

In reviewing some of our ordinances on expenses.

I would like to add this discussion to our agenda.

Update to our verbiage for travel and purchasing:

For Discussion:

All Travel Expenses should be submitted with a signed expense report stating:

1. Location travelled to
2. Detailed reason for the travel
3. Agenda and description of travel
4. Original receipts
5. Approvals if required (note the date of minutes from meeting when pre-approval was given) .

Definition of original receipt:

An original receipt is a written acknowledgement that the vendor has been paid for providing goods or services. For a receipt to be considered original it must show:

- The name & address of the vendor providing the goods or services.
- The date that the specific services were received, or items were purchased.
- Itemization of the services and/or goods and pricing- not just total receipt
- Final amount due and evidence that it was paid.

Credit Card Purchases that are not travel related and done by a Department Head on a Village Credit Card should be submitted by the card holder at the end of the month in a statement format showing what they were for and what they are used for. IE: Tires required for XXX and the funding to apply that expense to and the prior approval if required. This statement should be in the form of an expense report and signed as true and correct and used for the village.

Event s –the purpose of hosting a Village sponsored event, Official Function, or educational program such as workshop, working lunch, etc., with multiple attendees

from both inside and outside the village. Would require notification and all employees, and trustees to be notified.

- a. Pre-Approval request: Description – provide a business justification for event expenses to be incurred and estimates for the costs and specify what type of event will be held and why. How many attendees anticipated. If food will be served, indicate breakfast, lunch, or dinner. Indicate whether a fee will be collected from attendees.

- b. When the event is finished, a final accounting and listing of vendors. This narrative should be reviewed with the board, stating who attended. And a review of the event with a narrative on what worked what did not work.

Example:

Event: Tree Lighting

Notice given: Email and posting dates.

Dinner Provided (List of food)

Attendees: Board XXX, Employees XXX, General public XXX

Expenses:

Requested: Food \$..... Actual \$ Etc..

Description of event and impact of event. Any changes if done again to be noted. What worked what did not?

Total cost: Approved: Nov 12 , 20xx minutes

The above would be done for all events over \$100.00

Travel Meals:

Meal claims must be actual, reasonable, and necessary and represent the actual amount spent. For a claim to be reimbursed more than the maximum amount, an itemized receipt or charge card credit 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. 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 all 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.

MEALS: In-State Breakfast \$ 9.00 Lunch \$ 11.00 Dinner \$ 21.00

Out-Of-State Breakfast \$ 10.00 Lunch \$ 15.00 Dinner \$ 25.00

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 e.g., sightseeing, side trips, etc. -- Parking costs at the assigned workplace -- Repairs, 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, airfare, or included as part of lodging (e.g., hotel continental breakfast) -- Flight insurance -- Pay for view movies in motel room; personal entertainment -- Child care costs and kennel costs -- Charges to modify airline seat selection, or to select premium airline seats. This list is not complete.

All expense reports must be submitted within 60 days of travel and 30 days of travel if using a village credit card.

Village credit cards can only be held by Department heads and must be sub and control accounts with separate card numbers.