

Finance & Personnel Committee
Monday, August 2nd, 2021
5:00 PM, 2nd Floor, VCAB

AGENDA

1. Call to Order and Roll Call
2. Adoption/Amendments to the Agenda
3. Approval of Minutes – July 12th, 2021
4. Audience Comments
5. Financial Update
6. Resolution – RE: Expense and Travel Policy
7. Resolution – RE: Usage Of Funds Under The American Recovery Act
8. Executive Sessions:
 - A **Pursuant to Illinois Open Meetings Act 5 ILCS 120/2 (c) (1)** The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body, including hearing testimony on a complaint lodged against an employee to determine its validity.
 - B **Pursuant to Illinois Open Meetings Act 5 ILCS 120/2 (c) (2)** Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.
 - C **Pursuant to Illinois Open Meetings Act 5 ILCS 120/2 (c) (6)** The setting of a price for sale or lease of property owned by the public body.
 - D **Pursuant to Open Meetings Act 5 ILCS 120/2 (c) (11)** Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.
9. Items of Information
10. Adjournment

Finance & Personnel Committee
Monday, July 12th, 2021
5:00 PM, 2nd Floor VCAB

MINUTES

Agenda Item 1 - Call to Order and Roll Call

Committee Chairman Steve Fourez called the Finance & Personnel meeting to order at 5:00 PM. Upon the call of the roll, the following members were present; Steve Fourez, Wes Bieritz, Craig Golden, Mary Surprenant, Bruce Stark and Becky Stark. Crisi Walls was absent. Also, in attendance; Larry Baughn – Vermilion County Board Chairman, Cassy Carter – Financial Manager, Erika Briggs- Auditor, Darren Duncan – Vermilion County Treasurer, Doug Toole – Health Department Administrator, Bill Donahue – Risk Consultant and Melinda Fourez – Audience Member.

Agenda Item 2 - Adoption/Amendments to the Agenda

Bieritz motioned, second by Surprenant to approve the agenda. Motion passed by acclamation.

Agenda Item 3 - Approval of Minutes – June 7th, 2021

Golden motioned to approve minutes, second by Bieritz. Motion passed by acclamation.

Agenda Item 4 - Audience Comments

None

Agenda Item 5 – Financial Update

Ms. Briggs distributed a finance update that consisted of the General Fund Revenue as of July 1st document, and the Fund Equity Changes Report. She pointed out she updated as of July 1st so that she could include the latest numbers with first installment of tax payments. The recreational use tax is up to 1054.59%. The Liability fund is looking more in line after the tax payments. Ms. Briggs also handed out an update sheet tracking the American Rescue COVID money.

Agenda Item 6 – Ordinance – RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the Regional Office of Education - \$8,489.00

Becky Stark motioned, second by Golden to discuss. Baughn explained this is a grant from the state and is just a pass through that is done yearly.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Craig Golden, Mary Ellen Surprenant Bruce Stark and Becky Stark. Absent was Crisi Walls. 6 yes, 1 absent. Motion passed.

Agenda Item 7 – Ordinance – RE: Amendment to the Combined Annual Budget and Appropriation Ordinance for the Non-Departmental Services - \$14,088.00

Golden motioned, second by Bruce Stark to discuss. Baughn explained this line was under budget due to the audit bill and HR payroll taxes paid to Clifton Larson Allen the outside auditor. This would pay the current bill and are expecting one final bill. This line will be increased for the budget next year.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Craig Golden, Mary Ellen Surprenant Bruce Stark and Becky Stark. Absent was Crisi Walls. 6 yes, 1 absent. Motion passed

Agenda Item 8 – Resolution – 2022 Legal Holidays for Vermilion County, IL

Becky Stark motioned, second by Bruce Stark to discuss. Baughn explained that per the union contract

there are 14 allotted holidays. The 2022 calendar holidays notes that the county will be open on election day and will observe and be closed on Juneteenth Day. Motion passed by acclamation.

Agenda Item 9 – Resolution – RE: Salary Schedule – State’s Attorney

Bieritz motioned, second by Golden to discuss. Baughn explained that the State’s Attorney salary is set by the state. The proposed increase is a COLA for 2.5%. If we do not follow this, then the state will not reimburse the county for this salary.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Craig Golden, Mary Ellen Surprenant Bruce Stark and Becky Stark. Absent was Crisi Walls. 6 yes, 1 absent. Motion passed.

