

**CHAPTER 20
EXPENSE ACCOUNT ORDINANCE**

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[20.24 – 20.99 reserved.]

20.01 TITLE. This chapter shall be known as and may be cited as the expense account ordinance.

20.02 PURPOSE. The purpose of this ordinance is to codify the rules and regulations relating to reimbursement of travel expenses incurred by members of the Dane County Board of Supervisors, other elected officials of Dane County, employees of Dane County, and volunteers in Dane County service in connection with attendance at conferences, conventions, meetings and seminars, or in the course of their normal duties.

[History: am., 2019 OA-8, pub. 08/23/19.]

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

20.04 AUTHORITY. This ordinance is created under the authority of sections 59.01, 59.025,

59.03(3) and 59.15(3) of the Wisconsin Statutes and acts amendatory thereto.

20.05 ADMINISTRATION. (1) The finance committee shall act as the general superintending authority for the administration of this ordinance.

(2) Individual department heads shall be responsible for implementing this ordinance within the respective departments.

20.06 GENERAL POLICY. (1) Attendance shall be limited to those conferences, conventions, meetings and seminars which are expected to contribute measurably to the improvement of Dane County public services. Priority shall be given to those conferences, conventions, meetings and seminars which provide information essential to the effective functioning of Dane County departments and that promise most relevance to the program objectives of the person who attends.

(2) Local conference, convention, meeting and seminar resources shall be utilized to the maximum extent possible. Attendance at conferences, conventions, meetings and seminars which are held at distant or expensive locations or which require high registration fees is to be limited.

(3) Every effort shall be made to limit the number of employees from any one county department attending the same conference, convention, meeting or seminar.

20.07 DEFINITIONS. In this chapter, the following words shall have the meanings indicated:

(1) *Board* shall mean the Dane County Board of Supervisors.

(2) *Committee* shall mean the Personnel and Finance Committee of the Dane 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 Dane County Board of Supervisors, other elected officials of Dane County, employees of Dane County, unpaid interns and volunteers of Dane 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.

[History: (2) and (5) am., 2019 OA-8, pub. 08/23/19.]

20.08 REPORTING REQUIRED. All claims for reimbursement of expenses shall be made on such forms as the Controller may from time to time designate. Except for claims under five (5) dollars and termination vouchers, claims for reimbursement shall be submitted on a monthly basis. Claims must be submitted within 60 days of travel or the Person will forfeit reimbursement.

[History: (1) cr., OA 27, 2010-11, pub. 01/28/11; 20.08 am. and (1) resc., 2019 OA-8, pub. 08/23/19.]

20.09 AUTHORIZATION REQUIRED.

(1) No elected official or employee shall incur or be reimbursed for expenses in connection with attendance at any conference, convention, meeting or seminar, except with written approval of his or her department head via approval of a Conference and Training Request Form.

(2) No member of the Dane County Board of Supervisors or any volunteer of Dane County service shall be reimbursed for expenses incurred in connection with attendance at any conference, convention, meeting or seminar, except with written approval of the county board chairperson via approval of a Conference and Training Request Form.

(3) No person shall be reimbursed for expenses incurred in connection with attendance at any conference, convention, meeting or seminar outside the continental United States, except with prior written approval of the county board and the county executive.

(4) PSE, LTE, provisional employees and other employees having only temporary or part-time status shall not be reimbursed for expenses incurred in connection with attendance at any conference, convention, meeting or seminar, except with written approval of his or her department head via approval of a Conference and Training Request Form.

(5) In computing *total costs* for purposes of this section, all items of transportation, lodging, meals, fees and other reimbursable expenses shall be included.

(6) A Conference and Training Request Form is not required for fees for webinars or for other online training. Such fees should be paid using a county procurement card.

[History: am., OA 27, 2010-11, pub. 01/28/11; (1), (2), and (4) am., (6) cr., 2019 OA-8, pub. 08/23/19.]

20.10 LIMITATION ON TRAVEL EXPENSES.

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.

