FINANCIAL MANAGEMENT – CHAPTER 7
Business Expense Policy

III. BUSINESS EXPENSE POLICY

7.3.1 Title

This subchapter shall be known as and may be cited as the business expense control ordinance.

7.3.2 Purpose

The purpose of this subchapter is to codify the rules and regulations relating to the management and reimbursement of expenses incurred by members of the Dunn County Board of Supervisors, other elected officials of Dunn County, employees of Dunn County, and volunteers in Dunn County service.

7.3.3 Exclusions

Per Diem and mileage compensation for members of the Dunn County Board of Supervisors in connection with attendance at meetings of the Board are excluded from the coverage of this chapter.

7.3.4 Authority

This ordinance is created under the authority of Wis. Stat. §§ 59.01, 59.025, 59.03(3) and 59.15(3) and acts amendatory thereto.

7.3.5 Administration

(1) The Committee on Administration shall act as the general superintending authority for the administration of this ordinance.
(2) The Administrative Coordinator shall be responsible for implementing this ordinance and may establish procedures necessary for the implementation and enforcement of this ordinance.
(3) Individual department heads shall be responsible for implementing this ordinance within the respective departments.

7.3.6 General Policy

Attendance shall be limited to those conferences, conventions, meetings and seminars which are expected to contribute to the improvement of Dunn County public services. Priority shall be given to those conferences, conventions, meetings and seminars which provide information essential to the effective functioning of Dunn County departments and that are most relevant to the program objectives of the person who attends.

7.3.7 Definitions

In this subchapter, the following words shall have the meanings indicated:

(1) Board shall mean the Dunn County Board of Supervisors.
(2) Committee shall mean the Committee on Administration of the Dunn County Board of Supervisors.

(3) Origination travel shall mean travel occurring at the beginning of a scheduled work day and involving travel from a person's place of residence to an outside work location.

(4) Outside work location shall mean a work location other than a person's regular work location.

(5) Person shall include members of the Dunn County Board of Supervisors, other elected officials of Dunn County, employees of Dunn County and volunteers in Dunn County service.

(6) Termination travel shall mean travel occurring at the end of a scheduled work day and involving travel from an outside location to a person's place of residence.

7.3.8 Reporting Required

All claims for reimbursement of expenses shall be made on such forms as the Administration may from time to time designate. Except for claims of less than five (5) dollars, claims for reimbursement shall be submitted on a monthly basis.

7.3.9 Prior Authorization Required

No member of the Dunn County Board of Supervisors or any volunteer of Dunn County service shall be reimbursed for expenses incurred in connection with attendance at any conference, convention, meeting or seminar except with prior written approval of the county board chairperson.

7.3.10 Limitation on Vehicle Expense

Except as otherwise expressly provided, travel reimbursement shall be made only where a private, non-county owned vehicle has been used for travel in connection with attendance at a conference, convention, meeting or seminar.

7.3.11 Reimbursement for Vehicle Expense

(1) Except as otherwise provided in resolutions or union contracts, mileage shall be reimbursed at the rate established by the Internal Revenue Service.

(2) All vehicle travel shall be by the most direct route available.

(3) When two or more persons are making the same trip, travel shall be in the least number of vehicles. Mileage shall be paid only to the person or persons whose vehicle is used on the trip.

(4) Persons other than members of the Dunn County Board of Supervisors shall not be paid for travel between their place of residence and their regular work locations.

(5) Employees shall not be reimbursed for travel expenses incurred in connection with attendance at any board meeting, any board committee meeting or any agency meeting.

(6) Employees starting a workday at an outside work location may claim mileage only for the lesser of:
   a. The origination travel or
   b. The distance from the normal work location to the outside work location.

(7) Employees completing a work day at an outside work location may claim mileage only for the lesser of:
   a. Termination of travel, or
   b. The distance from the normal work location to the outside work location.
(8) Parking charges incurred outside Dunn County and all toll charges shall be reimbursed in full.

7.3.12 Public Transportation

(1) Persons planning a trip by public transportation should attempt to obtain a purchase order in order to prepay costs.
(2) When time or other circumstances do not permit prepayment and the expense is paid by the person directly, the cost of public transportation shall be reimbursed by the county under the normal claims procedure.
(3) Reasonable taxi fare costs, incurred outside Dunn County shall be reimbursed.
(4) When circumstances dictate a favorable financial outcome for the County, rental vehicles may be used in lieu of fleet or privately owned vehicles.
(5) Reimbursement for use of public transportation shall be limited to that equal to the lowest appropriate cost. For example, airfare would normally be limited to coach class cost.

