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September 13, 2017

RECEIVED

SEP 15 2017

LANCASTER COUNTY
BOARD

Dear Mr. Eagan:

In a letter to Lancaster County Attorney Joe Kelly dated July 14, 2017, you explained that the Lancaster County Board of County Commissioners ("the Board") recently considered a claim for review in the amount of \$73.22 from Karen Wobig, County Extension Educator, Unit Leader. It is our understanding that Karen Wobig is an employee of the State of Nebraska. Based on the materials that were presented to the Board regarding this claim for review, Karen Wobig paid for her own meal and also for the meals of three members of the Lancaster County Extension Board ("Extension Board") while they were attending the Nebraska Association of County Extension Boards' summer meeting in Ord, Nebraska. See Lancaster County Board of County Commissioners Staff Meeting Agenda for July 13, 2017, Item 12.A; <http://lancaster.ne.gov/clerk/agenda/2017sm/170713/claim.pdf> (last visited August 9, 2017).

You have asked our Office to determine whether the Board has the authority to pay the claim submitted by Karen Wobig.

Your inquiry has raised the following questions:

- 1. GENERALLY, WHETHER LANCASTER COUNTY HAS THE LEGAL AUTHORITY TO REIMBURSE KAREN WOBIG AND MEMBERS OF THE LANCASTER COUNTY EXTENSION BOARD FOR EXPENSES ARISING FROM THEIR TRAVEL TO AN OUT-OF-TOWN CONFERENCE?**
- 2. SPECIFICALLY, WHETHER LANCASTER COUNTY HAS THE LEGAL AUTHORITY TO PAY THE CLAIM SUBMITTED BY KAREN WOBIG FOR MEAL EXPENSES INCURRED BY HER AND MEMBERS OF THE LANCASTER COUNTY EXTENSION BOARD WHILE ATTENDING AN OUT-OF-TOWN CONFERENCE?**

Our Office recognizes that our answers to these two questions do not coincide with the longstanding practice of the County's application of the resolution at issue. Accordingly, we have attached for the Board's consideration a draft of a revised resolution that remedies the concerns raised by this Opinion, as well as our Office's past Opinion on wellness incentives.

ISSUE ONE: GENERALLY, WHETHER LANCASTER COUNTY HAS THE LEGAL AUTHORITY TO REIMBURSE KAREN WOBIG AND MEMBERS OF THE LANCASTER COUNTY EXTENSION BOARD FOR EXPENSES ARISING FROM THEIR TRAVEL TO AN OUT-OF-TOWN CONFERENCE?

Under the presently adopted Resolution, Lancaster County has the authority to reimburse Karen Wobig and Extension Board members for travel expenses arising from their attending an out-of-town conference to the extent that the Resolution authorizes payments to volunteers and officials, respectively, for Air Travel, Motor Vehicles – Privately Owned, Local Transportation, Travel by County Owned Vehicle, Registration Costs, and Miscellaneous Expenses. “A county in this state is a creature of statute and has no inherent authority. It can exercise only those powers expressly granted to it by statute or necessarily implied to carry out its expressed powers.” Wetovick v. Cty. of Nance, 279 Neb. 773, 787, 782 N.W.2d 298, 311 (2010). See also, State ex rel. Johnson v. Gage Cty., 154 Neb. 822, 826, 49 N.W.2d 672, 675 (1951). The Local Government Miscellaneous Expenditures Act, Neb. Rev. Stat. §§ 13-2201 through 13-2204 (“the Act”), provides:

In addition to other expenditures authorized by law, each governing body may approve: . . .

(a) The expenditure of public funds for the payment or reimbursement of actual and necessary expenses incurred by **elected and appointed officials, employees, or volunteers** at educational workshops, conferences, training programs, official functions, hearings, or meetings, whether incurred within or outside the boundaries of the local government, if the governing body gave **prior approval** for participation or attendance at the event and for payment or reimbursement **either by the formal adoption of a uniform policy or by a formal vote of the governing body**. Authorized expenses may include:

(i) Registration costs, tuition costs, fees, or charges;

(ii) Mileage at the rate allowed by section 81-1176 or actual travel expense if travel is authorized by commercial or charter means; and

(iii) Meals and lodging at a rate not exceeding the applicable federal rate unless a fully itemized claim is submitted substantiating the costs actually incurred in excess of such rate and such additional expenses are expressly approved by the governing body. . . .

Neb. Rev. Stat. § 13-2203(1)(a) (Reissue 2012) (emphasis added).

