

(Substitute)
RESOLUTION NO. A-_____

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

WHEREAS, the City Council adopted a formal policy in Resolution No. A-77093 passed November 27, 1995, which resolution was amended by Resolution No. A-78287 passed August 18, 1997; and

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

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

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

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

I. EXPENSES FOR EDUCATION, TRAINING, OR TRAVEL

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

Travel expenses, which are defined as those costs a traveler must pay for conducting City business and which are necessary for the purpose of travel, may be approved by the department head. It is understood that not all expenses are automatically reimbursable even if they are addressed in this resolution. Rather, the reimbursement of expenses may vary between departments and employees within a department as determined

by the department head. Nothing herein shall be construed as requiring reimbursement of any meal. Under no circumstances will expenses be reimbursed in excess of those identified in this resolution.

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

A. TRANSPORTATION EXPENSES

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

1. Air Travel. The latest rates for air travel from the City of Lincoln will be used in calculating all transportation expenses and allowances. Coach fare shall be used. A traveler shall make reservations through a travel agency and charge the tickets to the City of Lincoln; provided, however, 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 City by submitting proper documentation. The City will not advance money for the purchase of airline tickets.
2. Motor Vehicles - Privately Owned. When the use of a private motor vehicle has been authorized, the owner of the vehicle shall be reimbursed at a mileage rate established by the Mayor in Administrative Regulation No. 4 and as the same may be amended from time to time, for the most direct round-trip route between Lincoln and the place visited. This amount shall not exceed the coach round-trip fare to and from that point and shall be documented by a City mileage reimbursement form. When more than one eligible employee performs such travel in an authorized private motor vehicle, only one eligible employee may obtain reimbursement for transportation. Lodging, meals, and other expenses for employees other than the employee receiving mileage are allowable en route to the destination if the cost does not exceed coach airfare.
3. Local Transportation. Local transportation costs, including such costs as airport limousine and taxi fare (including reasonable tips) may be reimbursed. Expenses for rental cars may be reimbursed when the employee's department head has decided that such rental will serve the

best interests of the City. Requests for a rental car must be approved in writing 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 City Owned Vehicle. A traveler may use a City owned vehicle if the employee's department head has decided that such use will serve the best interests of the City. The traveler may be reimbursed for out-of-pocket expenses, such as gasoline, etc. Receipts must be obtained for all out-of-pocket expenses incurred for a City owned vehicle. Use of the City vehicle shall be restricted to City of Lincoln purposes only, and no private passengers shall be authorized.

B. LIVING EXPENSES

1. Lodging. Hotel and/or motel lodging should be selected well in advance and should be within a reasonable distance from or at the site of the official meeting place. Reimbursement shall be for a single occupancy rate. Detailed receipts for all lodging costs must be secured.
2. Meals. Individuals traveling on City business will be allowed a daily per diem to cover the cost of meals and tips. The daily per diem amount shall not exceed thirty dollars (\$30.00 - \$7.00 breakfast, \$7.00 lunch, \$16.00 dinner) for most areas in the United States. Other areas in the United States are designated as high-cost areas, qualifying for a daily per diem not to exceed thirty-eight dollars (\$38.00 - \$9.00 breakfast, \$9.00 lunch, \$20.00 dinner). A list of these high-cost areas will be maintained and made available by the City Auditor. The Director will determine whether any reimbursement shall be made and the amount of the reimbursement to be made (not to exceed the maximums set above). The City will not reimburse employees for any meal provided by the conference or airline.
3. Registration Costs. The City will 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 travel expense statement. The proper procedure for advance payment of registration is to submit a payment voucher with a copy of the completed registration form or an invoice, payable

to the conference, to the Auditor'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 allowed only when necessary for City purposes. Expenses for tips should be included with the transportation and meal per diem.
5. Disallowance of Expenses. All major expenses including transportation (excluding taxi fares), lodging, and registration fees that are not supported by receipts attached to the travel expense statement may be disallowed for reimbursement at the discretion of the City Auditor.

C. TRAVEL APPROVAL

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

D. TRAVEL ADVANCE

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

E. REIMBURSEMENT PROCEDURES

1. Traveler's Processing of Expenditure Statements

- a. Within ten (10) working days after completion of the authorized travel, the traveler shall complete an itemized travel expense statement, attaching all necessary supporting receipts, and other documentation (noncompliance may result in denial of future advances to an employee). Attached documentation should include at least the following: lodging receipt, auto rental receipt (when authorized by department head), and airline itinerary.