20.11 REIMBURSEMENT FOR TRAVEL EXPENSES.

(1) Except as otherwise provided in resolutions or union contracts, mileage shall be reimbursed at the current rate established by the Internal Revenue Service when a motorized vehicle is being used or at 4 cents per mile if a bicycle is used.

(a) Notwithstanding any other provisions of county ordinances, the rate of mileage reimbursement for use of personal motor vehicles by county board supervisors, members of administrative agencies and members of special purpose committees, when mileage is provided for, shall be at the current 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. An additional 5 cents per person per mile shall be paid for each passenger who would otherwise qualify for reimbursement under these rules if using his or her own vehicle.

(4) Persons other than members of the Dane 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 unless specifically required to attend by a member thereof or authorized by the department head. Reimbursement shall be subject to disapproval by the Committee.

(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 travel, or
- (b) the distance from the normal work location to the outside work location.

(8)(a) Parking charges and all toll charges shall be reimbursed in full.

(b) Persons using commercial flight facilities at the Dane County Regional Airport in connection with attendance at any conference, convention, meeting or seminar shall be reimbursed for all parking charges for privately owned automobiles parked at the airport.

[History: (3) am., Aug. 2, 1979; (1) am., OA 19, 1981-82, 06/04/81; (1) am., OA 14, 1981-82, 10/15/81; (1) am., OA 34, 1992-93, pub. 04/30/93; eff. 07/01/93; (1)(a), (5), and (8)(a) am., 2019 OA-8, pub. 08/23/19.]

20.12 PUBLIC TRANSPORTATION.

(1) Costs for public transportation such as bus or airline fares should be paid using a county procurement card and must be accompanied by an original receipt.

(2) Reasonable taxi fare or ride share service costs, incurred outside Dane County or to and from the Dane County Regional Airport, shall be reimbursed.

[History: (4) rep., OA 31, 1996-97, pub. 12/31/96; (20.12 am., 2019 OA-8, pub. 08/23/19.)

20.13 HOTEL AND MOTEL EXPENSES. (1)

Reasonable lodging expenses shall be reimbursed only if incurred outside Dane County and if receipts accompany the claim for reimbursement.

(2) Lodging expenses should be paid using a county procurement card whenever possible.

(3) 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.

(4) The Emergency Management Director, with approval of the County Executive, may authorize reasonable lodging expenses within Dane County for employees required to staff the emergency operations center.

[History: 20.13 am., OA 9, 1992-93, pub. 07/29/92; (2) am. and (4) cr., 2019 OA-8, pub. 08/23/19.]

20.14 MEALS. (1) Except as provided in section 20.14(2) and (3), meals shall be reimbursed on the following schedule:

- (a)** Breakfast\$ 8.00
- (b)** Lunch (noon).....\$ 10.00
- (c)** Dinner (evening).....\$ 20.00

(2) Employees shall not be reimbursed for the cost of meals taken within Dane County unless that cost is incurred in connection with attendance at a conference or convention of the particular employee's department which has been approved by the appointing authority. A conference or convention is defined as a regional meeting for which there is a registration fee charge.

(3) At the discretion of the department head, meals and beverages may be provided at department sponsored trainings with a maximum all-inclusive cost of \$10.00 per person.

(4) Department heads that serve in a department that includes outreach to the public, the County Executive and County Board Chair may incur or be reimbursed for expenses to attend banquets or other functions within Dane County directly related to an authorized outreach function. This does not include attendance at fundraising events and may not include a charitable donation to any organization. Requests for reimbursement for department heads must include approval of the County Executive. The maximum reimbursement under this provision is \$75 per event.

(5) Reimbursement shall not be made for expenses incurred in purchasing alcoholic beverages.

(6) Notwithstanding other provisions of this ordinance, the Emergency Management Director and the Sheriff may authorize reasonable meal expenses for employees and volunteers staffing the emergency operations center or responding to an emergency situation.

(7) Notwithstanding other provisions of this Ordinance, the Office of the County Executive, with written approval of the County Executive, and the Office of the County Board, with written approval of the County Board Chair, may authorize refreshments for guests, employees and elected officials at a county function, not to exceed \$200 per occurrence.