7.3.13 Hotel and Motel Expenses

(1) Reasonable lodging expenses incurred outside Dunn County may be directly billed to the County or shall be reimbursed if receipts accompany the claim for reimbursement.
(2) As used in this section, lodging expenses means the actual cost of a room, including taxes applicable to the room rental. Lodging expenses do not include the costs of personal conveniences including, but not limited to, personal telephone calls, video rentals, room service and restaurant charges.
(3) Employees engaging in travel requiring an overnight stay and who choose to make lodging arrangements with relatives or friends may claim $25.00 per overnight stay.

7.3.14 Meals

(1) Except as provided in section (2) and (3) below, meals shall be reimbursed on the basis of whatever the current maximum reimbursement rates are for in-state breakfast, lunch and dinner as published by the State of Wisconsin, Office of State Employment Relations.
(2) Employees shall not be reimbursed for the cost of meals taken within Dunn County unless that cost is incurred in connection with attendance at a conference, convention or meeting:
   a. Which has been approved by the employee's supervisor; and,
   b. Which has not been scheduled or arranged by the employee or employing department; unless such meeting is a meeting of a standing committee, board, commission or other official body of the County which is meeting over a normal meal period in order to conduct official business of the County; and,
   c. Where attendance over a meal period is a requirement of employment; or
   d. Where meal expense is included in a registration fee.

(3) For each full 24 hour period during which a person is attending a conference, convention, meeting or seminar outside Dunn County, the person shall be paid an amount equal to the sum of the current maximum reimbursement rates for in-state breakfast, lunch and dinner as published by the State of Wisconsin, Office of State Employment Relations for a day. No such allowance shall be made unless a receipted hotel or motel lodging is secured or a satisfactory explanation is given, the daily allowance will be permitted. The initial 24 hour period will commence as of
the hour of departure. The daily allowance shall not apply on any day that a meal is
provided and included in the registration fee.
(4) Reimbursement shall not be made for expenses incurred in purchasing alcoholic
beverages.

7.3.15 Honorariums

Honorariums for non-employee speakers shall not exceed $250.00 except upon prior
committee approval.

7.3.16 Double Payments

No person shall receive any compensation or reimbursement under this chapter for
performing any duties for which compensation or reimbursement is made by any other
party.

7.3.17 Travel Advances

In those departments which maintain a revolving fund to cover travel advances, such
advances shall be approved by the department head or, in his or her absence, by the
person in charge. Employees shall reimburse such funds for all travel claims
disallowed by the Committee on Administration. An employee who fails to do so shall
not be entitled to subsequent advances for travel.

7.3.18 Audit Procedure

(1) Department heads or their designees shall audit claims submitted by their
personnel and shall certify that to the best of their knowledge such claims are
properly reimbursable.
(2) The Administrative Coordinator shall audit claims submitted by Department Heads
and shall certify that to the best of their knowledge such claims are properly
reimbursable.
(3) The County Board Chairperson shall audit claims submitted by the Administrative
Coordinator and shall certify that to the best of their knowledge such claims are
properly reimbursable.

7.3.19 Exceptions

The Committee on Administration shall have the authority to create exceptions to the
various sections of this ordinance where it determines that such exceptions are
reasonable.

7.3.20 False Information

Any person who submits false information shall be subject to disciplinary action
including, but not limited to, discharge.

7.3.21 Reports

(1) Each employee attending any conference, convention, seminar or meeting costing
more than $250.00 shall prepare a brief, succinct statement summarizing the
benefits obtained by his or her attendance. Such reports shall be kept on file within
the respective departments and shall be open to public inspection during normal business hours.

(2) Such reports shall be completed before any claim for reimbursement is made.

(3) All items of transportation, lodging, meals, fees and other reimbursable expenses shall be included in computing the dollar amount set forth in subsection (1) above.

Adopted on July 20, 2005.
MISCELLANEOUS ALLOWABLE EXPENSES

Laundry: If the employee is away from home for more than three days, reasonable amounts will be allowed for laundry, cleaning, and pressing service. Only one charge per calendar week is reimbursable. Employees are expected to pack sufficient clothing for the duration of their expected travel. Receipts are required for reimbursement.

