

Resolution # 20-1

WHEREAS, Illinois Public Act 099-0604 mandates that the travel ordinances enacted by local public agencies include specific requirements pertaining the processing and approval of travel reimbursement requests: and

WHEREAS, Sections 2.44.140 and 2.44.145 of the Sangamon County Code and the travel guidelines were revised and approved by the Finance Committee on December 28, 2016, establish requirements for the approval of business related travel and the reimbursement of eligible travel expenses; and

WHEREAS, Sangamon County's current approved guidelines need to be revised in order to reflect economic conditions since 2016, and such revisions need to be included in the County Code to ensure full compliance with the requirements of State law Public Act 099-0604; and

WHEREAS, the County Auditor's Office has prepared the revisions to Sections 2.44.140 and 2.44.145 of the County Code which address these economic conditions and all requirements of Public Act 099-0604: and

WHEREAS, the proposed revisions of Sections 2.44.140 and 2.44.145 of the County Code are attached to this resolution.

NOW, THEREFORE, BE IT RESOLVED that the Sangamon County Board, in session this 14th day of June 2022, does hereby adopt the attached revisions to Sections 2.44.140 and 2.44.145 of the County Code which will fully replace the current provisions of these sections of the Code.

Approved by Finance Committee June 14, 2022 _____, Chairman

ATTEST:

County Clerk

Chairman, Sangamon County Board

FILED

JUN 09 2022

Don Hayes
Sangamon County Clerk

SANGAMON COUNTY CODE

2.44.140 – Travel and expense reimbursement

- A. The purpose of this ordinance is to establish standards to ensure that all travel reimbursements paid by the County are necessary, reasonable, and consistent with the County's business objectives; are incurred by Board members, officers and employees in the performance of their official duties; are properly approved and documented; and are incurred in accordance with State law and County ordinance.
- B. As required by State law (Public Act 099-0604), this ordinance and the guidelines established in Section 2.44.145 shall apply to all travel reimbursements made to County Board members, elected officials, employees, members of County boards and commissions and other non-employees who travel on official County business and whose travel expenses are paid by the County, wards and charges of the County and volunteers. It is the responsibility of each elected officer and department head to establish internal control procedures for their office or department to ensure compliance with this ordinance. The requirements of this ordinance do not apply to the travel expenses incurred by the States Attorney and Public Defender for witnesses and outside consultants used in legal proceedings and to travel reimbursements made to grant sub-recipients by the Land of Lincoln Workforce Alliance.
- C. Board members, elected officials, employees and other individuals covered by this ordinance must remember that when traveling on County business they have a fiduciary responsibility to the taxpayers and need to expend funds in a responsible manner. Travel expenses must be necessary, reasonable and fully supported by documentation. In addition, the most cost effective mode of transportation available should be used when traveling on County business, except as later defined in 2.44.145.H.3. Care should be exercised to avoid impropriety and the appearance of impropriety. Any travel expenses that are not adequately documented or do not comply with the guidelines established in Section 2.44.145 will not be reimbursed by the County and are the traveler's personal responsibility.
- D. In accordance with State law, "travel" means any expenditure directly incident to official travel by Board members, employees and officers of Sangamon County, volunteers and wards and charges of the County involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.
- E. The County will reimburse Board members, elected officials, employees and other individuals covered by this ordinance for necessary, reasonable and documented travel expenses incurred while conducting official County business. Such reimbursements will be made in accordance with the guidelines set forth in Section 2.44.145 of this ordinance. Business related travel that is eligible for reimbursement includes:
 - 1. Attendance at conferences, seminars and training related to the official duties of the Board member, officer or employee which benefits their work for the County.

2. Site visits to clients, current or potential vendors, zoning locations, proposed or current construction sites and to other business related job locations.
 3. Travel between County office locations and to sites of business meetings.
 4. Transportation of prisoners, probationers or other persons in the County's custody, law enforcement and investigative efforts.
 5. Transportation of County equipment.
 6. Other travel as authorized in advance by the appropriate oversight committee of the County Board, or for County Board members, other travel authorized by the County Board Chairman.
- F.** No County Board member, elected official, employee, or other individual covered by the requirements of this ordinance shall be reimbursed by the County for any entertainment expense. As defined by State law, entertainment includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of an approved program or event.
- G.** Employees holding positions that require extensive travel are expected to travel as a condition of employment. For all other positions, travel is considered only an incidental function of the position, but may be required.
- H.** Time spent by employees traveling away from their work headquarters on County business during normal working hours is considered hours worked for pay purposes.
- I.** When traveling on County business, travelers are representatives of the County and are expected to maintain a high level of professionalism and to follow all of the County's policies and rules.

