



LAKE COUNTY FOREST PRESERVES
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Preservation, Restoration, Education and Recreation

DATE: February 9, 2017

MEMO TO: S. Michael Rummel, Chair
Finance Committee

FROM: Mary E. Kann
Director of Administration

Stephen Neaman
Director of Finance

Agenda Item# 9.4

RECOMMENDATION: Recommend adoption of an Ordinance Establishing a Policy for Reimbursement of Travel, Meal, and Lodging Expenses.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability.

FINANCIAL DATA: There is no financial impact.

BACKGROUND: The State of Illinois has enacted the Local Governmental Travel Expense Control Act (Public Act 099-0604) (the "Act"). The Act provides that no travel, meal or lodging expense shall be approved or paid by a local public agency unless it has first adopted regulations under the Act that include, among other requirements, maximum amounts for different categories of expenses. The Act also requires that, starting in March, a local public agency may reimburse certain travel, meal, or lodging expenses only by a roll call vote at an open meeting; these include any such expenses reimbursed to a member of the governing board of a local public agency and any such expenses of a member or employee that exceed the maximums established by the regulations.

The attached Ordinance would approve a policy that, pursuant to the Act, would enact formal regulations governing the reimbursement of travel, meal, and lodging expenses and require approval of certain expenses by roll call votes at open meetings.

REVIEW BY OTHERS: Executive Director, Chief Operations Officer, Manager of Human Resources & Risk, Corporate Counsel.

LAKE COUNTY FOREST PRESERVE DISTRICT

**AN ORDINANCE ESTABLISHING A POLICY
FOR REIMBURSEMENT OF TRAVEL, MEAL, AND LODGING EXPENSES**

WHEREAS, the Illinois General Assembly has recently enacted the “Local Government Travel Expense Control Act,” 50 ILCS 150/1 *et seq.*, (the “Act”); and

WHEREAS, pursuant to the Act, non-home rule units of local government are required to establish regulations with respect to work-related travel, meal, and lodging expenses;

NOW THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Lake County Forest Preserve District, Lake County, Illinois, THAT:

Section 1. Recitals. The recitals set forth above are incorporated as part of this Ordinance by this reference.

Section 2. Approval of Policy. The “Policy for Reimbursement of Travel, Meal and Lodging Expenses” attached to and by this reference incorporated into this Ordinance (the “Policy”) is hereby approved. The Executive Director or his designee is hereby authorized and directed to prepare and approve the standardized forms referenced in the Policy and attach them to the Policy and, upon such approval, such forms will be deemed to be part of the Policy.

Section 3. Effective Date. This Ordinance shall be in full force and effect on March 1, 2017. All ordinances and resolutions of the District, or parts thereof, that are inconsistent with or duplicative of this Ordinance or the Policy, including without limitation Sections 3 and 4 of Ordinance No. 3041 and Sections 3 and 4 of Ordinance No. 3685, are hereby repealed to the extent of such inconsistency.

PASSED this ____ day of _____ 2017

AYES:

NAYS:

APPROVED this ____ day _____ 2017

Ann B. Maine, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Board Secretary
Lake County Forest Preserve District

Exh.# _____

Lake County Forest Preserve District
Policy For Reimbursement of Travel, Meal, and Lodging Expenses