The Board has opted to adopt a uniform policy regarding reimbursement of travel expenses pursuant to the Act. See Lancaster County Resolution R-14-0032 (June 16, 2014) (hereinafter, “Resolution R-14-0032” or “the Resolution”).¹ Section I of the Resolution addresses expenses for education, training or travel, providing:

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**.

Resolution R-14-0032 § I (emphasis added).

¹ The Board adopted a largely similar uniform policy in 2002 (R-02-[00]13), and amended it in 2002 (R-02-0053), 2006 (R-06-0114), 2007 (R-07-0004 and R-07-0034), 2012 (R-12-0018), and most recently in 2014.

Volunteer shall mean a person who is not an elected or appointed official or an employee of a local government and who, at the request or with the permission of the local government, engages in activities related to the purposes or functions of the local government or for its general benefit.

Neb. Rev. Stat. § 13-2202(6) (Reissue 2012). "Elected and appointed officials and employees shall mean the elected and appointed officials and employees of any local government. . . ." Neb. Rev. Stat. § 13-2202(1) (Reissue 2012).

An employee is one bound, in some degree, to the duty of service, and who is subject to the master's command as to how to do the work. The word "employ" carries with it the idea of a contract of employment. Therefore, strictly speaking, an employee includes only such persons, engaged in the service of another, as are under contract of hire, express or implied, oral or written. The term "employee," as usually understood, means one who works for an employer for a salary or wage. . . .

Home Sav. & Loan Ass'n v. Carrico, 123 Neb. 25, 30, 241 N.W. 763, 765 (1932).

"An office has been defined as follows: 'An office is a public station or employment, conferred by the appointment of government; and embraces the ideas of tenure, duration, emolument, and duties.'" State ex rel. O'Connor v. Tusa, 130 Neb. 528, 535, 265 N.W. 524, 528 (1936) (citing United States v. Hartwell, 73 U.S. 385, 18 L. Ed. 830.)

A "public office" is a position in a governmental system created, or at least recognized, by applicable law, to which certain permanent duties are assigned, either by the law itself or by regulations adopted under the law by an agency created under such law and acting in pursuance of it. A public office has also been defined to be the right, authority, and duty created and conferred by law, the tenure of which is not transient, occasional, or incidental, by which for a given period an individual is invested with power to perform a public function for the benefit of the public.

63C Am Jur 2d Public Officers and Employees § 1. Acord Sullivan v. Hajny, 210 Neb. 481, 484-85, 315 N.W.2d 443, 445 (1982) (citing State of Florida ex rel. Clyatt v. Hocker, Judge, 39 Fla. 477, 22 So. 721 (1897)) ("The act in question makes the Board of Legal Examiners created by it the sole and exclusive instrument by and through which this highly important and delicate governmental power is to be exercised, and thereby confers upon them the exercise of governmental functions. The duties it prescribes for them are lasting and continuous, and not merely casual, temporary or incidental, but the place and the duties remain even if the persons appointed to perform them shall die or resign. . . . The office and the officers are created by governmental authority, for the discharge of legally prescribed public duties, as part of the sovereign power of the State and for the public good.").

Within Section I, the Resolution provides subsections on Transportation Expenses and Living Expenses. Transportation Expenses include: Air Travel; Motor Vehicles – Privately Owned; Local Transportation; and Travel by County Owned Vehicle. Each of these categories authorizes payments to certain individuals as follows:

Expense Category

Authorized Individuals

Air Travel:	“traveler”
Motor Vehicles – Privately Owned:	“owner of the vehicle” and “employee”
Local Transportation:	“employee” and “traveler”
Travel by County Owned Vehicle:	“employee” and “traveler”

See Resolution R-14-0032 § I.A.

Living Expenses include: Lodging; Meals; Registration Costs; and Miscellaneous Expenses. Each of these categories authorizes payments to certain individuals as follows:

Expense Category	Authorized Individuals
Lodging:	“employee”
Meals:	“employee”
Registration Costs:	“traveler”
Miscellaneous Expenses:	not defined

See Resolution R-14-0032 § I.B.

Whether the Board may reimburse the travel expenses of Karen Wobig and/or Extension Board members depends on whether they qualify as employees, officials, or volunteers for purposes of the Act, and the extent to which employees, officials, and volunteers are eligible for reimbursement pursuant to the presently adopted Resolution.