Telephone: For business telephone calls, STS must be used whenever possible. Personal calls from a foreign country are reimbursable up to $10.00 per day. No reimbursement will be provided while on a domestic trip.

Gratuities and Porterage: Gratuities to hotel employees are reimbursable up to $2 on dates of arrival and departure, and up to $2 per night of stay at a hotel/motel.

Porterage costs at airports or bus terminals will be reimbursed. The claim should not exceed $1 per piece of luggage.

Registration Fees: Registration fees over $25 must be supported by an original paid receipt, copy of the check, copy of credit card statement, or traveler’s customer copy of the credit card receipt.

Bottled Water Reimbursement (International Travel Only): Bottled water costs will be reimbursed when an employee is in international (outside the contiguous U.S.) travel status. Reimbursement is limited to a total of $7.50 for each day.

EXPENSES FOR REASONABLE ACCOMMODATIONS

Individuals traveling on official state business may require a reasonable accommodation, as required by the Federal Americans with Disabilities Act and/or Section 504 of the Rehabilitation Act of 1973. Reasonable accommodations could take various forms such as payment of porterage costs or allowing a personal attendant to accompany the individual while in travel status.

For more detail regarding travel policies and procedures, contact your agency travel coordinator or fiscal officer.

MAXIMUM REIMBURSEMENT RATES

LODGING IN-STATE: $70 for all counties excluding Milwaukee, Waukesha and Racine Counties. Rates for Milwaukee, Waukesha and Racine counties=$80 (Note: All rates are excluding sales and/or room taxes.)

LODGING HIGH-COST OUT-OF-STATE CITIES: Refer to OSER Bulletin on High-Cost City Lodging Rates or contact your agency travel coordinator and/or fiscal officer.

MEALS:

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MILEAGE:

Personal Vehicle: 54.5c/mile when a fleet vehicle is not available and employee obtains a non-availability slip OR at a rate determined by DOA when an employee prefers to use a personal vehicle.

Handicapped Van: $0.685 when State van is not available OR $0.51 when State van is available and employee uses personal van.

Motorcycle: $0.285 per mile

Private Airplane: $0.51 per mile

EXAMPLES OF EXPENSES NOT REIMBURSABLE:

-- Alcoholic Beverages
-- Spouse or family members’ travel costs
-- Cancellation charges (unless fully justified)
-- Lost/stolen cash or personal property
-- Personal items, e.g., toiletries, luggage, clothing, etc.
-- Traffic citations, parking tickets and other fines
-- Excessive mileage charges incurred for personal reasons, etc.
-- Parking costs at the assigned workplace
-- Repair, towing service, etc., for personal vehicle
-- Additional charges for late checkout
-- Taxi fares to and from restaurants
-- Meals included in the cost of registration fees or airfare
-- Flight insurance
-- Pay for view movies in motel room, personal entertainment
-- Child care costs and kennel costs

*This list is not all-inclusive.*
GENERAL POLICY

The information contained in this brochure is a summarization of the State's travel guidelines. The Travel Schedule Amounts (TSAs) are included as part of the Compensation Plan and the collective bargaining agreement covering public safety employees. For more detail regarding travel policies and procedures, contact your agency travel coordinator or fiscal officer.

The rates contained in this brochure apply to all non-represented and represented employees. Other travel provisions contained in collective bargaining agreements supersede the provisions contained in this document.

Use of State contract vendors (i.e., corporate card, car rental, travel agency) is encouraged and in some cases mandatory.

Employees in travel status are expected to use good judgment when incurring travel costs. Only expenses incurred while conducting official State business will be reimbursed. Reimbursement claims must represent actual, reasonable and necessary expenses.

The employee's supervisor or agency designee must personally approve travel claims.

MEAL CLAIMS: Meal claims must be actual, reasonable and necessary and represent the actual amount spent. For a claim to be reimbursed in excess of the maximum amount, an itemized receipt or charge card charge slip (tear tabs are not acceptable) must be provided and there must be documentation that the cost was incurred outside of the traveler's control. To be allowed reimbursement for breakfast, the employee must leave home before 6:00 a.m., lunch, departure must be before 10:30 a.m. and return after 2:30 p.m.; dinner, return must be after 7:00 p.m. to home or headquarters city, whichever is earlier. These time frames are for employees working standard hours of 7:45 a.m. to 4:30 p.m. These time frames may be modified for employees working varied work schedules.

