governed by the Nebraska Budget Act, Neb. Rev. Stat. §§13-501 through 522. Lancaster County has also chosen to follow the provisions of the County Budget Act, Neb. Rev. Stat. §§23-901 through 920. Other constitutional and statutory provisions place specific limitations on the budgetary and levy authority of counties.

1. Budget-Making Authority

The County Board's budget-making authority has been delegated to the Lancaster County Budget and Fiscal Officer pursuant to §23-906 of the County Budget Act. The Budget and Fiscal Officer is responsible for the preparation and administration of the County budget, preparation of budget instructions and procedures used by County departments, and assisting County departments with budgetary services.

2. Budget Document

The Nebraska Budget Act and the County Budget Act set forth the requirements for what must be included in the budget document, including the following information:

- (a) All proposed expenditures for the administration, operation and maintenance of all offices, departments, activities, funds and institutions of the county;
- (b) Actual or estimated operating deficits from prior years;
- (c) All interest and debt redemption charges during the budget period;
- (d) All expenditures for capital projects to be undertaken during the budget period, including expenditures for local improvements which may be paid for in whole or part by special assessments and operating reserves; and
- (e) Anticipated income, including all fees, license taxes, taxes to be levied and all other means of financing the proposed expenditures in the budget period.

The budget document must contain three parts:

- Part 1 Budget message outlining the fiscal policy of the county, general budget summary with corresponding summaries for the last two completed fiscal years, and the amount sought from the real property tax levy for bonded indebtedness and other purposes.
- Part 2 Detailed budget estimates of expenditures and revenue; information on bonded indebtedness, the condition of sinking funds, borrowing capacity, and uncollected taxes from the last three levies; and a statement on the financial plan of the county.
- Part 3 Resolutions and motions required to give legal sanction to the financial plan adopted by the county board, including an appropriation resolution or motion authorizing the amount of spending authority for all agencies and funds for the budget period.

3. Levy and Budget Limits

(a) 50¢ Constitutional Levy Limit

Article VIII, Section 5 of the Nebraska Constitution provides:

County authorities shall never assess taxes the aggregate of which shall exceed fifty cents per one hundred dollars of taxable value as determined by the assessment rolls, except for the payment of indebtedness existing at the adoption hereof, unless authorized by a vote of the people of the county.

(b) Statutory Levy Limits

Additional restrictions are placed on the constitutional levy limit by Neb. Rev. Stat. §§77-3442 through 3444. §77-3442(8) provides that 5 cents of the 50¢ levy must be used for financing the county's share of interlocal agreements or joint public agencies.

Also, counties are authorized but not required to allocate up to 15 cents of levy for certain political subdivisions identified under §77-3443.

§77-3444 provides that the levy limits provided in §77-3442 may be exceeded by a vote of the people.

(c) Budget Limits

Neb. Rev. Stat. §13-519 limits the growth of total budgeted restricted funds to no more than the total of the previous budget year's total of budgeted restricted funds plus the allowable growth percentage set forth in §77-3446 (2.5%, plus any annual increase allowed by the Legislature to reflect changes in the price of goods and services). Restricted funds are defined in §13-518(6), and include property tax, payments in lieu of taxes, local option sales tax, motor vehicle taxes, state aid, transfer of surplus fees, funds previously budgeted for capital improvements but which will not be spent on capital improvements, license or occupational taxes, and excess tax collections returned to the county.

Restricted funds used for capital improvements, expended from qualified sinking funds, or used to retire bonded indebtedness, are not subject to the limitations set forth in §13-519.

Restricted funds do not include the increase in taxable valuation in excess of the §77-3446 limits due to improvements to real property as a result of

new construction, additions to existing buildings, any improvements to real property which increase the value of such property, and any increase in valuation due to annexation and any personal property valuation over the prior year.

A county board may exceed the budget limit by an additional 1% by an affirmative vote of at least 75% of the board. The budget limit may also be exceeded by a vote of the people.

A county may chose to not increase its total amount of restricted funds in a given year and carry forward to future budget years that amount of unused restricted funds authority.

4. Budget Calendar

- (a) Budget Year - Begins July 1 and ends June 30.
- (b) Preliminary budget due - August 1
- (c) Assessor certifies final values - August 20
- (d) Adopted Budget Due, Filed with State Auditor - September 20

B. County Budget Process

The Budget and Fiscal Officer is responsible for the preparation of the County budget. The process begins with the mailing of budget preparation materials to all County, City and State officials who need spending authority under the County budget.

Mid-Year Budget Review
Department Budget Hearings
Public Hearing on Proposed Budget
Adoption
Additional Appropriates
Budget Monitoring Committee
Monthly Budget Reports
Other?

IV.

Departments

County departments are administered by either elected officials or department directors appointed by the County Board. Directors report directly to the Board. Some County services and functions are provided by joint City-County departments created under the Interlocal Cooperation Act or the Joint Public Agency Act.

A. Elected Officials

1. Attorney