Agenda Item 10 – Resolution – RE: Salary Schedule – Public Defender

Bruce Stark motioned, second by Bieritz to discuss. Baughn explained that the Public Defender salary is set by the state at 90% of the State’s Attorney salary. The proposed COLA accomplishes this 90% salary rule. If we do not follow this, then the state will not reimburse the county for this salary.

Upon the call of the roll the following members voted yes, to wit: Steve Fourez, Wes Bieritz, Craig Golden, Mary Ellen Surprenant Bruce Stark and Becky Stark. Absent was Crisi Walls. 6 yes, 1 absent. Motion passed.

Agenda Item 11 – Executive Session

None

Agenda Item 12 - Items of Information

Chairman Baughn stated that he will update all on the American Rescue COVID money at next meeting as there are updates daily to how you can spend this money. The county has received \$7,300,000 of the \$14,000,000 expected from the federal government for the American Rescue Plan. The second and final payment should be received in 2022. Mary Millers office has offered help if needed on clarification on allowable spending. Money can be used for certain items at the Health Department. Surprenant asked about funding for Mental Health training, Bieritz inquired about Landbank and restoration of homes. Doug Toole updated all that the vaccination rate has slowed down. You can still get vaccinated at CVS, Walgreens and Wal Mart. Toole does get reports that keep track of vaccine rates. They are doing education via community outreach.

Agenda Item 13 – Adjournment

Committee Chairman Fourez adjourned the meeting at 5:35 PM.

