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RESOLUTION

RE: Local Government Travel Expense Control Act - Public Act 099-0604

WHEREAS, the County Board of Vermilion County, Illinois has a policy on travel expenses and the State of Illinois has recently passed legislation requiring a uniform policy as to reimbursement of all travel, meal and lodging expenses of officers and employees; and,

WHEREAS, it is the direction of the County, consistent with such law, that the attached policy be followed setting the maximum allowable reimbursement for travel, meal, and lodging expenses with documentation; and,

WHEREAS, it is directed that documentation for such expenses shall be as set forth in this policy.

NOW, THEREFORE BE IT RESOLVED by the County Board of Vermilion County, Illinois, that the travel expense reimbursement policy shall be as set out in the attached, all as required under Public Act 099-0604.

PRESENTED, APPROVED AND RESOLVED by the County Board of Vermilion County, Illinois at the June 13, 2017 A.D. Session.

DATED this 13th day of June 2017 A.D.

AYE 24 NAY _____ ABSTAIN _____

3 Absent

Michael T. Marron
Chairman, Vermilion County Board

ATTEST:

Cathy Johnson
Clerk of the County Board

Approved by Finance Committee Personnel: Steven Fourez (Y) N A
Chairman

Wesley G. Bieritz (Y) N A

Robert Boyd Y N (A)

Larry Baughn Y N (A)

Todd Johnson (Y) N A

Becky Stark (Y) N A

Bruce Stark (Y) N A

Resolution No. 17-0608

ARTICLE 20

BUSINESS AND TRANSPORTATION POLICY

The Vermilion County Board affirms that County employees are honest individuals and that claims for reimbursement are made in good faith. Therefore, Vermilion County will reimburse employees for reasonable authorized expenses incurred in the performance of duties.

20.1 APPLICABILITY.

This travel policy shall apply to all Vermilion County personnel including the appointed and elected officials.

20.2 ADMINISTRATION.

The County Auditor shall administer this policy and see that the provisions herein are carried out by auditing all requests for reimbursement for travel and transportation costs and approving only such costs which fulfill the provisions set forth in this policy. Exceptions to this policy may be by a majority vote of the Vermilion County Finance Committee. *Any reimbursement in excess of the policy to employees or board members must be approved by roll call at an open meeting of the county board*

20.3 AUTHORIZATION.

All travel and business expenses of any employee subject to these travel regulations shall be authorized and approved by his/her supervisor prior to the beginning of travel.

20.4 RESPONSIBILITY AND ACCOUNTABILITY.

Individuals submitting travel vouchers are personally responsible for their accuracy and propriety. Misrepresentation may be cause for disciplinary or legal action.

20.5 ACCOUNTABILITY FOR EXPENSES.

The County Auditor shall provide travel vouchers for all Vermilion County personnel. All travel vouchers shall indicate the purpose of the travel, shall include an itemized list of all expenses accompanied by all receipts specified in the applicable travel regulations and by the person incurring such expenses, certifying that the amount is correct and just, and shall be forwarded to the Auditor

within 30 days of completion of travel. The vouchers should also indicate that the amounts charged were actually paid, the expenses were incurred through official County business, the journey was performed with all practicable dis-patch by the shortest route, and the traveler has not been furnished with transportation or money in lieu thereof for any part of the journey for which charged.

20.6 ADVANCE TRAVEL EXPENSES.

20.6.1 Conference, Seminar, or Class Fees. Allowable conference, seminar, or class registration fees and similar reimbursable expenses of conducting County business may be paid in advance by purchase order. A completed purchase order, together with a copy of the registration or application form indicating the cost of the conference, seminar, or class to be attended, shall be forwarded to the Auditor, and for purposes of this article, such purchase order shall be sufficient documentation to authorize issuance of a check for fees and expenses. A receipt or other adequate documentation of payment of registration or other fees or expenses shall be forwarded to the Auditor and attached to the purchase order upon completion of the conference, seminar, or class.