I. Karen Wobig.

Under the presently adopted Resolution, Lancaster County has the authority to reimburse Karen Wobig for travel expenses arising from her attending an out-of-town conference to the extent that the Resolution authorizes payments to volunteers for Air Travel, Motor Vehicles – Privately Owned, Local Transportation, Travel by County Owned Vehicle, Registration Costs, and Miscellaneous Expenses.

Karen Wobig cannot be classified as an employee of the County because there is no contract of hire between Karen Wobig and the County, nor does she work for the County for a salary or wage. Likewise, Karen Wobig cannot be classified as an official because she has not been elected to an office with the County, nor has the Board appointed Karen Wobig to an office with the County pursuant to statutory provisions. However, for purposes of the Act she could be considered a volunteer to the extent the Board permits or requests her to engage in certain activities for the benefit of the County.

As set forth above, the sections of the Resolution that relate to “travelers”, “owners of vehicles,” or that are not otherwise restricted, could apply to a volunteer’s travel expenses, to the extent the volunteer has the permission of the Board to incur those expenses for the benefit of the County. Because Karen Wobig could be considered a volunteer to the extent she has the permission of the Board to incur expenses for the benefit of the County, she would be eligible for reimbursement pursuant to those categories. However, those sections of the Resolution that relate to “employees” would not apply to Karen Wobig’s travel expenses.

For the foregoing reasons, it is the Opinion of this Office that, under the presently adopted Resolution, Lancaster County has the authority to reimburse Karen Wobig for travel expenses arising from her attending an out-of-town conference to the extent that the Resolution authorizes payments to volunteers for Air Travel, Motor Vehicles – Privately Owned, Local Transportation, Travel by County Owned Vehicle, Registration Costs, and Miscellaneous Expenses. Meal expenses for volunteers are not expressly authorized in any of these categories.

II: Lancaster County Extension Board members.

The County has the authority to reimburse Extension Board members for travel expenses arising from their attending an out-of-town conference to the extent that the Resolution authorizes payments to officials for Air Travel, Motor Vehicles – Privately Owned, Local Transportation, Travel by County Owned Vehicle, Registration Costs, and Miscellaneous Expenses. The Extension Board has been created pursuant to the following statutory provision:

For the purpose of carrying out the provisions of sections 2-1601 to 2-1608, there may be created in each county . . . within the State of Nebraska an organization to be created in the following manner: Whenever a number of farm operators of a county or counties effect an organization for doing extension work in agriculture and home economics, adopt a constitution and bylaws as are not inconsistent with the Cooperative Extension Service of the University of Nebraska, and are recognized by the extension service as the official body within the county or counties for carrying on extension work in agriculture and home economics within the county or counties. . . .

Neb. Rev. Stat. § 2-1603 (Reissue 2012).

Members of the Extension Board cannot be classified as employees of the County because there is no contract of hire between Extension Board members and the County, nor do they work for the County for a salary or wage. However, members of the Extension Board probably could be classified as appointed officials of the County because they have been appointed by the Board to a governing body expressly created by state statute for carrying on extension work in the County.

As set forth above, the sections of the Resolution that relate to “travelers”, “owners of vehicles,” or that are not otherwise restricted, could apply to officials’ travel expenses. Because Extension Board members could be considered officials, they would be eligible for reimbursement pursuant to those categories. Those sections of the Resolution that relate to “employees” would not apply to Extension Board members’ travel expenses.

For the foregoing reasons, it is the Opinion of this Office that, under the presently adopted Resolution, Lancaster County has the authority to reimburse Lancaster County Extension Board members for travel expenses arising from their attending an out-of-town conference to the extent that the Resolution authorizes payments to officials for Air Travel, Motor Vehicles – Privately Owned, Local Transportation, Travel by County Owned Vehicle, Registration Costs, and Miscellaneous Expenses. Meal expenses for appointed officials are not expressly authorized in any of these categories.

ISSUE TWO: SPECIFICALLY, WHETHER LANCASTER COUNTY HAS THE LEGAL AUTHORITY TO PAY THE CLAIM SUBMITTED BY KAREN WOBIG FOR MEAL EXPENSES INCURRED BY HER AND MEMBERS OF THE LANCASTER COUNTY EXTENSION BOARD WHILE ATTENDING AN OUT-OF-TOWN CONFERENCE?

The Board does not have the legal authority to pay the claim submitted by Karen Wobig for meal expenses incurred by her and members of the Extension Board while attending an out-of-town conference. As discussed above, the Act authorizes the Board to expend public funds for reimbursement through the formal adoption of a uniform policy. Neb. Rev. Stat. § 13-2203(1) (Reissue 2012). The Board has opted to adopt the Resolution as a uniform policy. With respect to meal reimbursement, the Resolution provides:

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.