On any particular day an employee is entitled to reimbursement for two or more consecutive meals, the maximum amount for one or more meals may be exceeded and the employee may claim the actual amount spent for each meal as long as the total amount claimed for the eligible meals is not greater than the combined maximum reimbursement rate for those meals. If meal maximums are not reached on one day, the excess amount does not accrue and cannot be applied to meals on another day or other costs incurred. An employee is eligible for a higher meal reimbursement rate when traveling out of state.

Maximum reimbursement rates for meals (in-state and out) are included in the section entitled "Maximum Reimbursement Rates."

IN-STATE LODGING:

When contracts exist with the state for lodging properties, state employees should use this contract, whenever possible. It's the responsibility of the State employee to stay within the state lodging spend limit guidelines. State employees that share a room may divide the rate equally, but not exceed the state permitted rate for a single room. Employees should carry an ID that identifies them as a State employee. Employees should use either a state U.S. Bank purchasing card or travel card, whenever possible when paying for lodging rooms.

State employees are exempt from paying sales tax in Wisconsin on lodging and should avoid such by furnishing written documentation stating they are traveling on official state business. In the event that tax is charged, the employee will request credit back for the charge by the lodging property.

Maximum lodging rates for in-state lodging are included in the section entitled "Maximum Reimbursement Rates."

HIGH-COST OUT-OF-STATE LODGING: The Office of State Employment Relations issues a bulletin listing High-Cost Out-Of-State Cities and the maximum lodging rates allowed. Contact your agency travel coordinator in advance of travel for rates in a specific city.

AUTOMOBILE TRANSPORTATION

Use of Fleet Vehicles: When using fleet vehicles, passengers must be limited to State employees or travelers engaged in official state business. Fleet vehicles shall not be used for personal business. In the event a fleet vehicle is not available, the fleet office will issue a non-availability slip.

Use of Personal Vehicles: An employee may use a personal vehicle. When using a personal vehicle, there are certain conditions in which the employee is required to obtain a non-availability slip stating there was no fleet vehicle available to be reimbursed at the higher rate. If an employee chooses to use a personal vehicle and does not obtain a non-availability slip when required, the mileage is reimbursed at a rate determined by DAO. Non-availability slips are not required when employees do not have access to fleet vehicles in their headquarters city.

Mileage reimbursement rates are included in the section entitled "Maximum Reimbursement Rates."

Rental Vehicles: Rental vehicles should be used in situations where it is the most cost efficient means of transportation or the efficient conduct of state business precludes the use of other means of transportation.

The State has contracts with vehicle rental companies for discounted rates. All contract vendor rates include collision damage insurance (CDW) and liability insurance. A non-contract vendor should only be used when a contract vendor is not available or the total rental cost is less expensive and the services are equal to the contract vendor.

When renting from non-contract vendors within the U.S., the collision damage insurance (CDW) and liability insurance is reimbursable and must be purchased.

Companies that require the vehicle to be returned with a full tank of gas, charge substantially more for filling the tank. Therefore, employees should fill the tank before returning the vehicle.

AIR TRAVEL: State employees are limited to the lowest appropriate airfare when traveling on official state business. Lowest appropriate airfare is defined as coach fare, which provides for not more than a two hour window from the traveler’s preferred departure or arrival time and may require one plane transfer. The purchase of an airfare at the rate other than the lowest appropriate airfare must be approved by the appointing authority or designee in the form of a written explanation of the reasonableness of the expense. Airfare and travel agent fees should be paid by the use of the state U.S. Bank purchasing card or travel card.

Benefits from any airline promotion program, such as frequent flier points or credit vouchers, belong to the State and should be turned over to the agency travel coordinator or fiscal officer.

TAXI AND LIMOUSINE: Reasonable charges for taxi or limousine service are reimbursable. However, limousine shuttle service (usually less expensive or free) should be utilized in place of a taxi whenever possible. Unless properly justified, claims for taxi service to and from the airport should be limited to the rate for the shuttle service. Receipts are required for one-way fares exceeding $25.

TRAVEL BY TRAIN, BUS OR PRIVATE PLANE: Travel by train shall be limited to coach, if available, unless overnight accommodations should be limited to roomette. Receipts are required for reimbursement.

Employees traveling within the headquarters city and between cities convenient to be reached by bus, shall travel by bus whenever feasible as determined by the appointing authority or designee. Receipts are required for travel between cities.

Under s. 20.916(5)(a), Stats., use of a private plane may be authorized by the appointing authority. Reimbursement will be made at the mileage reimbursement rate.