

Agenda Item # 35

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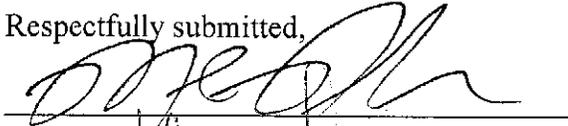
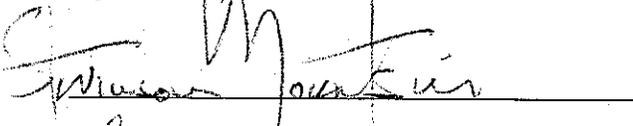
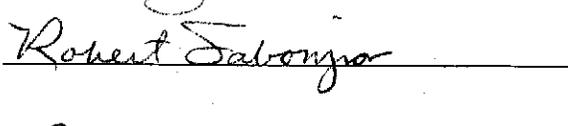
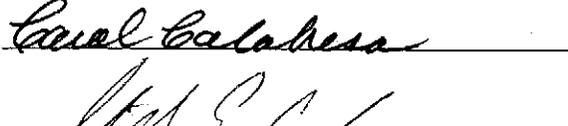
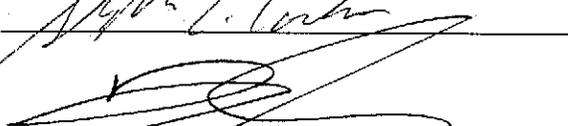
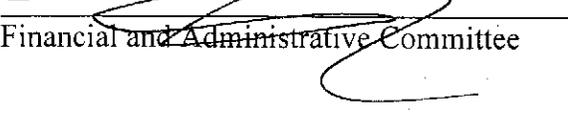
STATE OF ILLINOIS        )  
                                  ) SS  
COUNTY OF LAKE        )

COUNTY BOARD, LAKE COUNTY, ILLINOIS  
ADJOURNED REGULAR SEPTEMBER, A.D., 2005 SESSION  
TUESDAY, FEBRUARY 14, A.D., 2006

MADAM CHAIRMAN AND MEMBERS OF THE COUNTY BOARD:

Your Financial and Administrative Committee presents herewith a Resolution to amend the Lake County Employee Policies and Procedures Ordinance, Section 10.9 Travel and Business Expense Reimbursement, and requests its adoption.

Respectfully submitted,

	Aye	Nay
 _____	X	_____
 _____	X	_____
 _____	✓	_____
 _____	✓	_____
 _____	✓	_____
 _____	✓	_____
 _____	X	_____

Financial and Administrative Committee

RESOLUTION

WHEREAS, it is the goal of Lake County to provide both accountability for the judicious expenditure of public funds and timely reimbursement of business expenses incurred by employees in the discharge of their official duties; and

WHEREAS, departmental business processes have changed since previous amendments, requiring changes to the language of the policy.

WHEREAS, Lake County wishes to establish these policy amendments

NOW, THEREFORE BE IT RESOLVED, by this County Board of Lake County Illinois, that the amended Section 10.9 Travel and Business Expense Reimbursement attached hereto and made part of this resolution is adopted.

DATED, at WAUKEGAN, LAKE COUNTY, ILLINOIS, on this 14<sup>th</sup> day of February, A.D., 2006.

## EMPLOYEE TRAVEL AND BUSINESS EXPENSE REIMBURSEMENT POLICY

Lake County encourages employees to participate in job related training, professional affiliations, and business related functions which serve in the best interest of the County. Expenses incurred during the course of out of office business and business travel will be paid by the County, based upon documented, reasonable, and necessary expenses, and upon Department Head approval. This policy describes procedures used by the County to implement the equitable and timely processing of business expense reimbursement.

**I. Methods and Procedures of Reimbursement and Payment of Travel and Business Expenses.**

- a. **Expense Reimbursement through Accounts Payable:** Reasonable business expenses, in accordance with the guidelines set forth herein, incurred and paid by the employee while on County travel, and reimbursed to the employee through **Accounts Payable**. In order to be reimbursed for expenses incurred, a signed, approved expense report must be submitted to Accounts Payable within 30 days following the end of each quarter. Small dollar travel expenses can be accumulated and submitted over any four quarters up to a total of \$50.00
  
- b. **Mileage Reimbursement through Payroll:** Employees using their privately owned vehicle for County use may be reimbursed at the current standard mileage rate determined by the Internal Revenue Service. When using a personal vehicle to travel from Waukegan and the County building, a mileage guideline is provided on the reverse side of the *Lake County Mileage Expense Report*. Other mileage can be determined by using internet map and direction sites such as YAHOO MAPS and EXPEDIA.COM. Mileage on County business and not associated with business trips shall be submitted for reimbursement through **payroll** within 30 days following the end of each quarter.