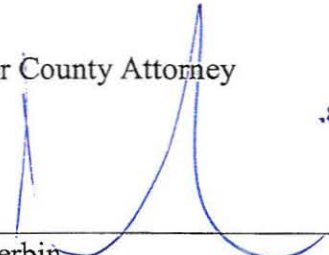
Resolution R-14-0032 § I.B.2 (emphasis added). Section I.B.2 of the Resolution authorizes payments only to employees. As discussed above, neither Karen Wobig nor members of the Extension Board can be classified as County employees. Accordingly, neither Karen Wobig nor the members of the Extension Board qualify for meal reimbursement pursuant to the Resolution, regardless of who submitted the claim.

For the foregoing reasons, it is the Opinion of this Office that the Board does not have the legal authority to pay the claim submitted by Karen Wobig for meal expenses incurred by her and members of the Lancaster County Extension Board while attending an out-of-town conference.

Sincerely,

JOE KELLY,

Lancaster County Attorney



David Derbin
Deputy Lancaster County Attorney
575 S. 10th St.
Lincoln, NE 68508

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SEP 15 2017

LANCASTER COUNTY BOARD

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-ELECTED OFFICIALS, APPOINTED) OFFICIALS, EMPLOYEES AND) VOLUNTEERS) RESOLUTION NO. _____

WHEREAS, the Local Government Miscellaneous Expenditure Act, Neb. Rev. Stat. §§ 13-2203 through 13-2204 (Reissue 2007) ("the Act"), 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) the Act, Lancaster County ("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 County departments and offices; and

WHEREAS, on February 12, 2002, the Lancaster County Board of County Commissioners ("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. 07-0004; County Resolution No. 07-0034; ~~and which was later amended by~~ County Resolution No. R-12-0018; and County Resolution No. 14-0032; and

WHEREAS, the County Board desires to revise the ~~transportation expenses section of the policy to clarify who is eligible for reimbursement pursuant to the policy, to revise the Safety and Wellness Awards and Tax Consequences subsection of the policy, and to make other miscellaneous changes.~~ 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 Board of 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

A. DEFINITIONS

For purposes of this Resolution:

1. "Traveler" shall mean a:

a. County elected official;

b. County appointed official;

c. County employee; or

d. County volunteer, but only if either:

i. the Lancaster County Board of County Commissioners expressly requests or permits such volunteer to engage in the educational, training, or travel activities out of which such expenses arise, provided such activities are related to the purposes or functions of Lancaster County, or for Lancaster County's general benefit; or

ii. the expenses of such volunteer's educational training, or travel activities shall be paid out of County Fund 27 (Grants Fund) or County Fund 905 (Law Enforcement Equipment Fund), provided an Agency Head has determined that such activities are related to the purposes or functions of Lancaster County, or for Lancaster County's general benefit.

2. "Agency" shall mean a County Department or County Office.

3. "Agency Head" shall mean the Director of a County Department or the head Elected or Appointed Official of a County Office.

B. GENERALLY

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 ("Travel Expenses") may be reimbursed as herein authorized.

Subject to Section I.E. of this Resolution. Travel eExpenses for an Agency—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~~ Agency ~~h~~Head. It is understood that not all expenses are automatically reimbursable even if they are addressed in this ~~Resolution~~. Rather, subject to the provisions of this Resolution, the reimbursement of expenses may vary ~~between departments~~ amongst Agencies, and ~~amongst employees~~ Travelers within an ~~department~~ Agency as determined by the ~~Agency~~ department ~~h~~Head. Nothing herein shall be construed as requiring reimbursement of any meal.

~~Anyone authorized to travel for the benefit of the County~~ Travelers has a ~~responsibility~~ shall to keep accurate, substantiated cost records, and ~~to~~ shall submit claims for travel expenditures ~~expense statements~~ in accordance with this ~~Resolution~~.

AC. TRANSPORTATION EXPENSES

Travelers shall exercise reasonable judgment to acquire all travel necessities at the lowest reasonable cost to the County, including, but not limited to, 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, and early ordering of airline tickets for best discount fares.

1. Air Travel. When air travel has been authorized by the ~~department~~ Agency ~~h~~Head, coach fair shall be used. An ~~Agency~~ department may make reservations through ~~the County's~~ contracted 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~~ pursuant to this Resolution. The County will not advance money for the purchase of airline tickets.