2.44.145 – Travel expense reimbursement and approval guidelines

- A. Applicability**
As required by State law (Public Act 099-0604), the guidelines established in Section 2.44.145 shall apply to all travel reimbursements made to County Board members, elected officials, employees, members of County boards and commissions and other non-employees who travel on official County business and whose travel expenses are paid by the County, wards and charges of the County and volunteers.
- B. Effective Date**
These guidelines originally effective starting with all travel expenses incurred on or after January 15, 2017; now effective with revisions for all travel expenses incurred on or after July 1, 2022.
- C. Pre-travel Approvals**
All overnight travel and travel involving the payment of airfare must be approved in advance of travel by the appropriate oversight committee of the County Board or by the County Board Chairman if the request involves travel by a member of the County Board. A standardized pre-travel request form has been developed to identify total estimated travel costs for expenses such as

transportation, lodging, meals, conference fees, and other miscellaneous costs and to document approval by the appropriate oversight committee's approval or, if applicable, by the County Board Chairman. A copy of the current travel request form will be posted on the County Auditor's page of the County's intranet site. The standard pre-travel approval form must be used in all instances involving overnight travel or the payment of airfare.

Pre-travel approval requests must be submitted to the Auditor's Office sufficiently in advance to allow the requests to be included on the agenda for consideration at the assigned oversight committee's next meeting. Such requests may not be submitted for approval as part of a committee's monthly "Bills" review/approval process. In instances, such as emergencies, where due to the date of travel and the scheduling of committee meetings, it is not possible to obtain the prior approval of the oversight committee, pre-travel approval requests may be approved by the County Administrator. Such approvals shall be reported to the appropriate committee at its next meeting.

Approved pre-travel request forms will be returned to the traveler. A copy of the approved form must be included with all requests for reimbursement for overnight travel expenses and the payment of airfare. Reimbursement requests that do not include a copy of the approved travel request form will be returned to the traveler.

Travel that does not involve an overnight stay or the purchase of airfare shall be approved in advance by the appropriate supervisor in accordance with the travel procedures of the involved office or department.

D. Travel Reimbursement

1. All requests for travel expense reimbursement must be documented on the County's standardized Travel Expense Reimbursement form. Travel Expense Reimbursement forms submitted for processing must include the following information:
 - a.) name of the traveler;
 - b.) the traveler's job title and office or department;
 - c.) the dates of travel (and if meal reimbursement is requested for travel involving an overnight stay, the specific departure and arrival times of travel);
 - d.) the purpose of travel;
 - e.) a detailed breakdown of all travel expenses, with appropriate receipts and other support documentation; and
 - f.) the signatures of the traveler and department head or supervisor attesting to the accuracy and validity of all travel costs.

A copy of the current Travel Expense Reimbursement form will be posted on the County Auditor's page of the County's intranet site.

2. All travel expenses, including any pre-paid transportation, lodging and conference fees and other charges directly billed to the County or paid using a County credit card, must be identified on Travel Expense Reimbursement forms to document the full cost of travel. Such expenses should then be deducted from total travel costs to determine the reimbursement amount due the traveler.

3. Properly completed Travel Expense Reimbursement Forms, along with all appropriate receipts, and, if the travel involved an overnight stay or payment of airfare, copies of the approved pre-travel request forms must accompany all requests for the reimbursement of travel expenses.
4. The County Board by a roll call vote at an open meeting of the Board must approve the travel reimbursement requests of:
 - a.) any elected officer, employee, or other traveler covered by the requirements of this ordinance that exceed the maximum allowed under the County's established travel reimbursement guidelines; and
 - b.) any member of the County Board.

All other requests for reimbursement of travel expenses shall be approved by the appropriate oversight committee of the County Board as part of the requisition approval process.

5. Reimbursement requests must be submitted for payment as soon as possible after the travel has occurred. In accordance with IRS regulations, travel reimbursement requests submitted more than 60 days after travel occurred will be reported as taxable income.
6. Costs such as lodging, conference fees, and airline tickets may be paid prior to the date of travel using a requisition report, with supporting documentation and a copy of the approved pre-travel approval form.
7. Pre-travel advances for meals and other costs are prohibited unless specifically approved in advance by the Finance Committee.
8. Exceptions to the requirements of the County's travel guidelines may be granted in advance of travel by the Finance Committee when necessary to meet emergency or extraordinary circumstances and when in the best interest of the County. Exception requests must be in writing and submitted to the Finance Committee sufficiently in advance to allow meaningful consideration. Exception requests must state in detail the nature of the request and why the request should be granted. In instances, such as emergencies, where it is not possible to obtain the prior approval of the Finance Committee, exception requests may be approved by the County Administrator. Exception requests approved by the County Administrator shall be reported to the Finance Committee at its next meeting.

In all cases involving requests for payment of lodging rates greater than those set forth in the County's travel guidelines, a diligent effort must have been made and documented to obtain lodging honoring the County's established lodging rates.

