

**VILLAGE OF WATERLOO  
RESOLUTION NO. 01-08-13-02**

**WHEREAS**, The Local Government Miscellaneous Expenditure Act provides that local units of government may approve mileage at the rate allowed by Section 81-1176. This section requires the state Department of Administrative Services to set the mileage rate.

**WHEREAS**, Effective January 1, 2001, the state created a policy that the state mileage rate will be set at the prevailing standard mileage rate as established by the Internal Revenue Service through its Revenue Procedures.

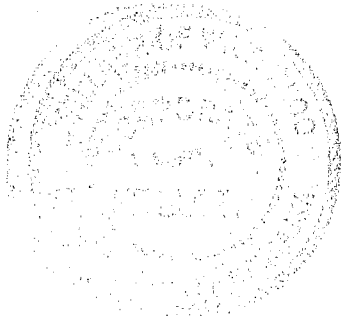
**WHEREAS**, Portions of Act, Section 13-2203, provide as follows: "In addition to other expenditures authorized by law, each government body may approve: (1) The expenditure of public funds for the payment or reimbursement of actual and necessary expenses, incurred by elected officials, employees, or volunteers at educational workshops, conferences, training programs, official functions, hearings, or meetings, whether incurred within or outside the boundaries of the local government, if the governing body gave prior approval for participation or attendance at the event and for payment or reimbursement.

**WHEREAS**, The Board of Trustees of the Village of Waterloo desires to provide payment or reimbursement of mileage expenses to elected officials, employees and volunteers at the state approved rate.

**BE IT RESOLVED BY THE CHAIRPERSON AND BOARD OF TRUSTEES OF THE VILLAGE OF WATERLOO, NEBRASKA, AS FOLLOWS:**

That the mileage rate at which elected and appointed officials, employees, or volunteers may be reimbursed will rise from 55.5 cents to 56.5 cents per mile effective January 1, 2013.

PASSED AND APPROVED this 8 day of January, 2013.



(SEAL)

By Stanley E. Benke, Jr.  
Chairperson, Stanley E. Benke, Jr.

ATTEST:

Nancy Hert  
Village Clerk, Nancy Hert

## Mileage rate increases effective Jan. 1

**E**ffective Jan. 1, 2013, the mileage rate at which elected and appointed officials, employees, or volunteers may be reimbursed will rise from 55.5 cents to 56.5 per mile.

The Local Government Miscellaneous Expenditure Act provides that local units of government may approve mileage at the rate allowed by Section 81-1176. This section requires the state Department of Administrative Services to set the mileage rate. Effective Jan. 1, 2001, the state created a state policy that the state mileage rate will be set at the prevailing standard mileage rate as established by the Internal Revenue Service through its Revenue Procedures. Portions of Act, Section 13-2203, provide as follows: "In addition to other expenditures authorized by law, each government body may approve:

### SUBMIT IDEAS, MATERIALS FOR CLERKS NEWSLETTER

**Please** submit your ideas and materials for the Municipal Clerks' Newsletter to Lynn Marienau at the League of Nebraska Municipalities.

**As you know**, the newsletter's usefulness to clerks depends on the material provided. Please use the newsletter to tell of relevant events taking place in your community, reports on workshops, seminars or meetings of interest to clerks and as an information exchange, or forum for solving problems facing you and your municipality.

(1)(a) The expenditure of public funds for the payment or reimbursement of actual and necessary expenses incurred by elected and appointed officials, employees, or volunteers at educational workshops, conferences, training programs, official functions, hearings, or meetings, whether incurred within or outside the boundaries of the local government, if the governing body gave prior approval for participation or attendance at the event and for payment or reimbursement either by the formal adoption of a uniform policy or by a formal vote of the governing body. Authorized expenses may include: (ii) Mileage at the rate allowed by section 81-1176 or actual travel expense if travel is authorized by commercial or charter means."

Effective Jan. 1, the mileage rates associated with employee moving or relocation expenses also will rise from 55.5 to 56.5 cents. The first 24 cents per mile is considered non-taxable income; any amount over the 24 cents per mile must be treated as a non-qualified moving expense and is considered taxable income. Policies on moving can be found at <http://www.das.state.ne.us/accounting/nis/am005.htm#move>

### MARK YOUR CALENDARS FOR THESE EVENTS

- 1. Utilities/Public Works Conference**, Jan. 16-18, 2013, Embassy Suites, Lincoln.
- 2. Midwinter Conference**, Feb. 25-26, 2013, Cornhusker Hotel, Lincoln.
- 3. Nebraska Municipal Clerk Institute & Academy**, March 18-22, 2013, New World Inn, Columbus.