Minutes by: Cassy Carter, Financial Manager



Fund Equity Changes Report

Through 07/28/21

Summary Listing

Fund	Fund Description	Beginning Balance	Prior Year Fund Equity Adjustment	YTD Revenues	YTD Expenses	Estimate Fund Balance
Fund Category Governmental Funds						
Fund Type General Fund						
001	GENERAL FUND	7,849,234.63	.00	13,903,577.81	9,130,313.33	12,622,499.11
	Fund Type General Fund Totals	\$7,849,234.63	\$0.00	\$13,903,577.81	\$9,130,313.33	\$12,622,499.11
Fund Type Special Revenue Funds						
002	IMRF FUND	739,025.66	.00	629,555.35	861,768.02	506,812.99
003	VERMILION CO HEALTH DEPARTMENT	1,681,094.54	.00	1,356,574.81	1,087,713.96	1,949,955.39
004	MENTAL HEALTH 708 FUND	518,236.80	.00	521,549.17	627,712.55	412,073.42
006	PSB RENT FUND	6,857,336.97	.00	7,006,463.57	4,931,534.00	8,932,266.54
007	COUNTY HIGHWAY FUND	912,075.37	.00	507,882.87	744,683.65	675,274.59
009	LAW ENFORCEMENT FUND	5,038,405.38	.00	958,051.00	904,072.74	5,092,383.64
010	INDEMNITY FUND	144,888.25	.00	64,767.12	64,228.25	145,427.12
011	ANIMAL CONTROL FUND	151,389.71	.00	518,701.08	455,460.96	214,629.83
012	VETERANS ASSISTANCE COMMISSION	72,095.41	.00	84,322.31	34,918.52	121,499.20
013	GIS AUTOMATION FUND	193,002.47	.00	147,107.91	99,466.50	240,643.88
014	PROBATION SERVICE FUND	70,417.84	.00	86,111.15	57,200.94	99,328.05
015	COUNTY CLERK VITAL RECORDS	33,880.12	.00	7,772.53	8,190.00	33,462.65
018	CO CLERK TAX AUTOMATION FUND	13,870.16	.00	8,241.50	.00	22,111.66
019	FICA (SOCIAL SECURITY)	195,749.34	.00	839,256.26	836,816.83	198,188.77
022	STATE'S ATTY AUTOMATION	1,710.09	.00	2,711.73	2,876.84	1,544.98
035	CORONER'S AUTOMATION	36,668.15	.00	15,614.49	3,716.37	48,566.27
041	CAPITAL IMPROVEMENTS FUND	657,848.41	.00	232,636.72	195,062.48	695,422.65
042	NORTH FORK SPEC SERV AREA 1	251,435.02	.00	32,902.65	40,893.54	243,444.13
043	NORTH FORK SPEC SERV AREA 2	67,856.82	.00	11,300.56	15,409.16	63,748.22
044	NORTH FORK SPEC SERV AREA 3	16,879.19	.00	2,382.11	2,963.30	16,298.00
047	DUI FUND	.00	.00	2,517.00	.00	2,517.00
048	LAW ENFORCEMENT GRANT	27.28	.00	.00	.00	27.28
062	COUNTY BRIDGE FUND	1,162,392.42	.00	235,125.41	(7,032.60)	1,404,550.43
063	LAW LIBRARY FUND	87,070.92	.00	18,920.62	19,817.91	86,173.63
069	WORKING CASH FUND	.15	.00	.00	.00	.15
071	TRAFFIC FEE FUND	173,217.28	.00	25,316.92	21,570.16	176,964.04
073	PUBLIC DEFENDER AUTOMATION FUND	501.28	.00	418.49	.00	919.77
074	COURT AUTOMATION FUND	38,796.81	.00	82,574.55	84,204.51	37,166.85
075	COURT SECURITY FEE FUND	80,316.46	.00	161,414.78	110,461.17	131,270.07
076	RECORDER SPECIAL FUND	284,635.00	.00	38,809.00	18,768.80	304,675.20
078	CIRCUIT CLERK OPER & ADMIN	72,731.14	.00	19,597.03	1,830.91	90,497.26
079	COURT DOCUMENT STORAGE FUND	203,388.68	.00	83,478.46	41,078.33	245,788.81
080	DRUG COURT FEE FUND	70,425.38	.00	1,111.58	794.21	70,742.75
081	VC ELECTRONIC MONITOR	57,487.78	.00	25,716.70	26,073.00	57,131.48
086	BOARD OF ELECTION FUND	1,809.39	.00	.00	.00	1,809.39
088	TREASURER AUTOMATION FUND	122,334.72	.00	46,327.81	25,536.04	143,126.49
090	VC TRUSTEE REVOLVING FUND	21,619.54	.00	10,213.61	9,083.75	22,749.40
091	CHILD SUPPORT/MAINT	23,456.73	.00	111,675.37	21,351.49	113,780.61
097	VICTIM WITNESS/ATTY GENERAL	29,832.75	.00	22,578.14	18,276.54	34,134.35
099	VC MEG/EXP MULTI-JUR NARC	424.35	.00	96,662.81	96,662.14	425.02
	Fund Type Special Revenue Funds Totals	\$20,084,333.76	\$0.00	\$14,016,363.17	\$11,463,164.97	\$22,637,531.96
	Fund Category Governmental Funds Totals	\$27,933,568.39	\$0.00	\$27,919,940.98	\$20,593,478.30	\$35,260,031.07
Fund Category Proprietary Funds						
Fund Type Enterprise Funds						
066	VC SOLID WASTE MANAGEMENT	782,916.23	.00	195,256.17	146,339.51	831,832.89
	Fund Type Enterprise Funds Totals	\$782,916.23	\$0.00	\$195,256.17	\$146,339.51	\$831,832.89
Fund Type Internal Service Funds						
005	LIABILITY INSURANCE FUND	78,801.97	.00	823,810.93	913,131.09	(10,518.19)
	Fund Type Internal Service Funds Totals	\$78,801.97	\$0.00	\$823,810.93	\$913,131.09	(\$10,518.19)
	Fund Category Proprietary Funds Totals	\$861,718.20	\$0.00	\$1,019,067.10	\$1,059,470.60	\$821,314.70
Fund Category Fiduciary Funds						
Fund Type Private-Purpose Trust Funds						
052	ELECTRONIC CITATION FUND	40,580.72	.00	16,780.92	.00	57,361.64
072	TREASURER'S ACCT FUND	33,606.65	.00	1,698.39	18,378.93	16,926.11
	Fund Type Private-Purpose Trust Funds Totals	\$74,187.37	\$0.00	\$18,479.31	\$18,378.93	\$74,287.75
	Fund Category Fiduciary Funds Totals	\$74,187.37	\$0.00	\$18,479.31	\$18,378.93	\$74,287.75
	Grand Totals	\$28,869,473.96	\$0.00	\$28,957,487.39	\$21,671,327.83	\$36,155,633.52



Detail General Ledger Report

G/L Date Range 07/01/21 - 07/31/21

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
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G/L Account Number 040.640.00.4292 MAINT/REPAIR - HARDWARE Balance To Date: \$87,733.98

07/13/2021 2021-00002927 JE AP A/P Invoice Entry Accounts Payable 8,976.45 96,710.43

Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
123167 B	AREA WIDE TECHNOLOGIES INC	Sonic Wall	06/29/2021	Check	15184	8,976.45	8,976.45
Total						\$8,976.45	\$8,976.45

Month	July 2021	Totals	\$8,976.45	\$0.00	\$96,710.43
Account	MAINT/REPAIR - HARDWARE	Totals	\$8,976.45	\$0.00	\$96,710.43
Project	GENERAL	Totals	\$8,976.45	\$0.00	
Department	AMERICAN RESCUE PLAN	Totals	\$8,976.45	\$0.00	
Fund	AMERICAN RESCUE PLAN	Totals	\$8,976.45	\$0.00	
Grand Totals			\$8,976.45	\$0.00	

Grand Totals \$137,621.83 \$7,357,551.50

Expenses Revenue

Balance: \$7,219,929.67

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.

