

Title XVII Chapter 35 Finance and Revenue

General Provisions

170.35.05 Claims and Accounts Payable

- (A) (1) All liquidated and un-liquidated claims and accounts payable against the city shall:
- a. Be presented in writing
 - b. State the name and address of the claimant and the amount of the claim; and
 - c. Fully and accurately identify the items or services for which payment is claimed or the time, place, nature and circumstances giving rise to the claim.
- (2) As a condition precedent to maintaining an action for a claim, other than a tort claim as defined in Neb. RS 13-903, the claimant shall file such claim within 90 days of the accrual of the claim in the office of the City Clerk.
- (3) The City Clerk shall notify the claimant or his or her agent or attorney by letter mailed to the claimant's address within 5 days if the claim is disallowed by the City Council.
- (4) No costs shall be recovered against the city in any action brought against it for any claim or for any claim allowed in part which has not been presented to the City Council to be audited, unless the recovery is for a greater sum than the amount allowed with the interest due.
- (B) Upon the allowance of claims by the City Council, the order for their payment shall specify the particular fund or appropriation out of which they are payable as specified in the adopted budget statement; and no order or warrant shall be drawn in excess of 85% of the current levy for the purpose for which it is drawn, unless there is sufficient money in the treasury at the credit of the proper fund for its payment; provided that if there exists at the time such warrant is drawn, obligated funds from the federal government or the state, or both from the federal government and the state, for the general purpose or purposes of such warrant, then such warrant may be drawn in excess of 85% of the current levy for the purpose for which it is drawn to the additional extent of 100% of such obligated federal or state funds. No claim shall be audited or allowed unless an order or warrant for the payment thereof may legally be drawn. (Neb RS 17-715)
- (C) (1) Unless otherwise provided for it shall be the normal policy to submit a claim to the City Council for approval before payment is allowed.
- (2) Specific claims authorized for payment, prior to Council approval, without further action are:
- a. City employee payroll and all associated state and federal taxes
 - b. City employee benefits including pension, medical, and 125 cafeteria plans
 - c. Utilities and postage
 - d. Contractual obligations of the City for which material, labor and services have been received

- e. Claims offering a discount for early payment
 - f. Claims incurring a penalty for late payment
 - g. Claims which would become delinquent
- (3) Other claims may be prepaid when authorized by the initials or signature of all of the following:
- a. City Clerk or Treasurer
 - b. Mayor or Council President
- Approved by Ordinance 825 – May 1, 2012

170.35.60 Intergovernmental Risk Management; Authority

A. Public Agency means any county, city, village, school district, public power district, rural fire district, or other political subdivision of this state, the State of Nebraska, the University of Nebraska, and any corporation whose primary function is to act as an instrumentality or agency of the State of Nebraska. (Neb. RS 44-4303)

B. The City Council and any one or more public agencies may make and execute an agreement providing for joint and cooperative action in accordance with the Intergovernmental Risk Management Act to form, become members of, and operate a risk management pool for the purpose of providing to members risk management services and insurance coverage in the form of group self-insurance or standard insurance, including any combination of group self-insurance and standard insurance, to protect members against losses arising from any of the following:

- (1) General liability;
- (2) Damage, destruction, or loss of real or personal property, including, but not limited to, loss of use or occupancy, and loss of income or extra expense resulting from loss of use or occupancy;
- (3) Errors and omissions liability; and
- (4) Workers' compensation liability.

C. The City Council and any one or more public agencies, other than school districts and educational service units, may make and execute an agreement providing for joint and cooperative action in accordance with the act to form, become members of, and operate a risk management pool for the purpose of providing to members risk management services and insurance coverage in the form of group self-insurance or standard insurance, including any combination of group self-insurance and standard insurance, to provide health, dental, accident and life insurance to member's employees and officers.