

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, 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 County Resolution No. 18-0039; and

WHEREAS, the County Board desires to revise the policy ~~to clarify who is eligible for reimbursement pursuant to the policy~~ to provide additional guidance related to transportation expenses, to incorporate provisions related to the County Purchase Card (“P-Card”), 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.

4. "P-Card" shall mean a County Purchasing Card, a County credit card that can be used to purchase goods and services in accordance with the County Purchasing Act and County Purchasing Procedures.

~~3.5. "P-Card Coordinator" shall mean the employee chosen by the Agency Head to collect and manage P-Card receipts and reconcile monthly department statements, prior to turning over all documentation to the County Clerk's office, to act as that Agency's P-~~

Card Coordinator

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 C of this Resolution, Travel-Transportation 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, receipts to submit for all purchases made with the County P-Card, 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 P-Card. If a Traveler wishes to book tickets

~~electronically, tickets must be fully refundable, and must be purchased using a County P-Card must be used to purchase them. 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 Saturdays ~~also are~~ reimbursable ~~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. Subject to any more restrictive provisions herein, reimbursement shall be made only to the extent that the Internal Revenue Code and related regulations and agency guidance allow such reimbursement to be excludable from wages. 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.

Generally, a Traveler's costs of commuting between the Traveler's residence and the Traveler's place of business or employment are not reimbursable. However, the costs of going between one business location and another business location generally are reimbursable. Likewise, the costs of going between the Traveler's residence and a temporary work location

outside Lancaster County, are reimbursable; and daily transportation between a Traveler's residence and a temporary work location inside Lancaster County so long as the Traveler has a place of business away from the residence.

Example 1. Commute.

Traveler travels from Traveler's residence to Traveler's place of business at the County-City Building.

None of the costs of this travel are reimbursable.

Example 2. One business location to another business location.

Traveler travels from Traveler's residence to Traveler's place of business at the County-City Building.

None of the costs of this travel are reimbursable.

Then, Traveler then travels from Traveler's place of business at the County-City Building to another business location, such as the City-County Health Department Building, and makes the return trip from the City-County Health Department Building to the County-City Building. The costs of this travel are reimbursable.

Example 3. Residence to temporary work location outside Lancaster County.

Traveler travels from Traveler's residence to a temporary work location outside Lancaster County, for training in Omaha, and makes the return trip from the training in Omaha to the Traveler's residence. The costs of this travel are reimbursable.

Example 4. Residence to temporary work location inside Lancaster County.

Traveler's place of business is the 605 Building. Traveler travels from Traveler's residence to a temporary work location inside Lancaster County, for a full day of training at the Child Advocacy Center, and makes the return trip from the training at the Child Advocacy Center to the Traveler's residence, never commuting to the 605 Building. The costs of this travel are reimbursable.

When a Traveler's travel costs arise from travel from the Traveler's residence to the local first daily work assignment (other than the Traveler's place of business) or from the local last daily work assignment (other than the Traveler's place of business) to the Traveler's residence, as part of a Traveler's daily commute to the Traveler's place of business, costs are reimbursable as follows:

- a. Costs will be reimbursable for travel from the Traveler's residence to the local first daily work assignment, less any non-reimbursable costs attributable to the Traveler's regular commute to the principal place of business.

Example 5. Residence to a local first daily work assignment not at a County-City Building.

Traveler travels from Traveler's residence to a local first daily work assignment at a client's home, which is not the Traveler's place of business at the County-City Building. The distance from the Traveler's residence to the client's home is 10 miles. The distance from the County-City Building to the client's home is approximately 8 miles. The Traveler's regular commute to the County-City Building is 6 miles. Costs for 12 miles of travel are reimbursable: distance actually traveled from residence to client's home to County-City Building (18 miles) minus regular commuting distance (6 miles).

- b. Similarly, costs will be reimbursable for travel from the local last daily work assignment to the Traveler's residence, less any non-reimbursable costs attributable to the Traveler's commute from the Traveler's principal place of business.

Example 6. County-City Building to a local last daily work assignment not at a County-City Building.

Traveler travels from the County-City Building to a local last daily work assignment at Norris High School, which is not the Traveler's place of business at the County-City Building. The distance from the County-City Building to Norris High School is approximately 20.3 miles. The distance from Norris High School to Traveler's residence is approximately 10 miles. The Traveler's regular commute to the County-City Building is 25 miles. Costs for 5.3 miles of travel are reimbursable: distance actually traveled from County-City Building to Norris High School to residence (total of 30.3 miles) minus regular commuting distance (25 miles).

