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-18-0074

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; County Resolution No. 14-0032; and County Resolution No. 18-0039; and

WHEREAS, the County Board desires to revise the policy to provide additional guidance related to transportation expenses, to make other miscellaneous changes, and to create a separate section to incorporate provisions related to the County Purchase Card ("P-Card") applicable only to those County departments and offices that have been issued P-Cards;

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: COUNTY DEPARTMENTS AND OFFICES THAT HAVE NOT BEEN ISSUED P-CARDS:

Section I is applicable to expenses for education, training or travel for only those Agencies that have not been issued P-Cards. Section II below applies to expenses for education, training, or travel for Agencies that have been issued P-Cards.

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.C of this Resolution, 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, 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 Saturdays 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 traveling between one business location and another business location generally are reimbursable. Likewise, the costs of traveling between the Traveler's residence and a *temporary* work location *outside* Lancaster County; and the costs of traveling between a Traveler's residence and a *temporary* work location *inside* Lancaster County; are each reimbursable 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 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 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. The meal 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 meal per diem amount will be subject to IRS Notice 2014-57. Foreign and non-foreign localities located outside the continental United States qualify for the daily meal per diem rate set by the U.S. Department of State Office of Allowances that is published in DSSR Section 925.

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 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.

II. EXPENSES FOR EDUCATION, TRAINING OR TRAVEL: AGENCIES THAT HAVE BEEN ISSUED P-CARDS:

Section II is applicable to expenses for education, training or travel for only those Agencies that have been issued P-Cards. Section I above applies to expenses for education, training, or travel for Agencies that have not been issued P-Cards.

A. DEFINITIONS

For purposes of this Resolution:

4. "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.

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

6. "Agency Head" shall mean the Director of a County Department or the head

Elected or Appointed Official of a County Office.

7. "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 Lancaster County Purchasing Card (P-Card) Procedures.

8. "P-Card Coordinator" shall mean the employee chosen by the Agency Head to collect and manage P-Card receipts and reconcile monthly Agency statements, and to facilitate submission of those receipt and statements to the County Clerk's 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 II.C of this Resolution, 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 P-Card, 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 P-Card. If a Traveler wishes to book tickets electronically, tickets must be purchased using a P-Card.

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 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.

Attached receipts and documentation shall include at least the following, to the extent applicable to the Traveler's authorized air travel expenses: airline receipt and airline itinerary. Each Traveler must submit any receipts generated from use of the P-Card including any purchases made for other County staff during the travel time (i.e., air travel for more than one Traveler on the same trip, charged to the same card.)

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 traveling between one business location and another business location generally are reimbursable. Likewise, the costs of traveling between the Traveler's residence and a *temporary* work location *outside* Lancaster County; and the costs of traveling between a Traveler's residence and a *temporary* work location *inside* Lancaster County; are each reimbursable 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:

c. 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).

d. 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, ride-sharing services (e.g., Uber, Lyft), 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 P-Card only and 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 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.

Attached receipts and documentation shall include at least the following, to the extent applicable to the Traveler's authorized travel expenses: ride-sharing receipt, taxi receipt, auto rental receipt. Each Traveler must submit any receipts generated from use of the P-Card including any purchases made for other County staff during the travel time (i.e., taxi fares for more than one Traveler on the same trip, charged to the same card.)

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 P-Card for any 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 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 must be paid for with the P-Card. Original receipts for lodging shall be provided to the P-Card Coordinator. Lodging 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 meal per diem amount to cover the costs of meals. The meal 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 meal per diem amount will be subject to IRS Notice 2014-57. Foreign and non-foreign localities located outside the continental United States qualify for the daily meal per diem rate set by the U.S. Department of State Office of Allowances that is published in DSSR Section 925.

Travelers will be required to personally pay for meals and request the per diem from the County. Travelers that are transporting individuals in County custody (Lancaster County Sheriff Personnel, Lancaster County Corrections Personnel, Lancaster County Youth Services Personnel) shall use the P-Card for the purchase of food for individual(s) in custody. Receipts for food purchased on the P-Card for individuals in County custody must be provided to the P-Card Coordinator. The daily per diem amount for meals shall apply to purchases made with a P-Card for food for individuals in County custody , and the Traveler will be required to reimburse the County for any amount above the daily per diem amount. Travelers may submit a claim for only her/his own per diem for meals that are authorized pursuant to this Resolution. A Traveler may not submit a claim for another Traveler's per diem for meals, 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.

If proof of actual expenses is needed 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 registration fee. Registrations must be paid for with a P-Card. Each Traveler must submit any receipts generated from use of the P-Card including any purchases made for other County staff during the travel time (i.e., registration for more than one Traveler on the same trip, charged to the same card.)

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 shall be paid for using the P-Card. Each Traveler must submit any receipts generated from use of the P-Card including any purchases made for other County staff during the travel time (i.e., registration for more than one Traveler on the same trip, charged to the same card.)

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. REIMBURSEMENT PROCEDURES

1. For Items Purchased with a P-Card:

a. Traveler's Processing of Expenditure Statements. Within ten (10) working days after completion of the authorized travel, the Traveler shall submit to the P-Card Coordinator all receipts and documentation of expenses, including any receipts, itineraries, and/or invoices, from P-Card expenditures from traveling.

b. Agency Processing of Travel Statement of Expenditures. P-Card Coordinators shall examine the Traveler's receipts for travel expenditures for proper accounting and documentation. They shall ensure that all necessary supporting documentation and/or statements of explanation are attached.

c. County Clerk's Office Audit and Payment. P-Card Coordinators for Agencies will be responsible for reconciling monthly Agency statements. Upon completion of reconciliation, P-Card Coordinators will provide the reconciled statements and accompanying receipts to the County Clerk's Office. The County Clerk's Office

shall examine P-Card receipts and statements 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.

d. Emergency Circumstances. In emergency circumstances (i.e., lost card, card malfunctioning), Travelers who are not able use the 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 as described below. Should this situation occur, the P-Card holder must notify the P-Card Administrator as soon as practicable. For procedure, see the P-Card Exceptions section noted in the P-Card Procedures for Lancaster County.

2. For Items Not Purchased with a P-Card:

a. Traveler's Processing of Expenditure Statements. Within ten (10) working days after completion of the authorized travel, the Traveler shall submit to the Agency Head, an itemized claim for travel expenditures, attaching all necessary supporting receipts, and other documentation.

b. 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.

c. County Clerk's Office Audit and Payment. Agency Heads will be responsible for reconciling monthly Agency statements. Upon completion of reconciliation, Agency Heads will provide the reconciled statements and accompanying

receipts to the County Clerk's Office. The County Clerk's Office shall examine all receipts and statements 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.

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. 18-0039 pertaining to "Expenses for Education, Training or Travel," and any previously existing County resolutions on the same subject matter.

DATED this 16th day of October, 2018, at the County-City Building, Lincoln, Lancaster County Nebraska.

BY THE BOARD OF COUNTY COMMISSIONERS OF LANCASTER COUNTY, NEBRASKA

Deb Schorr

Todd Wietig

Bill Avery

BRINKMAN ABSENT

AMUNDSON ABSENT

APPROVED AS TO FORM
this 16th day of October, 2018.

For PATRICK CONDON
Lancaster County Attorney