1. Applicability. This Policy applies to all Commissioners and employees of the District.
2. Definitions. The following terms have the meaning ascribed to them in this Paragraph 2. However, if the Act is amended to change or establish a definition and such changed or established definition conflicts with a definition below, then the definition in the Act shall control.
 - (a) *Air Fare* means “coach” or “economy” air fare and any related baggage charges.
 - (b) *Ancillary* means, with respect to an Approved Activity, an event or place that assists and supports the primary purpose of the Approved Activity, but is clearly subsidiary to such primary purpose.
 - (c) *Approved Activity* means (i) for a Commissioner, an activity undertaken by the Commissioner outside the boundaries of Lake County to carry out the business of the District, which may include without limitation an Approved Commissioner Conference, and (ii) for an employee, (a) a conference, seminar, or similar event relating to the employee’s duties, including events for continuing education or professional development and (b) meetings related to District business at a location other than a District-owned facility or property.
 - (d) *Approved Car Rental* means the cost of a rental vehicle and gasoline for the rental vehicle, but only if (i) for a Commissioner, the cost has first been approved by the District President and (ii) for an employee, the cost has first been approved by the Director of Finance and the Executive Director; the President, Executive Director, and Director of Finance shall consider whether (i) the Commissioner or employee has demonstrated a need or savings to the District compared to other methods of transport and (ii) the rental vehicle is the least expensive vehicle necessary for the work related transportation needs will be reimbursable.
 - (e) *Approved Commissioner Conference* means, with respect to a Commissioner, a Conference for which (i) the Commissioner has submitted to the President, in advance of the Conference, the “Commissioner Conference Expense Approval Form” attached as Attachment A to this Policy, and (ii) the President has approved the Commissioner Conference Expense Approval Form.
 - (f) *Approved Registration Fee* means the registration fees for a Commissioner to attend an Approved Commissioner Conference or for an employee to attend a Conference, which fee will be capped at the amount of any early registration fee that is made available to and known in advance by the Commissioner or employee.
 - (g) *Conference* means, with respect to a Commissioner or employee, a conference, program, seminar, symposium, or similar event that would promote continuing education or professional development or that otherwise relates to a Commissioner’s or employee’s duties and for which the Commissioner or employee will be seeking reimbursement for Eligible Travel Expenses.
 - (h) *Eligible Travel Expense* means an expense incurred by a Commissioner or employee for (i) traveling to or from an Approved Activity, or for traveling to events that are Ancillary to the Approved Activity, such as Personal Mileage Expense, airfare, taxi, ride-sharing, Approved Car Rental, tolls, parking, and public transportation costs, (ii) meals and lodging while traveling to or from, or attending, an Approved Activity, (iii) Miscellaneous Charges, and (iv) Approved Registration Fees. Eligible Travel Expenses do not include expenses for Entertainment or expenses for alcoholic beverages.

- (i) *Entertainment* means a show, amusement, theater, circus, sporting event, or any other place or event of public or private entertainment or amusement, that is not Ancillary to an Approved Activity.
- (j) *Meeting Mileage Expense* means any mileage expense incurred by a Commissioner for each mile necessarily traveled by the Commissioner in attending any meeting of (i) the District Board of Commissioners, (ii) the District Committee of the Whole, or (iii) a Committee of the Board of Commissioners, whether or not the Commissioner is a member of that Committee, unless Lake County has already reimbursed, or will reimburse, the Commissioner for his or her attendance at a Lake County Board meeting that occurs on the same date as, and at the same place of, the District Board of Commissioners, Committee of the Whole, or Committee meeting.
- (k) *Miscellaneous Charge* means a reasonable cost for Wi-Fi access, telephone service, photocopying, faxing, document delivery, gratuities (other than gratuities for taxis, ride-sharing, and meals, which are included in Eligible Travel Expenses), and other similar miscellaneous necessary or reasonable day-to-day expenses that are incurred because of a Commissioner's or employee's attendance at an Approved Activity, as determined by (i) the Executive Director (for employees) or (ii) President (for Commissioners), based on the particular Approved Activity.
- (l) *Personal Mileage Expense* means (i) for a Commissioner, a mileage expense incurred from the use of his or her privately owned vehicle to attend an Approved Activity and (ii) for an employee, a mileage expense incurred from the use of his or her privately owned vehicle to attend an Approved Activity, but only if a District-owned vehicle and District-purchased gasoline is not available for the employee's use.

3. Expenses Eligible For Reimbursement. Each District Commissioner is eligible to be reimbursed for Eligible Travel Expenses and Meeting Mileage Expenses. Each District employee is eligible to be reimbursed for Eligible Travel Expenses.

4. Approvals Required.

(a) Board of Commissioners Approval Required. The following expenses may be approved, only by an affirmative roll call vote of all Commissioners present at an open meeting of the Board of Commissioners: (i) an Eligible Travel Expense incurred by a Commissioner, even if the Eligible Travel Expense relates to an Approved Commissioner Conference for which the President has approved the Commissioner Conference Expense Approval Form, (ii) a Meeting Mileage Expense incurred by a Commissioner, and (iii) that portion of an Eligible Travel Expense incurred by an employee that exceeds the maximums established in Section 6(a) below.