20.6.2 Lodging and Mileage. Reimbursement for lodging may be paid in advance when travel includes an authorized overnight stay ~~out of the County~~. Reimbursement for mileage may be paid in advance when authorized by a department head or office holder. The request for advance payment of mileage and lodging shall be on forms provided by the Auditor and shall include the following:

- a) Name of person traveling *including job title and office*;
- b) Dates, times, and places of travel;
- c) County business to be conducted;
- d) Budget line item to be charged for the travel;
- e) An accurate estimate of the mileage from Danville to the place(s) of business and return to Danville.

The request for advance payment of lodging and mileage shall be signed by the appropriate officeholder or department head and the person to whom the advance will be paid, if other than the officeholder or department head, and forwarded to the Auditor. *When the expense has not been incurred and advance payment is requested there must be an estimate of the cost of travel, meals or lodging. For meals, there is a per diem schedule below:*

The Auditor shall approve a properly completed request if adequate funds are available in the budget line item and the funds are authorized for the purpose of the travel. The Auditor shall authorize issuance of a check for the approved advance mileage and lodging payment and charge the payment to an Advance Account in the officeholder's or

employee's name in the asset section of the General Fund.

Receipts for lodging, along with documentation of mileage, and receipts for any other allowable claimed expenses shall be forwarded to the Auditor within 30 days of completion of the travel. If the cost of lodging and mileage is less than the amount of the advance, the difference shall be credited against any other claim for reimbursement, returned by the officeholder or employee, or deducted from the officeholder's or employee's pay. The Auditor shall charge the allowed reimbursement to the appropriate budget line item and credit the Advance Account for the allowed reimbursement.

If the Auditor is the person requesting advance travel payment, the Financial Resources Director shall perform the functions of the Auditor set forth in this article.

20.6.3 **Meals. Per Diem** for meals may be paid in advance with proper documentation. The full conference agenda noting events and meals must be provided to obtain a per diem advance. Partial days will be paid based on necessary arrival time at the destination.

20.7 **ALLOWABLE EXPENSES FOR TRANSPORTATION.**

20.7.1 **Modes of Transportation.** Transportation for official travel shall include automobiles, railroads, airlines, buses, taxi cabs, and other usual means of transportation.

20.7.2 **Tips.** Reasonable tips, not exceeding 15% of the bill, will be considered acceptable expenses.

20.7.3 **Routing of Travel.** All travel shall be by the most direct route that provides the best balance of safety and economy of time and money. Additional costs which result from travel arrangements not in accordance with the above, but solely for the convenience for the employee shall be the responsibility of the employee.

20.7.4 **Most Economic Means.** All travel shall be by the most economic mode of transportation available considering travel time, cost, and work requirements. The traveler should purchase accommodations for coach or tourist class when traveling by air or rail.

When the use of public transportation is a reasonable alternative, the mileage payment shall not exceed the cost of its use. A reasonable alternative exists when the cost of travel, taking into account both time and costs, would be less if public transportation were used.

20.7.5 Use of Privately Owned Vehicles. When an employee rendering services to the County uses his/her privately-owned vehicle to conduct official business, the reimbursement rate shall not exceed the rate established by the County Board.

The per mile travel reimbursement rate is intended to reimburse the traveler for vehicle operation expenses. These expenses include insurance, gasoline and oil, repairs, and all other operating expenses.

Reimbursement for the cost of automobile parking fees and bridge and road tolls will be allowed in addition to mileage reimbursement.

20.7.6 Mileage Reimbursement. Mileage shall be paid only after completion of travel upon submission of a properly executed expense report which includes relative odometer readings, unless advance payment is authorized pursuant to Article 26.06.02 of this Policy. Claims which do not provide detail by day and destination during that day will be rejected.

Mileage reimbursement for County Board members attending County Board and committee meetings shall be based on a standard mileage payment from home to meetings.

Mileage shall be paid on a point-to-point basis, based on the route that is the most economical and efficient to the County.

Election Judges shall be paid the standard mileage payment from the polling place to the drop off point. Mileage will be paid only to those persons operating a motor vehicle.

20.8 LODGING, MEALS, PER DIEM, AND MISCELLANEOUS.

20.8.1 Lodging. It is the responsibility of each employee to ask for the government or state rate when available. Each employee must obtain the lowest available rate when making room reservations. In addition, when choosing a hotel or motel, consideration should be made to commuter costs between place of lodging and place of business.