Mileage and Expenses incurred in	Must be submitted no later than
December - January - February	March 31
March - April - May	June 30
June - July - August	September 30
September - October - November	December 31

- c. **Travel Advance through Treasurer:** Travel advance is money requested in advance to Accounts Payable for estimated incidental expenses such as per diem, parking, ground transportation, tips and other miscellaneous costs. Emergency travel advances are available as determined and requested by Department Heads. Within 10 days of return, the employee must enter in BOSS and submit a ***Lake County Expense Report*** to Accounts Payable, complete with receipts, authorization, and an accounts receivable receipt of any unused advance. Advance monies and any money due to the employee will be reimbursed through Accounts Payable.
- d. **County Procurement Card (P-Card) Payment for Travel Expenses:** Departments are encouraged to utilize the Lake County procurement card to cover travel and business expenses for themselves and their staff. Procurement Card statements are reconciled on-line through the County sponsored, web based program *Smart Data On-Line (SDOL)*. For each travel and business expense charged to a County procurement card, the cardholder shall provide in *SDOL* the description and purpose of the travel expense. Submittal of itemized receipts are required for each travel expenditure as part of the monthly account reconciliation, including restaurants. If required receipts are unavailable, the ***Policy Exception Form*** must be submitted with authorized signatures and attached to reconciliations.

Travel Expenses charged to the County P-Card that exceed the policies and dollar limits detailed herein, must be reconciled at the time of the transaction with the employees' personal funds. Only the balance payable with County funds should be charged directly to the Lake County P-Card. General information and procedures for procurement card purchase can be found in the P-Card manual distributed by Central Services.

Department Heads who report to the County Administrator shall submit a **copy** of their statement with copies of itemized receipts to the County Administrator's Office for review.

## II. Receipts

For each travel and business expense submitted for reimbursement, the employee shall complete the ***Expense Reimbursement Form*** detailing the date, description and purpose of the travel expense. Submittal of itemized receipts is required for each travel expenditure, including restaurants, for the following expenses;

- a. Lodging
- b. Meals (exceeding per diem amounts)
- c. Transportation
- d. Registration

An employee who loses a receipt must submit a ***Policy Exception Form*** with their reimbursement request. This form must be signed by the employee and their Department Head. The required signatures acknowledge the receipt for the expense or P-card reconciliation was lost, not obtained or not available at the time of purchase and that the expense was for participation in job related training, professional affiliations, and business related functions which serve in the best interest of the County

### III. Lodging

Employees are encouraged to find the lowest lodging rate available including special seminar, conference or government rates. Charges for lodging are reimbursable to the extent of actual reasonable expenses as determined by the Department Head.

### IV. Meals

Employees are encouraged to incur reasonable and appropriate meal expenses.

Employees have the option of being reimbursed for meals on a "per diem" or fixed rate basis, or based upon actual itemized receipts.

- a. Per Diem: Allowance per authorized meal, including taxes and tip, and reimbursed **without** receipts upon documentation and authorization. While traveling on County business employees may request an amount per meal, equal to or less than the per diem rate indicated below.

BREAKFAST	LUNCH	DINNER
\$10.00	\$12.00	\$28.00

- b. Actual Receipt: Meal expenses shall be reimbursed upon submittal and approval of original itemized receipts for actual costs incurred, up to a maximum of \$50.00 per person, per meal. In the event that an employee has paid for a meal on behalf of other employees or business associates, employees shall submit the purpose of the meeting, and the names of those included in the reimbursement request.

### V. Transportation

Types of transportation authorized for County use include personal automobiles, railroads, airlines, buses, taxicabs, and other usual means of transportation. Cost incurred for travel must be ordinary, necessary and the most economical. Transportation costs may include fares plus reasonable tips, parking fees, and toll costs. Fuel costs are reimbursed only if a County Vehicle is being used for travel. Rental cars may be approved, if necessary to get to a destination or if determined to be economically beneficial.

## **VI. Registrations/Conference fees**

Conference registration shall be reimbursed on a Lake County Expense Report. Any meals, transportation and lodging packaged as registration fees shall be deducted from any per diem allowances, and not listed separately on an expense form.

## **VII. Miscellaneous Non-Reimbursable Expenses**

The following expenses are considered non-reimbursable except as documented for business purposes and approved by the Department Head.

- Alcoholic Beverages
- Non-business related entertainment
- Late check-out fees
- Laundry and dry cleaning
- Parking or traffic fines/towing expense
- Tobacco and personal products
- Change of Flight fees
- Pay per view movies