A Traveler's regular commute means the most direct route between the Traveler's residence and the Traveler's place of business. A Traveler's place of business means the Traveler's principal place of business, where the Traveler's main office is located. A Traveler's residence means the place where the Traveler resides.

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 15th through June 30th 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.

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 ~~shall be paid with the County P-Card only and 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 ~~less expensive 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 ~~must use the County P-Card for any 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 ~~to the P-Card Coordinator 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 Agency or paid for with the County P-Card, or claimed by the Traveler on an expense reimbursement. If claimed on an expense reimbursement, If lodging has been paid using the P-Card,~~ original receipts for lodging shall be ~~provided to the P-Card Coordinator, 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. ~~Lodging 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. The per diem amount is set by the U.S. Internal Revenue Services which sets rates using the General Service Administration's High-Low Substantiation Method ("GSA"). The County's daily per diem amount will be subject to the applicable IRS Notice and updated according subject to any amendments of such notice. Foreign and non-foreign localities located outside the continental United States qualify for the daily per diem rate for meals set by the U.S. Department of State Office of Allowances which is published in DSSR Section 925. Travelers traveling outside of the County on County business may~~

~~be reimbursed a daily per diem amount to cover the costs of meals. The per diem amount is set by the U.S. Internal Revenue Services which sets rates using subject to the eneral ervice dministration's ("GSA")following limits. The County's daily per diem amount will be subject to the applicable IRS Notice and updated according subject to any amendments of such notice. A daily per diem amount including tips will be based off the GSA, dependent upon location of travel. 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. Only Travelers that are transporting individuals in County custody (Lancaster County Sheriff Personnel, Lancaster County Corrections Personnel, Lancaster County Youth Services Personnel) may use the County P-Card for the purchase of food for individual(s) in custody. Receipts for food purchased on the County P-Card must be provided to the P-Card Coordinator. The daily per diem amount for meals shall apply to purchases made with a P-Card~~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 for a Traveler's~~or reimburse a Traveler for, the~~ registration fee. The Traveler may also use the County P-Card to pay for registration fees at the time of registration.~~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 ~~should~~shall be paid for using the County P-Card. 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.~~

FG. 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 P-Card Coordinator any receipts from P-Card expenditures from traveling. 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 receipt and airline itinerary.

Each Traveler ~~must submit any receipts generated from use of the County P-Card including any purchases made for other County staff during the travel time (i.e., lodging for more than one Traveler on the same trip, charged to the same card.)~~ Travelers may submit a claim for only her/his own per diem for meals expenses that are authorized pursuant to this Resolution. A Traveler may not submit a claim for another Traveler's per diem for meals expenses, and aggregated claims for actual meal expenses or per diem for meals submitted by one Traveler on behalf of multiple Travelers are not authorized pursuant to this Resolution.

2. Agency Processing of Travel Statement of Expenditures. P-Card Coordinators Agency Heads

~~or their designees~~ shall examine the Traveler's ~~receipts 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, t~~ P-Card Coordinators for departments will be responsible ~~for reconciling monthly department statements; upon completion of reconciliation P-Card Coordinators will provide the reconciled statements and accompanying receipts to the~~ County Clerk's Office ~~s~~ The County Clerk's Office shall examine P-Card receipts and statements, the request to ensure compliance with this Resolution after they are reconciled by the department P-Card Coordinator. The County Clerk's Office may request and receive additional information on any and all expenses prior to action by the County Board.

4. Reimbursement for Travel without County P-Card Use. In emergency

~~circumstances (i.e., lost card, card malfunctioning), Travelers who cannot are not able use the County~~ P-Card for mandatory expenses such as lodging, transportation or in special cases as noted by the resolution for food, may submit claims for reimbursement to the County Clerk's Office for review by the County Board. ~~This is pursuant to the~~ For procedure, see the Emergency Circumstances P-Card Exceptions -section noted in the P-Card Procedures for Lancaster County.

