



**8225: USE OF PUBLIC FUNDS**

**The Board will follow state and federal laws and regulations governing the expenditures of public funds. The Local Government Miscellaneous Expenditure Act (Neb. Rev. Stat. §13-2201 through 13-2204) provides a legal basis for certain types of expenditures for which there previously had been no statutory authority or for which there had been questionable legal authority.**

**The Nebraska Accountability and Disclosure Commission has adopted a document entitled Use of Public Funds by Cities and Villages. The Board recognizes the following general guidelines of the Commission:**

**1. Public funds may be used to purchase plaques, certificates, and similar items of acknowledgement or appreciation for elected or appointed public officials, employees, or volunteers of the local government; provided however, the governing board shall, by official action after a public hearing, establish a uniform policy which sets a dollar limit on the value of any plaque, certificate of achievement, or item of value to be awarded. The policy may not be amended or altered more than once in any twelve-month period.**

**The Board hereby establishes the following maximum dollar limits of value:**

**Plaques \$25.00**

**Certificates of achievement \$10.00**

**Retirement gift \$75.00**

**Thirty-year service recognition gift \$50.00**

**2. Public funds may not be expended for the expenses of a spouse of a public employee or public official in connection with attendance at a conference. The Local Government Miscellaneous Expenditure Act specifically prohibits using public funds to pay the expenses of a spouse of an elected or appointed official. The Accountability and Disclosure Act prohibits the use of public funds for the financial benefit of an immediate family member of a public official or public employee.**

**3. Public funds may not be expended for flowers and memorials for deceased elected officials, employees or their families.**

**4. Public funds may be expended for a recognition dinner for elected officials and employees. The Local Government Miscellaneous Expenditure Act provides that one recognition dinner each year may be held for elected and appointed officials, employees, or volunteers of the local government. It provides, however, that the maximum cost per person for the dinner must be established by formal action of the governing body and may not exceed \$50. The Board hereby establishes the maximum cost per person at \$50.**

**5. Monies received from vending machines on District property are public funds. The use of this money is subject to the same restrictions placed on any other public funds regardless of its source.**

**6. Monies received from recycling aluminum cans are not subject to restrictions placed on public funds, since the cans are the property of the purchasing consumer. It is permissible to allow the consumer to voluntarily deposit their aluminum cans in a receptacle on District property. The proceeds of the sale of the cans are not restricted.**

**Date of Adoption**

September 9, 1996

**Date of Revision**

August 3, 1998

November 19, 2018

**Reaffirmed**

February 17, 2003

September 19, 2001

**Legal Reference**

Neb. Rev. Stat. § 13-2201 through 13-2204, 49-14,101.1, 79-520, 79-546,

A Guideline to the Use of Public Funds by Cities and Villages - Revised, Adopted by the Nebraska  
Accountability and Disclosure Commission, September 17, 1993