When attending training courses, committee meetings, or other types of conferences, employees shall make reservations for lodging at the hotel or motel recommended by the sponsoring organization if this is the most economical lodging.

~~Since the following counties are within sufficient traveling distance, no lodging expenses will be reimbursed: Vermilion, Champaign, Iroquois, and Edgar. There will be no reimbursement for lodging where the distance is fifty miles or less.~~

All personal expenses charged to the lodging bill are the responsibility of the occupants. This includes, but is not limited to, meals without receipts, personal telephone calls, and room service. Valet parking will be reimbursed only if the hotel offers only this type of parking option.

20.8.2 Meals. Expenses for meals, including tips, will be paid on a Per Diem basis. These amounts will be based on localities as set by the Federal CONUS guidelines to meet reporting requirements.

Per Diem on days when meals are included in the cost of the seminar or meeting, or provided by such an organization, will be reduced appropriately whether such a meal is consumed or not.

Per Diem will be prorated based on required travel and arrival times on partial days.

No amounts will be paid for meals within the boundaries of Vermilion County. *Reimbursements for travel that can be accomplished in one day with no overnight stay required are taxable as required by IRS rules. The employer has no control over the IRS rules. Should reimbursement be allowed in such a case, it will be reported as income to the IRS.*

No amounts will be paid for meals provided for anyone other than a County employee, even if paid by the employee. County Sheriff's deputies will be reimbursed for amounts spent for meals for prisoners during prisoner transport. Probation Officers will be reimbursed for amounts spent for meals for respondents and/or defendants during transportation.

No Receipts shall be required for reimbursement requests.

The following guidelines will be followed to determine payment for meal reimbursement:

- a) No lunches paid for trips of less than four (4) hours counting from necessary time of departure until a reasonably expeditious time of return that would include the normal meal time period for lunches.

- b) Breakfasts paid only the morning after an overnight stay if not provided.
- c) No "departing" meals paid for the start of a trip.
- d) No "departing" meals paid for the return trip if the return without stopping for the meal can be expected within a one hour time frame of the normal meal time.
- e) If necessary travel time is disputed it will be gauged by mileage time estimates on ~~MapQuest~~ a reliable mileage chart or internet service-using shortest route, and legal speed limits.
- f) For purposes of this policy, normal mealtime for lunches shall be defined as 11:00 a.m. until 1:00 p.m. and for dinner 5:00 p.m. to 7:00 p.m.
- g) Continental breakfasts if included are not considered a breakfast provided.
- h) No meals will be reimbursed through petty cash, office checking accounts, etc., to avoid having them classified as income, without prior authorization from the County Auditor. Meal allowances will only be paid if proper expense vouchers or travel advance forms are filled out completely with all necessary information including but not limited to destination, purpose, and times of travel, and turned in to the County Auditor's office through the adopted accounts payable system within 30 days of the travel. See Section 20.09 for State and Federal Laws and Regulations regarding reporting of income.

PER DIEM AMOUNT

The Per Diem shall be the Federal CONUS rate for the locality. The rate shall change March 1 of each year.

20.8.3 Other Miscellaneous Expenses. The cost of business- related expenses, if reasonable, shall be reimbursable, while on travel status. *Please refer to the credit card policy for use of credit cards for travel, meals and lodging.*

- a) Hire of room, exhibit space, setup for official business.
- b) Laundry and dry cleaning if on travel status for at least seven consecutive days.
- c) Taxis, including reasonable tips.
- d) Telephone calls on official business including calls of three minutes or less to announce safe arrival or delay or change in plans.
- e) Telephone calls to secure lodging.

20.9 STATE AND FEDERAL LAWS AND REGULATIONS.

Provisions of this policy shall not have effect when in conflict with the Illinois Compiled Statutes.

The Internal Revenue Service requires that travel expense reimbursements or advances be included as "wages, tips, or other compensation" on all W-2's for the year unless an "adequate accounting" is made to the County.

It is in the interests of the County and its employees to have a travel policy requiring adequate accounting within Internal Revenue guidelines. This travel policy replaces all travel policies now in effect for Vermilion County and is applicable to all employees, including elected and appointed officials, for whom the County of Vermilion provides a W-2 form.