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.~~

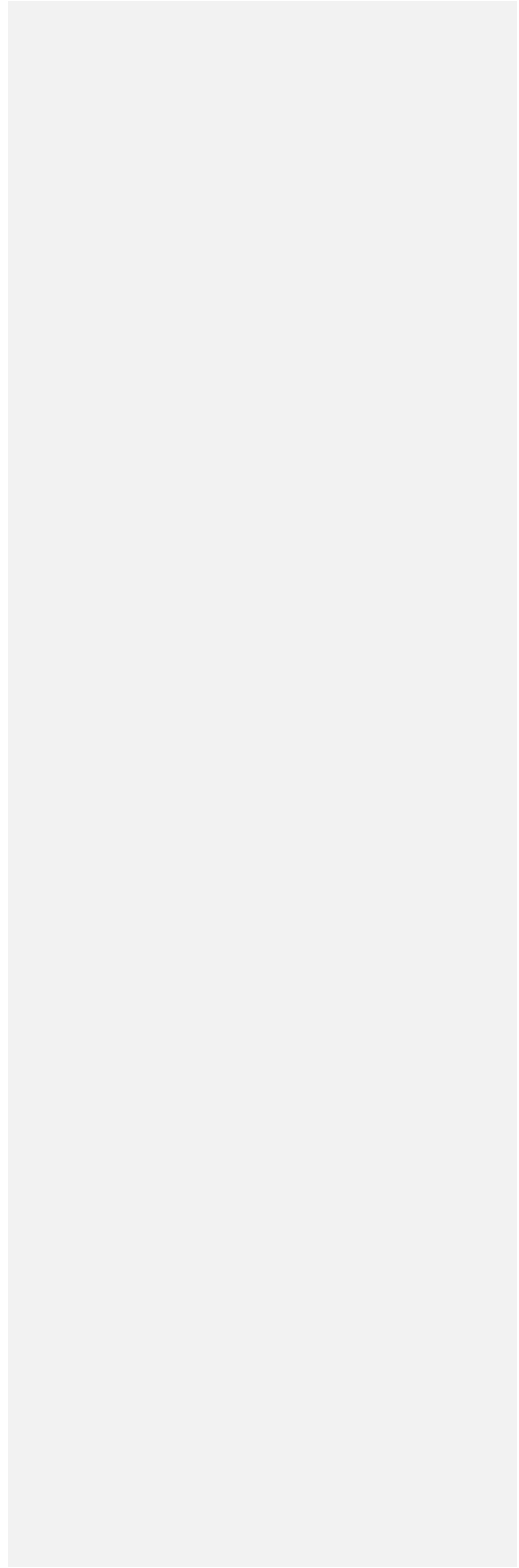
AND BE IT FURTHER RESOLVED, that the foregoing policy shall be effective upon the date of execution of this Resolution, and that this Resolution shall supersede Section I of County Resolution No. 14-0032 pertaining to "Expenses for Education, Training or Travel," and any previously existing County resolutions on the same subject matter.

DATED this ____ day of _____, 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 ___ day of _____, 2018.

For PATRICK CONDON
Lancaster County Attorney



BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF ADOPTING A)
POLICY GOVERNING THE)
EXPENDITURE OF PUBLIC FUNDS)
FOR PLAQUES, CERTIFICATES OF) RESOLUTION NO. _____
ACHIEVEMENT, ITEMS OF VALUE)
AND RECOGNITION MEALS FOR)
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 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 plaques, certificates of achievement, items of value and recognition meals for elected officials, appointed officials, employees and volunteers, 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~~; County0034; County Resolution No. R-12-0018; and County Resolution No. 14-0032; and

WHEREAS, the County Board desires to revise 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 County Board, that it hereby adopts the following policy governing the expenditure of public funds for plaques, certificates of achievement, items of value and recognition meals for elected officials, appointed officials, employees and volunteers in the matter of pursuant to the Act: I. 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 the County.

1. Eligibility. All employees are eligible except 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 Agency Heads, the 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 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 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 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 budget.

B. OTHER PLAQUES AND AWARDS

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.

2. Departmental Awards. An Agency Head may implement a program, within his/her 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 Agency Head, the Director of the Lincoln-Lancaster County Human Resources Department and the County Board. The 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. 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.

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.

I. 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 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, in conjunction with Resolution R-18-#### shall supersede County Resolution No. 14-0032 and any previously existing County resolutions on the same subject matter.

Commented [JTH1]: Misc. Exped. Resolution #?

DATED this _____ day of _____, 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 ___ day of _____, 2018.

For PATRICK CONDON

Lancaster County Attorney

DRAFT