(b) Executive Director and Finance Director Approval Required. An Eligible Travel Expense incurred by an employee that does not exceed the maximums established in Section 6(a) below, will be deemed approved only if approved in writing by the Director of Finance and the Executive Director.

5. Expense Reimbursement Requests. Each District Commissioner seeking reimbursement of Mileage Expenses must complete and submit to the Director of Finance the "Commissioner Mileage Expense" form attached to this Policy as Attachment B. Each Commissioner or employee seeking reimbursement of Eligible Travel Expenses must complete and submit to the Director of Finance a form attached to this Policy as Attachment C, with a receipt or other reasonable proof for each Eligible Travel Expense for which the Commissioner or employee seeks reimbursement.

6. Maximum Reimbursements.

A Commissioner or Employee will not be reimbursed for any portion of an Eligible Travel Expense or Meeting Mileage Expense that exceeds the following amounts, unless such excess amount is approved by a roll call vote at an open meeting of the Board of Commissioners.

(a) Eligible Travel Expenses. The maximum amount for an Eligible Travel Expense related to any single Approved Activity is:

- (i) Approved Registration Fee: \$2,000 per Conference
- (ii) Meals and beverages, including gratuities: \$60 per day plus applicable taxes.
- (iii) Lodging for (a) each night required to attend the Approved Activity and (b) if applicable, each extra night that allows the Commissioner or employee to take advantage of lower air fare, resulting in a lower overall cost for the trip: one of the following amounts, to be determined by the Executive Director (for employees) or the President (for Commissioners): (a) \$250 per night plus applicable taxes or (b) the maximum allowed General Services Administration per diem allowance, currently available at www.gsa.gov.
- (iv) Approved Car Rental, taxi, or ride-share: \$80 per day plus applicable taxes.
- (v) Public transportation: the rate established by the public transit agency.
- (vi) Personal Mileage Expense: the rate then allowed by the Internal Revenue Service in IRS Publication 463 "Travel, Entertainment, Gift, and Car Expenses" or its replacement Publication or regulation.
- (vii) Tolls: the rate established by the agency imposing the tolls.
- (viii) Parking: \$30 per day plus applicable taxes.
- (ix) Air Fare (round trip total): \$500 plus applicable taxes and fees, plus a baggage charge for a single bag.
- (x) Miscellaneous Charges: \$30 per day.

(b) Meeting Mileage Expenses. The maximum amount for Meeting Mileage Expenses will equal each mile necessarily traveled by the Commissioner in attending a District meeting multiplied by a rate that is the lesser of (i) the rate then allowed by the Internal Revenue Service in IRS Publication 463 "Travel, Entertainment, Gift, and Car Expenses" or its replacement Publication or regulation and (ii) the rate then allowed for members of the Lake County Board.

7. Equal Access to Approved Commissioner Conferences. All Commissioners shall have equal access to Approved Commissioner Conferences, subject to this Policy.

8. Advance Reimbursement of Employees. If the Director of Finance and the Executive Director first approve an employee's estimate of Eligible Travel Expenses, set forth in a form attached to this Policy as Attachment C, the District may advance reimburse the employee for Eligible Travel Expenses before he or she incurs such Eligible Travel Expenses. After the conclusion of the Approved Activity, the employee must complete and submit the Travel Expense Reimbursement Request in accordance with Paragraph 5 of this Policy and (i) the employee will reimburse any excess Eligible Travel Expenses paid

to him or her and (ii) the District will reimburse the employee of any Eligible Travel expenses related to such Approved Activity that were not previously reimbursed.

9. No Reimbursement for Entertainment. The District will not reimburse any expense incurred for Entertainment.
10. District Credit Card Charges to Pay Eligible Travel Expenses. A District employee may use a District credit card to pay for Eligible Travel Expenses, but only to the extent such Eligible Travel Expenses do not exceed the maximums established in Paragraph 6(a) of this Policy.