When arrangements are made for airline travel on Saturdays for purposes of securing lower ticket rates, payment for lodging and meal costs incurred on Saturday also are reimbursable, subject to the provisions of this Resolution, 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.

2. Motor Vehicles - Privately Owned. When the use of a private motor vehicle has been authorized by the Agency Head, the Traveler who is 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~~-Traveler is traveling to the same destination, they ~~are expected to~~ shall car pool if possible in order to minimize costs.

To avoid the administrative expense of processing many small claims, Travelers ~~employees will be allowed to~~ may 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's Office 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 authorized by an Agency

~~Head~~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~~ Agency Head 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~~when authorized by the Agency Head. The Traveler may be reimbursed for out-of-pocket expenses arising out of the use of the County-owned vehicle, such as gasoline, etc. Receipts must be obtained and submitted for out-of-pocket expenses incurred for a County-owned vehicle. County-owned vehicles shall ~~only~~ be used only for County purposes ~~and shall be restricted to authorized passengers~~.

BD. LIVING EXPENSES

1. Lodging. Hotel and/or motel lodging ~~should~~ shall be selected well in advance and ~~should~~ shall 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~~ Traveler on an expense reimbursement. If claimed on an expense reimbursement, original receipts for lodging ~~are required to~~ shall 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~~ Travelers.

2. Meals. ~~Employees~~ Travelers traveling outside of Lancaster county on County

business will ~~may~~

be ~~allowed~~ reimbursed 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 Agency Head ~~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~~ Travelers 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~~ Traveler will be required to reimburse the County for any amount above the daily per diem amount.

In lieu of a meal per diem, an Agency Head ~~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, an Agency Head ~~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~~ Travelers who are required to stay at the training site during such meal, but Travelers will not be allowed to claim the per diem rate for the meal provided.

3. Registration Costs. The County ~~will~~ may 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 a claim for travel expenditure~~ travel expense statement. In order to receive ~~The~~ proper procedure for advance payment of registration, a Traveler shall ~~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 not to exceed 15% of the parking charges incurred at the lodging site may be reimbursed.

5. Disallowance of Expenses. ~~All major~~ In addition to any other requirements and limitations provided herein, the following 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 Agency Head and/or the County Board: transportation (excluding taxi fare and mileage), lodging, and registration fees.

EL. TRAVEL APPROVAL

Travel expenses that ~~have already~~ have been designated and approved through the budgeting process do not require additional approval from the County Board and ~~only~~ require only approval of the department head or elected official Agency Head. Travel expenses paid out of County Fund 27 (Grants Fund) or County Fund 905 (Law Enforcement Equipment Fund)

require approval of only an Agency Head. Where the Agency budget does not provide for such expenses, approval from the County Board is required prior to travel. ~~The A request for approval to the County Board should~~ shall include, at a minimum, the purpose of the trip, the number of persons traveling, the destination, estimated expenses and mode of travel.

FD. TRAVEL ADVANCE

Travel advances for expenses will ~~only~~ be granted to approved Ttravelers only for good cause shown, as determined by the County Board. When a Ttraveler desires an advance of funds, the ~~department head or elected official~~ Agency Head shall submit a claim for travel expenses and a standard claim for payment voucher 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 I.CE of this Resolution. No travel advance to a Traveler may be considered prior to reconciliation of any prior travel advance to that Traveler.

EG. REIMBURSEMENT PROCEDURES

1. Traveler's Processing of Expenditure Statements. Within ten (10) working days after completion of the authorized travel, the Ttraveler shall complete, and submit to the Agency Head, an itemized ~~travel expense statement~~ claim for travel expenditures, attaching all necessary supporting receipts, and other documentation. Attached receipts and documentation ~~should~~ shall include at least the following, to the extent applicable to the Traveler's authorized travel expenses: 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 Agency Processing of Travel Statement of Expenditures.

Department Agency Heads

or their designees shall examine the ~~Traveler's claim for travel expenditures~~ expense statements for property accounting and documentation. They ~~should~~ shall ensure that all necessary supporting documentation and/or statements of explanation are attached before signing the claim for travel expenditures ~~travel expense statement~~ and submitting the claim to the County Clerk's Office.

3. County Clerk's Office Audit and Payment. Upon receipt of a Traveler's claim for travel expenditures ~~the request for funds from an Agency~~, the County Clerk's Office shall examine the request to ensure compliance with this ~~Resolution~~. The County Clerk's Office ~~is authorized to~~ may 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 a ~~submitted~~ claim for travel expenditures ~~expense statement submitted~~, the County Clerk's Office shall process the payment of funds reimbursing the Traveler.

