



**CITY OF MARSHFIELD, WISCONSIN
POLICIES AND PROCEDURES**

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CHAPTER: Compensation

SUBJECT: Reimbursed Expenses

POLICY NUMBER: 3.875

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APPROVED BY:

DEPARTMENT OF PRIMARY RESPONSIBILITY: Finance Department

Special Notes: This policy/procedure manual does not in any way constitute an employment contract and the City of Marshfield reserves the right to amend this manual at any time subject only to approval by the Common Council.

I. POLICY

The City of Marshfield shall reimburse eligible expenses for City employees, City elected officials, and members of appointive commissions and boards who are transacting official public business. Eligible expenses will also be reimbursed when attending an approved professional meeting, conference, or training session, which promotes the overall job knowledge and comprehension of the individual. Eligible expenses shall be reimbursed by the City upon the filing of a Reimbursement Claim Form developed by the Finance Department. All such claims shall be accompanied by actual receipts of disbursements. In cases when another agency(s) reimburses for approved travel and such reimbursement is paid to a City official or City employee, such reimbursement shall be deposited in its entirety with the Finance Department.

II. PROCEDURES

A. Advances

Advances should be kept to a minimum. Registration fees, lodging, and airline expenses should be paid by the City directly, whenever possible. Employees are encouraged to use personal cash or charge cards, in lieu of advances for expenses which are not prepaid, whenever possible. However, the intent is not to place a hardship on the employees travel reimbursement should be made by the City prior to the employee's receipt of his/her credit billing unless there is a delay in presenting the expense detail to the Finance Department.

Requests for advance shall be made to the Finance Department on a "Request for Travel Advance" form available from the office. Such requests shall be made at least fifteen (15) days in advance of departure from the City. No advances will be made for less than \$75.00, and none will be made for miscellaneous expenses. Advance checks will be issued by the Finance Director to the requester no sooner than the business day prior to leaving the city unless prior arrangements have been made.

B. Responsibility

1. Departments will be responsible for the submission of proposed travel during the annual budget development process or during the application period for federal/state grants. Departmental travel requests will be reviewed and discussed at the budget hearing with the City Administrator. Once the appropriations for travel have been approved by the Common Council in the annual budget process, any significant variance in travel requirements must be justified to and approved by the City Administrator (or in the cases of the Library, Fire, and Police Departments, the respective administrative boards or commissions).
2. It shall be the responsibility of each individual traveling as an official representative of the City of Marshfield at City expense to keep sufficient records in order to make a complete and detailed report of all authorized expenses. This shall mean that, when at all practical, actual receipts shall be obtained and attached to the Reimbursement Claim Form. Upon returning to the City, the individual traveling shall complete the Reimbursement Claim Form, attach receipts, and submit such documentation to the Finance Department within five (5) working days.

C. Allowable Reimbursement Expenses

Expenses for which the City of Marshfield may allow an advance or reimbursement when traveling or conducting business as an official representative of the City shall be provided on the following basis:

1. Transportation

Use of a private automobile to conduct City business shall be reimbursed at the rate

that the Internal Revenue Service (IRS) currently allows for income tax purposes. This per mile reimbursement rate shall include all costs related to the use of privately owned vehicles including but not limited to gas, oil, tires, repairs, insurance, license fees, and depreciation costs. No person shall submit a claim for reimbursement for costs incurred to clean and/or repair his/her personal vehicle used in the conduct of City business. Parking costs as well as bridge/ turnpike tolls may be reimbursed as a separate and distinct cost from the mileage rate. Travel mileage begins when the individual leaves the premises of his/her normal place of employment or his/her residence, whichever occurs last, and ends when he/she returns to his/her normal place of employment or his/her residence, whichever occurs first.

An exception to this is when a supervisor is called in to assess an emergency situation, they may go directly to the situation with their own personal vehicle with mileage reimbursement starting from their home or current location if in the city limits or upon entering city limits if they are outside city limits when asked to report to work. If a supervisor claims reimbursement under this exception, the emergency situation must be specifically identified for each claimed expense for review and approval.