Exceptions to the County's travel guidelines after the fact, may only be approved by a roll call vote of the full County Board at an open meeting.

E. Travel by Personal Automobile

1. If a personally owned automobile is used for conducting County business, the reimbursement rate is based on the State of Illinois Mileage Rate updated annually, and can be found on the Sangamon County Auditor’s page on the “Pre-Travel Approval Form”.
2. Mileage is not allowed for commuting between the employee’s residence and the employee’s designated work headquarters.
3. Mileage reimbursement requests must document the locations, dates, and mileage claimed.

F. Meals

1. When traveling on County business, Board members, elected officer, employees and others covered by the County’s travel guidelines may request reimbursement for meal expenses under the following guidelines **if their travel includes an overnight stay:**

	<u>In-State</u>	In-State (Chicago area*)	<u>Out of State</u>
Breakfast:*	\$13.00	\$16.00	\$15.00
Lunch:*	\$15.00	\$20.00	\$17.00
Dinner:*	<u>\$26.00</u>	<u>\$36.00</u>	<u>\$31.00</u>
Total per day:	\$48.00	\$72.00	\$63.00

*Breakfast – If overnight travel begins prior to 7:00 A.M.

*Lunch – If overnight travel occurs between 11:30 A.M. and 1:00 P.M.

*Dinner – If overnight travel ends after 7:00 P.M.

*Chicago area includes the counties of Cook, Kane, Lake, McHenry, DuPage, Will.

To comply with IRS requirements, no meal expenses shall be reimbursed unless the travel includes an overnight stay.

2. Receipts are required in order to be reimbursed for any meal expense, up to the per diem amount. A reimbursement up to the per diem rate may be granted without a receipt, with prior approval by the department head.
3. Qualified meals shall only be reimbursed the exact cost of the meal, including taxes and tips, based on receipts provided; up to a maximum of the per diem rate.

4. Reimbursement for meal expenses, including reasonable tips and taxes, higher than the above guidelines may be granted in advance of travel by the Finance Committee under special circumstances.
5. Employees may not claim a separate meal reimbursement for meals which are provided as part of a conference or training fee.

G. Lodging

1. Employees conducting County business traveling outside of a 50 mile radius from Springfield may request reimbursement for lodging under the following guidelines:

<u>Location</u>	<u>Maximum per Night</u>
Chicago Metro	Current GSA Federal Rate*
Suburban Cook Counties of Dupage, Kane, Lake, McHenry and Will	\$190.00 (plus taxes & fees)
Downstate Illinois	\$150.00 (plus taxes & fees)
Out of State	\$130.00 (plus taxes & fees)
	Current GSA Federal Rate*

*The U.S. General Services Administration (GSA) publishes negotiated lodging rates for cities in the U.S. These rates vary by the month in which travel occurs, and the rates change frequently. An internet link to the current GSA lodging rates for the Chicago Metro area and other U. S. cities will be posted on the Auditor's page of the County's intranet site to allow County employees and others to determine the current GSA rates allowed for their travel.

2. Lodging reimbursement requests must document the time, date, and location of the expense.
3. Lodging costs must be supported by receipts documenting that payment was made.
4. Employees attending conferences or seminars may stay in the conference hotel, or other nearby lodging arranged by the conference sponsors, and may be reimbursed for lodging at the group rate established by the hotel for the conference. Documentation of the conference lodging rate must be included with the employee's reimbursement request.

H. Air, Automobile, Bus, or Train Travel

1. Employees conducting County business who travel using air, bus, or train may request reimbursement for costs using actual receipts. Reimbursement for travel by personal automobiles shall be based on the established mileage reimbursement rate.
2. Employees must use the most cost-effective mode of transportation available. Criteria such as the time when travel occurs, ticket prices, parking fees, mileage reimbursements, per diem expenses, applicable payroll expenses for travel time and other incidental travel

expenses must be considered when determining the most cost-effective mode of transportation.

3. When using air transportation, employees must use Capital Airport unless the estimated total travel costs for the use of Abraham Lincoln Capital Airport are \$100 more than the estimated total costs of using another airport. The Auditor's Office will develop a standardized worksheet for use in estimating and comparing total travel costs when a traveler wishes to use an airport other than Capitol Airport. This worksheet will be posted on the Auditor's page of the County's intranet site.

I. Other Travel Cost

1. Employees conducting County business may request reimbursement for the following travel expenses: rental car, baggage, tolls, parking fees (No Violations), taxi, and shuttle fees. Proper receipts are required for such reimbursements whenever an expense is \$10 or more.

J. Freedom of Information

1. All documents and information submitted under the County's travel guidelines are public records subject to disclosure under the Freedom of Information Act.

Approved by County Board June 14, 2022