(b) Actual Expenses are Less than 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's Office within ten (10) working days after completion of travel.

Upon verification of ~~the~~ a submitted claim for travel expenditures~~expense~~
~~statement~~ by the County Clerk's Office, a receipt shall be processed to
deposit the balance of funds back to the fund from which the original
advance was drawn.

(c) 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
~~the~~ Traveler.

(d) Actual Expenses are ~~More-Greater~~ than Travel Advance. When a travel
advance has been made and the actual cost of the trip is ~~more-greater~~ than
the amount advanced, then upon verification of the submitted approval of
the claim for travel expenditures~~expense statement~~ by the ~~department head~~
~~and verification by~~ the County Clerk's Office, a warrant shall be issued to
the ~~T~~ 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~~ Agency Heads, 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~~ Agency Heads, the ~~County Personnel Office~~ Lincoln-Lancaster County Human Resources Department 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~~ Agency 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 ~~Lincoln-Lancaster County Personnel Office~~ Lincoln-Lancaster County Human Resources Department 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.

Nominations in any of the above criteria shall be based upon service or work that occurs during the employee's work hours.

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). If the monthly winner is an on-call employee, the on-call employee will receive a plaque, but not one day off with pay. 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). If the Annual Award of Excellence Recipient is an on-call employee, the on-call employee will receive a plaque, but not two (2) days off with pay. 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 Lincoln-Lancaster County Human Resources Department~~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 Lincoln-Lancaster County Human Resources Department~~Personnel Department~~ budget.

B. OTHER PLAQUES AND AWARDS

1. Longevity Awards. County employees, ~~including and~~ elected and appointed ~~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. An ~~department head~~Agency Head may implement a program, within

his/her ~~department~~Agency, 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~~Agency Head, the ~~Personnel Officer~~Director of the Lincoln-Lancaster County Human Resources Department and the County Board. The ~~department~~Agency 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 Incentives and Awards. County employees and elected and appointed officials may be given incentives or awards for participation in safety and/or wellness events, including but not limited to the annual Health Risk Appraisal or the annual Wellness Fair. ~~Safety and/or wellness~~Such incentives or awards must be approved

in advance by the County Safety Committee or County Wellness Committee. The County Board may expend funds from the County's Wellness Fund to cover the costs of such incentives or

awards: to the extent that the costs of such incentives and awards are charged against the Wellness Fund, incentives that are items of value shall not exceed fifty dollars (\$50.00) per item, and the total cost of incentives and awards charged against the Wellness Fund during any fiscal year shall not exceed two hundred dollars (\$200.00). To the extent that the costs of such incentives or awards are not charged against the Wellness Fund, the County Safety Committee and/or Wellness Committee are shall be solely responsible for the cost of their respective incentive/award programs without resort to any County funds.

5. Monetary Awards Tax Consequences. All monetary incentives/awards will be considered compensation and are subject to normal withholding and all applicable IRS regulations. In kind awards/incentives shall be considered compensation and subject to withholding to the extent required by applicable Internal Revenue Code provisions and IRS regulations. Employees are responsible for the amount of any withholding.

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 officials and employees of each department-Agency, 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. EXPENSES OF SPOUSE

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.

AND BE IT FURTHER RESOLVED, that the foregoing policy shall be effective upon the date of execution of this Resolution, and that this Resolution shall supersede County Resolution No. 14-0032 and any previously existing County resolutions on the same subject matter.

DATED this ____ day of ~~June~~ _____, 2014~~7~~, at the County-City Building, Lincoln, Lancaster County Nebraska.

BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

APPROVED AS TO FORM

this ___ day of June _____, 2014.

For JOE KELLY
Lancaster County Attorney

RECEIVED

SEP 15 2017

LANCASTER COUNTY BOARD

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) RESOLUTION NO. _____
OF ACTUAL AND NECESSARY)
EXPENSES INCURRED BY COUNTY)
ELECTED OFFICIALS, APPOINTED)
OFFICIALS, EMPLOYEES AND)
VOLUNTEERS)

WHEREAS, the Local Government Miscellaneous Expenditure Act, Neb. Rev. Stat. §§ 13-2201 through 13-2204. ("the Act"), 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;

WHEREAS, pursuant to the Act, Lancaster County ("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;

WHEREAS, the County's policy recognizes the various budget limitations, job

assignments and training needs of County departments and offices;