- b. When arrangements are made for airline travel on weekends/Saturdays for purposes of securing lower ticket rates, payment for the hotel and meal costs incurred on the weekend are also authorized as long as the total of the lower airline ticket rate and the weekend hotel/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 City. This may include scheduling travel in a way that results in a lower net cost to the City, such as group travel by auto, weekend travel for discount air fares, early ordering of airline tickets for the best discount fares, etc.

2. Departmental Processing of Travel Statement of Expenditures

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

3. Finance Department Audit and Payment

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

- a. No Travel Advance Drawn. When no travel advance has been made, upon verification of an expense statement submitted, the City Auditor shall process the payment of funds reimbursing the traveler.
- b. 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 City Auditor within ten (10) working days after completion of travel. Upon verification of the expense statement by the Auditor, a Treasurer's 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 More than Travel Advance. When the travel advance has been made and the actual cost of the trip is more than the amount advanced, then upon approval of the expense statement by the department head and verification by the City Auditor, a warrant shall be issued to the traveler.

II. PLAQUES AND AWARDS

A. The Mayor's Award of Excellence

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

1. Eligibility:

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

2. Nomination Procedure:

Employees or teams may be nominated by supervisors, contemporaries, subordinates, and the general public. Nominations shall be submitted by completing the Mayor's Award of Excellence Form. Nomination forms will be available from department heads, the City Personnel Office, or employee bulletin boards. Team nominations should be specific as to each member's involvement. Additional supporting documentation such as correspondence relating to the employee's or team's performance by other City employees may be attached.

All nominations must be signed by the employee's or team's department head or appropriate designee. Said signature indicates that the nomination has been validated. Nominations that are not validated must be returned to the person making the nomination within thirty (30) days.

All completed nomination forms need to be returned to the City Personnel Office by the fifth (5th) day of the month for the following month's award.

3. Nomination Criteria:

Employees or teams 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 City resources and makes recommendations that result in substantial savings to the City outside the normal course of expected job functions.

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

Valor: Performs an act of bravery above and beyond the call of duty.

4. Selection Process:

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

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

5. Award Recognition:

All individuals/teams nominated will receive a letter and certificate. All monthly winners will be presented a one hundred dollar (\$100) U.S. Savings Bond (cost fifty dollars (\$50)), one day off with pay, and a plaque not to exceed a cost of fifty dollars (\$50). The Mayor's Annual Award of Excellence Recipient will receive a five hundred dollar (\$500) U.S. Savings Bond (cost of two hundred fifty dollars (\$250)), two (2) days off with pay, and a plaque not to exceed a cost of one hundred dollars (\$100). When the annual award recipient is a team, the \$500 savings bond will

be divided equally among members. When it is impossible to divide the bond equally due to purchase increment issue price, the division will be made as close to the \$250 purchase price as possible, without going over. Each team member will receive two days off with pay and a plaque not to exceed a cost of \$100. All awards will be presented before the City Council. The Mayor's Annual Award of Excellence committee may recommend Annual Honorable Mention Recipients who would receive a plaque not to exceed a cost of fifty dollars (\$50). All monetary awards will be considered compensation and subject to normal withholding and all applicable IRS regulations.

6. Mayor's Award of Excellence Committee:

The committee is made up of one (1) representative from each union, and a non-union representative appointed by the Mayor. Representatives will be appointed by September thirtieth (30th) of each year. The term of the committee members will be for two (2) years. If a committee member is unable to complete his/her term, another appointee will finish the term.

Three consecutive absences or four (4) absences in a calendar year will result in notification of the respective bargaining unit.

7. Administration:

- a. The Personnel Department will oversee the Mayor's Award of Excellence Program.
- b. The City reserves the right to rescind this policy at any time.
- c. This program should not be interpreted as a negotiable item.
- d. The costs incurred to purchase a U.S. Savings Bond and to fund the day(s) off with pay will be charged to the employee's department budget.
- e. The costs incurred to purchase the plaques and awards and other expenditures will be charged to the Personnel Department budget.
- f. An individual or team winner will be chosen every month by the Mayor's Award of Excellence Committee when three or more members are present.

B. Other Plaques and Awards

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

III. MISCELLANEOUS

A. Employee Appreciation - Development Days

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

B. Recognition Dinners/Meals

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

C. Expenses of Spouses

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 local government and such expenditure has been authorized as set out herein.

E. Meals for Council Members

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

BE IT FURTHER RESOLVED that Resolution No. A-78287 passed by the City Council on August 18, 1997 as hitherto existing, be and the same is hereby repealed.

Introduced by:

Approved as to Form & Legality:

City Attorney

Staff Review Completed:

Administrative Assistant