[History: (1) am., OA 19, 1983-84, pub. 03/01/84; (1) and (3) am., (4) rep. and (5) renun. as (4), OA 43, 1993-94, pub. 04/20/94, eff. 01/01/95; 20.14 am. and renunb., 2019 OA-8, pub. 08/23/19; (4) am., (7) cr., 2019 OA-31, pub. 02/14/20.]

20.15 GRATUITY. Reimbursement for gratuities will be limited to 15% for taxi or ride services. Gratuities for meals are included in the reimbursement limits above. Hotel gratuities are limited to \$2.00 per day including the day of arrival and the day of departure.

[History: 20.15 cr., 2019 OA-8, pub. 08/23/19.]

20.16 PROHIBITED TRAVEL TO STATES THAT DISCRIMINATE.

(1) No elected official or employee shall be required to travel to a state that has enacted a law that voids or repeals, or has the effect of voiding or repealing, existing state or local protections against discrimination on the basis of sexual orientation, gender identity, or gender expression or has enacted a law that authorizes or requires discrimination against same-sex couples or their families or on the basis of sexual orientation, gender identity, or gender expression, including any law that creates an exemption to antidiscrimination laws in order to permit discrimination against same-sex couples or their families or on the basis of sexual orientation, gender identity, or gender expression.

(2) Except as otherwise provided herein, reimbursement shall not be made for travel to a state described in sub. (1).

(3) The prohibitions in subs. (1) and (2) shall not apply to travel that is required for any of the following purposes:

(a) The performance of the duties of the Sheriff's Office as determined by the Sheriff.

(b) For purposes of juvenile residential treatment placements by the department of human services.

(c) An exception granted by the Personnel & Finance Committee pursuant to sec. 20.20.

(4) The prohibitions in subs. (1) and (2) shall continue while any law specified in sub. (1) remains in effect.

(5) Before travel outside the State of Wisconsin is approved, the elected official or department head shall determine and certify that the destination is not a state specified in sub. (1).

(6) The department of administration shall maintain a current list of states that have enacted a law that voids or repeals, or has the effect of voiding or repealing, existing state or local protections against discrimination on the basis of sexual orientation, gender identity, or gender expression or have enacted a law that authorizes or requires discrimination against same-sex couples or their families or on the basis of sexual orientation, gender identity, or gender expression, including any law that creates an exemption to antidiscrimination laws in order to permit discrimination against same-sex couples or their families or on the basis of sexual orientation, gender identity, or gender expression.

[History: 20.15 cr., 2016 OA-93, pub. 05/18/17; 20.15 renumb. to 20.16, 2019 OA-8, pub. 08/23/19.]

20.17 HONORARIUMS. Honorariums for non-employee speakers shall not exceed \$500.00 except upon prior committee approval.

[History: 20.16 renumb. to 20.17 and am., 2019 OA-8, pub. 08/23/19.]

20.18 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.

[History: 20.17 renumb. to 20.18, 2019 OA-8, pub. 08/23/19.]

20.19 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 finance committee. An employee who fails to do so shall not be entitled to subsequent advances for travel.

[History: 20.18 renumb. to 20.19, 2019 OA-8, pub. 08/23/19.]

20.20 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) All travel vouchers shall be audited by the controller's office before being submitted to the finance committee.

[History: 20.19 renumb. to 20.20, 2019 OA-8, pub. 08/23/19.]

20.21 EXCEPTIONS. The finance committee shall have the authority to create exceptions to the various sections of this ordinance where it determines that such exceptions are reasonable.

[History: 20.20 renumb. to 20.21, 2019 OA-8, pub. 08/23/19.]

20.22 FALSE INFORMATION. Any person who submits false information shall be subject to disciplinary action including, but not limited to, discharge from the civil service.

[History: 20.21 renumb. to 20.22, 2019 OA-8, pub. 08/23/19.]

20.23 REPORTS.

(1) Each employee attending any conference, convention, seminar or meeting costing more than \$100.00 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.

[History: 20.22 renumb. to 20.23, 2019 OA-8, pub. 08/23/19.]

END OF CHAPTER