WHEREAS, on February 12, 2002, the Lancaster County Board of County Commissioners (“County Board”) adopted its policy by County Resolution No. 02-13, which was later amended by: County Resolution No. 02-0053; County Resolution No. 06-0114; County Resolution No. 07-0004; County Resolution No. 07-0034; County Resolution No. R-12-0018; and County Resolution No. 14-0032; and

WHEREAS, the County Board desires to revise the policy to clarify who is eligible for reimbursement pursuant to the policy, to revise the Safety and Wellness Awards and Tax Consequences subsection of the policy, and to make other miscellaneous changes;

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

I. EXPENSES FOR EDUCATION, TRAINING OR TRAVEL

A. DEFINITIONS

For purposes of this Resolution:

1. “Traveler” shall mean a:
 - a. County elected official;
 - b. County appointed official;
 - c. County employee; or
 - d. County volunteer, but only if either:
 - i. the Lancaster County Board of County Commissioners expressly requests or permits such volunteer to engage in the educational, training, or travel activities out of which such expenses arise, provided

such activities are related to the purposes or functions of Lancaster County, or for Lancaster County's general benefit; or

- ii. the expenses of such volunteer's educational training, or travel activities shall be paid out of County Fund 27 (Grants Fund) or County Fund 905 (Law Enforcement Equipment Fund), provided an Agency Head has determined that such activities are related to the purposes or functions of Lancaster County, or for Lancaster County's general benefit.

2. "Agency" shall mean a County Department or County Office.

3. "Agency Head" shall mean the Director of a County Department or the head Elected or Appointed Official of a County Office.

B. GENERALLY

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 ("Travel Expenses") may be reimbursed as herein authorized.

Subject to Section I.E. of this Resolution, Travel Expenses for an Agency may be approved by the Agency Head. It is understood that not all expenses are automatically reimbursable even if they are addressed in this Resolution. Rather, subject to the provisions of this Resolution, the reimbursement of expenses may vary amongst Agencies, and amongst Travelers within an Agency as determined by the Agency Head. Nothing herein shall be construed as requiring reimbursement of any meal.

Travelers shall keep accurate, substantiated cost records, and shall submit claims for

travel expenditures in accordance with this Resolution.

C. TRANSPORTATION EXPENSES

Travelers shall exercise reasonable judgment to acquire all travel necessities at the lowest reasonable cost to the County, including, but not limited to, 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, and early ordering of airline tickets for best discount fares.

1. Air Travel. When air travel has been authorized by the Agency Head, coach fair shall be used. An Agency may make reservations through the County's contracted 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 pursuant to this Resolution. The County will not advance money for the purchase of airline tickets.

When arrangements are made for airline travel on Saturdays for purposes of securing lower ticket rates, payment for lodging and meal costs incurred on Saturday also are reimbursable, subject to the provisions of this Resolution, 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.

2. Motor Vehicles - Privately Owned. When the use of a private motor vehicle has been authorized by the Agency Head, the Traveler who is the owner of the vehicle shall be reimbursed at the mileage rate allowed by Neb. Rev. Stat. § 81-1176 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 Traveler is traveling to the same destination, they shall car pool if possible in

order to minimize costs.

To avoid the administrative expense of processing many small claims, Travelers may 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's Office 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 authorized by an Agency Head. Requests for a rental car must be approved by the Agency Head 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 when authorized by the Agency Head. The Traveler may be reimbursed for out-of-pocket expenses arising out of the use of the County-owned vehicle, such as gasoline. Receipts must be obtained and submitted for out-of-pocket expenses incurred for a County-owned vehicle. County-owned vehicles shall be used only for County purposes.

D. LIVING EXPENSES

1. Lodging. Hotel and/or motel lodging shall be selected well in advance and shall 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 Traveler on an expense

reimbursement. If claimed on an expense reimbursement, original receipts for lodging shall 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 Travelers.

2. Meals. Travelers traveling outside of Lancaster county on County business may be reimbursed 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 Agency 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, Travelers 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 Traveler will be required to reimburse the County for any amount above the daily per diem amount.

In lieu of a meal per diem, an Agency Head may require a Traveler 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, an Agency Head may require a Traveler 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 Travelers who are required to stay at the training site during such meal, but Travelers will not be allowed to claim the per diem rate for the meal provided.

3. Registration Costs. The County may pay in advance, or reimburse a Traveler for, the registration fee paid when a receipt for the registration fee is obtained and is included with a claim for travel expenditures. In order to receive advance payment of registration, a Traveler shall 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 not to exceed 15% of the parking charges incurred at the lodging site may be reimbursed.