Out of Town Travel: A City employee or City elected official may be allowed an amount not more than the coach class round trip airline fare for out-of-state travel. City employees and elected officials are encouraged, but not required, to use City-owned vehicles for all travel within the State of Wisconsin and cities immediately adjacent to the boundaries thereto when at all practical. Except for the cities immediately adjacent to the State of Wisconsin, City-owned vehicles will not be used for out-of-state travel without prior approval of the Department/Division Head or City Administrator.

If a private automobile is permitted for out-of state travel, reimbursable automobile expenses shall be limited to the cost of a coach class airline ticket, or the current IRS rate, whichever is less, and shall not include bridge/turnpike tolls, lodging, meals, and other expenses enroute that would not be paid if commercial transportation was used. If more than one employee is to ride in the same private vehicle, only the cost of one coach class airline ticket will be permitted.

If the rental of a vehicle from a private agency is necessary and justified (when neither City nor private vehicle are used), the City will not pay for personal use (e.g. sightseeing).

2. Hotel or Lodging Expenses

Hotel or lodging expenses will be reimbursed at an amount not greater than the cost of a medium priced single room, which will depend upon the particular destination while traveling at the expense of the City. No provision shall be made for the advance or reimbursement for lodging expenses for persons other than City employees, City elected officials, and members of appointive commissions and boards who are required to travel to transact official public business. Employees and elected officials are encouraged to request a quotation for a governmental rate when making their lodging

arrangements. Lodging expenses will not be reimbursed for accommodations in Wood, Portage, Marathon, or Clark counties unless advance permission is granted by the City Administrator (or in the case of the Library, Fire Department, or Police Department, the respective administrative board or commission).

3. Meals

Employees and officials traveling for the City will be allowed reimbursement for reasonable meal expenses, including gratuities not to exceed fifteen percent (15%) of the meal expenses. No allowance will be made for alcoholic beverages. Breakfast expenses will be allowed if the employee or City official is required to leave the City of Marshfield prior to 6:30 a.m.; evening meal expenses will be allowed if the employee cannot safely return to the City prior to 7:00 p.m., not including the time spent eating the evening meal.

4. Fees, Registration, Dues, Banquets, etc.

The City of Marshfield shall pay the cost of fees, dues, and conference or meeting registration expenses. Such expenses must be verified, when possible, by a receipt, program or bulletin setting forth such fees or dues. In the event that such fees include the cost of meals, no allowance for the same meals shall be allowed under section 3 above.

When a regional or statewide meeting or conference is hosted by the Mayor, City Administrator, or a department of municipal government, employees and officials shall be reimbursed for actual expenses in accordance with reimbursement procedures.

5. Miscellaneous

Reimbursement for other reasonable miscellaneous expenses such as ground transportation (taxi, bus), baggage handling, and business related telephone charges would be allowed. No reimbursement shall be allowed for any traveler's check issuance fees, parking tickets, traffic violations, or personal telephone charges.

CITY OF MARSHFIELD REQUEST FOR TRAVEL ADVANCE

To: Finance Department

From: _____

Please advance me the sum of \$ _____ for travel to
_____, _____ on _____, for
(City) (State) (Date)

the purpose of _____
(specific meeting, conference, training session, et. al.)

Within five (5) days of the completion of my trip(s), I will submit a detailed request for reimbursement together with supporting evidence for actual expenditures. Upon receiving a check from the City of Marshfield for the actual expenditures, I will pay the City of Marshfield the total advance of \$ _____. The attached sheet is a detailed estimated cost of my expenses.

Signature: _____

Approved: _____

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TO BE COMPLETED BY THE FINANCE DEPARTMENT:

Advance of \$ _____ issued to _____ on _____.

Check # _____. Reimbursement request of \$ _____ paid on
_____. Check # _____. Advance of \$ _____ repaid on _____.

Receipt # _____.

Check to be picked up on _____.

ESTIMATED COST OF TRIP

1. LODGING:

Hotel: _____ Night(s) @ \$ _____ per night \$ _____

2. MEALS:

_____ Breakfast(s) @ \$ _____ each \$ _____

_____ Noon Meal(s) @ \$ _____ each \$ _____

_____ Evening Meal(s) @ \$ _____ each \$ _____

3. REGISTRATION:

\$ _____

4. OTHER (specify in detail)

\$ _____

TOTAL ESTIMATED COSTS*

\$ _____

* Minimum advance request is \$75.00