Pursuant to 820 ILCS 115/9.5, Vermilion County has established a policy on employee reimbursement of costs.

No employee is expected to expend their own funds to accomplish necessary job duties. Reimbursement therefore of any money expended will not be made unless such expenditure was at the request of a supervisor. If an employee, at the request of a supervisor does expend money for necessary expenditures as defined under the law, reimbursement will be made only when an expense voucher, as designed by the County, is prepared and signed by both the employee and Department Head or elected official. Travel or lodging expenses for trips taken for County business are examples of appropriate reimbursement upon proper documentation. Employees, upon proper application, may obtain a per diem allowance for a business trip as described in this personnel policy. Expenses for commuting to and from the workplace is not a reimbursable item. Routine items that can be used for both work and outside of work and would be obtained by an employee regardless of their employment such as appropriate work attire, is not reimbursable.

Vermilion County shall not be responsible for losses due to an employee's own negligence, losses due to normal wear, or losses due to theft.

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/Personnel Committee.

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 and mileage may be paid in advance when travel includes an authorized overnight stay out of the County. 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;
- 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.

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.

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 as set out in the Federal CONUS website.**

No amounts will be paid for meals within the boundaries of Vermilion County.

Any reimbursements for 'day trips' in general that do not require overnight stays will be reportable on an employee's W-2.

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.

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 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.

- 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. Please also note the requirement of 'overnight' travel noted below.

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.

According to the IRS, for lodging and meal expenses non-reportable on W-2's you must be traveling from your tax home and it must require substantial rest, typically that will mean an overnight trip:

"You are traveling away from your tax home if:

- Your duties require you to be away from the general area of your tax home (defined later) substantially longer than an ordinary day's work, and*
- You need to sleep or rest to meet the demands of your work while away from home.*

Generally, your tax home is your regular place of business or post of duty, regardless of where you maintain your family home. It includes the entire city or general area in which your business or work is located."

These reimbursement rules are designed to copy with the IRS rules. However, in some instances, reimbursement or provision of expenses may be considered income by the IRS and reported as such.

RESOLUTION

RE: USAGE OF FUNDS UNDER THE AMERICAN RECOVERY ACT

WHEREAS, Vermilion County Rules of Order provide that “The County Board Chairman shall have delegated authority to take action on behalf of the County Board with respect to final approval of contracts for goods and services to be paid for from funds appropriated for the purpose, except contracts requiring expenditures in excess of \$75,000 and any contract meeting one or more of the criteria of Rule 19(c)(5);” and

WHEREAS, Funds have been received as part of the American Recovery Act (ARA) to be used for specified purposes under the statute and rules governing the ARA; and

WHEREAS, such funds are now recognized and appropriated for any use consistent with the ARA such fund being monitored by the County Board Chairman and County Auditor.

NOW, THEREFORE BE IT RESOLVED by the County Board of Vermilion County Illinois that, consistent with the established Rules of Order, the Chairman, with the assistance of the County Auditor is directed to use the delegated power under Rule 19(g) to facilitate the use of ARA funds by written or oral purchase contract procedures accordingly, with monthly reports to the Finance Committee and County Board as may be appropriate.

PRESENTED, APPROVED AND ORDAINED by the County Board of Vermilion County, Illinois at the August 10, 2021 A.D. Session.

DATED this 10th day of August 2021 A.D.

AYE _____ NAY _____ ABSENT _____

Chairman, Vermilion County Board

ATTEST:

Clerk of the County Board

RESOLUTION RE: AMERICAN RECOVERY ACT

APPROVED BY Finance Personnel 8/2/21:

Steve Fourez Y N A
Committee Chairperson

Wesley Bieritz Y N A

Craig Golden Y N A

Crisi Walls Y N A

Becky Stark Y N A

Bruce Stark Y N A

Mary Ellen Surprenant Y N A