

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 )  
ELECTED OFFICIALS, APPOINTED )  
OFFICIALS, EMPLOYEES AND )  
VOLUNTEERS )

RESOLUTION NO. R-18-0039

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, hearings and meetings, registration fees, mileage, meals and lodging, travel expenditures, 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, 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, and to make other miscellaneous changes;

NOW, THEREFORE, BE IT RESOLVED, by the County Board, that it hereby adopts the following policy governing the expenditure of public funds for payment or reimbursement of actual and necessary expenses incurred by county elected officials, appointed officials, employees and volunteers pursuant to the 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:
    - i. The County Board, or the County Board’s Chief Administrative Officer or his or her designee, 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 the County, or for the County's general benefit;

ii. the volunteer's educational, training, or travel activities out of which such expenses arise are undertaken pursuant to an existing interlocal agreement with the County that provides for the County's payment of such expenses, provided such activities are related to the purposes or functions of the County, or for the County's general benefit; or

iii. 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 the County, or for the 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 the 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 15<sup>th</sup> of the budget year during which they are incurred. Claims occurring June 15 through June 30 must be submitted by June 15<sup>th</sup> of the following budget year. Any claim for mileage not submitted in accordance with these time limits will be considered forfeited.

When a Traveler uses her/his private motor vehicle, it is the Traveler's responsibility to ensure that the Traveler has appropriate insurance coverage, procured at the Traveler's own expense. The payment of auto insurance premiums, deductibles, and/or any other increased insurance costs, whether due to an accident or any other cause, shall not be the responsibility of the County.

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 the 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.

Each Traveler may submit a claim for only her/his own expenses that are authorized pursuant to this Resolution. A Traveler may not submit a claim for another Traveler's expenses, and aggregated claims submitted by one Traveler on behalf of multiple Travelers are not authorized pursuant to this Resolution.

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.


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 Section I of County Resolution No. 14-0032 pertaining to "Expenses for Education, Training or Travel," and any previously existing County resolutions on the same subject matter.



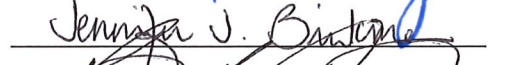

DATED this 18<sup>th</sup> day of June, 2018, at the County-City Building, Lincoln,

Lancaster County Nebraska.

BY THE BOARD OF COUNTY  
COMMISSIONERS OF LANCASTER  
COUNTY, NEBRASKA

APPROVED AS TO FORM  
this 18<sup>th</sup> day of June, 2018.

  
For PATRICK CONDON  
Lancaster County Attorney

  
  
  
  
**SCHORR ABSENT**