5. Disallowance of Expenses. In addition to any other requirements and limitations provided herein, the following expenses that are not supported by receipts may be disallowed for reimbursement at the discretion of the Agency Head and/or the County Board: transportation (excluding taxi fare and mileage), lodging, and registration fees.

E. TRAVEL APPROVAL

Travel expenses that already have been designated and approved through the budgeting process do not require additional approval from the County Board and require only approval of the Agency Head. Travel expenses paid out of County Fund 27 (Grants Fund) or County Fund

905 (Law Enforcement Equipment Fund) require approval of only an Agency Head. Where the Agency budget does not provide for such expenses, approval from the County Board is required prior to travel. A request for approval to the County Board shall include, at a minimum, the purpose of the trip, the number of persons traveling, the destination, estimated expenses and mode of travel.

F. TRAVEL ADVANCE

Travel advances for expenses will be granted to approved Travelers only for good cause shown, as determined by the County Board. When a Traveler desires an advance of funds, the Agency Head shall submit a claim for travel expenses and a payment voucher 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 I.E of this Resolution. No travel advance to a Traveler may be considered prior to reconciliation of any prior travel advance to that Traveler.

G. REIMBURSEMENT PROCEDURES

1. Traveler's Processing of Expenditure Statements. Within ten (10) working days after completion of the authorized travel, the Traveler shall complete, and submit to the Agency Head, an itemized claim for travel expenditures, attaching all necessary supporting receipts, and other documentation. Attached receipts and documentation shall include at least the following, to the extent applicable to the Traveler's authorized travel expenses: lodging receipt, auto rental receipt and airline itinerary.

2. Agency Processing of Travel Statement of Expenditures. Agency Heads or their designees shall examine the Traveler's claim for travel expenditures for proper accounting and documentation. They shall ensure that all necessary supporting documentation

and/or statements of explanation are attached before signing the claim for travel expenditures and submitting the claim to the County Clerk's Office.

3. County Clerk's Office Audit and Payment. Upon receipt of a Traveler's claim for travel expenditures from an Agency, the County Clerk's Office shall examine the request to ensure compliance with this Resolution. The County Clerk's Office may 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 a submitted claim for travel expenditures, the County Clerk's Office shall process the payment of funds reimbursing the Traveler.
- (b) Actual Expenses are Less than Travel Advance. 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's Office within ten (10) working days after completion of travel. Upon verification of a submitted claim for travel expenditures by the County Clerk's Office, a receipt shall be processed to deposit the balance of funds back to the fund from which the original advance was drawn.
- (c) 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 Greater than Travel Advance. When a travel advance has been made and the actual cost of the trip is greater than the amount advanced, then upon verification of the submitted claim for travel expenditures by the County Clerk's Office, 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 Agency Heads and appointed deputies. Individual employees are eligible for monthly or annual awards.
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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.
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Valor:	Performs an act of bravery above and beyond the call of duty.

Nominations in any of the above criteria shall be based upon service or work that occurs during the employee's work hours.

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1. Longevity Awards. County employees and elected and appointed officials, 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.
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4. Safety and Wellness Incentives and Awards. County employees and elected and appointed officials may be given incentives or awards for participation in safety and/or wellness events, including but not limited to the annual Health Risk Appraisal or the annual Wellness Fair. Such incentives or awards must be approved in advance by the County Safety Committee or County Wellness Committee. The County Board may expend funds from the County's Wellness Fund to cover the costs of such incentives or awards: to the extent that the costs of such incentives and awards are charged against the Wellness Fund, incentives that are items of value shall not exceed fifty dollars (\$50.00) per item, and the total cost of incentives and awards charged against the Wellness Fund during any fiscal year shall not exceed two hundred dollars (\$200.00). To the extent that the costs of such incentives or awards are not charged against the Wellness Fund, the County Safety Committee and/or Wellness Committee shall be solely responsible for the cost of their respective incentive/award programs without resort to any County funds.

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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.

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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.

AND BE IT FURTHER RESOLVED, that the foregoing policy shall be effective upon the date of execution of this Resolution, and that this Resolution shall supersede County Resolution No. 14-0032 and any previously existing County resolutions on the same subject matter.

DATED this ____ day of _____, 2017, at the County-City Building, Lincoln,
Lancaster County Nebraska.

BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

APPROVED AS TO FORM
this ____ day of _____, 2017.

For JOE KELLY
Lancaster County Attorney

